

II. FISCAL IMPACT ANALYSIS

A. Five Year Summary of Fiscal Impact:

Fiscal Years	2013	2014	2015	2016	2017
Capital Expenditures					
Operating Costs	54,842	164,527			
External Revenue	(54,842)	(164,527)			
Program Income					
In-Kind Match (County)					
NET FISCAL IMPACT	-0-	-0-			

# ADDITIONAL FTE POSITIONS (Cumulative)					
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Is Item Included In Current Budget? Yes X No

Budget Account No.:

Fund 1004 Dept 142 Unit 1427 Object Var Program Code Var

B. Recommended Sources of Funds/Summary of Fiscal Impact:

Funding source is the Florida Department of Education. No County funds are required. Budget will be aligned once the actual grant award has been received.

C. Departmental Fiscal Review:

Mal
Taruna Malhotra, Director, Financial & Support Svcs.

III. REVIEW COMMENTS

A. OFMB Fiscal and/or Contract Development and Control Comments:

OFMB 5/1/2013 cc 5/1/13 adv 5/13/13 Dr. J. Jacobson (5) 9113
Contract Development and Control
5-9-13 B. Wheeler

B. Legal Sufficiency:

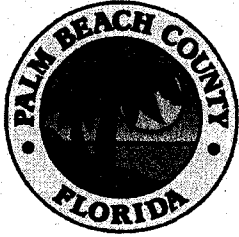
[Signature] 5/13/13
Chief Assistant County Attorney

C. Other Department Review:

Department Director

This summary is not to be used as a basis for payment.

MEMORANDUM



Department of Community Services
Farmworker Jobs &
Education Program
607 S. Main Street, Suite 103
Belle Glade, FL 33430
(561) 996-1654
FAX: (561) 992-7516

www.pbcgov.com

Palm Beach County
Board of County
Commissioners

Steven L. Abrams, Mayor
Priscilla A. Taylor, Vice Mayor

Hal R. Valeche
Paulette Burdick
Shelley Vana
Mary Lou Berger
Jess R. Santamaria

County Administrator
Robert Weisman

"An Equal Opportunity
Affirmative Action Employer"

TO: Steven L. Abrams, Mayor
Board of County Commissioners

THRU: Robert Weisman, County Administrator
Board of County Commissioners

THRU: Jon Van Arnam, Assistant County Administrator
Board of County Commissioners

FROM: Channell Wilkins, Director
Community Services Department

DATE: March 22, 2013

RE: Farmworker Jobs & Education Program Grant Application

Pursuant to PPM# CW-F-003, your signature is needed on the Farmworker Jobs & Education Program under Title I of the Workforce Investment Act Grant Application. This application for \$219,369 will provide academic education and vocational training to farm workers and their dependents to get permanent employment outside of farm work. There are no County match funds required for this grant.

The Palm Beach County Farmworker Jobs & Education Program has been providing services to the farm worker population of Palm Beach Country for thirty-six years. The program is currently funded under the Workforce Investment Act, Title I, Section 167 through the State of Florida, Department of Education.


The application was received on March 05, 2013 with instructions to return it by May 01, 2013. The emergency signature process is being utilized because there is not sufficient time to submit the application through the regular agenda process. Staff will submit this item at the Board's May 07, 2013 Commission meeting.

If additional information is needed, please contact Minerva Acosta, Program Coordinator at (561) 996-1654.


Approved by:



Director, Financial & Support Svcs.



Director, Community Services Dept.



OFMB



Chief Assistant County Attorney

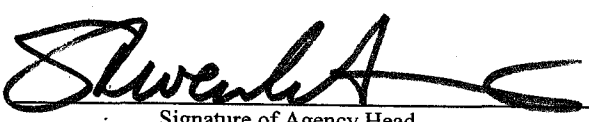
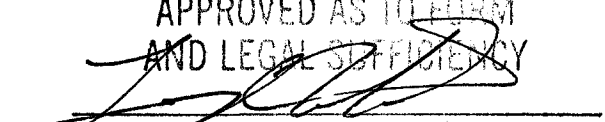


Assistant County Administrator

Attachment: Project Application with the Florida Department of Education

FLORIDA DEPARTMENT OF EDUCATION Project Application

TAPS Number
14B036

Please return to: Florida Department of Education Bureau of Grants Management Room 332 Turlington Building 325 West Gaines Street Tallahassee, Florida 32399-0400 Telephone: (850) 245-0496	Program Name: National Farmworker Jobs Program WIA Section 167 Discretionary, Competitive Fiscal Year 2013-2014	DOE USE ONLY Date Received
B) Name and Address of Eligible Applicant: Palm Beach County Board of County Commissioners Community Services Department 810 Datura Street West Palm Beach, FL 33401		Project Number (DOE Assigned)
C) Total Funds Requested: \$ 219,369 <hr style="width: 50%; margin-left: 0;"/> <p style="text-align: center;">DOE USE ONLY</p> Total Approved Project: \$	D) Applicant Contact Information	
	Contact Name: Minerva Acosta	Mailing Address: 607 S. Main Street, Suite 103 Belle Glade, FL 33430
	Telephone Number: (561) 996-1654	SunCom Number:
	Fax Number: (561) 992-7516	E-mail Address: macosta@pbgov.org
CERTIFICATION		
I, <u>Steven L. Abrams</u> , do hereby certify that all facts, figures, and representations made in this application are true, correct, and consistent with the statement of general assurances and specific programmatic assurances for this project. Furthermore, all applicable statutes, regulations, and procedures; administrative and programmatic requirements; and procedures for fiscal control and maintenance of records will be implemented to ensure proper accountability for the expenditure of funds on this project. All records necessary to substantiate these requirements will be available for review by appropriate state and federal staff. I further certify that all expenditures will be obligated on or after the effective date and prior to the termination date of the project. Disbursements will be reported only as appropriate to this project, and will not be used for matching funds on this or any special project, where prohibited.		
Further, I understand that it is the responsibility of the agency head to obtain from its governing body the authorization for the submission of this application.		
E)  Signature of Agency Head	APPROVED AS TO FORM AND LEGAL SUFFICIENCY  COUNTY ATTORNEY	

DOE 100A
Revised January 2013

A) **Palm Beach County Board of County Commissioners**

Name of Eligible Recipient/Fiscal Agent

C) TAPS Number

14B036

B) _____

DOE Assigned Project Number

FLORIDA DEPARTMENT OF EDUCATION

BUDGET NARRATIVE FORM

(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)
FUNCTION	OBJECT	ACCOUNT TITLE AND NARRATIVE	FTE POSITION	AMOUNT	% ALLOCATED to this PROJECT	ALLOWABLE DOE USE ONLY	REASONABLE DOE USE ONLY	NECESSARY DOE USE ONLY
	1201	Regular Salaries & Wages: (1) Full time Project Coordinator who oversees program and budget management activities	1.0	45,233	98%			
	2101	Employee Benefits, FICA: Coordinator's FICA: Social Security @ 6.2% (\$105.77. per 26 pay periods)		2,750				
	2105	Employee Benefits, Medicare: Coordinator's FICA: Medicare @1.45% (\$24.73 per 26 pay periods)		643				
	2201	Employee Benefits, Retirement: Coordinator's Retirement @ 6.71% of Salary \$109.49 per 26 pay periods =		2,847				
	2301	Employee Life and Health Insurance: (employee +1) Coordinator's Health Insurance Coverage \$584.92 life insurance \$3.02, long time disability (LTD) \$2.65 = \$590.59 (x 26 pay periods)		15,355				
	1201	Regular Salaries & Wages: (1) Full time Farmworker Counselor – For program recruitment, enrollment, career counseling, education, and placement of participants.	1.0	31,171	85%			
	2101	Employee Benefits, FICA: Farmworker Counselor FICA: Social Security @ 6.2% (\$72.50 per 26 pay periods)		1,885				
	2105	Employee Benefits, Medicare: Farmworker Counselor FICA: Medicare @1.45% (\$16.96 x 26 pay periods)		441				
	2201	Employee Benefits, Retirement: Farmworker Counselor Retirement @ 6.71% of						

		Salary (\$75.08x per 26 pay periods)		1,952			
		Employee Life and Health Insurance (employee) Farmworker Counselor Health insurance (\$267.63), Life Insurance Coverage (\$2.61) Long Term Disability (LTD) (\$2.29) = \$272.92 per 26 pay periods		7,096			
	2301						
	1201	Regular Salaries & Benefits: (1) Full time Farmworker Counselor – For program recruitment, enrollment, career counseling, education, and placement of participants.	1.0	31, 171	85%		
	2101	Employee Benefits, FICA: Farmworker Counselor FICA: Social Security @ 6.2% (\$75.51 per 26 pay periods))		1,885			
	2105	Employee Benefits, Medicare: Farmworker Counselor FICA: Medicare @ 1.45 (\$16.96 per 26 pay periods)		441			
	2201	Employee Benefits, Retirement: Farmworker Counselor Retirement @ 6.71% of Salary (\$75.08 per 26 pay periods)		1,952			
	2301	Employee Life and Health Insurance: Farmworker Counselor Health insurance (\$379.36), Life Insurance Coverage (\$2.62), & Long Term Disability LTD (\$2.30) = \$384.28 per 26 pay periods		9,982			
	2401	Worker's Compensation - employee's worker compensation. Required by the County Risk Management Department		348	100%		
	3401	Other Contractual Services (On-The-Job-Training) to reimburse private sector.		1,500	100%		
	4001	Travel and Per Diem- Out-of-County Travel To Attend Coordinator's Meetings, and Staff Development Trainings.		2,000	100%		
	4007	Travel-Mileage - In-County Mileage for outreach, recruitment, job development, follow up with clients, and pick up participants time sheets		2,000	100%		
	4101	Communications Services – Payment of telephone monthly services for the Belle Glade office		550	100%		
	4205	Postage – to mail RFP to Grantors and follow up letters to participants		283	100%		
	4301	Utilities Electricity – to Pay Electricity services for the Belle Glade Office		1,300	100%		
	4304	Utilities – Water/Sewer – to pay for water services for the Belle Glade office		800	100%		
	4406	Rent - Office Equipment – to pay rental of copy machine for the Belle Glade Office (\$80.50 a month x 12 months).		966	100%		
	4410	Rent – Building - To Maintain Office for the Glades Area (\$610.00 a Month x 12 Months).		7,367	100%		

4502	Casualty Self Insurance Premiums - Required for participants by the County Risk Management Department	2,525	100%		
4610	Maintenance Building – Cleaning Srv. For Belle Glade office. 2 x per wk. ($\$157.17 \times 12 = 1,886.04 + \95.00 charge 2x per yr. for changing air filter),	2,077	100%		
4620	Repair & Maintenance Equipment – Emergency Repair of office machines/equipment.	50	100%		
4703	Graphics Charges – in-house printing of staff business cards, and envelopes.	300	100%		
4931	Allowances – paid to participants enrolled in classroom training in accordance with program policy.	16,000	100%		
4941	Registration Fees (Staff) – for Staff attendance to conferences, workshops, and staff development trainings.	1,000	100%		
5101	Office Supplies – staff supplies and consumables to run office Belle Glade office and to purchase TABE test answer sheets.	3,000	100%		
5111	Office furniture and equipment for Belle Glade office	500	100%		
5220	Purchased Water – cost to acquired drinking water for the Belle Glade Office	72	100%		
5401	Subscription – To Pay Annual Subscription (1) to AFOP Newsletter	250	100%		
5402	Educational Training Materials – to buy textbooks and workbooks fro participants attending school.	2,000	100%		
5411	Educational/Vocational Fees (Clients) – to pay tuition for participants attending educational and vocational training schools.	18,647	100%		
5411	Testing Fees – GED and State Board Exams	500	100%		
5412	Dues & Memberships – To pay membership - Belle Glade Chamber of Commerce \$110.00 onetime fee, and \$35.00 monthly fee ($\35.00×12 months = \$420.00) $\$110.00 + \$420.00 = \$530.00$	530	100%		
D) TOTAL		219,369			

DOE USE ONLY (Program)

I certify that the cost for each line item budget category has been evaluated and determined to be allowable, reasonable and necessary as required by Section 216.3475, Florida Statutes. Documentation is on file evidencing the methodology used and the conclusions reached.

Name

Signature

Title

Date

DOE USE ONLY (Grants Management)

I certify that the cost for each line item budget category has been evaluated and determined to be allowable as required by Section 216.3475, Florida Statutes. Documentation is on file evidencing the methodology used and the conclusions reached.

Name

Signature

Title

Date

(A) District / Agency Name: <i>Palm Beach County Board of County Commissioners</i>		FLORIDA DEPARTMENT OF EDUCATION PROJECT DISBURSEMENT REPORT Workforce Investment Act, Title I, Section 167 Migrant and Seasonal Farmworkers <input type="checkbox"/> Interim Report <input type="checkbox"/> Final Report <i>(INSTRUCTIONS ON PAGE 3)</i>	(F) Agency Number: 760	
(B) Project Name: Famworker Jobs & Education Program			(G) Grant Number: 4053A	
(C) Effective Approval Date: 7/1/2013			(H) Project Code: 4CFJ1	
(D) Termination Date: 6/30/2014			(I) Contact Person Name: Gwendolyn Whitfield	
(E) Total Project Funds: \$219,369			(J) Phone: (561) 355-4937	

(1) Function Code	(2) Object Code	(3) Description of Disbursement	(4) Budget Amount	(5) Total Disbursements As of ___/___/___	(6) Obligations	(7) Unobligated Balance	(8) Current Disbursement Reported
ADMINISTRATION							
		INDIRECT COSTS - DOE Approved Rate				\$0.00	
		DIRECT COSTS				\$0.00	
(9) TOTAL ADMINISTRATIVE COST			\$0.00	\$0.00	\$0.00	\$0.00	\$0.00

STAFF COSTS							
FW10	1201	STAFF SALARIES	\$107,575.00			\$107,575.00	
FW12	2101	STAFF BENEFITS (FICA)	\$6,520.00			\$6,520.00	
FW12	2105	STAFF BENEFITS , MEDICARE	\$1,525.00				
FW12	2201	STAFF BENEFITS RETIREMENT	\$6,751.00				
FW12	2301	STAFF BENEFITS LIFE & HEALTH INSURANCE	\$32,433.00				
FW14	4001	OUT-OF-COUNTY TRAVEL	\$2,000.00			\$2,000.00	
FW15	4007	IN-COUNTY TRAVEL	\$2,000.00			\$2,000.00	
						\$0.00	
						\$0.00	
(10) TOTAL STAFF COSTS			\$158,804.00	\$0.00	\$0.00	\$118,095.00	\$0.00

RELATED ASSISTANCE (For Clients Only)							
FW25	4931	ALLOWANCES - DIRECT PAYMENT	\$16,000.00			\$16,000.00	
						\$0.00	
(11) TOTAL RELATED ASSISTANCE			\$16,000.00	\$0.00	\$0.00	\$16,000.00	\$0.00

OTHER PROGRAM COSTS							
FW16	2401	WORKERS COMPENSATION INSURANCE	\$348.00				\$348.00
FW18	4301	UTILITIES: ELECTRICITY	\$1,300.00				\$1,300.00
FW18	4304	UTILITIES: WATER/SEWER	\$800.00				\$800.00
FW61	5111	EQUIPMENT UNDER \$500	\$500.00				\$500.00
FW23	4703	GRAPHICS	\$300.00				\$300.00
FW27	5402	INSTRUCTIONAL SUPPLIES/ TEXBOOKS(CLIENT	\$2,000.00				\$2,000.00
FW27	5411	EDUCATIONAL FEES/TUITION FEES	\$18,647.00				\$18,647.00
FW27	5411	TESTING FEES/GED & STATE EXAMS	\$500.00				\$500.00
FW20	4502	INSURANCE FOR CLIENTS/STAFF CASUALTIES	\$2,525.00				\$2,525.00
FW55	4406	LEASE COST OF COPY MACHINES	\$966.00				\$966.00
FW21	4610	MAINTENANCE - BUILDING	\$2,077.00				\$2,077.00
FW22	4620	MAINTENANCE/REPAIR COST OF EQUIPMENT	\$50.00				\$50.00
FW13	3401	ON-THE-JOB TRAINING WAGES	\$1,500.00				\$1,500.00
FW54	4205	POSTAGE	\$283.00				\$283.00
FW58	4941	REGISTRATION FEES (STAFF)	\$1,000.00				\$1,000.00
FW19	4410	SPACE LEASE / RENT	\$7,367.00				\$7,367.00
FW60	5401	SUBSCRIPTION TO NEWSLINE	\$250.00				\$250.00
FW59	5101 \$ 5220	SUPPLIES AND CONSUMABLES (STAFF)	\$3,072.00				\$3,072.00
FW53	4101	TELEPHONES	\$550.00				\$550.00
	5412	DUES & MEMBERSHIPS	\$530.00				\$530.00
							\$0.00
(12) TOTAL OTHER PROGRAM COSTS			\$44,565.00	\$0.00	\$0.00		\$44,565.00
(13) TOTAL COSTS			\$219,369.00	\$0.00	\$0.00		\$178,660.00
(14) FEDERAL PROGRAM INCOME							\$0.00
(15) FEDERAL PROGRAM INCOME FOOTNOTE							

(16) CERTIFICATION *(Complete on last page only)*

I hereby certify that I have reviewed this disbursement report and that all items shown above are in accordance with applicable laws and regulations and have been classified properly according to this district's/agency's current chart of accounts. All records necessary to substantiate these items are available for review by the state and federal monitoring staff. I further certify that as a disbursement report, all disbursements; were obligated after the project approval date and prior to the termination date; have not been reported previously; and were not used for matching funds on this or any special project. Further, all inventory items included have been entered properly on the inventory records required by state and federal regulations.

DOE 599

Rev. 01/13

Report Number: 0-RFP Purposes

Page 1 of 2

Certified Correct by:

Taruna Malhotra

Finance Officer or Authorized Representative

Taruna Malhotra, Director, Financial & Support Svcs.

DOE	Audited By: _____
USE	Date: ___/___/___

PROJECT BUDGET SUMMARY AND DISBURSEMENT REPORT
Workforce Investment Act, Title I, Section 167, Migrant and Seasonal Farmworkers
Instructions

DISBURSEMENT REPORT

Complete Items (A) through (J)

Mark "X" in the box provided below the title to indicate that this is an interim or a final report (a final report is that which closes out the project). In the title box to Column (5), enter the month, day and year (e.g. 07/31/12) that represents the ending date for the month of disbursement being reported.

