

**WORKFORCE SOLUTIONS
CAPITAL AREA WORKFORCE BOARD**
Austin, Texas

**REPORT ON AUDIT OF FINANCIAL STATEMENTS
AND SUPPLEMENTAL INFORMATION**

For the Year Ended September 30, 2018

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WORKFORCE SOLUTIONS
CAPITAL AREA WORKFORCE BOARD
Austin, Texas

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INDEPENDENT AUDITOR'S REPORT

To the Board of Directors
Workforce Solutions - Capital Area Workforce Board

We have audited the accompanying financial statements of Workforce Solutions - Capital Area Workforce Board (a nonprofit organization), which comprise the statement of financial position as of September 30, 2018, and the related statements of activities, functional expenses, and cash flows for the year then ended, and the related notes to the financial statements.

Management's Responsibility for the Financial Statements

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

Auditor's Responsibility

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

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

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

Opinion

In our opinion, the financial statements referred to above present fairly, in all material respects, the financial position of Workforce Solutions - Capital Area Workforce Board as of September 30, 2018, and the changes in its net assets and its cash flows for the year then ended in accordance with accounting principles generally accepted in the United States of America.

Report on Summarized Comparative Information


We have previously audited Workforce Solutions - Capital Area Workforce Board's September 30, 2017 financial statements and our report dated January 25, 2018, expressed an unmodified opinion on those audited financial statements. In our opinion, the summarized comparative information presented herein as of and for the year ended September 30, 2017, is consistent, in all material respects, with the audited financial statements from which it has been derived.

Other Information

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

Other Reporting Required By Government Auditing Standards

In accordance with *Government Auditing Standards*, we have also issued our report dated March 20, 2019 on our consideration of Workforce Solutions - Capital Area Workforce Board's internal control over financial reporting and on our tests of compliance with certain provisions of laws, regulations, contracts and grant agreements and other matters. The purpose of that report is to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing and not to provide an opinion on the internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering Workforce Solutions - Capital Area Workforce Board's internal control over financial reporting and compliance.


SAUNDERS & ASSOCIATES, PLLC
Certified Public Accountants
Ada, Oklahoma

March 20, 2019

FINANCIAL STATEMENTS

WORKFORCE SOLUTIONS
CAPITAL AREA WORKFORCE BOARD
Austin, Texas

STATEMENT OF FINANCIAL POSITION

September 30, 2018

(With Comparative Totals at September 30, 2017)

	Unrestricted	Temporarily Restricted	2018 Total	2017 Total
ASSETS				
Current Assets:				
Cash and Cash Equivalents	\$ 199,160.98	\$ 983,785.59	\$ 1,182,946.57	\$ 913,453.05
Accounts Receivable				
Grants/Contracts	213,105.39	2,634,106.30	2,847,211.69	2,764,751.54
Other	17,265.78	1,623.69	18,889.47	29,712.52
Prepaid Expenses	364,591.87	3,738.65	368,330.52	388,729.27
Total Current Assets	794,124.02	3,623,254.23	4,417,378.25	4,096,646.38
Fixed Assets	927,998.25	0.00	927,998.25	845,998.43
Accumulated Depreciation	(752,616.92)	0.00	(752,616.92)	(711,067.83)
Net Fixed Assets	175,381.33	0.00	175,381.33	134,930.60
TOTAL ASSETS	\$ 969,505.35	\$ 3,623,254.23	\$ 4,592,759.58	\$ 4,231,576.98
LIABILITIES AND NET ASSETS				
Current Liabilities:				
Accounts Payable - Trade	\$ 154,256.69	\$ 1,071,789.40	\$ 1,226,046.09	\$ 1,288,675.05
Other Payables	412,579.84	1,338,489.32	1,751,069.16	1,845,971.78
Accrued Leave Payable	164,472.04	15,066.15	179,538.19	137,493.91
Deferred Revenue	0.00	1,197,909.36	1,197,909.36	790,929.28
Total Current Liabilities	731,308.57	3,623,254.23	4,354,562.80	4,063,070.02
Net Assets:				
Unrestricted	62,815.45	0.00	62,815.45	33,576.36
Investment in Fixed Assets	175,381.33	0.00	175,381.33	134,930.60
Total Net Assets	238,196.78	0.00	238,196.78	168,506.96
TOTAL LIABILITIES AND NET ASSETS	\$ 969,505.35	\$ 3,623,254.23	\$ 4,592,759.58	\$ 4,231,576.98

* The accompanying notes are an integral part of the financial statements.

WORKFORCE SOLUTIONS
CAPITAL AREA WORKFORCE BOARD
Austin, Texas

STATEMENT OF ACTIVITIES

For the Fiscal Year Ended September 30, 2018

(With Comparative Totals for the Year Ended September 30, 2017)

	Unrestricted	Temporarily Restricted	2018 Total	2017 Total
REVENUES				
Federal/State Grant Revenue	\$ 0.00	\$ 33,658,762.12	\$ 33,658,762.12	\$ 31,865,368.80
City/County Grant Revenue	0.00	5,097,763.25	5,097,763.25	4,584,507.16
Other Contracts	0.00	678,192.97	678,192.97	672,264.58
Interest Revenue	1,859.43	633.88	2,493.31	309.81
Program Match Revenue	0.00	2,288,484.33	2,288,484.33	1,701,554.00
Stand-in Income	0.00	95,482.84	95,482.84	217,133.27
Miscellaneous	267,341.17	13,438.83	280,780.00	98,650.38
Net Assets Released From Restrictions:				
Satisfaction of Program Restrictions	41,832,758.22	(41,832,758.22)	0.00	0.00
TOTAL REVENUES	42,101,958.82	0.00	42,101,958.82	39,139,788.00
EXPENSES				
One-Stop Activities	6,165,569.88	0.00	6,165,569.88	7,291,339.26
Youth Activities	1,676,029.48	0.00	1,676,029.48	1,657,417.95
Child Care Activities	28,233,368.00	0.00	28,233,368.00	24,161,016.42
WERC Activities	2,894,417.61	0.00	2,894,417.61	2,866,214.77
Special Projects	281,456.27	0.00	281,456.27	376,133.80
Management and General	2,881,479.51	0.00	2,881,479.51	2,827,125.61
TOTAL EXPENSES	42,132,320.75	0.00	42,132,320.75	39,179,247.81
Change in Net Assets	(30,361.93)	0.00	(30,361.93)	(39,459.81)
Acquisition/Disposition of Fixed Assets	100,051.75	0.00	100,051.75	43,236.53
Net Assets, September 30, 2017	168,506.96	0.00	168,506.96	164,730.24
NET ASSETS, SEPTEMBER 30, 2018	\$ 238,196.78	\$ 0.00	\$ 238,196.78	\$ 168,506.96

* The accompanying notes are an integral part of the financial statements.

WORKFORCE SOLUTIONS
CAPITAL AREA WORKFORCE BOARD
Austin, Texas

STATEMENT OF FUNCTIONAL EXPENSES

For the Fiscal Year Ended September 30, 2018

(With Comparative Totals for the Year Ended September 30, 2017)

<u>EXPENSES</u>	<u>One -Stop Activities</u>	<u>Youth Activities</u>	<u>Child Care Activities</u>	<u>WERC Activities</u>
Salaries	\$ 2,224,582.27	\$ 811,013.90	\$ 2,179,053.83	\$ 1,469,259.06
Fringe Benefits	641,016.23	135,806.48	644,553.98	279,722.65
Contractual	486,816.88	112,835.00	529,767.80	22,859.44
Supplies	223,703.08	11,889.80	92,662.18	65,556.11
Printing	12,048.35	0.00	6,396.29	3,058.21
Postage/Freight	9,701.60	111.62	20,375.72	173.39
Dues/Memberships	99.41	0.00	393.08	513.38
Travel/Training	59,151.50	23,848.18	77,782.25	13,402.28
Advertising	960.49	0.00	786.67	115.84
Professional Services	10,239.12	0.00	9,613.19	11,784.30
Equipment Lease/Rental	49,167.25	0.00	11,544.59	1,551.65
Repairs/Maintenance	15,329.83	0.00	1,693.97	2,252.14
Telephone	69,661.81	7,077.36	19,121.87	12,386.08
Insurance	14,624.73	0.00	5,838.17	20,019.34
Rent/Occupancy	855,564.21	3,556.27	293,052.45	80,702.29
Equipment	60,578.02	0.00	26,315.82	0.00
Other	2,772.23	800.97	2,759.85	4,441.89
Outreach	1,729.40	0.00	2,382.83	2,447.66
Child Care	0.00	764.76	21,148,003.33	0.00
Client Support Services	361,027.81	155,789.44	0.00	73,787.97
Client Expenses	1,066,795.66	412,535.70	872,785.80	830,383.93
Program Match Expenses	0.00	0.00	2,288,484.33	0.00
Depreciation	0.00	0.00	0.00	0.00
TOTAL EXPENSES	<u>\$ 6,165,569.88</u>	<u>\$ 1,676,029.48</u>	<u>\$ 28,233,368.00</u>	<u>\$ 2,894,417.61</u>

* The accompanying notes are an integral part of the financial statements.

WORKFORCE SOLUTIONS
CAPITAL AREA WORKFORCE BOARD
Austin, Texas

STATEMENT OF FUNCTIONAL EXPENSES

For the Fiscal Year Ended September 30, 2018

(With Comparative Totals for the Year Ended September 30, 2017)