Submit two copies by the 20th of each month following the month of disbursement to:

(copy one) Comptroller's Office, Florida Department of Education, 914 Ralph Turlington Building, Tallahassee, Florida 32399-0400, (850)245-0401.

(copy two) Adult Migrant Program and Services Section, 1313 N. Tampa Street, Suite 103, Tampa, Florida 33602, (813)224-1920.

COLUMNS

(1)
FUNCTION

SCHOOL DISTRICTS ONLY:

Use the four digit function codes as required in the Financial and Program Cost Accounting and Reporting for Florida Schools Manual.

(2)
OBJECT

SCHOOL DISTRICTS:

Use the three digit codes as required in the Financial and Program Cost Accounting and Reporting for Florida Schools Manual.

COMMUNITY COLLEGES:

Use the five digit object codes as required in the Accounting Manual for Florida's Public Community Colleges.

UNIVERSITIES AND STATE AGENCIES

Use the six digit object codes as required in the Florida Accounting Information Resource Manual.

OTHER AGENCIES

Use the object code as required in the agency's expenditure chart of accounts.

(3)
DESCRIPTION

ALL APPLICANTS:

Provide a specific description of the type of expenditures.

(4)
AMOUNT

For each function and object code indicate the budget amount requested. (Cells on the spreadsheet that are highlighted in gray do not require entries, as explained below.)

(5)

Complete by reporting total project disbursements as of the date indicated at the top of the column (Do not include obligations).

(6)

Enter total of encumbered obligations at the end of reporting month. (Do not include salaries and fringe benefits)

(7)

Column (7), the Unobligated Balance, automatically calculates when entries are made for Columns (4) through (6). No entries are required. [Column (7) = Col.(4), the Budget Amount, minus Col.(5), the Total Disbursements, minus Col.(6), the Obligations]

(8)

Complete by reporting all current disbursements for both cost categories. Enter the difference between the amount shown in Column (5) on the previous disbursement report and Column (5) of this report.

DO
Re

LINES

(9)-(12)
required.

The Totals for Columns (4)-(8) automatically sum on Lines (9) through (12) as values are entered in columns (4) through (8). No entries are required.

(13)

The Totals in the cells for line (13) automatically sum Lines (9) through (12) to represent the complete project status. No entries are required.

(14)

FEDERAL PROGRAM INCOME is not applicable for this program.

(15)

FEDERAL PROGRAM INCOME FOOTNOTE - not applicable for this program.

ITEM

**Palm Beach County
Board of County Commissioners
Farmworker Jobs & Education Program**

1) Project Abstract

Migrant and seasonal farm workers are at the bottom of the socio-economic scale. According to information obtained from Sustainable Agriculture and rural development (SARD) agricultural workers suffer high rates of death, injury and illness. This is due to high levels of workplace risk (e.g. machinery and pesticide use); long working hours; limited safety measures, poor public health services and limited health and safety training in rural areas; high rates of HIV/AIDS; and poor living conditions. They are also often denied basic human rights. These farm workers are in great need of assistance; especially with education and training which will provide them with better opportunities to improve their lives.

The Palm Beach County Farmworker Program proposes to continue operating the farm worker training program with funds from WIA Title I, Section 167, which is administered at the national level. Palm Beach County has directed this program for the past thirty five years, with grants from the Florida Department of Education. We will continue working in collaboration with other groups, such as Workforce Alliance of Palm Beach County, Palm Beach State College, and the School District of Palm Beach County among others. The program will recruit and enroll ninety seven (97) farm workers or their dependents in vocational training and education programs, including English as a second language ESOL, GED preparation, and remedial education, to help participants overcome the barriers to better employment. We will perform an initial assessment, pay educational fees and supplies, and will provide participants with a living allowance and career counseling while in school. By the end of the program year, we will have forty four (44) participants placed in unsubsidized jobs. The estimated funding allocation for program year is \$219,369.

Our target group will be the hard-to-serve, those with multiple barriers to training and employment. This includes the Hispanic Population, mainly of Guatemalan and Mexican origin; who have very low education levels and who are in great need of ESOL education. The Haitian population who are in need of ESOL, remedial education and vocational training and the African American population who need the change to complete their education by getting a high school diploma, or who need remedial education and vocational training.

Our area of operation is all of Palm Beach County, encompassing the Glades area in the Western part of the County. This program received a significant contribution from the Palm Beach County Board of County Commissioners. We operate under the direct supervision of Mr. Channell Wilkins, Director of Community Services Department. This project would be operated by a program Coordinator and two Counselors. The program is still in great need of a part time job developer and a receptionist position eliminated due to two reductions in our budget. These positions are needed to assist the program staff with all clerical work and the development of more job opportunities.

2) Project Need

Palm Beach County's 45-mile stretch of Atlantic shoreline was nicknamed Florida's Gold Coast after the gold recovered from Spanish galleons that sank offshore. Not counting Lake Okeechobee, Palm Beach County covers 1,971 square miles of land, second to Collier County's 2,025 square miles. Palm Beach County is larger than two states: Rhode Island and Delaware. The four largest lakes in Palm Beach County are Lake Okeechobee, 488,000 acres; Lake Mangonia, 540 acres; Clear Lake, 401 acres; and Lake Osborne, 356 acres. Eastern Palm Beach County is a thriving urban area while the central and western areas are more suburban and rural. The Loxahatchee National Wildlife Refuge is part of the famed Florida Everglades. The refuge covers 221 square miles and is located west of Boynton Beach off State Road 7.

According to the 2010 Census, Palm Beach County has a base population of 1,320,134, making it the third largest county in Florida behind Miami-Dade (2.49 million) and Broward (1.74 million).

The three major industries in Palm Beach County are tourism, construction, and agriculture. Tourism accounts for more than 53,530 jobs in Palm Beach County; in excess of 7 percent of the county's workforce earns a living from tourism-related businesses such as hotels, restaurants, stores and transportation services and others.

Palm Beach County leads the nation in the production of sugar (Oct.-March) and fresh sweet corn. It is also Florida's leading producer of rice, bell peppers, lettuce, radishes, Chinese vegetables, specialty leaf and celery. Palm Beach County produces roughly 18 percent of all sugar in the United States. It is the largest sugar-producing

county in the nation and has roughly 400,000 acres of sugar cane, about 32 percent of the county's overall land.

Palm Beach County is one of the largest Counties with agricultural laborers in the State of Florida, a traditional home base for migrant farm workers. Farm workers live in all parts of the county, but most are concentrated in the Glades area, where they work in the sugar cane fields, planting, and picking vegetables such as lettuce, beans and sweet corn. They also work in vegetable packing houses, preparing agricultural products for the market. Farm workers who living in Palm Beach County commute to fields as far as Homestead owned by large agricultural producers where they harvest and prepare for market vegetables such as tomatoes and peppers. They may also work in smaller crops such as celery, radishes, basil and other herbs. As farmland near the east coast have been sold for real state development, more farm workers have moved westward to find jobs in agricultural fields and packing houses located in the Glades communities. Landscaping is not considered agricultural work and many of the farm workers from the east coast have founded employment in this area. The disappearance of farmland due to housing developments, in Palm Beach County continues to threaten farm worker's job security. There's no other WIA167 program operating in Palm Beach County or near the service area.

The biggest problems related to farm workers poverty and the most evident needs among farm workers are second class health care, inadequate housing and inadequate education. Lack of education and job skills training also prevent them from obtaining year-round permanent employment.

The Palm Beach County Farmworker Jobs and Education Program statistics of the participants served during PY 11-12 shows that 72.57 percent of participants were seasonal farm workers and only 27.43 percent were migrant workers. Farm workers usually rely on unstable day labor or other temporary jobs to support themselves and their families.

The ethnic/racial makeup of participants is 73.45 percent Black and 27.73 percent Hispanic. About low percentage of the Black populations are African Americans, whose families have worked in the Glades for generations. The higher percentage is Haitians who have been migrating to United States. After the earthquake in Haiti, a large number of Haitians have arrived to the Glades communities. Haiti is considered the poorest Country of the Western Hemisphere. **The African Americans** population has better opportunities for training and employment, as they do not have to overcome the language barrier unlike the other populations. **The Mexican- Americans** Many do not speak English at all; others have low English skills, while few are bilingual. Many of them have a low grade level of education and lack of a high school diploma. A high number of these clients have never worked outside of agriculture. For those clients who have language barriers, we refer them to one of the three ESOL programs offered in the Glades: Palm Beach Literacy Coalition Program, Title I Migrant Program, or Glades Central High School. **The Haitians** – In the Haitian community one of their most important goals is to learn English, to obtain a better paying job with benefits. Many of them speak little English while others do not speak any English. A high number of Haitians speak Haitian Creole and/or French. These clients with language barriers are referred to the morning or evening ESOL classes offered at mentioned sites.

In the Glades communities reading and math skills are below grade level.

According to the statistics of the Florida Department of Education School Accountability Report for school year 2010-2011, in Glades Central High School only 24 percent met reading standards and 61 percent of the students met math standards. In Pahokee Middle/High School 34 percent met reading standards while 44percent met math standards. These statistics show the high need of programs like the Farmworker Program that provides assistance to the farm workers population to achieve economic self-sufficiency.

Transportation is another huge barrier clients are being faced with when trying to attend school. Many clients do not rely on a personal car. Relying on public transportation takes approximately two hours to travel from the City of Belle Glade to the City of West Palm Beach, where most of the vocational schools, trainings, and better paying jobs are available. The use of public transportation means that they may have to leave their homes at 5:00 am in order to be in the East Coast by 8:00 am. This situation leads to another barrier; child Care due to the fact that any child center opens before 6:00am, this make the situation more difficult for those participants with small children.

Many of the farm workers we have served in the past, stated that they began working in the fields at an early age, as young as seven and eight years of age, to help their families with the household and family expenses. A high number of farm worker's children drop out of school without any other job experience other than farm work. In some cases they work an average of two to three hours before going to school. This is one many reasons why farm worker children drop out school.

The Florida Department of Education Dropout Rate Reports shows that during the School Year of 2011-2012, Palm Beach County had a 2.5 percent drop-out rate and 77.02 percent graduation rate. There are two high schools located in the Glades

Communities, Pahokee Middle/Senior High School in Pahokee with a graduation rate of 75.0, dropout rate 13.6 percent, and free lunch 92 percent. While Glades Central High School has a graduation rate 76.0 percent, dropout rate 12.1 percent, and free lunch 81.0 percent; compared to Alexander Dreyfoos Jr. School of the Arts located in West Palm Beach, with a graduation rate of 100.00 percent, dropout rate 0.06 percent, and free lunch 10.8 percent. The Farmworker Program Statistics Report for participants served during PY 2011-2012 shows that a 30.97 percent of the participants dropped out of school, 39.82 percent had a reading skill below the 9th grade level, 39.82 percent had a math skill below 9th grade level, and 30.09 had limited English skills.

3) Labor Market Assessment

According to The Business Development Board of Palm Beach County on February 2013, they opened an office in Belle Glade to market the region to manufacturers and distributors. Sky-high jobless rates in Belle Glade, Pahokee and South Bay provided the inspiration for the new office, said Kelly Smallridge, president of the Business Development Board. The region's unemployment rate is estimated to be far higher than that of Palm Beach County as a whole, where unemployment stood at 8 percent in December. "It's a crying shame," Smallridge said of the Glades' weak labor market. "With 38 percent unemployment, we don't have a choice." Economic development in the Glades long has been a tough sell. With a population of 30,000, the area for decades has struggled with high unemployment and a lack of good jobs.

According to the Agency for Workforce Innovation (AWI), Labor Market Statistics, some of the fastest-growing occupations in Palm Beach County are; Home health Aides, Heating, A.C. and Refrigeration, and Helper Electricians. Our program currently has two clients whom are completing the License Practical Nursing, One client completing the Medical Assistant training, and one client is completing the X-Ray

Technician Program. For PY13-14 this program may enroll six to eight participants in these trainings.

Hospitality jobs continue declining in Palm Beach County. According to a report from Labor Economics and Development (LEAD) 2012, the largest growth in jobs during the first quarter of 2012 in Palm Beach County was in local government employment which is not great news, to those farm workers who wants to find employment outside of farm work. Jobs are fairly plentiful in landscaping, construction and janitorial services. These jobs offer farm workers their first opportunity of entering the American work force full-time, providing experience indispensable for future advancement. According to AWI, Labor Market Statistics, these are some of the top fastest growing occupations in Palm Beach County;

Occupation	Projected Growth Rate
Home Health Aides	→ 5.61%
Heating AC& Refrigeration	→ 5.12%
Construction Laborers	→ 4.24%
Helpers-Electrician	→ 4.02%

4-a) Objectives and Timelines

The main thrust of our program is training and job placement. Learning a new skill offers the best possibility of long-term retention and economic self-sufficiency. During program year 2011-2012, 81 out of 108 (188.37%) of our participants were enrolled in vocational training, in order to overcome the barrier of lack of job skills. When the reading (39.82%) and math (39.82%) skills are below 9th grade, which is very common barrier amongst farm workers, we enroll them in an ESOL program. When the barrier to employment is the lack of an employment-mandated high school diploma

(30.97%), we will enroll students in full-time learning lab to prepare them for the GED exam. Finally, for the farm workers that main obstacle of employment is the lack of English language skills (30.97%), we can enroll them in full-time ESOL class at various training sites throughout Palm Beach County. For those that are ready for training, have the opportunity to train in, nursing assistant, truck driving, heavy equipment operator, child care, security guard, building maintenance, among other trainings available. All of these trainings can be completed in a relative short period of time.

4-b) Assessing Participants

The Counselors will use the Individual Employment Plan (IEP) to record the participant's progress throughout intensive training and related assistance services. The applicants will have the opportunity to express their opinions and desires based on the results of two assessments; TABE and CHOICES. Using the IEP the Counselor and the participant's outline a plan to deal with the obstacles and barriers to complete vocational training. All referrals must be indicated on the Individual Employment Plan (IEP) and recorded in the CRD system. The Farmworker Program may help the participants to overcome some of the barriers that stand in their way to accomplish their career and employment goals. For other barriers such as child care, health benefits, utility, and housing assistance, the program staff will refer client to one of our partner agencies to assist in overcoming those barriers that are beyond our control. The program will provide one day and 30 days bus passes to those clients attending vocational training and traveling by public transportation.

4-c) Training and Other Services

Outreach and Recruitment - to recruit potential candidates, we use various strategies and means of disposal. Placing and distributing brochures and fliers at social services offices as Workforce Alliance, Child Care Centers, Migrant Camps, Grocery

Stores, Churches, Libraries, Department of Children & Families (DCF), and the families of Title I Migrant Program. Presentations are made to local social services agencies, Workforce Alliance, Palm Beach State College, Title I migrant program, east Coast Migrant Head Start Centers, and the Palm Beach County Head Start centers. These have been proof to be great recruitment/ outreach tool to bring awareness of the services we provide to the farm worker population. Beside referrals from these agencies, we received referrals from the Farmworker Coordinating Council, Glade Central and Pahokee High School, the Academy for Nursing Health & Occupation, among other agencies/program within the Glades community. Word of mouth continues to be another great recruitment tool. **The initial assessment** is one of the most important steps in the enrollment process. This assessment will help the program staff to identify and match the applicant's skills with employers and to determine attitudes. The Counselors will discuss training opportunities and local labor market information with the applicant. This information is available to clients and staff through Employ Florida Market Place, a computerized job bank that is updated in a daily basis and contains thousands of job listings.

The staff is always informed of employment opportunities by direct contact with local employers, Workforce Alliance Business Consultants, and the employflorida.com website. For those who are just seeking employment, the Counselors will provide them with job search assistance; these clients will be referred to Workforce Alliance workshops for employability skill trainings. The topics include; resume writing, proper dressing, job seeking strategies, and interview techniques. If the participant is ready for training services, the Counselors will review and discuss the client's skills, career of interest, and employment goal.

The staff will determine the applicants income eligibility according to the Federal Poverty Guidelines and 70% Lower Standard Income Levels (LLSIL). The farm work income earned will be determined by using the applicant's pay stubs, W2's or the SUNTAX wages report. Once it's determined that the applicant meets the income guidelines mandated by this program, the Counselor will schedule an appointment for a more in-depth assessment of the individual's interest and skills. To determinate the applicants grade level; they must complete the test for Adult Basic Education (TABE). To determine the applicant's career of interests we use the Career CHOICES Assessment, which is a web based program. Choices is a valuable tool for people seeking career direction and consider the role of your interests, aptitudes and values in relation to specific occupations, it's intended to illustrate those careers you may be best suited for.

Related Assistance Services - participants may receive the Basic Allowance based on the school program they are enrolled in the related assistance payment, which is based on specific characteristics identified on the Intake Form. The hourly rate can vary based on client's needs and upon the Coordinator's approval. The student's attendance is recorded on a Weekly Attendance Report. The allowance checks are issued on a bi-weekly basis by the County Payroll Department. The attendance reports are handled between school officials and the program staff. Participants are prohibited for handling these reports.

Job training is still one the most important elements for our program, for those who need to overcome obstacles to employment. Among the various forms of training and education a client can choose are: vocational training, remedial education, on-the-job training, and paid or un-paid work experience. Vocational training and remedial education are offered through the Vocational Technical schools, Palm Beach State College, and Workforce Alliance Providers.

The training programs refer to participants is based in the results of the studies on future job demand in our area.

Vocational Courses are still the most popular courses for those that want to leave farm work. Many of the demand occupations require only short-term training. The most popular vocational courses are in the medical field; medical assistant, nurse assistant, home health aide, license practical nurse and patient care technician. Jobs in these fields are available to those who are willing to commute. These courses are offered to us by the Palm Beach State College, Academy for Nursing & Health Occupation, and MedVance Institute. We hope to enroll fifteen to twenty students in these programs.

Child Care Workers are always in demand and higher standards of preparation are required. Most day care centers require the 40 hrs child care courses or the Child Development Associate (CDA) license. These courses are available at the Palm Beach State College and online, both in English and Spanish, which is convenient to those participants who have a language barrier. The program staff continues to work to deal with the GED requirement. We expect to enroll five to ten participants in child care program at the Palm Beach State College.