<u>EXPENSES</u>	<u>Special Projects</u>	<u>Management and General</u>	<u>2018 Total</u>	<u>2017 Total</u>
Salaries	\$ 0.00	\$ 1,853,903.14	\$ 8,537,812.20	\$ 8,453,888.63
Fringe Benefits	0.00	459,115.01	2,160,214.35	2,165,544.52
Contractual	193,544.73	86,362.83	1,432,186.68	1,489,491.70
Supplies	25,640.65	29,390.52	448,842.34	528,262.10
Printing	1,307.10	6,470.49	29,280.44	22,505.66
Postage/Freight	0.00	1,484.41	31,846.74	28,673.51
Dues/Memberships	0.00	33,307.28	34,313.15	23,223.86
Travel/Training	3,128.44	48,814.66	226,127.31	409,172.96
Advertising	0.00	168.00	2,031.00	155.63
Professional Services	0.00	74,601.16	106,237.77	96,426.56
Equipment Lease/Rental	1,806.50	9,833.77	73,903.76	76,902.37
Repairs/Maintenance	66.61	977.08	20,319.63	8,350.49
Telephone	0.00	9,058.74	117,305.86	121,573.19
Insurance	306.00	25,941.00	66,729.24	76,027.23
Rent/Occupancy	0.00	124,433.03	1,357,308.25	1,290,797.28
Equipment	13,157.91	0.00	100,051.75	40,190.35
Other	32,371.85	33,017.37	76,164.16	63,701.68
Outreach	9,126.48	25,000.00	40,686.37	67,088.10
Child Care	0.00	0.00	21,148,768.09	17,389,520.91
Client Support Services	1,000.00	0.00	591,605.22	758,940.79
Client Expenses	0.00	0.00	3,182,501.09	4,324,918.25
Program Match Expenses	0.00	0.00	2,288,484.33	1,701,554.00
Depreciation	0.00	59,601.02	59,601.02	42,338.04
TOTAL EXPENSES	\$ <u>281,456.27</u>	\$ <u>2,881,479.51</u>	\$ <u>42,132,320.75</u>	\$ <u>39,179,247.81</u>

* The accompanying notes are an integral part of the financial statements.

WORKFORCE SOLUTIONS
CAPITAL AREA WORKFORCE BOARD
Austin, Texas

STATEMENT OF CASH FLOWS

For the Fiscal Year Ended September 30, 2018

(With Comparative Totals for the Year Ended September 30, 2017)

	2018	2017
<u>CASH FLOWS FROM OPERATING ACTIVITIES</u>		
Change in Net Assets	\$ (30,361.93)	\$ (39,459.81)
Adjustments:		
Capitalized Equipment	\$ 100,051.75	\$ 43,236.53
Depreciation	59,601.02	42,338.04
Loss on Disposal of Fixed Assets (Note A)	0.00	0.00
(Increase) Decrease in Receivables	(71,637.10)	(415,510.72)
(Increase) Decrease in Prepaid Expenses	20,398.75	(59,265.22)
Increase (Decrease) in Payables	(157,531.58)	330,372.23
Increase (Decrease) in Accrued Leave	42,044.28	14,715.96
Increase (Decrease) in Deferred Revenue	406,980.08	(154,661.80)
	399,907.20	(198,774.98)
Total Adjustments		
Net Cash Provided By (Used For) Operating Activities	369,545.27	(238,234.79)
 <u>CASH FLOWS FROM INVESTING ACTIVITIES</u>		
Acquisition of Fixed Assets	(100,051.75)	(43,236.53)
Net Cash Provided By (Used For) Investing Activities	(100,051.75)	(43,236.53)
 <u>CASH FLOWS FROM FINANCING ACTIVITIES</u>		
Net Cash Provided By (Used For) Financing Activities	0.00	0.00
Net Increase (Decrease) in Cash and Cash Equivalents	269,493.52	(281,471.32)
Cash and Cash Equivalents, September 30, 2017	913,453.05	1,194,924.37
 CASH AND CASH EQUIVALENTS, September 30, 2018	\$ 1,182,946.57	\$ 913,453.05

Note A: Non-Cash Investing Activities

During the fiscal year ended September 30, 2017, Workforce Solutions disposed fixed assets with a total cost of \$29,670.84 and accumulated depreciation totaling \$29,670.84.

During the fiscal year ended September 30, 2018, Workforce Solutions disposed fixed assets with a total cost of \$18,051.93 and accumulated depreciation totaling \$18,051.93.

* The accompanying notes are an integral part of the financial statements.

WORKFORCE SOLUTIONS
CAPITAL AREA WORKFORCE BOARD
Austin, Texas

NOTES TO FINANCIAL STATEMENTS

September 30, 2018

NOTE 1: ORGANIZATION AND SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

Organization – Workforce Solutions Capital Area Workforce Board (Organization), a nonprofit corporation, was incorporated under the laws of the State of Texas to provide policy and program guidance, and to administer workforce development programs for the Austin/Travis County service delivery area. By agreement, the City of Austin and the County of Travis have designated the organization as "administrative entity" for the service delivery area. Under this agreement, the Organization assumes full responsibility for program and fiscal affairs.

Workforce Solutions operates as an organization described in Section 501(c)(3) of the Internal Revenue Code and is exempt from income taxes.

Basis of Accounting – The financial statements of Workforce Solutions have been prepared on the accrual basis of accounting in accordance with accounting principles generally accepted in the United States of America. Under the accrual basis of accounting, grant and contract funds are recognized as revenues when expenses are incurred, and a receivable represents that portion of the grant, which the Organization has earned and/or requested, but not received. Expenses are recorded when the liability is incurred. Grant funds received, but not yet earned, are recognized as deferred revenue on the statement of financial position. Unrestricted Net Assets represent the cumulative excess of revenue recognized over expenses incurred for each grant or program fund. These amounts may be subject to recall or re-obligation at the discretion of the granting agencies, or may be carried over to the next program year.

Fund Accounting - In order to ensure observance of limitations and restrictions placed on the use of the resources available to the Organization, the accounts of the Organization are maintained in accordance with the principles of "fund accounting". This is the procedure by which resources for various purposes are classified, for accounting and reporting purposes, into self-balancing funds that are in accordance with activities or objectives specified. Separate accounts are maintained for each fund.

Financial Statement Presentation - The Organization is required to report information regarding its financial position and activities according to three classes of net assets: unrestricted net assets, temporarily restricted net assets, and permanently restricted net assets. In addition, the Organization is required to present a statement of cash flows.

Restrictions on Assets - Net assets and revenues, expenses, gains, and losses are classified based on the existence or absence of donor-imposed restrictions. Accordingly, net assets of the organization and changes therein are classified and reported as follows:

Unrestricted Net Assets – Net assets that are not subject to donor-imposed stipulations.

Temporarily Restricted Net Assets – Net assets subject to donor-imposed stipulations that may or will be met, either by actions of the Organization and/or the passage of time. When a restriction expires, temporarily restricted net assets are reclassified to unrestricted net assets and reported in the statement of activities as net assets released from restrictions.

Permanently Restricted Net Assets – Net assets subject to donor-imposed stipulations that may be maintained permanently by the organization. Generally, the donors of these assets permit the organization to use all or part of the income earned on any related investments for general or specific purposes. Workforce Solutions has no permanently restricted net assets.

WORKFORCE SOLUTIONS
CAPITAL AREA WORKFORCE BOARD
Austin, Texas

NOTES TO FINANCIAL STATEMENTS

September 30, 2018

NOTE 1: ORGANIZATION AND SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES, CONTINUED

Estimates - The preparation of financial statements in conformity with accounting principles generally accepted in the United States of America requires management to make estimates and assumptions that affect certain reported amounts and disclosures. Accordingly, actual results could differ from those estimates.

Income Taxes – Workforce Solutions qualifies as an organization exempt from federal income taxes under Section 501(c)(3) of the *Internal Revenue Code*. It has been classified as an organization that is not a private foundation under Section 509(a)(1) of the *Internal Revenue Code*. The Organization is subject to a tax on income from any unrelated business, as defined by Section 509(a)(2) of the Code. Workforce Solutions currently has no unrelated business income. Accordingly, no provision for income taxes has been recorded.

Workforce Solutions has adopted the recognition requirements for uncertain income tax positions required by generally accepted accounting principles. Income tax benefits are recognized for income tax positions taken or expected to be taken in a tax return only when it is determined that the income tax position will more-likely-than-not be sustained upon examinations by taxing authorities. The Organization has analyzed tax positions taken for filing with the Internal Revenue Service. Workforce Solutions believes that income filing positions will be sustained upon examination and does not anticipate any adjustments that would result in a material adverse effect on the Organization's financial position, results of operations, or cash flows. Accordingly, the Organization has not recorded any reserves, or related accruals for interest and penalties for uncertain income tax positions at September 30, 2018.

Workforce Solutions files Form 990 in the U.S. federal jurisdiction. Federal income statutes require that tax returns filed in any of previous three reporting periods remain open to examination. Currently, Workforce Solutions has no open examinations with the Internal Revenue Service.

Cash and Cash Equivalents - Cash consists of cash on hand and demand deposits maintained at financial institutions insured by the Federal Deposit Insurance Corporation (FDIC) and collateralized by pledged securities. Deposits are carried at cost. Bank balances at year-end are categorized as follows to give an indication of the level of risk assumed by the organization.

<u>Category</u>	<u>Bank Balance</u>
Federal Deposit Insurance Corporation - coverage.	\$ 250,000
Collateralized with securities held by the pledging financial Institution's trust department.	1,042,955
Bank Balance – September 30, 2018	\$ <u>1,292,955</u>

The market value of the securities pledged by the financial institution's trust department was \$2,309,404 as of September 30, 2018.

Comparative Financial Statements – The financial statements include certain prior-year summarized comparative information in total, but not by net asset class. Such information does not include sufficient detail to constitute a presentation in conformity with generally accepted accounting principles. Accordingly, such information should be read in conjunction with the Organization's financial statements for the year ended September 30, 2017, from which the summarized information was derived.

WORKFORCE SOLUTIONS
CAPITAL AREA WORKFORCE BOARD
Austin, Texas

NOTES TO FINANCIAL STATEMENTS

September 30, 2018

NOTE 2: FIXED ASSETS

Fixed assets are recorded as expenditures at the time of acquisition in accordance with the terms of the various grantees. Those fixed assets with a useful life of more than one year, and an acquisition cost of more than \$5,000 are capitalized and carried on the statement of financial position. The capitalization threshold was increased from \$500 to \$5,000 at the beginning of fiscal year 2006. The assets acquired under the prior threshold will be maintained on the statement of financial position until their disposal. A contra-account, "Investment in Fixed Assets," is maintained and reflects the net difference between the value of the fixed assets and related depreciation. A detailed record of equipment is maintained and a physical inventory is taken yearly.