Truck Driver training is available through private schools such as Metropolitan Trucking. This is short term training and the job market is fairly good. Many of those who seek their CDL-A license do so with the intention of staying out of farm work or stay in farm work, but in the upgraded position of truck driver. **Clerical** staff can be trained relatively quickly in basics computer skills required for most office work. A three to four weeks course at the State College is usually enough to become employable at \$9.00 - \$11.00 an hour. We plan to enroll five to ten participants in this course.

Florida Ready to Work - After the completion of vocational training the program Counselors are responsible for the referral of these participants to Workforce Alliance to get register and to complete the Florida Ready to Work Assessment, to obtain the

credential. In the Belle Glade office we have two computers designated for the use of the participants.

They are allowed to use the computers to create their resume, cover letter, to do job search and/or to complete their homework assignments. Each Counselor is responsible for the supervision of their clients while they are using the office computers. The use of unauthorized websites is not permitted. Ongoing contacts with local employers will continue to be a very helpful tool for future job openings and placements.

4-d) Collaboration with local Agencies

The Counselors are constantly collaborating, and coordinating their efforts with other partner agencies. This effort and collaboration helps this program to reach out to these partners, parents and clients. This will continue opening the doors for the recruitment of **new participants**.

Palm Beach State College

Sharon T. Comrei, PSAV Coordinator
gglenns@palmbeachstate.edu
1977 College Drive – MS#43
Belle Glade, FL 33430
561 996-1187
Services provided: cosmetology, child care, welding, construction, Financial Aid available for those who qualify.

Palm Beach County Human Services Division

Claudia Tucker, Director
561 355-4772
810 Datura Street. West Palm Beach, FL 33401
Services provided: rental assistance

Palm Beach County Literacy Coalition, Glades Education Center

Contact: Alejandro Garzon
981 S 1st Street
561 992-8068
Belle Glade, FL 33430
Service provided: ESOL, GED, and Child Care.

Farmworker Coordinating Council of Palm Beach Inc.

Lois Monroe, Office Director – Belle Glade
lmonroe@farmworkercouncil.org
233 West Avenue A – Suite D
Belle Glade, FL 33430
561 992-0603
Jorge Gomez, Director of Programs
jgomez@farmworkercouncil.org
1313 Central Terrace
Lake Worth, FL 33460
Services provided: rental assistance (up to two month to clients enrolled in the Farm worker jobs & Education Program), bus passes (Monthly) to eligible clients attending school.

Academy for Nursing Health & Occupation - C.N.A & LPN Program

- Financial Partners offer full scholarships to youth 18-21 yrs old
Allison Overstreet, Financial Aid Advisor
561 683-6773
5154 Okeechobee Blvd.
West Palm Beach, FL
Services provided: C.N.A & LPN, PCT training, job search, and job placement assistance.

Palm Beach County, Community Action Program CAP
James Green, Program Coordinator
561 355-4727
jgreen@pbcgov.org
810 Datura Street. West Palm Beach, FL 33401
Services provided: Provide LIHEAP (FPL bill) and training assistance.

Glades Central High School
Queen Miller, Teacher
561 993-4404
1001 SW Avenue M
Belle Glade, FL 33430
Services provided: Free GED, ESOL evening program.

4-e) Collaboration with the RWDB

The Palm Beach County Farmworker Jobs & Education Program has always collaborated with other entities which are involved in job training. One of our greatest partner and collaboration is the Workforce Board (Workforce Alliance of Palm Beach County). We have established a close relationship which survives to this date. Our collaboration is spelled out in a Memorandum of Understanding, recently renewed and signed by both agencies. We work closely with Workforce Alliance staff to serve all of our clients. Anyone who applies for assistance at our office, whether eligible for WIA section 167 or not, will be evaluated for other services provided by Workforce, in many instances resulting in a dual enrollment. While Workforce pays the participant's tuition, often many thousands of dollars, the Farmworker Program can budget its money for need based payments. For those who are just seeking employment, these clients will be referred to Workforce Alliance workshops to help the participants improve their job search skills. The workshop topics include; resume writing, proper dressing, job seeking strategies, and interview techniques.

4-f) Local Advisory Council

The Palm Beach County Farmworker Program is in the process of re-establishing a Local Advisory Committee to re-appointed new members to serve in this. The program Coordinator as well as the Director of the Community Services Department are waiting on a response from the Florida Department of Education in

reference to the mandates for this committee. Palm Beach is requesting some mandates on writing to proceed with this legal process. If the information requested is provided, the Program Coordinator will submit a Resolution to the Board of County Commissioners to obtain their official approval. This first resolution is needed to authorize the Program Coordinator to identify potential new members to serve on the Local Advisory Committee. The program staff have identified members of the Glades Communities to serve in this committee, these will include; students, representatives of business, education, agencies and farm worker representatives. As soon as this resolution is approved by the Commissioners, the Coordinator will mail the invitation letters to all potential members. When this process is completed the Coordinator will schedule the first meeting to have the election and identify the government body of this Committee. As soon as the officials are selected a second resolution will be submitted to the Board of County Commissioners to officially approve the members of the mentioned Committee. As a government agency in order for us to establish a Local Advisory Committee we must follow some legal procedures, and all members are mandate to follow the County's Code of Ethics procedures. The members are required to reviewing the Palm Beach County Code of Ethics and to sign the "Acknowledgement Form".

4-g) Evidence of Capability

The Palm Beach County Farmworker Program met above 85% percent in all areas of performance planned for the end of the third quarter, March 31, 2012.

Performance Analysis - July 01, 2012 - March 31, 2013

	Plan	Actual	Percent
New Participants	52	55	105.77%
Entered Employment	27	41	151.85%
Completed Training	20	33	165.00%
Attained Credentials	09	17	188.89%
Literacy /Numeracy Gains	09	16	177.78%
Average Wage at Placement	7.31	8.73	119.43%

The Western part of the County is where we serve the largest clientele, an area of seasonal agricultural employment which is temporary. This has created a lot of social economic problems in the Glades communities. The region's farming-dependent economy is one of the sources for the constant joblessness.

In a news report, County development officials say that in the Glades communities, there is a lack of business-ready buildings, which Shawn Rowan of the Palm Beach County Business Development Board said makes it hard to attract good companies who will bring good jobs. "Land is definitely out there," Rowan said. "But given the times right now a lot of companies don't want to build a brand new building." Rowan said companies have also complained about crime, even though the report shows crime numbers are down. "Whether it's true or not if there is a perception they want to avoid that," Rowan said.

Then comes the issue of the workforce in the area, people in the meeting stated. The report said about 40 percent of the people in each of the tri-cities doesn't have a high school diploma. "You basically have generations of people that have been employed by part time system like agriculture," Pahokee Mayor Sasser said. "Now we have to do something about training them for a full time job which is unheard of out there because over the years we've had so few of them."

"The challenge still remains, which is a having a concrete plan to rebuild the Glades", Commissioner Vana said (New report on Glades cities lists pressing issues, By

Ryna Calhoun, News Channell 5, Palm Beach County; Commissioners trying to solve issues listed in new report regarding the Glades).

According to Workforce Alliance the unemployment rate in Palm Beach County in December 2012, was 8.0 percent, a decline of 0.54 percentage points from the 8.4 percent rate of the previous month. The unemployment situation has continued creating a big impact in the economy of these communities. Even though the unemployment situation continue affecting the Glades communities, locate in the Western Part of the county with a unemployment rate of 38 percent, the program staff **placement** efforts have been effective reporting a 151.85 percent in placement for the third quarter of PY 12-13, which ended on March 31, 2013. **Placement Barriers:** The Glades is an area with a **high drop-out rate** and an alarming way of **criminal activities**. In these communities we still have a high number of job seekers that are **ex felons** with minimal or no job history. It is noted that the Glades prison (1), work camp (1), re-enter program (1), and jail (1), are still housing approximately 3,389 inmates of working age. With all these barriers to employment it has become very hard for the residents of the Glades to find employment.

We have been partnering and completing dual enrollments with Workforce Alliance in different projects; Workforce investment Act (WIA), the Youth Program and the Welfare Transition (WTP) clients completing vocational training as mandated by Workforce Policies and procedures. We have been very successful in serving these clients as their tuition is paid in full be Workforce leaving us with the only commitment of assisting these clients with a by weekly allowance payment, to assist with transportation expenses.

The Glades communities have been working in collaboration with the Business Development Board of Palm beach County to attract some economic developers to the Glades communities. The BDB have been working with local business seeking for donations to cover the cost of the marketing effort over the next two years. Some of the businesses involved are; Howard E. Hill Foundation, sugar giant Florida Crystal, the Sugar Cane Growers Cooperative, and the cities of Belle Glade, Pahokee, and South Bay (Source: Ostrowiski, Jeff, Palm Beach article of February 04, 2013).

For several years this program has been facing some challenges that include short staffing. A budget decrease for two consecutive years PY10-11 and PY11-12, forced this program to eliminate a part time Job Developer Position and the receptionist position. The job developer provided assistance in developing job opportunities for those participants whom completed job skills trainings and the receptionist was responsible for all clerical work. Since January 18, 2013, the program has been operating with a coordinator and one counselor.

5) Evaluation

The Palm Beach County staff continues creating employer contact lists, working in collaboration with Workforce Alliance, Palm Beach State College, and other agencies in our communities to identify expected job growth trends, barriers for expansion of jobs and skills required for each job. In obtaining this information we will be able to provide a more qualified workforce. The program staff will continue utilizing the participant's contact log, to ensure that each participant will be contacted twice a month, this also includes follow-up participants. The staff meetings will be held twice a month to evaluate the project performance. The Program Coordinator will discuss each case with the counselors and will discuss recruitment, outreach strategies, and to

review the monthly performance analysis report, with special emphasis on the major two areas of performance which are; enrollment and placement.

6) Support for Strategic Imperatives

The Farmworker Jobs and Education Project (WIA Section 167) plan is to support the State of Florida's **Reading, Math, and Science Initiative** by continuing to help our participants and their dependents to increase their English, Science and Math grade levels. Referrals to; The Palm Beach County Literacy Coalition, ESOL day time program, Glades Central High School, General Educational Diploma (GED) and ESOL evening program, General Education Diploma (GED) morning and afternoon sections facilitated by Workforce Alliance West Career Center, and remedial classes facilitated at Palm Beach State College, will continue to improve participant's reading and math skill levels. A high percentage of our farm workers' reading and math skills are below 9th grade level. An integral part of this program is to help our clients to improve their employability skills, such as understanding the basic of the English language. Every participant is also required to complete the Post-Test before exiting the program. The Post-Test results help the staff to measure the participants English and reading skills improvement at the time of exit. These scores are reported into the Florida Department of Education CRD system, for literacy numeracy gain purposes.

7) Dissemination Plan

Information about the project will be disseminated in several ways, through outreach and recruitment. Our staff will visit other agencies, programs, schools, churches, and attend community health, outreach, and recruitment fairs. The staff will attend different community celebrations and interagency meetings. We will distribute flyers and brochures throughout the Glades communities, and exchange information and services provided with all Community Services Division Managers in their monthly

meeting. Communication with former participants and networking with other programs and agencies continue to be one most reliable source for recruitment. The staff from Workforce Alliance, Workforce Investment Act (WIA) or Welfare Transition Program (WTP) will refer all potential candidates to the Farmworker Program. The WIA and WTP staffs have Farmworker Program information available for their clients. This program is also affiliated with 2-1-1 helpline, a service of 211 Palm Beach/Treasure Coast. This service provides crisis intervention, information, assessment and referral to community services. Farm workers who meet the eligibility requirements are referred to our program.

8) Budget

- 1201 Salary, Coordinator (1) – In charge of general management of budget, program, and operation of the Belle Glade office.
- 1201 Salary, Counselors (2) – Responsible for the recruitment, enrollment, career counseling, education, and placement of participants.
- 2101 Employees Benefits (3) - Staff benefits as FICA, Health Insurance, and Retirement System.
- 2105 Employees Benefits – Medicare benefits for (3) employees.
- 2201 Employees Benefits Medicare – Medicare benefits for (3) employees.
- 2301 Employee Life Insurance and Health Insurance – To pay (3) employee's life and health insurance benefits.
- 2401 Worker Compensation – Employees worker compensation as required by the Risk Management Department.
- 3401 Other Contractual Services – To pay On-The-Job-Training contact to the private sector.
- 4001 Travel Out of County – To reimburse employees for out of county business travel.
- 4007 Travel Mileage – To reimburse employees for in county travel to employees, conducting outreach, recruitment, home visits, and other work related travel.
- 4101 Communication Services- To pay monthly telephone services for the Belle Glade office.
- 4205 Postage – To buy US postal Service stamps to mail RFP and other required documents to grantor and to mail eligibility and follow up letters to clients and potential applicants.
- 4301 Utilities Electricity - To pay electricity bill for services provided in the Belle Glade office.
- 4304 Utilities Water- To pay water bill for services provided in the Belle Glade office.
- 4406 Rent Office Equipment - To pay monthly fee for copy machine use at the Belle Glade office.

- 4410 Rent Building - To pay monthly rent to maintain Belle Glade office locate at 607 S. Main Street, Suite 103, Belle Glade, FL 33430.
- 4502 Casualty Insurance – Fee (\$2525) required by the County Risk Management Department.
- 4610 Maintenance Building – To pay cleaning company to clean and pick up garbage at the Belle Glade office (2) times a week).
- 4620 Repair Maintenance – To pay any emergency repair of office equipments, ex. Printers and/or computers.
- 4703 Graphics – To pay fee changed for staff business cards and envelops with the County logo, program name and address.
- 4931 Allowances – To pay a by weekly allowances/stipend to students attending vocational training.
- 4941 Registration Fees for Staff- To pay any registration fees for staff attending educational trainings related the their job performance.
- 5101 Office Supplies- To buy office supplies for the Belle Glade office, including paper and cartridges for printers.
- 5111 Office Furniture and Equipment- To purchase furniture needed for the Belle Glade Office
- 5220 Purchase Water – To pay monthly fee for drinking water use for the Belle Glade office.
- 5401 Subscription - To pay (1) subscription to AFOP Newline.
- 5402 Educational Training Materials - To buy textbooks and workbooks for participants attending educational or vocational trainings.
- 5411 Educational/Vocational Fees (Clients) – To pay school tuition for participants attending educational or vocational schools.
- 5411 Testing Fees – To pay GED or State Board exam fees for participants attending educational and/or vocational schools.
- 5412 Dues & Memberships – To pay one time membership fee and a monthly fee to the Belle Glade Chamber of Commerce, for the Farmworker Program to become a member of this Chamber.

In-Kind contributions from Palm Beach County
Board of County Commissioners
Community Services Department
to
The Farmworker Jobs & Education Program

Palm Beach County have a indirect cost rate Agreement to be use on grants, contracts and other agreements, however, the Palm Beach county do not charge any indirect cost to the Farmworker Program. Indirect Cost – PBC Gov't Rate Schedule is (13.36%), applicable to all programs (Copy of Agreement attached).

The following services are provided free of charge to the Farmworker Program.

Administrative Staff

Department Director – Local Director for the Farmworker Program

Fiscal Director – Responsible for the fiscal part of the grant

Coordinator's (1) Salary and Benefits 2% = \$1,363.85 – Annual cost

Counselors (2) Salaries and Benefits 15% = \$15,525.47 Annual cost

Fiscal Specialist II – Responsible for staff and participants payroll and all purchasing orders.

Financial Analyst I – Responsible for monitoring the program budget and the 599 monthly reports.

Research Specialist – Responsible for communication all communications related issues.

Other services provided to the program

Computer Access (6 computers)

IT Technical Support

Payroll – staff/participants process by Palm Beach County Finance Department and the Clerk & Comptroller's office

The Division of Career and Adult Education has already populated this form with the required information.

- Simply submit this form with the application as printed.
- See Checklist (last page of this RFP) for proper placement of this form in the application package.

Project Performance and Accountability			
Scope of Work (see Project Design – Narrative)	Tasks (see Project Design – Narrative)	Deliverables	Due Date
1) Total Participants Enrolled – Number of applicants who meet the WIA, Title I, Section 167 eligibility requirements and are provided at least one Assisted Core Service	100% of DOE negotiated goal in Plan Vs Actual Progress Report Form	Management Information System of the DOE/FJEP Office	By the fifth of the month following the month for which activities are reported
2) Total Participants Entering Employment – Number of participants that are job placed after receipt of Core, Intensive, Training, and/or Related Assistance Services	100% of the DOE negotiated goal in Plan Vs Actual Progress Report Form	Management Information System of the DOE/FJEP Office	By the fifth of the month following the month for which activities are reported
3) Total Participants Completing a Training Service – Number of participants that have completed a minimum of one training service, such as vocational, occupational, on-the-job training, cooperative education or entrepreneurial training	100% of negotiated goal in Plan Vs Actual Progress Report Form	Management Information System of the DOE/FJEP Office	By the fifth of the month following the month for which activities are being reported
4) Total Participants Attaining a Credential – Number of participants that have exited and attained a recognized credential, such as the GED®, an occupational license or certificate	100% of the negotiated goal in the Plan Vs Actual Progress Report Form	Management Information System of the DOE/FJEP Office	By the fifth of the month following the month for which activities are reported
5) Literacy/Numeracy Gains – Number of participants who have exited and attained a minimum of one grade increase in either English reading or mathematics	100% of the negotiated goal in Plan Vs Actual Progress Report Form	Management Information System of the DOE/FJEP Office	By the fifth of the month following the month for which activities are reported
6) Follow-up Wage Rates – Wages at placement	100% of negotiated goal in Plan Vs. Actual Progress Report Form	Management Information System of the DOE/FJEP Office	By end of third quarter after exit quarter
7) Retention Rate – Measured at second and third quarters after placement	Retention rate of 70% of those placed in unsubsidized employment	Management Information System of the DOE/FJEP Office	

Attachment D Plan Vs. Actual Progress Report Form

Project Name:		Quarter I		Quarter II		Quarter III		Quarter IV	
(Numbers are cumulative, by Quarter, except for Carried Over, which is constant)		July 1 – September 30, 2013		October 1 – December 31, 2013		January 1 – March 31, 2014		April 1 – June 30, 2014	
		Plan	Actual	Plan	Actual	Plan	Actual	Plan	Actual
A	Total Participants*	43		61		79		97	
A1	New Participants	14		32		50		68	
A2	Participants Carried Over	29		29		29		29	
B	Participant Outcomes								
B1	Entered Employment*	14		24		34		44	
B2	Completed Training Service*	4		9		13		17	
C	Number Participants Exiting	8		14		21		28	
C1	Attained a Credential*	3		6		9		11	
C2	Literacy/Numeracy Gain*	3		6		9		11	
C3	Other Exits								
D	Participants On-Board (End of Period)	35		47		58		69	
E	Participants Enrolled in Program Services								
E1	Core Services	43		61		79		97	
E2	Intensive Services	43		61		79		97	
E3	Training Services	14		18		22		26	
E4	Related Assistance Services	14		18		22		26	

- (A) **Total Participants*** – Total number of participants enrolled in the program. (A1) plus (A2) must equal (A). Goal is 100% or better.
- (A1) **New Participants** - Total number of new participants enrolled in the program during the current program year.
- (A2) **Participants Carried Over** – Total number of participants carried over from previous program year. This number is constant for all four quarters.
- (B) **Participant Outcomes** – Leave blank
- (B1) **Entered Employment*** - Number of participants placed on a job. Goal is 100% or better.
- (B2) **Completed Training Service*** - Number of participants that have completed a minimum of one Training Service. Training Services include vocational, occupational, OJT, Cooperative Education or Entrepreneurial training. Goal is 100% or better.
- (C) **Number Participants Exiting** - Number of participants who have exited from the program at the end of the quarter.
- (C1) **Attained a Credential*** - Number of participants who have exited and attained a recognized credential. Credentials include High School Diplomas, GED®, Associate or Bachelors Degrees, Occupational License, Occupational Skill certificate or Ready to Work certificate. Goal is 100% or better. (C1) is a subset of (C).
- (C2) **Literacy/Numeracy Gains*** - Number of participants who have exited and attained a literacy/numeracy gain, which is measured by a one grade increase in either English reading or Math. Goal is 100% or better. (C2) is a subset of (C).
- (C3) **Other Exits** - Number of participants who have exited and did not attain a credential or demonstrate at least one grade level increase. (C3) is a subset of (C). Leave blank.
- (D) **Participants On-Board (End of Period)** - Currently active in the program. (A) minus (C) must equal (D).
- (E) **Participants Enrolled in Program Services** - (E1) must equal (A). Others can be duplicative counts.

Revised – Dec. 2012



PLAN vs ACTUAL PERFORMANCE

	ACTUAL	PLAN	%PLAN
A. TOTAL PARTICIPANTS	104	101	102.97
1. NEW PARTICIPANTS	55	52	105.77
2. PARTICIPANTS CARRIED OVER	49	49	
B. PARTICIPANT OUTCOMES			
1. ENTERED EMPLOYMENT	41	27	151.85
2. COMPLETE TRAINING SERVICE	33	20	165.00
C. NUMBER PARTICIPANTS EXITING	40	30	133.33
1. ATTAINED CREDENTIAL	17	9	188.89
2. LITERACY/NUMERACY GAIN	16	9	177.78
OTHER EXITERS	5	0	0.00
D. PARTICIPANTS ON-BOARD (END OF PERIOD)	64	71	90.14
E. PARTICIPANTS ENROLLED PROGRAM SERVICES			
1. CORE SERVICES	104	101	102.97
2. INTENSIVE SERVICES	104	101	102.97
3. TRAINING SERVICES	59	25	236.00
4. RELATED ASSISTANCE SERVICES	10	25	40.00
5. RELATED ASSISTANCE ONLY	0		

PERFORMANCE INDICATORS

ENTERED EMPLOYMENT RATE	47.83	75.00	63.77
AVERAGE WAGE AT PLACEMENT	8.73	7.31	119.43
COST PER ENTERED EMPLOYMENT	3200	6250	51.20
COST PER PARTICIPANT	1262	2250	56.07
RETENTION UNSUBSIDIZED EMPLOYMENT RATE	38.46	72.00	53.42
AVERAGE EARNINGS	8455	9050	93.42
EDUCATION/CREDENTIAL ACHIEVEMENT RATE	100.00	70.00	142.86

Attachment E

Special Conditions for WIA, Section 167 Project Awards Form

General

The project recipient agrees that it will fully comply with the requirements of the Workforce Investment Act (WIA) and all federal regulations, policies, or procedures that may replace or modify WIA Title I, Section 167.

The project recipient agrees that it will fully perform the services prescribed in the Project Application and will comply with the Florida Department of Education (DOE) Green Book and General Assurance Terms and Conditions for Participation of Federal and State programs", which are required to be signed and submitted to DOE prior to the issuance of grant award notification.

Operational Guidelines and Internal Procedures

Project recipients must implement project operations as instructed in the WIA, Title I, Section 167 "Program Operation and Management Manual" and "FJEP Case Management Manual" no later than July 31 of the program year. The Department has the option of reducing project funding due to a project's failure to meet performance goals, meet minimum data accuracy requirements, or comply with the resolution of program, fiscal, or data validation monitoring findings.

NFJP Eligibility Determination

Project recipients will be provided guidance in order to determine and document participant eligibility for the NFJP program along with instructions on how to maintain source documentation validating eligibility criteria and entering applicable eligibility data into the centralized database provided for this purpose.

Individual Employment Plan

The Individual Employment Plan (IEP) with associated counseling notes will be completed for each participant in the centralized database reporting system prior to receipt of training services. The IEP establishes goals for the individual, denotes barriers, provides a service plan, identifies service delivery agents, as well as results of formal testing and participant progress via counseling notes.

Cost Standards

The project recipient agrees that WIA Title I, Section 167 funds may only be used for activities allowable under WIA Title I, Section 167. Costs must be necessary and reasonable for proper and efficient performance and administration of the project. A cost is allocable to a particular project grant if the goods or services involved are chargeable or assigned to such project grant in accordance with relative benefits received. This would include the cost for compensation of employees for the time devoted and identified specifically to the performance of the project, cost of materials acquired, consumed, or expended specifically for the purpose of the project, and equipment and other approved capital expenditures.

Program Non-Compliance Policy

The project recipient agrees that the Florida Department of Education may discontinue the project award, not refund the project recipient, or impose special conditions if the project recipient has failed to provide services specified herein or in the project award, or failed to achieve goals and performance standards.

Attachment E

Special Conditions for WIA, Section 167 Project Awards Form

Program Costs

The project recipient agrees that administration expenses for the program year may not exceed five (5%) percent, including indirect cost, of total expenditures on the final report. Total expenditures are defined as the amount reported as Total All Categories (line 13) on the Florida Department of Education's Form DOE-599, Project Disbursement Report. Administration expenses are defined as those expenses reported in the Total Administration (line 9) cost category on the State of Florida, Department of Education's Form DOE-599, Project Disbursement Report.

Personnel Requirements:

Personnel Selection

The Department will review the qualifications of individuals hired by subrecipients to ensure they meet the minimum standards outlined in the applicable position description. Personnel hired as Project Coordinators will be required to attend and complete "New Project Coordinator Training" provided by the FJEP Office.

Personnel Costs

The project recipient agrees that staff whose total annual compensation is derived from WIA Title I, Sections 167 funds shall contribute 100% of compensated time to completion of approved WIA Title I, Section 167 project activities. Project recipient staff positions funded in part by WIA Title I, Section 167 funds in combination with any other funds will be charged on a proportional basis based on actual activities.

- The project recipient must submit to the FJEP office Personnel Activity Report (PAR) forms in September and March of the project year to document the portion of the time that staff funded by this project is dedicated to work associated with this project.
- The project recipient must receive prior written authorization from the Department of Education prior to changes to direct personnel costs charged to the budget.

Personnel Changes

Recipients will notify the Director of the Farmworker Jobs and Education Program Office, Florida Department of Education, of any proposed personnel changes, in writing, within ten (10) days of the proposed change and include copies of the position description for the position being filled along with the resume of the individual being considered for the vacant position.

Travel Costs

The project recipient agrees that all staff charging travel costs to WIA Title I, Section 167 funds must derive all or part of their salary from WIA Title I, Section 167 funds and the travel must relate to WIA Title I, Section 167.

Travel Approval

Recipients must request prior permission, in writing, from the Director, Farmworker Jobs and Education Program Office of the Florida Department of Education for approval to charge out-of-state travel. Approval will be given only if such travel supports goals of WIA Title I, Section 167. Travel must comply with Section 112.061, Florida Statutes, as outlined in Section H of the **Green Book**, available at:

<http://www.fldoe.org/comptroller/gbook.asp>

Attachment E

Special Conditions for WIA, Section 167 Project Awards Form

Fiscal Management:

Project Amendments – Green book Section B – page B-1

Requests for realignment of funds between approved budget categories and any requests for additional funds prior to the end of the project year must be submitted to the FJEP Office for review and approval using the appropriate budget and project amendment forms identified in the Green Book.

Monthly Reports

Copies of the DOE-599, Project Disbursement Report, must be submitted monthly to the Comptroller and the Farmworker Jobs and Education Program Office no later than twenty (20) days following the close of the reporting month indicating the amount of funds expended (by budget category) for this project during the reporting month. These forms must be certified as being accurate by the fiscal authority for the funded agency by providing the appropriate signature and certification date on the DOE 599.

Close-Out

Each project must be closed out promptly after expiration or termination. Final expenditure report is due to the Office of the Comptroller no later than August 20 following the close of the Program Year. One copy must be submitted to the Farmworker Jobs and Education Office. In the event that the business operations of the project recipient agency are suspended, such agency will deliver the most current program records within 30 days of the close of business to the Farmworker Jobs and Education Office. The Florida Department of Education may terminate the project award for cause. In this event, a written termination notice will be prepared by the Farmworker Jobs and Education Program Office to become effective thirty (30) days after such notice is given. In closing out projects, the following shall be observed:

The close out of a project does not affect the retention period for records or access rights by federal or state personnel. If a project is closed out without an audit, the Florida Department of Education retains the right to disallow an appropriate amount after fully considering any recommended disallowance resulting from a subsequent audit.

Property Standards

The project recipient may purchase items/property with a value or cost less than \$500 without prior written approval from the Department of Education. However, all purchases must be necessary for the support of staff and/or participants and considered allowable activities WIA Title I, Section 167. Project recipients must request written permission from the Department of Education to purchase items/property with a value or cost of \$500 or more. Property is defined as equipment, fixtures, and other tangible personal property of a non-consumable and non-expendable nature, with a value or cost of \$500 or more and the normal expected life is one year or more. The project recipient agrees that items purchased with WIA Section 167 funds and defined as property with a cost of \$500 or more may be inventoried by the Florida Department of Education.

Attachment E
Special Conditions for WIA, Section 167 Project Awards Form

Record Retention

The project recipient agrees to retain all records pertinent to the project award including financial, statistical, property and participant records, and supporting documentation for five years from the final closing date of the project award. If at the end of three years, there is ongoing litigation or an outstanding audit involving those records, the project recipient shall retain the records until resolution of the litigation or audit.

Audits

Private nonprofit organizations must provide an audit prepared in accordance with U. S. Department of Labor laws and regulations to the Office of the Comptroller and the Farmworker Jobs and Education Office.

Insurance

School time compulsory accident insurance will be carried for those participants not qualifying as "employees," and all participants enrolled in work experience programs will be covered under worker's compensation insurance. The project recipient will provide a Student Accident Policy with limits no less than as follows: \$5,000 for accidental death, \$5,000 for accidental dismemberment and a maximum benefit allowance for accident medical expense of \$10,000. Participants may be covered under existing policies of the project operator.



Signature of Authorized Agency Representative

4/2/13

Date

APPROVED AS TO FORM
AND LEGAL SUFFICIENCY



COUNTY ATTORNEY

Attachment G
PY 2013 Staffing Breakout Form
NFJP/Workforce Investment Act, Section 167

Project / Agency: Palm Beach County Board of County Commissioners

(1) Position Title	(2) Name of Incumbent	(3) Total Annual Salary	(4) Total Annual Benefits and Per Cent	(5) Total Salary Charged to WIA 167 and Per Cent	(6) Total Benefits Charged to WIA 167 and Per Cent
1. Program Coordinator	Minerva Acosta	\$46,156	\$22,036 (100%)	\$45,233 (98%)	\$21,595 (98%)
2. Farmworker Counselor	Cynthia McMillan	\$36,672	\$13,372 (100%)	\$31,171 (85%)	\$11,367 (85%)
3. Farmworker Counselor	VACANT	\$36,672	\$16,789 (100%)	\$31,171 (85%)	\$14,269 (85%)
4.					
5.					
6.					
7.					
	(7) Total of Salary and Benefits	\$119,500	\$30,161	\$107,575	\$47,231

Supervisor Signature: 
 Channell Wilkins, CSD Director

Date: 3/25/13

Instructions: The Florida Department of Education (FDOE) is required to report the above information to the US Department of Labor each Program Year (PY). For all positions to be compensated in whole or part by WIA Section 167 funds:

- (1) Enter the position title and include any vacant positions
- (2) Enter the name of the position incumbent
- (3) Enter the total annual salary of incumbent
- (4) Enter total annual benefits and percentage of salary for incumbent
- (5) Enter the total salary and per cent of salary charged to WIA Section 167
- (6) Enter the total benefits and per cent charged to WIA Section 167
- (7) Enter the total salary and benefit amounts for columns (3), (4), (5), and (6)

General Education Provisions Act (GEPA)

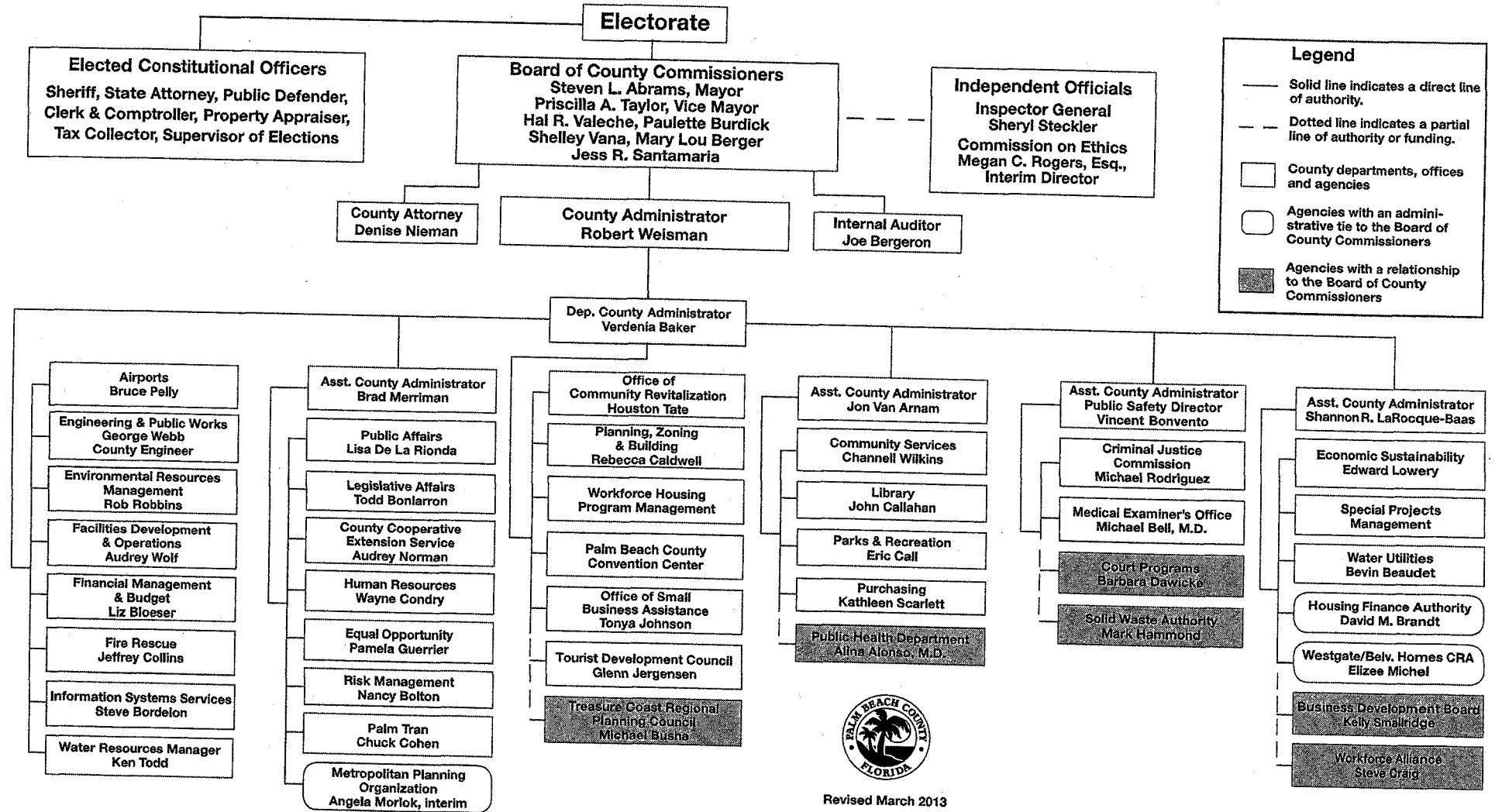
The Palm Beach County Farmworker Program serves an academically, culturally, and socio-economically diverse population of farm worker families. The Board of County Commissioners and the Palm Beach County Farmworker Program are strongly committed to equal access and treatment for all farm worker families, their dependents, and the general public. The Program will proceed in accordance with Section 427 of the Department of Education's General Provision Act (GEPA), to ensure equal access and participation to all clients regardless of their race, color, ethnicity, religion, national origin, gender, age, or disability to the programs and services offered pursuant to *NCLB*.

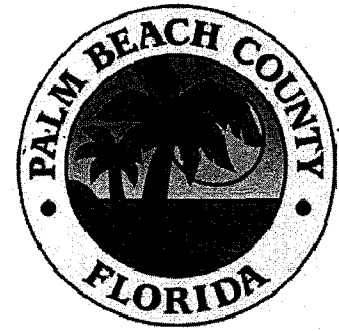
To achieve this goal our staff will address equity concerns that may affect the ability of participants to participate fully in the project. Our staff will ensure that Section 427 of GEPA information is included in each participant application.