Changes in fixed assets for the year ended September 30, 2018 consisted of:

	Balance October 1, <u>2017</u>	<u>Additions</u>	<u>Deletions</u>	Balance September 30, <u>2018</u>
Furniture and Fixtures	\$ 321,207	\$ 0	\$ 0	\$ 321,207
Equipment	462,524	100,052	(18,052)	544,524
Computer Software	<u>62,267</u>	<u>0</u>	<u>0</u>	<u>62,267</u>
Totals	845,998	100,052	(18,052)	927,998
Accumulated Depreciation	<u>(711,068)</u>	<u>(59,601)</u>	<u>18,052</u>	<u>(752,617)</u>
Fixed Assets, Net of Accumulated Depreciation	<u>\$ 134,931</u>	<u>\$ 40,451</u>	<u>\$ 0</u>	<u>\$ 175,381</u>

Depreciation of fixed assets is calculated on the straight-line basis over the estimated useful life of the asset. Depreciation expense for the twelve months totaled \$59,601.

NOTE 3: COMPENSATED ABSENCES

Workforce Solutions provides annual leave benefits to all of its employees. Annual leave, within limits set by the Organization's policy, which is unused and vested to the employee is payable upon termination. The liability for accrued leave at September 30, 2018, as reflected in the financial statements, is \$ 179,538.

NOTE 4: EMPLOYEE BENEFIT PLAN

A 401(k) plan is made available to the organization's employees. Employees hired after May 2, 2007, age 18 or older, are eligible the first full month after they have completed 90 days of service. Employees hired between June 1, 2006, and May 2, 2007, age 18 or older, were eligible after they completed a year of service, which was defined as having been credited with 1,000 hours of service during a 12-month consecutive period. These Employees were brought under the new eligibility rules as of May 2, 2007. Employees hired before June 1, 2006, age 18 or older, were eligible the first full month after their date of hire, with employer contributions beginning immediately. For the plan year ended December 31, 2006, the plan was modified to include safe harbor provisions. For the year ended September 30, 2018, Workforce Solutions contributed \$68,727 to the plan on behalf of their employees.

WORKFORCE SOLUTIONS
CAPITAL AREA WORKFORCE BOARD
Austin, Texas

NOTES TO FINANCIAL STATEMENTS

September 30, 2018

NOTE 5: ECONOMIC DEPENDENCY

Workforce Solutions receives the principal portion of its revenue from funds provided through federal and state grants. Additional significant revenue is generated through contracts with the City of Austin, Texas for child care quality initiatives and the Workforce and Education Readiness Continuum; Travis County, Texas for child care quality initiatives and the Workforce and Education Readiness Continuum; The University of Texas Health Science Center at Houston for Texas School Ready; Aspen Institute for Opportunity Youth Initiative; Trellis Company for the Fortifying the College Success Pipeline project; Michael and Susan Dell Foundation for support of the Workforce Master Plan and Texas Industries Partnership; Google Foundation of Tides Foundation for support of the Workforce Master Plan; including others.

NOTE 6: CONTINGENT LIABILITIES

Workforce Solutions participates in a number of federally assisted programs. These programs are audited in accordance with Government Auditing Standards and Title 2 U.S. Code of Federal Regulations Part 200, Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards (Uniform Guidance) and the State of Texas Single Audit Circular, if applicable, in accordance with the required levels of Federal Financial Assistance. Audits of prior years have not resulted in any significant disallowed costs; however, grantor agencies may provide for further examinations. Based on prior experience, management believes that further examinations would not result in any significant disallowed costs.

For a portion of the expenditures in the federal programs, Workforce Solutions contracts with local contractors to perform specific services set forth in the grant agreement. Workforce Solutions disburses grant funds to the contractors based on invoices and reports received from each contractor. These contractors are required to submit an annual independent audit report to Workforce Solutions. Workforce Solutions, also, performs financial and program monitoring of the contractors. If such audits or monitoring reviews disclose expenditures not in accordance with terms of the local contractor agreement, the Workforce Solutions' grantor agency could disallow the costs and require reimbursement from the Organization's nonfederal funds. Workforce Solutions generally has the right of recovery from the contractors. Based on prior experience, management believes that Workforce Solutions will not incur significant losses from possible grant disallowance.

NOTE 7: LEASES

Workforce Solutions is obligated on three lease agreements for office facilities and various equipment rental agreements which are classified as operating leases for accounting purposes. The leases contain cancellation clauses in the event funding is terminated. Rental expense for all leases for the year ended September 30, 2018 totaled \$1,227,077.

NOTE 8: EVALUATION OF SUBSEQUENT EVENTS

Subsequent events were evaluated by Workforce Solution's management through March 20, 2019, which is the date the financial statements were issued. No significant subsequent events occurred.