The Palm Beach County Farmworker Program has made provisions to provide equitable access to, and equitable participation in the program, by establishing a "Notice to All Applicants" of the provisions in the General Provisions Act (GEPA).

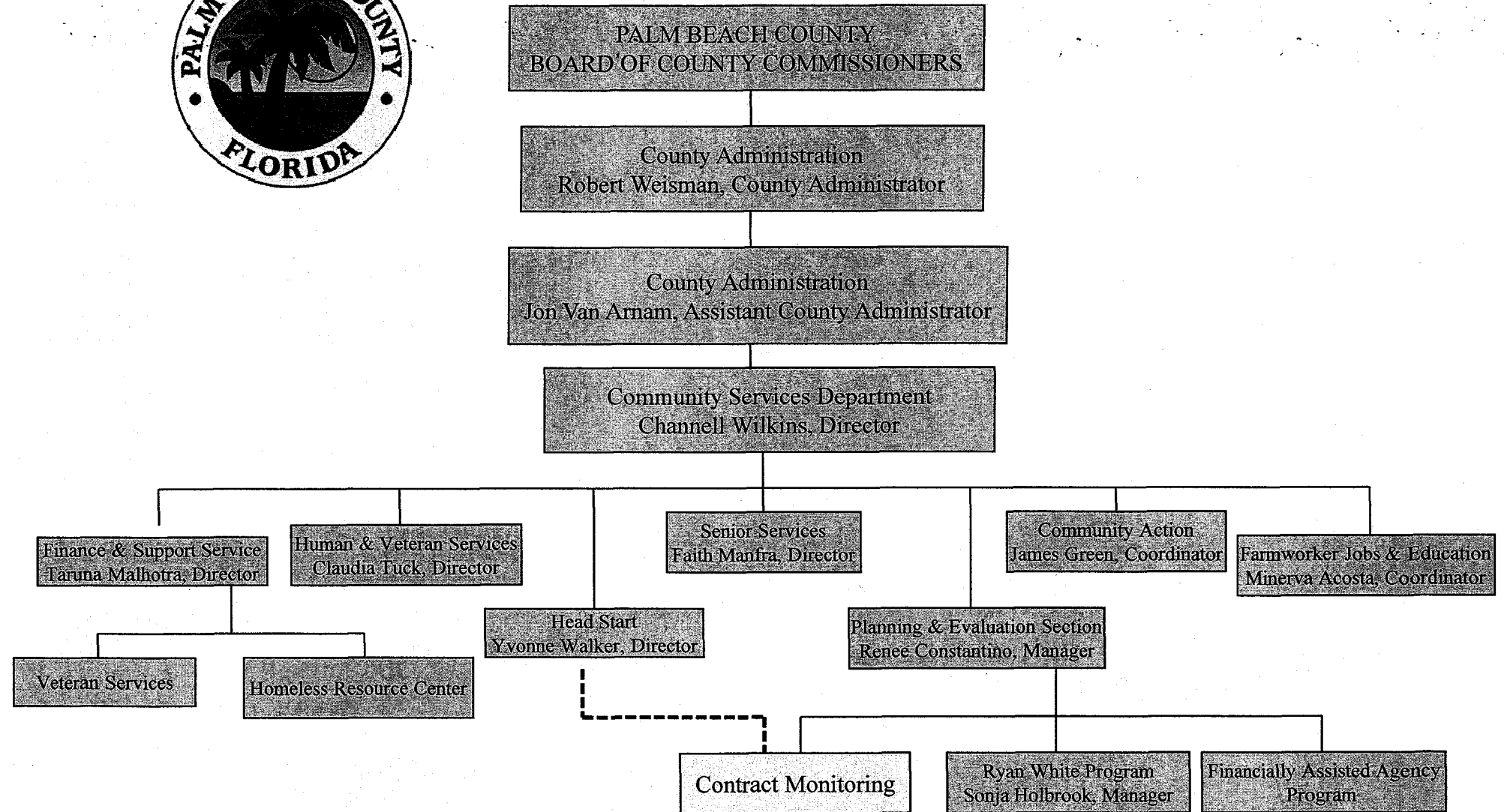
The above listed provisions and strategies will help to ensure that the following principles are reflected in our work with the farm worker population: valuing diversity and similarities among all peoples; understanding and effectively responding to cultural differences; making adaptations to the delivery of services; and institutionalizing cultural knowledge and avenues for improvement in programming and service delivery.

Palm Beach County Board of County Commissioners Organizational Structure

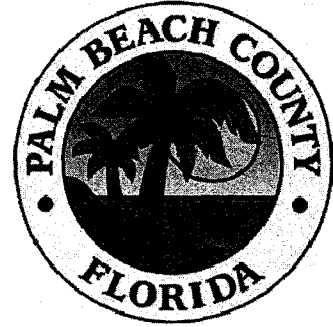




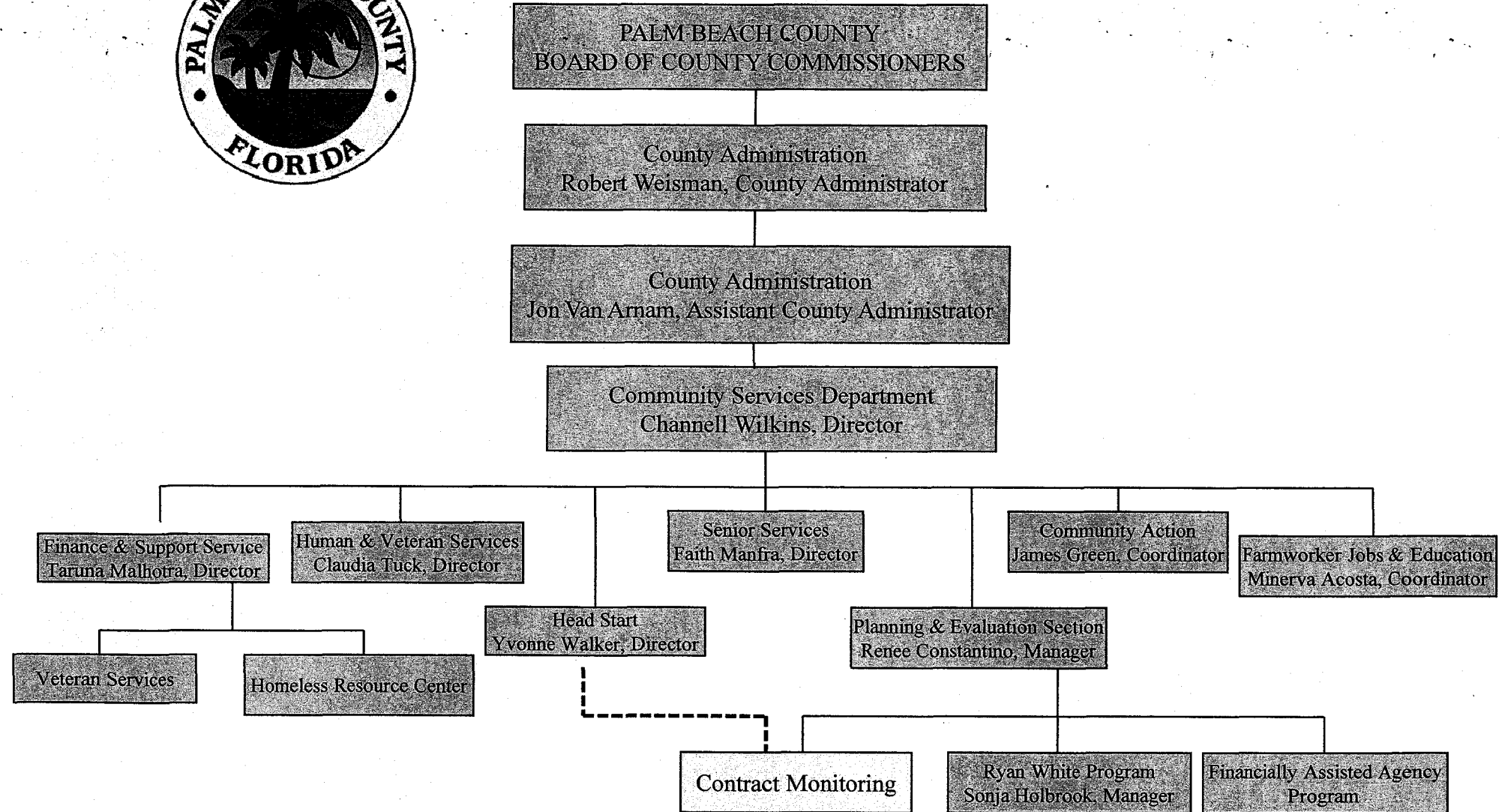
PALM BEACH COUNTY, FLORIDA
Department of Community Services
Administration
ORGANIZATIONAL CHART



**** For additional information contact Channell Wilkins, Department Director (561) 355-4702 ****
Printed March 21, 2013



PALM BEACH COUNTY, FLORIDA
Department of Community Services
Administration
ORGANIZATIONAL CHART



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Printed March 21, 2013

EXPENDITURE CHART OF ACCOUNTS FY 2014

Expenditures

The term "expenditure" denotes the cost of goods delivered or services rendered, including expenses, capital outlays, and the provisions for debt retirement.

Note: When scanning the Object Table certain object codes are preceded by an asterisk (i.e., *3110 Cremation Services). Objects preceded by an asterisk are not to be used. Other object codes are followed by an asterisk (i.e., 3415* Data Processing - County). Objects followed by an asterisk indicate that sub-object codes are used with this object code.

The following expenditure roll ups can be found in the financial system in the respective tables.

XX	=	Object Category	(OCAT)
XXX	=	Object Class	(OCLS)
XXXX	=	Object Code	(OBJ)

10 Personal Services

Expense for salaries, wages, and related employee benefits provided for all persons employed by the local unit of government whether on full-time, part-time, temporary, or seasonal basis. Employee benefits include employer contributions to a retirement system, social security, insurance, sick leave, terminal pay, and similar direct benefits as well as other costs such as Worker's Compensation and Unemployment Compensation Insurance.

100 Personal Services - Charge Off/Indirect

1010 Personal Services Constitutional Officer Year End
Finance Department use only.

1070 Charge Off-Personal Services

1080 Personal Services-Indirect

Overhead costs incurred relating to personal services that have been transferred from another cost center, based on the total number of hours worked. Excludes regular personal services included in object classes 110, 120 and 130. The 1070 and 1080 objects must be used together in budgeting and in actual posting of charges. The 1070 object is a negative expenditure object and must be balanced by use of object 1080 as the receiving object.

1089 Personal Services-Interdepartmental Billing

EXPENDITURE CHART OF ACCOUNTS FY 2014

110 Executive Salaries

Includes elected officials and top level management positions. (For constitutional officers, include the officer's salary only.) Also include special qualification salary for elected officials, if earned. (Reference Chapter 145, Florida Statutes.)

- 1101 Salaries Executive**
- 1102 Salaries Executive Constitutional Officer Year End**
Finance Department use only.

120 Regular Salaries and Wages

Employees who are or will be members of a retirement system as a condition of their employment. Includes all full-time and part-time employees who make up the regular work force. If under the State Retirement System, include employees whose expected duration of employment is 4 or more consecutive months in a 12 month period. Employees who are serving a probationary employment period shall be included in this category if they satisfy the other requirements.

- 1201 Salaries & Wages Regular**
- 1202 Salaries & Wages Regular Constitutional Officer Year End**
Finance Department use only.

- 1203 Salaries & Wages Seasonal**
- 1210 Sick Time**
- 1211 Other Absences**
Palm Tran Inc. employees use only.

- 1212 Other Benefits**
Palm Tran Inc. employees use only.

- 1213 Annual Leave**
- 1270 Salaries & Wages-Charge Off**
- 1280 Salaries & Wages-Indirect**
Overhead costs incurred relating to personal services that have been transferred from another cost center, based on the total number of hours worked. The 1270 and 1280 objects must be used together in budgeting and in actual posting of charges. The 1270 object is a negative expenditure object and must be balanced by use of object 1280 as the receiving object.

130 Other Salaries and Wages

Employees who are not or will not be members of a retirement system as a condition of their employment. Includes all full-time and part-time employees who are not part of the regular work force and who are filling positions having a temporary duration, usually less than 4 consecutive months in a 12 month period.

EXPENDITURE CHART OF ACCOUNTS FY 2014

- 1301 Salaries & Wages Non-Frs. Employees
- 1302 Salaries & Wages Other Constitutional Officer Year End
Finance Department use only.

140 Overtime

Payments in addition to regular salaries and wages for services performed in excess of the regular work hour requirement.

- 1401 Salaries & Wages Overtime
- 1402 Salaries & Wages Overtime Constitutional Officer Year End
Finance Department use only.

150 Special Pay

Includes compensation paid to employees for which no contributions shall be required and no benefits shall be paid under the provisions of the Florida Retirement System or any local government retirement system. This includes incentive pay for law enforcement officers and firefighters. (Reference: Section 943.22(2)(e), FS. - Law Enforcement and Correctional Officers; and Section 633.382(5)(c), FS. - Firefighters.)

- 1501 Wages-Special-No FRS Contributions
- 1502 Wages-Special Pay-No FRS Constitutional Officer Year End
Finance Department use only.
- 1504 Wages-Union Sick Pay-No FRS Contributions
Annual payment for any unused sick leave. (CWA Union employees only.)
- 1506 Wages-Fire Suppression-No FRS Contributions
Educational incentive program.
- 1507 Disability Payments F/R No FRS
Payments made under the F/R Union disability program.

20 Personal Services

210 FICA Taxes

Social Security matching.

- 2101 Fica-Taxes
Employer's match for the tax for old age, survivors and disability insurance.
- 2102 Fica-Taxes Constitutional Officer Year End
Finance Department use only.

EXPENDITURE CHART OF ACCOUNTS FY 2014

2105 Fica Medicare
Employer's match for the tax for hospital insurance under Medicare.

2170 Fica-Charge Off

2180 Fica-Indirect

Overhead costs incurred relating to FICA that have been transferred from another cost center, based on the total number of hours worked. The 2170 and 2180 objects must be used together in budgeting and in actual posting of charges. The 2170 object is a negative expenditure object and must be balanced by use of object 2180 as the receiving object.

220 Retirement Contributions

Amounts contributed to a retirement fund.

2201 Retirement Contributions-FRS

2204 Retirement Contributions Sr Management Opt Out

2205 Retirement Contributions-Palm Tran

2206 Retirement Contributions-Supp Health Ins Palm Tran Retirees

2210 Retirement Contributions-Lantana Fire

2211 Retirement Contributions-Royal Palm Fire

2212 Retirement Contributions-Lake Worth Fire Rescue

2251 Retirement Contributions - Constitutional Officer Year End

Finance Department use only.

2252 Retirement Contributions - Employee - Constitutional Officer Year End

Finance Department use only.

2270 Retirement Contributions-Charge Off

2280 Retirement Contributions-Indirect

Overhead costs incurred relating to Retirement Contributions that have been transferred from another cost center, based on the total number of hours worked. The 2270 and 2280 objects must be used together in budgeting and in actual posting of charges. The 2270 object is a negative expenditure object and must be balanced by use of object 2280 as the receiving object.

230 Life and Health Insurance

Includes life and health insurance premiums and benefits paid for employees.

2301 Insurance-Life & Health

2302 Insurance-Life & Health Constitutional Officer Year End

Finance Department use only.

2303 Disability Insurance

Disability insurance premiums paid on behalf of CWA Union employees.

EXPENDITURE CHART OF ACCOUNTS FY 2014

2309 Health Insurance Flexible Spend Administration

2370 Insurance Life & Health-Charge Off

2380 Insurance Life & Health-Indirect

Overhead costs incurred relating to Insurance - Life & Health that have been transferred from another cost center, based on the total number of hours worked. The 2370 and 2380 objects must be used together in budgeting and in actual posting of charges. The 2370 object is a negative expenditure object and must be balanced by use of object 2380 as the receiving object.

240 Workers' Compensation

Premiums and benefits paid for Workers' compensation insurance.

2401 Workers' Compensation

2402 Workers' Comp Constitutional Officer Year End

Finance Department use only.

2470 Insurance - Workers Comp Charge Off

2480 Insurance - Workers' Compensation-Indirect

Overhead costs incurred relating to Insurance - Workers' Compensation that have been transferred from another cost center, based on the total number of hours worked. The 2470 and 2480 objects must be used together in budgeting and in actual posting of charges. The 2470 object is a negative expenditure object and must be balanced by use of object 2480 as the receiving object.

250 Unemployment Compensation

Amounts contributed to the unemployment compensation fund.

2501 Unemployment Compensation - State

2502 Unemployment Compensation - Federal

Amounts currently contributed on behalf of certain Transportation Authority employees.

2509 Unemployment Compensation Constitutional Officer Year End

Finance Department use only.

2570 Unemployment Compensation - Charge Off

2580 Unemployment Compensation - Indirect

Overhead costs incurred relating to Unemployment Compensation that have been transferred from another cost center, based on the total number of hours worked. The 2570 and 2580 objects must be used together in budgeting and in actual posting of charges. The 2570 object is a negative expenditure object and must be balanced by use of object 2580 as the receiving object.

260 Other Personal Services

EXPENDITURE CHART OF ACCOUNTS FY 2014

- 2601 Other Personal Services Constitutional Officer Year End**
Finance Department use only.

30 Operating Expenses

Includes expenditures for goods and services which primarily benefit the current period and are not defined as personal services or capital outlay.

300 Operating Expenses - Charge Off/Indirect

- 3010 Operating Expense Constitutional Officer Year End**
Finance Department use only.

- 3070 Operating Expense-Charge Off**

- 3080 Operating Expense-Indirect**

Overhead costs incurred relating to operating expenses that have been transferred from another cost center, based on the total number of hours worked. The 3070 and 3080 objects must be used together in budgeting and in actual posting of charges. The 3070 object is a negative expenditure object and must be balanced by use of object 3080 as the receiving object.

310 Professional Services

Legal, medical, dental, engineering, architectural, appraisal, and other services procured by the local unit as independent professional assistance. Includes such financial services as bond rating, etc., where the service received is not directly involved with accounting and/or auditing. Also include fees paid for competency and/or psychiatric evaluations and court appointed attorneys.

- 3101 Professional Services - Other**
Includes professional services not otherwise classified.