Saunders & Associates, PLLC

Certified Public Accountants

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Website: www.saunderscpas.com

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

Board of Directors
Workforce Solutions - Capital Area Workforce Board

We have audited, in accordance with the auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States, the financial statements of Workforce Solutions - Capital Area Workforce Board (a non-profit organization), which comprise the statement of financial position as of September 30, 2018, and the related statements of activities, functional expenses, and cash flows for the year then ended, and the related notes to the financial statements, and have issued our report thereon dated March 20, 2019.

Internal Control Over Financial Reporting

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

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

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

Compliance and Other Matters

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

Purpose of This Report

The purpose of this report is solely to describe the scope of our testing of internal control and compliance, and the results of that testing, and not to provide an opinion on the effectiveness of Workforce Solutions - Capital Area Workforce Board's internal control or on compliance. This report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering Workforce Solutions - Capital Area Workforce Board's internal control and compliance. Accordingly, this communication is not suitable for any other purpose.

Saunders & Associates, PLLC

SAUNDERS & ASSOCIATES, PLLC

Certified Public Accountants

Ada, Oklahoma

March 20, 2019

Saunders & Associates, PLLC

Certified Public Accountants

630 East 17th Street * P. O. Box 1406 * Ada, Oklahoma 74820 * (580) 332-8548 * FAX: (580) 332-2272
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INDEPENDENT AUDITOR'S REPORT ON COMPLIANCE FOR EACH MAJOR FEDERAL OR STATE PROGRAM AND REPORT ON INTERNAL CONTROL OVER COMPLIANCE REQUIRED BY THE UNIFORM GUIDANCE AND THE STATE OF TEXAS SINGLE AUDIT CIRCULAR

Board of Directors
Workforce Solutions - Capital Area Workforce Board

Report on Compliance for Each Major Program

We have audited Workforce Solutions - Capital Area Workforce Boards compliance with the types of compliance requirements described in the OMB *Compliance Supplement* and the *State of Texas Single Audit Circular* that could have a direct and material effect on each of Workforce Solutions - Capital Area Workforce Board's major federal and state programs for the year ended September 30, 2018. Workforce Solutions - Capital Area Workforce Board's major federal and state programs are identified in the summary of auditor's results section of the accompanying schedule of findings and questioned costs.

Management's Responsibility

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

Auditor's Responsibility

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

We believe that our audit provides a reasonable basis for our opinion on compliance for each major federal or state program. However, our audit does not provide a legal determination of Workforce Solutions - Capital Area Workforce Board's compliance.

Opinion on Each Major Federal Program

In our opinion, Workforce Solutions - Capital Area Workforce Board complied, in all material respects, with the types of compliance requirements referred to above that could have a direct and material effect on each of its major federal or state programs for the year ended September 30, 2018.


Report on Internal Control Over Compliance

Management of Workforce Solutions - Capital Area Workforce Board is responsible for establishing and maintaining effective internal control over compliance with the types of compliance requirements referred to above. In planning and performing our audit of compliance, we considered Workforce Solutions - Capital Area Workforce Board's internal control over compliance with the types of requirements that could have a direct and material effect on a major federal or state program to determine the auditing procedures that are appropriate in the circumstances for the purpose of expressing an opinion on compliance for each major federal or state program and to test and report on internal control over compliance in accordance with the Uniform Guidance and the *State of Texas Single Audit Circular*, but not for the purpose of expressing an opinion on the effectiveness of internal control over compliance. Accordingly, we do not express an opinion on the effectiveness of Workforce Solutions - Capital Area Workforce Board's internal control over compliance.