- 3103 Medical/Health Care Services**
Payments for services provided by medical personnel, usually on a contract basis. The cost of providing care, treatment and control of human illness to the injured and handicapped.

- 3104 Physical/Hospital Emergency Assistance Service**
Payment for services supplied in a hospital by a private practitioner to a patient who is medically indigent, or patients verified as eligible for clinical services at the time of admission, for acute illness or injury.

- 3105 Hospital Service For Indigent**
Payments to hospitals providing medical services to individuals who are financially disabled and have no medical insurance.

EXPENDITURE CHART OF ACCOUNTS FY 2014

- 3106 Medicaid-Hospital**
Payments to HRS representing the County's pro rata share of actual disbursements made to hospitals as Medicaid service providers.
- 3107 Medicaid-Nursing Homes**
Payments to HRS representing the County's pro rata share of actual disbursements made to nursing homes as Medicaid service providers.
- 3108 Out-Patient Care-Indigent**
Payments for medical services provided to individuals, on an out-patient basis, who are financially disabled and have no medical insurance.
- 3109 Medical Examiner Services**
Payments to the Medical Examiner to provide required autopsies, cremation approvals, crime scene investigations and non-crime scene death investigations. (Reference Chapter 406, FS., and Medical Examiner contract.)
- 3112 Hospital & Other Institutional Care**
Charges for such items as out-patient care, in-patient care, lab work, etc., that are paid directly to hospitals.
- 3113 In Home Health Care**
Charges for public health services, specifically visiting sick persons in the community.
- 3114 Trauma Care-Indigent**
- 3115 Trauma**
- 3116 Outpatient Services**
- 3118 Dental Services**
- 3120 Engineering Services**
Payments for services provided by an outside professional engineering firm.
- 3121 Engineering Services-Internal**
- 3123 Court Appointed Attorneys**
Payments to attorneys who are officially named by the court to represent indigent defendants in court cases.
- 3124 Legal Services-County Attorney**
Charges for professional services provided by the County Attorney.
-
- 3125 Legal Services - Outside**
Charges for outside professional legal services, including those services associated with the issuance of bonds.

EXPENDITURE CHART OF ACCOUNTS FY 2014

- 3126 Interpreter Services**
Payments to individuals who serve as interpreters during governmental proceedings. Includes interpreters used during court proceedings.
- 3127 Competency/Psychiatric Exam**
Charges for examinations or evaluations by clinical psychologists or psychiatrists to determine the capacity of an individual to function or develop in a particular way based on behavioral characteristics.
- 3128 Investigative Service**
The cost to conduct an official inquiry.
- 3129 Collection Agency Fees**
- 3130 Appraisal Services**
- 3133 Commissions on Bus Passes**
- 3134 Administrative Services-County Administration**
- 3135 Inspector General Services**
- 3140 Consultant Services**
Charges for professional advice or services, including the cost to manage the affairs for a particular group or unit. Examples include charges for Blue Cross/Blue Shield PPO management, and Palm Tran bus operating management.
- 3145 Court Appointed Receiver**
Payments to a Court-appointed receiver.
- 3151 EDP Services Constitutional Officer Year End**
Finance Department use only.
- 3153 Mapping Services Constitutional Officer Year End**
Finance Department use only.
- 3154 Legal Services Constitutional Officer Year End**
Finance Department use only.
- 3159 Other Professional Services Constitutional Officer Year End**
Finance Department use only.
- 3161 Audio/Visual Services Channel 20**
Charges for services provided by Channel 20.
-
- 3181 Administrative-Indirect**

EXPENDITURE CHART OF ACCOUNTS FY 2014

320 Accounting and Auditing

Generally includes all services received from independent certified public accountants.

3201 Audit Services

3203 Accounting & Consulting Services

Charges for professional services in the area of accounting.

330 Court Reporter Services

This includes the costs of appearance fees and transcript fees for in-court proceedings, appeals and depositions.

3301 Court Reporter Services

Costs for a stenographer to record or transcribe a verbatim report of proceedings in an appeals court of law, to record or transcribe a verbatim report of testimony under oath (i.e., depositions), or to record a verbatim report in grand jury cases. Also includes related costs such as travel.

340 Other Contractual Services

Custodial, janitorial, and other services procured independently by contract or agreement with persons, firms, corporations, or other governmental units. Do not include contracts or services which are defined under objects 31, 32, 33, 46, and 47. For Sheriffs, include costs incurred for the transporting of prisoners by commercial prisoner's transportation services.

3401 Other Contractual Services

Includes contractual services not otherwise classified. Examples include: veterinarian services; connection charges (i.e., payments, using CDBG funds, made on behalf of low and moderate income homeowners to tie into existing water and sewer systems); provision of public service activities (i.e., payments to agencies such as Urban League and Domestic Assault for providing public service activities under the CDBG Program); and other contractual services with a municipality (e.g., costs incurred by the Traffic Division for services provided to various municipalities).

3402 Extra Election Workers Expense

Cost for additional workers on election night.

3403 Custodial Or Janitorial Services

Payments for the work performed to keep the premises of an office or other building clean.

3404 Temporary Services

Charges for temporary services contracts.

3405 Security Services

Charges for professional protection from injury or destruction.

EXPENDITURE CHART OF ACCOUNTS FY 2014

- 3406 Airport Traffic Control-PBSO**
Payments to the Sheriff's Department for law enforcement services at the Airport to provide vehicle and pedestrian control.
- 3407 Airport Special Security**
Payments to the Sheriff's Department for law enforcement services at the Airport to guard against crime or attack within the Airport terminal.
- 3408 FAA/FBI/AAAE Fingerprint Costs**
Payments for processing and checking of fingerprints through FBI data bases in the process of instituting employee background checks and security clearances.
- 3409 Member's Compensation**
Payments to individuals for services rendered by members of various County Boards. Includes stipends.
- 3410 Contracted Lot Clearing**
Payments to private companies for lot clearing of private property, or payments to cities for clearing and cleaning County property.
- 3411 Demolition**
Charges for tearing down buildings and other structures.
- 3412 School Crossing Guards**
Payments to municipalities based on an agreement with the County for reimbursement of costs incurred in the provision of school crossing guards at locations designated by the Sheriff as places to cross streets in the vicinity of public and private schools. (Reference Section 39.51 of the County Code of Laws and Ordinances.)
- 3413 ISS Enterprise Services**
3414 ISS Professional Services
3416 Data Processing-Outside
Payment to outside vendors for data processing services.
- 3419 Contracted Food**
Costs to provide food services.
- 3420 Contracted Fire Services**
Charges by the Fire-Rescue Department to provide fire service.
- 3421 Contractual Service-Training**
Payment to an outside source for training services as per contractual agreement.

EXPENDITURE CHART OF ACCOUNTS FY 2014

- 3422 Contractual Services-Recreation**
Costs associated with a curriculum which includes exercises, sports or games. Specific costs include umpires' and instructors' fees.
- 3431 Laboratory Testing**
Charges for applying tests as a means of analysis or diagnosis.
- 3435 Contractual Services-Paving & Marking**
Charges for supplying and installing thermoplastic pavement markings and raised pavement markings.
- 3437 Rehabilitation Loans & Grants**
Loans for the assistance in restoring federally aided Community Development Block Grant (CDBG) areas, and those targeted by the State Home Program. CDBG loans involve the rehabilitation of existing structures while State Home Loans include the restoration of neighborhoods and may include new construction, landscaping, etc.
- 3438 Emergency Assistance - Rent**
Payments to tenants and/or landlords providing shelter for migrants, seasonal farm-workers or anyone experiencing monetary hardships.
- 3439 Emergency Assistance - Temporary Room & Board**
Payments for temporary room rentals for Human Services Division clients resulting from an unforeseen combination of financial circumstances.
- 3440 Sludge Removal and Disposal**
- 3457 Moving Expense-County Property**
Cost of moving County property from one location to another. Does not include relocation payments made to employees.
- 3460 Glades Utility Authority-Capital Purchases**
Cost of moving County property from one location to another. Does not include relocation payments made to employees.
- 3499 Other Contractual Services Constitutional Officer Year End**
Finance Department use only.
-

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400 Travel and Per Diem

This includes the costs of public transportation, motor pool charges, reimbursements for use of private vehicles, per diem, meals, and incidental travel expenses.

4001 Travel And Per Diem

Direct and incidental expenses associated with travel to seminars, conferences, etc. Includes expenses such as hotel costs, meal allowances, per diem, tolls, rental car charges, and taxi fares. Also includes mileage reimbursement for use of a private vehicle for the trip. Does not include conference or seminar registration fees.

4002 Travel/Per Diem Constitutional Officer Year End

Finance Department use only.

4007 Travel-Mileage

Reimbursement for the use of private vehicles in the performance of official duties based on actual miles driven. Does not include use of private vehicles to travel to seminars, conferences, etc., or auto allowance payments.

4008 Travel-Auto Allowance

Payment of a fixed amount for certain positions using private vehicles not directly based on actual miles driven.

4080 Travel-Indirect

410 Communications Services

Telephone, telegraph, or other communications.

4101 Communications Services

Payment for telephone or telegraph services, including monthly service charges, or for any other form of communication services. Does not include long distance charges.

4102 Communications Services Constitutional Officer Year End

Finance Department use only.

4103 Communications - Suncom-Toll

4104 Communications - Commercial-Toll

4120 Communications - Data Lines

4130 Communications - 800mz Charges

To be used by Advantage customers of 0001-410-4150 800MHz Operations & Maintenance. (Airports, Palm Tran, Public Safety and Fire Rescue)

EXPENDITURE CHART OF ACCOUNTS FY 2014

4170 Communications Charge Off

4180 Communications - Indirect

Overhead costs incurred relating to communications services that have been transferred from another cost center. The 4170 and 4180 objects must be used together in budgeting and in actual posting of charges. The 4170 object is a negative expenditure object and must be balanced by use of object 4180 as the receiving object.

420 Transportation

Freight and express charges, drayage, postage, and messenger services.

4205 Postage

Any charges associated with the handling and shipping of an item, including the cost of stamps, metered stamped envelopes and express mail service. Also includes the cost of mailing tax notices and bills. (Reference Section 200.069, FS.)

4251 Transportation/Postage Constitutional Officer Year End

Finance Department use only.

4252 Transportation/Freight Constitutional Officer Year End

Finance Department use only.

430 Utility Services

Electricity, gas, water, waste disposal, and other public utility services.

4301 Utilities - Electric

Payments for electric service in connection with the operation of County Departments and Agencies.

4304 Utilities - Water/Sewer

Payments for water and sewer service in connection with the operation of County Departments and Agencies.

4308 Utilities - Gas

Payments for natural gas and propane service in connection with the operation of County Departments and Agencies.

4310 Utilities - Waste Disposal

Payments for waste disposal service in connection with the operation of County Departments and Agencies. Includes payments to franchises and the Solid Waste.

4311 Utilities Constitutional Officer Year End

Finance Department use only.

EXPENDITURE CHART OF ACCOUNTS FY 2014

440 Rentals and Leases

Amounts paid for the lease or rent of land, buildings, or equipment. This would also include the leasing of vehicles.

4401 Rent - Other

Includes rental and leases costs not otherwise classified.

4403 Rent - Book Service

Charges for the rental of books by the County Library.

4405 Rent - Other Equipment

Charges for the rental or leasing of equipment not otherwise classified from an outside source. Does not include rental or leasing of office, data processing, telephone or pager equipment, passenger or utility vehicles, or heavy motorized equipment.

4406 Rent - Office Equipment

Charges for the rental or leasing of office equipment from an outside source. Includes rental or leasing of office furniture, copiers, postage machines, water coolers or dispensers,

4407 Rent - Data Processing Equipment

Charges for the leasing of computer software and/or hardware items from an outside source.

4408 Rent - Uniforms

Charges for the rental of uniforms.

4410 Rent - Building

Charges for the rental or leasing of part or all of a building for a particular purpose other than primarily as office or storage space. Includes use of all or part of a building to accommodate the non-administrative operations of a Department (e.g., library services, indoor recreation programs, etc.).

4411 Rent - Office Space

Charges for the rental or leasing of all or part of a building to be used primarily as office space.

4412 Rent - Storage/Warehouse Space

Charges for the rental or leasing of all or part of a building or an outside area to be used primarily for storage. Includes rental or leasing of storage space for records.

4413 Rent - Polling Locations

Charges for the use of places where votes may be cast during an election.

EXPENDITURE CHART OF ACCOUNTS FY 2014

- 4414 Rent - Grounds**
Charges for the use of an outside area utilized for a particular purpose other than primarily as storage space. Includes use of an outside area to accommodate the non-administrative operations of a Department (e.g., exercise areas for animals, outside recreation programs, outdoor events, etc.).
- 4415 Rent - Parking Lots**
Charges for the rental or leasing of space occupied by vehicles. Includes rental of spaces in the Governmental Center Garage.
- 4417 Rental - Telephone Equipment**
Charges for the rental or leasing of telephone equipment from an outside source.
- 4418 Rental - Pager Services**
Charges for the rental or leasing of paging equipment from an outside source.
- 4419 Rent - Employee Parking**
Payments made to the Parking Garage for County employees.
- 4420 Rent - Motor Pool Vehicles**
Charges for the rental of passenger or utility vehicles and heavy motorized equipment (e.g., backhoe, bulldozer, etc.) from the Motor Pool Division.
- 4421 Rent - Non-Motor Pool Vehicles**
Charges for the rental or leasing of passenger or utility vehicles and heavy motorized equipment (e.g., backhoe, bulldozer, etc.) from an outside source.
- 4430 Rent - 800 MHz Towers**
To be used by Advantage customers of 0001-410-4150 800 MHz Operations and Maintenance (Airports)
- 4451 Rent - Office Equipment Constitutional Officer Year End**
Finance Department use only.
- 4452 Rent - Vehicle Constitutional Officer Year End**
Finance Department use only.
- 4459 Rent - Other Constitutional Officer Year End**
Finance Department use only.
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450 Insurance

Includes all insurance carried for the protection of the local government such as fire, theft, casualty, general and professional liability, auto coverage, surety bonds, etc.

EXPENDITURE CHART OF ACCOUNTS FY 2014

- 4500 **Insurance Constitutional Officer Year End**
Finance Department use only.
- 4501 **Insurance & Surety Bonds - Outside**
Any outside insurance payment by a Department or Agency for additional coverage whereby the County is responsible in the event some unusual occurrence or condition.
- 4502 **Casualty Self Insurance Premiums**
Self-insurance premiums charged to the Department or Agency by Risk Management.
- 4503 **Insurance Premiums - Health**
Health insurance premiums paid to third parties.
- 4511 **Insurance - Claims Expense**
Expenses paid by Risk Management to cover health, worker's compensation and casualty claims incurred in the self-insurance program. Also includes County Attorney legal fees charged to the Casualty Self-Insurance fund.
- 4512 **Insurance - Retiree Claims Expense**
- 4513 **Insurance - Voluntary Separation Incentive Program Expense**
- 4550 **OPEB Expense**
- 4570 **Insurance and Bonds Charge Off**
- 4580 **Insurance and Bonds Indirect**

460 Repair and Maintenance Services

The costs incurred for the repair and maintenance of buildings and equipment, including all maintenance and service contracts. Do not include custodial or janitorial services which are recorded under object 34. (Note: Repair and Maintenance expenditures that substantially increase the value or extend the life of an asset must be reviewed by Fixed Asset Management.)

- 4601 **Repair & Maintenance - Other**
Includes costs for repair and maintenance services not otherwise classified.
- 4603 **Repair & Maintenance - Parts & Supplies**
Costs for the purchase of items needed to repair other items, or the cost of items needed to maintain inventory.
- 4605 **Maintenance - Grounds**
Costs for the upkeep of the area around or belonging to a building.

EXPENDITURE CHART OF ACCOUNTS FY 2014

- 4606 Repair & Maintenance - Roads, Bridges, Row**
Engineering Department use only.
- 4607 Repair & Maintenance - Outside Service**
Payments to private companies for the upkeep of property and equipment.
- 4608 Repair & Maintenance - Convict Labor**
Charges for services performed by people serving a prison sentence.
- 4610 Repair & Maintenance - Buildings/Renovation**
Costs for the upkeep of buildings, and costs to restore a building by cleaning, repairing, or rebuilding. Do not include repair and maintenance expenditures that substantially increase the value or extend the life of the building. (See NOTE under general definition.)
- 4611 Repair & Renovations - Parks & Recreation**
Costs for major repairs, renovations, & replacements to maintain existing parks & recreation equipment and facilities.
- 4612 Repair & Renovations - Road & Streets**
Costs for repairs, renovations and maintenance of county maintained roads, streets, street lighting, culverts, drainage ditches and other storm water situations.
- 4613 Repair & Renovations - Bridge**
Costs for repairs, renovations and maintenance to county owned span and bascule bridges.
- 4615 Repair & Maintenance - Water/Sewer Systems**
Costs for the upkeep of plants and pipelines.
- 4616 Maintenance Sludge Removal**
- 4620 Repair & Maintenance - Equipment**
Costs for the upkeep of fixed assets other than land and buildings. Does not include repair and maintenance of telephone, radio or data processing equipment.
- 4622 Repair & Maintenance - Telephone**
- 4623 Repair & Maintenance - Radio**
Costs for the upkeep of radio equipment. When budgeting for the maintenance, renewal, or replacement of 800 MHz radios, please use the annual cost figures provided in the Budget Instructions Manual.
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- 4625 Repair & Maintenance - Motor Pool Vehicles**
Costs for the upkeep of motor vehicles through the Motor Pool Division.
- 4630 Beach/Dune Restoration & Renourishment**
To record non-capital expenditures for beach/dune restoration or renourishment.

EXPENDITURE CHART OF ACCOUNTS FY 2014

- 4640 Landscape Installation & Maintenance**
Costs for the installation and maintenance of landscaping at County owned or leased
- 4651 Repair & Maintenance Constitutional Officer Year End**
Finance Department use only.
- 4652 Repair & Maintenance Vehicle Constitutional Officer Year End**
Finance Department use only.
- 4671 Repair & Maintenance - Grounds Charge Off**
4672 Repair & Maintenance - Buildings Charge Off
4673 Repair & Maintenance - Equipment Charge Off
4674 Repair & Maintenance - Data Processing Equipment
4680 Repair & Maintenance - Indirect
Repair and maintenance costs incurred that have been transferred from another cost center. The 4671, 4672, and 4673 and 4680 objects must be used together in budgeting and in actual posting of charges. The 4671, 4672, and 4673 objects are a negative expenditure objects and must be balanced by use of object 4680 as the receiving object.

470 Printing and Binding

Costs of printing, binding, and other reproduction services which are contracted for or purchased from outside vendors. Also, include charges for printing etc., which is performed by an in-house

- 4700 Printing and Binding Constitutional Officer Year End**
Finance Department use only.
- 4701 Printing and Binding - Outside**
Charges for the printing and binding or photocopying of documents, brochures, pamphlets, etc. by an outside vendor.
- 4703 Graphics Charges**
Charges for in-house printing and binding by the Graphics Division.
- 4770 Printing - Charge Off**
4780 Printing - Indirect
Costs incurred related to printed reproduction that have been transferred from another cost center.

EXPENDITURE CHART OF ACCOUNTS FY 2014

480 Promotional Activities

Includes any type of promotional advertising on behalf of the local unit, but does not include legal

- 4801 Promotional Activities (Ord 86-19)**
Cost of awards, refreshments for County business related functions, and commendation luncheons or dinners. (Reference Ordinance 86-19 and PPM # CW-F-019.)
- 4802 Employee Recognition Program**
- 4803 Sales Entertainment**
Entertainment expenses, including meals.
- 4805 Advertising-Tourist Development**
Cost of creation, production, and placement of print advertising to target markets. Target markets include consumer, travel agent and meeting planner publications.
- 4806 Public Relations - National & International**
Cost of development and placement of feature stories, news stories and photo stories in major consumer and trade publications and electronic media promoting the County as a vacation destination. Includes coordination cost of familiarization tours for travel writers and journalists to the County, as well as photography costs.
- 4807 Research-Tourist Development**
Costs associated with the measurement of sales results of programs and advertising campaign to insure proper direction of marketing programs. Includes measurement of TDC funded events in drawing overnight guests into the County.
- 4808 Package Development**
Cost of creation and development of vacation packages (i.e., package tours) and program elements for overall destination marketing campaign working with hotels, attractions, tour operators and airlines.
- 4809 Consumer & Trade Shows**
Costs associated with attendance and booth development at key trade and consumer shows, both domestic and international.
- 4810 Familiarization Tours**
Cost of in-County tours conducted for key travel agents, tour operators and media personnel in conjunction with major airlines, hotels and the State Division of Tourism.
-
- 4811 Promotional Items**
Cost of creation and development of sales aids to promote the County as a travel destination, including production of tourism display photos for consumer and trade shows. Includes inexpensive giveaway items to help attract convention business.

EXPENDITURE CHART OF ACCOUNTS FY 2014

- 4813 Local Co-Op Advertising/Promotional Expenditures**
Matching funds program to assist with advertising and marketing expenses incurred by various organizations for specific tourism projects, based on grant agreements. Advertising or collateral materials are for distribution or placement outside of the County.
- 4815 Administrative - DPBC**
Administrative expenses incurred by Discover Palm Beach County (DPBC), a private sector non-profit company under contract with the County to assist in sales efforts and promotions of the County as a tourist destination. Includes staff costs.
- 4816 Promotional Memberships**
Professional memberships required to attend trade and consumer shows, and memberships in associations that promote travel.
- 4817 Sales Effort - United Kingdom**
- 4818 Sales Effort - German**
- 4819 Sales Effort - Canadian**
- 4820 Sales Effort - Italian**
- 4821 Package Collateral**
Printing of travel product brochures for consumers and trade.
- 4822 Fulfillment**
Costs of sending brochures and information to consumers and trade who respond to the County's advertising. Also includes the cost of a toll-free telephone number used in advertisements for consumers to call for information on the County.
- 4823 Collateral**
Costs of printing generic brochures and trade collateral, including the supplement to
- 4824 Group Sales - Convention & Visitors Bureau**
Costs associated with the solicitation of state, regional, national and international meeting and convention business for the County.
- 4825 Sales Effort - Other International Sales Effort**
- 4827 Sales Effort - Brazilian**
- 4828 Airport Marketing**
Costs associated with promoting Airport Services.
- 4829 Convention Center Marketing**
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- 490 Other Current Charges and Obligations**
Includes current charges and obligations not otherwise classified, such as legal ads, ordinary witness fees, expert witness fees, information and evidence, etc.

EXPENDITURE CHART OF ACCOUNTS FY 2014

- 4900 Hurricane/Disaster Expenses**
4901 Other Current Charges and Obligations
Includes current charges and obligations not otherwise classified.
- 4902 Casualty And Theft Loss**
4904 Property Assessments
Assessments levied against County property.
- 4905 Legal Settlement**
Costs to resolve any litigation conclusively.
- 4906 Liquor Tax**
4907 Building Improvements - Non-Capital
Used in capital projects for time and materials which do not qualify as capital assets or work in process.
- 4909 Licenses & Permits**
Includes costs for licenses and permits not otherwise classified.
- 4910 Fines And Penalties**
4916 Environmental Control Fees
Cost to cover inspections by the County Health Department.
- 4920 Other Court Costs**
Payment for investigative fees, and other miscellaneous costs incurred during litigation. Includes reimbursable expenses for Court-appointed attorneys.
- 4921 Filing Fees**
Costs to place documents into the official records as prescribed by law.
- 4922 Ordinary Witness Fees**
Payment to persons for testifying in court cases.
- 4923 Expert Witness Fees**
Payments to individuals who have knowledge of a particular subject (i.e., a recognized authority on the subject) who testify in court cases.
- 4924 Discovery Costs**
Pre-trial costs incurred by the Public Defender's Office for such items as copying documents, photo and film processing and other related items to ascertain facts in court cases.
- 4926 Laymen Fees**
Payment to a citizen who is appointed by a judge to serve on an examining committee. (Reference Chapter 744.331, FS.)

EXPENDITURE CHART OF ACCOUNTS FY 2014

- 4927 **Grand Jury Expense**
- 4928 **Clerk Of Court Fees - F.S.28.24**
Monthly billing by the Clerk of the Court for fees related to filings of criminal defendants or juveniles in any criminal or juvenile action. Also includes fees for court clerk attendance in any court action. The amounts of the fees are set by statute. (Reference Section 28.241 (2), FS. - Filing Charges; and Section 28.24 (1), FS. - Service Charges by Clerk.)
- 4930 **Visiting Homemakers Service**
Charges that represent the work performed by one who manages a household for a limited time.
- 4931 **Allowances**
Costs paid to participants in the Jobs Training Partnership Act - Adult Migrant Program. (S/F 166)
- 4932 **Parent Activity**
Any cost to involve the parents of children in the Head Start Program including seminars and travel expenses.
- 4933 **Relocation Payments & Assistance**
Cost to move to a new location or assist in moving to a new location. Does not include employee relocation payments.
- 4934 **Employee Relocation Payments**
Payments made to relocate an employee to the County. (Reference PPM # CW-F-012.)
- 4935 **Indigent Burials**
Costs associated with the burial of a financially destitute individual.
- 4940 **800 MHz System Renewal and Replacement Charges**
County Departments - do not use - 800MHz Renewal and Replacement (Airport, Palm Tran, Public Safety, and Fire Rescue) should budget a transfer to Fund 3801 for these expenditures. Please use the annual cost figures provided in the Budget Instructions
- 4941 **Registration Fees**
The cost for an employee to attend a conference, seminar or other professional development event or activity conducted by an organization other than Palm Beach County.
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- 4942 **Tuition-Reimbursement**
Reimbursement of tuition cost as per County policy. (Reference PPM # CW-P-008.)

EXPENDITURE CHART OF ACCOUNTS FY 2014

- 4943 Merchant Service Fees**
To be used for merchant service charges relating to credit card processing fees.
- 4945 Advertising**
Cost of providing notice, including the cost of printed notices in newspapers. Does not include the cost of printed notices placed in the legal section of the newspaper.
- 4946 Legal Advertising**
4949 Legal Advertising Constitutional Officer Year End
Finance Department use only.
- 4950 Work Done By Other County Forces**
Charges representing a specific task, duty or function performed by one County department for the benefit of another County Department.
- 4952 Aerial Photos Constitutional Officer Year End**
Finance Department use only.
- 4953 Aerial Photos**
Payment for photographs taken from an aircraft.
- 4956 Prompt Payment Act**
Interest paid by the County on late payments to vendors. (Reference Section 218.70, FS.)
- 4958 Refund Prior Years Revenues**
Cost to return money paid in the preceding year other than for taxes.
- 4959 Other Current Charges Constitutional Officer Year End**
Finance Department use only.
- 4961 Spay/Neuter Rebates**
Cost to return part of a payment to County residents when they have their animals sterilized. (Reference Resolution 82-8.)
- 4967 Refund-Property Appraiser's Commission**
4968 Property Appraiser's Commission
Charges which provide funding for the Property Appraiser's budget. These charges are based upon the percentage of taxes levied for each dependent taxing district compared to the total of all taxes levied. (Reference Section 192.091, FS.)
- 4969 Tax Collector's Commission**
Charges which provide funding for the Tax Collector's budget. These charges are based upon a percentage of taxes collected and remitted to each dependent taxing district. (Reference Section 192.091, FS.)

EXPENDITURE CHART OF ACCOUNTS FY 2014

- 4970 Refund-Tax Collector's Commission
- 4971 Indirect Costs - Support Services
- 4972 Indirect Costs - Training
- 4973 Indirect Costs - Fire Inspection
- 4974 Indirect Costs - Fire Investigation
- 4975 Indirect Costs - Central Dispatch
- 4976 Indirect Costs - Operations Mgmt
- 4977 Indirect Costs - Plan Review
- 4978 Indirect Costs - Administration
- 4979 Indirect Costs - BCC

The allocation of costs (e.g., building use, communication, professional services, etc.) incurred for a common purpose benefiting more than one County Department, but not identifiable with a specific product, function or activity. (Reference Central Services Countywide Allocation Plan.)

- 4980 Indirect Costs - Advertising
- 4981 Indirect Costs - Legal
- 4990 Inspector General Fee
- 4998 Potentially Billable Disaster Expenses
- 4999 Other Charges Non-Operating

510 Office Supplies

This object includes materials and supplies such as stationary, pre-printed forms, paper, charts and maps. Included also are equipment items under \$1,000 in unit price.

- 5100 Warehouse Supplies - Warehouse Inventory

- 5101 Office Supplies
Includes office supplies not otherwise classified.

- 5111 Office Furniture And Equipment
Office furniture and equipment items costing under \$1,000 in unit value.

- 5112 Telephone Equipment/Installation
Telephone equipment items costing under \$1,000 in unit value.

- 5113 Radio Equipment/Installation
Radio equipment items costing under \$1,000 in unit value.

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- 5114 Street Lighting/Installation Non-Capital
Parts and supplies for street lighting fixtures under \$1,000 in unit value.

EXPENDITURE CHART OF ACCOUNTS FY 2014

5121 Data Processing Software/Accessories

Data processing software purchased "off-the-shelf" with no price limit from any vendor other than ISS, and accessory items costing under \$1,000 in unit value. Software developed by ISS must be charged to 6508.

5159 Office Supplies Constitutional Officer Year End

Finance Department use only.

520 Operating Supplies

All types of supplies consumed in the conduct of operations. This category may include food, fuel, lubricants, chemicals, laboratory supplies, household items, institutional supplies, and uniforms and other clothing. Also includes recording tapes and transcript production supplies. Do not include materials and supplies unique to construction or repair of roads and bridges.

5200 Operating Supplies Constitutional Officer Year End

Finance Department use only.

5201 Materials/Supplies Operating

Includes operating supplies not otherwise classified. Cost of items needed for building cleaning and maintenance purposes.

5202 Janitorial Supplies

5203 Institutional Supplies & Materials

Cost for linens, towels and blankets.

5205 Chemicals & Supplies

Cost for chemicals.

5206 Fertilizers

Cost of a chemical mixture used to make soil more fertile.

5207 Insecticides & Pesticides

Cost for chemicals or sprays that destroy pests and insects.

5209 Farm, Garden & Nursery Supplies

Any items used where plants (i.e., trees and shrubs) are grown for transplanting.

5212 Safety Supplies

5213 Tires

5214 Diesel Fuel

Diesel fuel for the operation of County vehicles and equipment.

5215 Gasoline

Gasoline for the operation of County vehicles and equipment. Does not include diesel fuel.

EXPENDITURE CHART OF ACCOUNTS FY 2014

- 5216 Oil & Lubricants**
Oil and lubricants for the operation of County vehicles and equipment.
- 5217 Jet Aviation Fuel**
Purchase of Jet aviation fuel for County owned and operated aviation equipment.
- 5220 Purchased Water**
Cost to acquire drinking water. Includes purchase of bottled drinking water and deposit charges on bottles.
- 5221 Purchased Sewer Treatment**
The County's pro rata share of the operating expenses incurred at the regional sewage plant that is currently managed by the City of West Palm Beach.
- 5222 Purchased Reclaimed Water**
- 5230 Medicine & Drugs**
Payment for substances used to treat illnesses.
- 5231 Medical-Surgical Supplies**
Cost of items relating to the practice of medicine, including supplies such as oxygen tanks and braces. Does not include the cost of medicine and drugs or X-ray costs.
- 5232 X-Ray Supplies**
All costs associated with the process of obtaining photographs by the use of X-rays. Primarily used by the Medical Examiner.
- 5233 Laboratory Supplies**
Payment for those items used in the lab.
- 5241 Household Supplies**
Payment for items to be used in a facility such as the County Home. Includes cost of cleansers, mops, buckets, etc.
- 5242 Food Preparation & Serving Supplies**
Items used in the process of making food ready for consumption. Includes cost of utensils, cookware, flatware, paper goods, etc.
- 5243 Personal Care Items**
- 5244 Food & Dietary**
Cost of providing nutrition to individuals.
- 5246 Uniform Reimbursement**
Reimbursement for Palm Tran employee's annual uniform costs.

EXPENDITURE CHART OF ACCOUNTS FY 2014

- 5247 Tool Reimbursement**
Reimbursement for Palm Tran employee's annual tool costs.
- 5248 Clothing & Wearing Apparel**
Payment for all clothing items used by County personnel (e.g., uniforms).
- 5250 Recreation Supplies**
Costs for items used in various recreation programs such as football and softball.
- 5251 Golf Merchandise**
- 5252 Golf - Food Resale**
- 5253 Golf - Beverage Resale**
- 5255 Work Order Materials**
Charges for the purchase of materials and supplies to construct, maintain or repair something requested by work order.
- 5256 Tools & Small Implements**
Purchase of instruments (e.g., hammers, saws, etc.) used or worked by hand.
- 5260 Stock For Stores**
Used by Departments for stock items that are later charged off to the proper line.
- 5261 Stock For Resale**
Cost to procure items on behalf of the County that are later resold to the public.
- 5263 Stores-Other Supplies**
Cost for items acquired by the Stores Division. These items constitute the inventory maintained by the Purchasing Department that are later "charged off" to other County Departments when requisitioned.
- 5270 Materials/Supplies Charge Off**
Used to account for materials transferred to other County Departments. Normally a credit balance.
- 5271 Stores Supplies-Charge Off**
Used to account for materials or equipment transferred from the Purchasing Warehouse to other County Departments. Normally a credit balance.
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- 5280 Materials/Supplies- indirect**
- 5281 Stores Supplies- indirect**

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530 Road Materials and Supplies

Those materials and supplies used exclusively in the repair and reconstruction of roads and bridges. This object code would be used primarily by the County Transportation Trust Fund.

- 5301 Road and Bridge Materials & Supplies**
Cost for items used to maintain roads and bridges.
- 5303 Materials Signal Section**
Cost for items used by the Material Signal Group.
- 5304 Materials Pavement Marking & Signs**
Cost for pavement markings and signs.

540 Books, Publications, Subscriptions and Memberships

Include books, or sets of books if purchased by set, of unit value less than \$500 and not purchased for use by libraries, educational institutions, and other institutions where books and publications constitute capital outlay. This object also includes subscriptions, memberships, professional data costs, and training and educational costs.

- 5401 Books, Publications & Subscriptions**
Includes purchase of books and payment for magazine and newspaper subscriptions.
- 5402 Educational Training Materials**
Instructional aides used to teach and train children or adults in order to make them more fit, qualified and/or proficient.
- 5411 Educational/Vocational Fees**
- 5412 Dues & Memberships**
Payment for expenses incurred for enrollment of an employee in a particular group or organization.
- 5451 Books Constitutional Officer Year End**
Finance Department use only.
- 5452 Subscriptions Constitutional Officer Year End**
Finance Department use only.
- 5453 Education Constitutional Officer Year End**
Finance Department use only.
- 5454 Dues and Memberships Constitutional Officer Year End**
Finance Department use only.

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560 Non-Cash Expenses

For use by proprietary operations only.

- 5600 Depreciation Expense
- 5601 Amortization Expense
- 5602 Bad Debt Expense
- 5603 Gain Or Loss On Sale
- 5604 Write-Off Of Fixed Assets

60 Capital Outlay

600 Capital Outlay

Outlays for the acquisition of or addition to fixed assets.

- 6010 Capital Outlay Constitutional Officer Year End
Finance Department use only.

610 Land

Land acquisition cost, easements, right of way. Include the purchase price and costs, such as appraisal and legal fees, filling and excavating costs, etc., which are incurred to put the land in condition for its intended use.

6101 Land

The cost to acquire land which is not intended to be used in a specific project which is included in the Capital Improvements Program. Examples include land which is being purchased for future use for an unspecified project, or land being purchased for

6120 Right Of Way

6121 Easements

620 Buildings

The cost to acquire a building through purchase...Examples include: office buildings, firehouses, garages, jails, zoos, and park and recreational buildings. Buildings acquired through construction should be accounted for as Construction in Progress. (NOTE: Certain transactions may be budgeted as a single line item and subsequently accounted for in several lines.)

6201 Buildings

Cost to purchase structures erected above ground for purposes of sheltering persons or property, including all costs necessary to get the building ready for its intended use. Costs include purchase price, unpaid taxes assumed by the purchaser, legal costs and insurance costs.