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

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

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


SAUNDERS & ASSOCIATES, PLLC
Certified Public Accountants
Ada, Oklahoma

March 20, 2019

SUPPLEMENTAL INFORMATION

WORKFORCE SOLUTIONS
CAPITAL AREA WORKFORCE BOARD
Austin, Texas

SCHEDULE OF EXPENDITURES OF FEDERAL AND STATE AWARDS

For the Fiscal Year Ended September 30, 2018

PROGRAM TITLE AND SOURCE	Federal CFDA Number	Contract Number	Sub-recipient Pass Through	Disbursements/ Expenditures
FEDERAL FUNDS				
U. S. DEPARTMENT OF LABOR				
WIOA Cluster				
Passed Through Texas Workforce Commission - ID# 1742327454:				
WIOA Title 1 - Adult 2016 & 2016A	17.258	1416WOA000	\$ 67,774.95	\$ 72,631.61
WIOA Title 1 - Adult 2017 & 2017A	17.258	1417WOA000	1,005,189.00	1,098,330.81
WIOA Title 1 - Adult 2018	17.258	1418WOA000	141,226.65	161,499.76
WIOA Statewide 2018	17.258	1418TIP000	0.00	25,000.00
WIOA Incentive Funds 2017Y	17.258	1417PAF000	0.00	13,967.93
Claimant Reemployment Incentive Funds 2018R	17.258	1418PAA000	0.00	1,312.50
Workforce Commission Initiatives 2016A	17.258	1416WCI001	0.00	14,390.41
Workforce Commission Initiatives 2018	17.258	1418WCI000	0.00	44,232.00
WIOA Title 1 - Youth 2016	17.259	1416WOY000	48,669.49	51,833.96
WIOA Title 1 - Youth 2017	17.259	1417WOY000	911,791.91	1,011,378.75
WIOA Title 1 - Youth 2018	17.259	1418WOY000	323,731.94	356,059.66
WIOA National Dislocated Worker - NDW 2017	17.277	1417NDW000	15,120.23	16,455.85
WIOA Title 1 - Dislocated Worker 2016 & 2016A	17.278	1416WOD000	248,451.00	262,592.45
WIOA Title 1 - Dislocated Worker 2017 & 2017A	17.278	1417WOD000	813,477.19	902,190.44
WIOA Title 1 - Dislocated Worker 2018	17.278	1418WOD000	106,382.08	124,850.67
WIOA Title 1 - Rapid Response 2017	17.278	1417WOR000	572.81	4,788.22
WIOA Title 1 - Rapid Response 2018	17.278	1418WOR000	3,961.95	7,434.09
Claimant Reemployment Incentive Funds 2018R	17.278	1418PAA000	0.00	562.50
Workforce Commission Initiatives 2016A	17.278	1416WCI001	0.00	(351.68)
Total WIA Cluster			<u>3,686,349.20</u>	<u>4,169,159.93</u>
Employment Service Cluster				
Passed Through Texas Workforce Commission - ID# 1742327454:				
Employment Services 2017	17.207	1417WPA000	45,058.18	55,368.16
Employment Services 2018	17.207	1418WPA000	243,152.66	330,034.77
Claimant Reemployment Incentive Funds 2018R	17.207	1418PAA000	0.00	625.00
Workforce Commission Inovations 2018	17.207	1418WCI000	7,229.00	13,054.50
Total Texas Workforce Commission			<u>295,439.84</u>	<u>399,082.43</u>
Passed Through Texas Veterans Commission - ID# 17423274541:				
Veterans' Services 2018	17.801	VES 18-14	38,763.17	52,266.04
Veterans' Services 2018	17.804	VES 18-14	11,669.11	15,733.96
Total Texas Veterans Commission			<u>50,432.28</u>	<u>68,000.00</u>
Total Employment Cluster			<u>345,872.12</u>	<u>467,082.43</u>
Passed Through Texas Workforce Commission - ID# 1742327454:				
Apprenticeship Tnrg Grant 2017	17.285	1417ATG000	4,937.81	9,468.33
Reemployment Services and Eligibility 2018	17.225	1418REA000	116,185.28	120,505.97
Trade Adjustment Act 2017	17.245	1417TRA000	15,648.70	19,914.43
Trade Adjustment Act 2018	17.245	1418TRA000	321,809.40	334,568.17
Total Non Clustered			<u>458,581.19</u>	<u>484,456.90</u>
Total Department of Labor			<u>4,490,802.51</u>	<u>5,120,699.26</u>

WORKFORCE SOLUTIONS
CAPITAL AREA WORKFORCE BOARD
Austin, Texas

SCHEDULE OF EXPENDITURES OF FEDERAL AND STATE AWARDS

For the Fiscal Year Ended September 30, 2018

<u>PROGRAM TITLE AND SOURCE</u>	<u>Federal CFDA Number</u>	<u>Contract Number</u>	<u>Sub-recipient Pass Through</u>	<u>Disbursements/ Expenditures</u>
<u>FEDERAL FUNDS (CONTINUED)</u>				
<u>U. S. DEPARTMENT OF HEALTH AND HUMAN SERVICES</u>				
TANF Cluster				
Passed Through Texas Workforce Commission - ID# 1742327454:				
TANF 2017	93.558	1417TAN000	\$ 146,463.90	\$ 168,841.18
TANF 2018	93.558	1418TAN000	1,646,568.23	1,817,821.09
NCP 2018	93.558	1418NCP000	232,694.74	257,648.00
TANF Incentive Funds 2017T	93.558	1417PAB000	0.00	16,352.93
Employment Services 2017	93.558	1417WPA000	7,951.47	9,770.89
Employment Services 2018	93.558	1418WPA000	27,016.67	36,670.13
Total TANF Cluster			<u>2,060,695.01</u>	<u>2,307,104.22</u>
CCDF Cluster				
Child Care Services/Direct 2017	93.575	1417CCF000	273,712.55	326,396.64
Child Care Services/Direct 2017	93.596	1417CCF000	147,660.96	176,082.69
Child Care Local Initiative 2017	93.596	1417CCM000	1,990,291.88	1,990,291.88
Child Care Services/Direct 2018	93.575	1418CCF000	8,521,659.35	9,102,905.98
Child Care Services/Direct 2018	93.596	1418CCF000	5,285,153.94	5,645,644.53
Child Care Local Initiative 2018	93.596	1418CCM000	930,175.33	930,175.33
Child Care Quality 2018	93.575	1418CCQ000	624,871.53	624,871.53
Child Care Automated Attendance 2018	93.575	1418CAA000	113,794.05	113,794.05
Total CCDF Cluster			<u>17,887,319.59</u>	<u>18,910,162.63</u>
Child Care Services/Direct 2017	93.667	1417CCF000	3,130.14	3,732.63
Child Care Services/Direct 2018	93.667	1418CCF000	74,165.52	79,224.21
Total Non Clustered			<u>77,295.66</u>	<u>82,956.84</u>
Total U. S. Department of Health and Human Services			<u>20,025,310.26</u>	<u>21,300,223.69</u>
<u>U. S. DEPARTMENT OF AGRICULTURE</u>				
SNAP Cluster				
Passed Through Texas Workforce Commission - ID# 1742327454:				
SNAPNON 2018	10.561	1418SNE000	282,400.41	321,973.07
SNAPNON 2016A	10.561	1416SDR000	0.00	1,150.00
Total SNAP Cluster			<u>282,400.41</u>	<u>323,123.07</u>
Total U. S. Department of Agriculture			<u>282,400.41</u>	<u>323,123.07</u>
Total Federal Awards			<u>24,798,513.18</u>	<u>26,744,046.02</u>