EXPENDITURE CHART OF ACCOUNTS FY 2014

6211 Building Improvements
Costs which reflect one large or significant improvement made by a single purchase.

6215 Leasehold Improvements

630 Improvements Other Than Buildings

The cost to acquire a structure or facility, other than a building, through purchase. Examples include: roads, bridges, curbs, gutters, docks, wharves, fences, landscaping, lighting systems, parking areas, storm drains, athletic fields, etc.

6301 Improvements Other Than Buildings
Costs which reflect the acquisition value of permanent improvements, excluding buildings, which add value to land. Includes street lighting installation, seawall, dock and dune restoration costs.

6311 Land Improvements

640 Machinery and Equipment

Includes motor vehicles, heavy equipment - transportation, other heavy equipment, office furniture and equipment, data processing equipment and other machinery and equipment. Also includes court recording, duplicating, and transcribing equipment. All items in this category must have an individual unit cost of \$1,000 or more. Items costing less than \$1,000 must be charged to an appropriate 5xxx account such as 5111 for office equipment.

6401 Machinery & Equipment
Includes machinery and equipment not otherwise classified (for example: generator).

6405 Data Processing Equipment
Cost of mainframe and micro-computer equipment.

6406 Data Processing Software
Do not use this account. Computer software developed by ISS should be charged to object 6508. All purchased software, of any value, is to be charged to object 5121.

6408 Signals & Controllers
Costs incurred for the purchase and installation of traffic signals and controllers.

6411 Communication Equipment
Costs incurred for the purchase of telephone or other communications equipment. Does not include the cost for the purchase of radios or associated equipment.

6412 Radio Equipment
Costs incurred for the purchase of radios and associated equipment.

EXPENDITURE CHART OF ACCOUNTS FY 2014

- 6451 **Equipment Constitutional Officer Year End**
Finance Department use only.
- 6452 **Off Furniture Constitutional Officer Year End**
Finance Department use only.
- 6453 **Off Equipment Constitutional Officer Year End**
Finance Department use only.
- 6454 **Vehicle Constitutional Officer Year End**
Finance Department use only.

650 Construction in Progress

This object series is used to account for undistributed work in progress on construction projects. Sufficient documentation of work orders and other related records should be kept in order to establish the validity of this account when posted to the general fixed assets group of accounts.

This object series will be used to account for the budget and expenditures on a capital project involving construction over a period of time over which expenditures are expected to be made on the acquisition of a capital item. All projects which use these object codes must also have a separate program number established to properly track the fixed asset amounts. Please contact your Budget Analyst to ensure that each project that is set up using these object codes includes a program

Budget and expenditures will be accumulated in this object series from inception of the project until officially closed and accepted by the responsible receiving Department. After closure, Fixed Assets will be responsible for directing the transfer of the accumulated data from this object series to the appropriate general fixed assets group of objects.

Capital improvement projects frequently have project costs which are operating costs and should be charged to an appropriate object such as 5111 for office furniture and equipment. In addition, capital improvement projects also frequently have equipment acquisitions with unit costs of \$1,000 or more. These costs should be charged to the appropriate 64xx account such as 6401 for machinery and equipment. If a capital project account needs to record costs such as these, but the appropriate line item does not exist in the project account, you must contact the Budget Office and get the line established before ordering the material.

6501 **Land - C.I.P.**

6502 **Building Construction - C.I.P**

The cost of construction or improvement work undertaken but not yet completed on County owned structures.

6503 **Leasehold Improvements - C.I.P**

The cost of improvements being made to leased property.

EXPENDITURE CHART OF ACCOUNTS FY 2014

- 6504 Improvements Other than Buildings (I.O.T.B.) - Non Infrastructure**
The cost of permanent improvements being made to structures, facilities or County owned property, excluding buildings, which add value to that particular parcel of land or particular asset and which does not benefit the general public other than the users of that structure, facility or asset. Examples include: landscaping, docks, outside lighting, parking areas, fences, gutters, etc.
- 6505 Design, Engineering and Management - C.I.P.**
Costs incurred for technical assistance before and during the construction of a building or other asset. Includes architecture, design, engineering, testing, inspection, project and program management, program studies, consultants, etc.
- 6506 Improvements Other Than Buildings (I.O.T.B.) - Infrastructure**
The cost incurred for permanent improvements being made to structures, facilities or other County owned property, excluding buildings, which add value to that parcel of land or asset and which also benefit the general public as well as users of that structure, facility or asset. Examples include: entrance roads, bridges, curbs, street lighting, storm drains, athletic fields, sea walls, etc.
- 6507 Machinery & Equipment - Constructed**
Costs incurred for and during the construction of specialized machinery and equipment either by County Departments or by outside manufacturers which will be ultimately owned and operated by the County.
- 6508 Software Development Costs - C.I.P.**
Development costs incurred by ISS for software developed for County departments.
- 6509 Mitigation**
Costs incurred mitigating the environmental impact of a capital project. These costs include tree relocation and replanting, archeological and environmental recovery, monitoring and reporting.
- 6510 Landscaping/Irrigation-Infrastructure**
Used by Engineering to account for wells, pumps, piping and other infrastructure costs used in irrigation for medians and roadways.
- 6511 Contingency - C.I.P.**
An approved budgetary amount for large and/or lengthy construction projects to cover unexpected, unplanned or unknown changes incurred or required during the construction as authorized by approved change orders. Usage of this account will be controlled through OFMB.

EXPENDITURE CHART OF ACCOUNTS FY 2014

- 6520 Park Improvements**
Costs incurred for the betterment of the County parks. Examples include: new restrooms, picnic shelters, playing fields, sod, remodeling existing restrooms, lighting for courts or fields, etc.
- 6541 Water Treatment Plant**
Cost of water treatment plant construction undertaken but not yet completed.
- 6542 Water Storage Tanks**
Cost of water storage tank construction undertaken but not yet completed.
- 6543 Water Transmission Mains**
Cost of water transmission main construction undertaken but not yet completed.
- 6544 Water Distribution System**
6545 Wastewater Treatment Plant
Cost of sewage treatment plant construction undertaken but not yet completed.
- 6546 Wastewater Lift Stations**
Cost of sewage lift station construction undertaken but not yet completed.
- 6547 Wastewater Force Mains**
Cost of sewage force main construction undertaken but not yet completed.
- 6548 Wastewater Collection Systems**
Cost of sewage collection system construction undertaken but not yet completed.
- 6551 Road & Street Improvements**
Costs incurred for and during the betterment of highways and streets, such as widening or resurfacing.
- 6553 Comprehensive Street Improvements**
6554 Road Resurfacing
Used by Engineering to account for costs of road surface rehabilitation/restoration to its original quality as opposed to repair and maintenance.
- 6555 Pavement Marking & Signals**
Engineering use only.
-
- 6571 Bridge Improvements**
Costs incurred for and during the betterment of bridges, such as widening, resurfacing or the addition of lanes to an existing bridge.

EXPENDITURE CHART OF ACCOUNTS FY 2014

6572 Bridge Rehabilitation & Renewal

Used by Engineering to account for costs of bridge surface rehabilitation/restoration to its original quality as opposed to repair and maintenance.

6590 Repair & Renovation

660 Books, Publications and Library Materials

This object includes all books and publications, regardless of value, when purchased for use by libraries, educational institutions, and other institutions or facilities where such items constitute a major capital outlay category. This object is also used for these items when they exceed \$1,000 unit value, regardless of the institution or facility purchasing them.

6601 Books, Publications and Library Materials

70 Debt Service

Outlays for debt service purposes.

710 Principal

7101 Principal Payment Bonds

Used to record the payment of principal on bonds.

7102 Principal Payment

71 Lease Purchase Payments

710 Principal

7111 Capital Lease Payments

Payment based on a contract that qualifies as a capitalized lease in accordance with the provisions of Statement of Financial Accounting Standards No. 13. (Reference PPM # CW-O-010)

7112 Installment Purchase Payments

Payments based on a contract whereby the purchaser not only acquires the asset, but also enters into a financing arrangement. (Reference PPM # CW-O-010)

EXPENDITURE CHART OF ACCOUNTS FY 2014

72 Debt Service Interest

720 Interest

- 7201 Interest-Bonds**
Used to record the payment of interest on outstanding long-term debt.
- 7202 Interest-Other**
- 7204 Amortization Of Bond Premium**
- 7205 Amortization Of Discount**
- 7206 Amortization Of Issue Costs**
Bond issue costs that are amortized over the life of the bond issue.
- 7209 Amortization Of Refunding Loss**

73 Other Debt Service Costs

730 Other Debt Service Costs

- 7301 Recurring Issue Costs**
- 7303 Trustee Services**
Cost for an independent third party (usually a bank or trust company) to protect the interests of both the bond issuer (i.e., the County) and the bondholder.
- 7304 Paying Agent Services**
Charge for the professional services of an institution (usually a bank or trust company) identified on the bonds as the agent designated by the County to make payments of principal and interest to the bondholders.
- 7305 Issue Costs**
Costs incurred in connection with the issuance of bonds such as printing costs, advertising costs, and fees paid to underwriters, attorneys and accountants.
- 7310 Bond Insurance**
- 7320 Advance Refunding Escrow**
- 7350 Call Premium Redemption Costs**
- 7351 Loss-Early Extinguishment Debt**
- 7390 Arbitrage Rebate**

790 Investment Transactions

- 7900 Loss On Value Of Investments**
- 7901 Investment Expense-Pools**

EXPENDITURE CHART OF ACCOUNTS FY 2014

80 Grants and Aids

Includes all grants, subsidies, and contributions to other government agencies and private organizations.

810 Aids to Government Agencies

Include all grants, subsidies and contributions to other governmental units. Exclude transfers to agencies within the same governmental entity.

8101 Contributions Other Governmental Agency

820 Aids to Private Organizations

8010 Contributions- Constitutional Officer Year End

8201 Contributions-Non-Governmental Agencies

830 Other Grants and Aids

8301 Contributions For Individuals

90 Non-Operating

Includes all non-operating expenditures.

910 Transfers

Includes all transfers between funds which do not represent operating expenditures.

9000 Transfer To General Fund Fd 0001
9001 Transfer To Senior Citzn Cntrs Fd 1000
9002 Transfer To HUD Supportive House Fd 1001
9003 Transfer To Head Start Fd 1002
9004 Transfer To Community Action Prog Fd 1003
9005 Transfer To Farmwrk Jobs-Educ Fd 1004
9007 Transfer To DOSS Admin Fd 1006
9010 Transfer To Low Inc Home Enrgy Fd 1009
9011 Transfer To Ryan White Care Fd 1010
9014 Transfer To Afford House Trust Fd 1100
9015 Transfer To HCD Fd 1101
9017 Transfer To Home Invest Part Fd 1103
9018 Transfer To Juvenile Assessmt Ctr Fd 1150
9019 Transfer To Law Enforcement Trust Fd 1151
9020 Transfer To Sheriff's Grants Fd 1152
9022 Transfer To County Library Fd 1180
9025 Transfer To Beautification Maint Fd 1200



DEPARTMENT OF HEALTH & HUMAN SERVICES

Program Support Center
Financial Management Service
Division of Cost Allocation

August 31, 2010

Cohen Building-Room 1067
330 Independence Avenue, S.W.
Washington, DC 20201
PHONE: (202)-401-2808
FAX: (202)-619-3379Mr. Joseph P. Doucette
Budget Director
Palm Beach County
Office of Financial Management & Budget
PO Box 1989
West Palm Beach, FL 33402-1989

Dear Mr. Doucette

A copy of an indirect cost Rate Agreement is being faxed to you for signature. This Agreement reflects an understanding reached between your organization and a member of my staff concerning the rate(s) that may be used to support your claim for indirect costs on grants and contracts with the Federal Government.

Please have the agreement signed by an authorized representative of your organization and fax it to me, retaining a copy for your files. Our fax number is (202) 619-3379. We will reproduce and distribute the Agreement to the appropriate awarding organizations of the Federal Government for their use.

An indirect cost proposal, together with the supporting information, are required to substantiate your claim for indirect costs under grants and contracts awarded by the Federal Government. Thus, your next proposal based on actual costs for the fiscal year ending 6/30/09, was due in our office by 12/30/09.

Sincerely,

Darryl Mayes
Director, Mid-Atlantic Field Office
Division of Cost Allocation

Enclosures

PLEASE SIGN AND FAX A COPY OF THE RATE AGREEMENT

NONPROFIT RATE AGREEMENT

EIN: 59-6000785

DATE: 08/31/2010

ORGANIZATION:

Palm Beach County, Florida
 P.O. BOX 1989
 West Palm Beach, FL 33402-1989

The rates approved in this agreement are for use on grants, contracts and other agreements with the Federal Government, subject to the conditions in Section III.

SECTION I: INDIRECT COST RATES

RATE TYPES: FIXED FINAL PROV. (PROVISIONAL) PRED. (PREDETERMINED)

EFFECTIVE PERIOD

<u>TYPE</u>	<u>FROM</u>	<u>TO</u>	<u>RATE (%)</u>	<u>LOCATION</u>	<u>APPLICABLE TO</u>
FINAL	07/01/2007	06/30/2008	13.36	All	All Programs
PROV.	07/01/2008	Until Amended	13.36	All	All Programs

*BASE

Total direct costs excluding capital expenditures (buildings, individual items of equipment, alterations and renovations), subawards and flow-through funds.

ORGANIZATION: Palm Beach County, Florida

AGREEMENT DATE: 08/31/2010

SECTION II: SPECIAL REMARKS

NA

ORGANIZATION: Palm Beach County, Florida

AGREEMENT DATE: 08/31/2010

SECTION III: GENERAL

A. LIMITATIONS:

The rates in this Agreement are subject to any statutory or administrative limitations and apply to a given grant, contract or other agreement only to the extent that funds are available. Acceptance of the rates is subject to the following conditions: (1) Only costs incurred by the organization were included in its indirect cost pool as finally accepted; such costs are legal obligations of the organization and are allowable under the governing cost principles; (2) The same costs that have been treated as indirect costs are not claimed as direct costs; (3) Similar types of costs have been accorded consistent accounting treatment; and (4) The information provided by the organization which was used to establish the rates is not later found to be materially incomplete or inaccurate by the Federal Government. In such situations the rate(s) would be subject to renegotiation at the discretion of the Federal Government.

B. ACCOUNTING CHANGES:

This Agreement is based on the accounting system purported by the organization to be in effect during the Agreement period. Changes to the method of accounting for costs which affect the amount of reimbursement resulting from the use of this Agreement require prior approval of the authorized representative of the cognizant agency. Such changes include, but are not limited to, changes in the charging of a particular type of cost from indirect to direct. Failure to obtain approval may result in cost disallowances.

C. FIXED RATES:

If a fixed rate is in this Agreement, it is based on an estimate of the costs for the period covered by the rate. When the actual costs for this period are determined, an adjustment will be made to a rate of a future year(s) to compensate for the difference between the costs used to establish the fixed rate and actual costs.

D. USE BY OTHER FEDERAL AGENCIES:

The rates in this Agreement were approved in accordance with the authority in Office of Management and Budget Circular A-122 Circular, and should be applied to grants, contracts and other agreements covered by this Circular, subject to any limitations in A above. The organization may provide copies of the Agreement to other Federal Agencies to give them early notification of the Agreement.

E. OTHER:

If any Federal contract, grant or other agreement is reimbursing indirect costs by a means other than the approved rate(s) in this Agreement, the organization should (1) credit such costs to the affected programs, and (2) apply the approved rate(s) to the appropriate base to identify the proper amount of indirect costs allocable to these programs.

BY THE INSTITUTION:

Palm Beach County, Florida

(INSTITUTION)

(SIGNATURE)

Joseph Doucette

(NAME)

Budget Director

(TITLE)

September, 9, 2010

(DATE)

ON BEHALF OF THE FEDERAL GOVERNMENT:

DEPARTMENT OF HEALTH AND HUMAN SERVICES

(AGENCY)

(SIGNATURE)

Darryl W. Mayes

(NAME)

Director, Mid-Atlantic Field Office

(TITLE)

8/31/2010

(DATE) 7040

HHS REPRESENTATIVE:

Christian Poole

Telephone:

(202) 401-2808

**Adult Education and Family Literacy
National Farmworker Jobs Program
Competitive - Fiscal Year 2013-2014**

APPLICATION REVIEW CRITERIA AND CHECKLIST

- Include this form in the application package.
- Place all items requested in the order indicated below.
- Include only the items requested.
- Place page numbers on every page consecutively, at the bottom, beginning with the DOE 100A as page one of the application package. Page numbers written by hand are permissible if electronic numbering is a problem.
- Place a binder clip in the upper left corner of the complete application package (no spiral bindings, notebooks or cover pages).

PLACEMENT ORDER	ITEM	APPLICANT Indicate Page Numbers Below	DOE STAFF ✓ Check appropriate box below	
			Complete	Incomplete
1	DOE 100A, Project Application – with original signature		√	
2	DOE 101S, Budget Narrative Form		√	
	DOE 599, Project Disbursement Form		√	
Narrative Components			√	
3	1. Project Abstract or Summary		√	
	2. Project Need		√	
	3. Labor Market Analysis		√	
	4. Project Design and Implementation (a-g)		√	
	5. Evaluation		√	
	6. Support Strategic Imperatives		√	
	7. Dissemination Plan		√	
	8. Budget		√	
4	Program Performance and Accountability (include as is)		√	
5	Plan Vs. Actual Progress Report Form (3 rd quarter of PY 12-13 attached)		√	
6	Special Conditions for WIA Project Awards Form		√	
7	FY 2013 Staffing Breakout Form		√	
8	Projected Invoice Schedule Form - <i>if applicable</i>		N/A	
9	Contractual Service Agreements – <i>as applicable</i>		N/A	
10	General Education Provisions Act (GEPA) – one page		√	
Community-Based Organizations must include the following				
11	1. General Terms, Assurances and Conditions– certification of adherence page signed by the agency head		N/A	
	2. Copy of the organization's current operating budget		N/A	
	3. List of current Board of Directors and Articles of Incorporation ORGANIZATIONAL CHARTS (3)		√	
	4. Chart of Accounts		√	
	5. Proof of eligibility to operate a business in Florida (signed document from Florida Secretary of State)		N/A	
	6. Copy of agency's most recent audit report prepared by an independent Certified Public Accountant licensed in FL – if available		N/A	
12	Attachments: MOU, In-Kind Summary, and Indirect Cost Agreement		√	
13	Application Review Criteria and Checklist Form		√	