WORKFORCE SOLUTIONS
CAPITAL AREA WORKFORCE BOARD
Austin, Texas

SCHEDULE OF EXPENDITURES OF FEDERAL AND STATE AWARDS

For the Fiscal Year Ended September 30, 2018

<u>PROGRAM TITLE AND SOURCE</u>	<u>Federal CFDA Number</u>	<u>Contract Number</u>	<u>Sub-recipient Pass Through</u>	<u>Disbursements/ Expenditures</u>
<u>STATE FUNDS</u>				
Passed Through Texas Workforce Commission - ID# 1742327454:				
SNAPNON 2018	N/A	1418SNE000	\$ 111,249.73	\$ 126,839.11
TANF 2017	N/A	1417TAN000	26,012.15	29,986.38
TANF 2018	N/A	1418TAN000	252,919.74	279,224.89
NCP 2018	N/A	1418NCP000	76,530.58	84,737.42
Child Care Services/Direct 2017	N/A	1417CCF000	69,170.22	82,484.08
Child Care Services/Direct 2018	N/A	1418CCF000	2,550,474.58	2,724,437.74
Child Care DPRS 2018	N/A	1418CCP000	3,228,205.35	3,289,023.15
Child Care DPRS 2019	N/A	1419CCP000	296,476.26	297,983.33
Total State Awards			<u>6,611,038.61</u>	<u>6,914,716.10</u>
TOTAL EXPENDITURES OF FEDERAL/STATE AWARDS			<u>\$ 31,409,551.79</u>	<u>\$ 33,658,762.12</u>

WORKFORCE SOLUTIONS
CAPITAL AREA WORKFORCE BOARD
Austin, Texas

NOTES TO SCHEDULE OF EXPENDITURES OF FEDERAL AND STATE AWARDS

September 30, 2018

NOTE 1: BASIS OF PRESENTATION

The accompanying schedules of expenditures of federal and state awards include the federal and state grant activity of Workforce Solutions (Organization) and are presented on the accrual basis of accounting. The information in these schedules is presented in accordance with the requirements of Title 2, Chapter II, Part 200, et al Uniform Administrative Requirements, Cost Principles; and Audit Requirements for Federal Awards (the Uniform Guidance) and the *State of Texas Single Audit Circular*. Because the schedules only present a selected portion of the operations of the Organization, they are not intended to and do not present the financial position, changes in net assets, or cash flows of the Organization.

NOTE 2: SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

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

NOTE 3: CONTINGENT LIABILITIES

The Organization participates in a number of federally assisted programs. These programs are audited in accordance with Government Auditing Standards and the Uniform Guidance, if applicable, in accordance with the required levels of federal financial assistance, and the *State of Texas Single Audit Circular*. Audits of prior years have not resulted in any significant disallowed costs; however, grantor agencies may provide for further examinations. Based on prior experience, management believes that further examinations would not result in any significant disallowed costs.

For a portion of the expenditures in the federal programs, Workforce Solutions contracts with other entities to perform specific services set forth in the grant agreement. The Organization disburses grant funds to the entities based on invoices and reports received from each contractor. These agencies are required to submit an annual independent audit report to Workforce Solutions. Workforce Solutions also performs financial monitoring on the contractors. If such audits or monitoring activities disclose expenditures not in accordance with terms of the local contract agreement, the Organization's grantor agency could disallow the costs and require reimbursement from the Organization's nonfederal funds. Workforce Solutions generally has the right of recovery from the contractors. Based on prior experience, management believes that the Organization will not incur significant losses from possible grant disallowance.

NOTE 4: RELATIONSHIP TO FINANCIAL REPORTS

Amounts reported in the accompanying schedules may not agree with the amounts reported in the related financial reports filed with the grantor agencies for the month ended September 30, 2018 because of accruals made in the schedules for financial statement reporting purposes. These accruals were included in future reports filed with the agencies.

NOTE 5: INDIRECT COSTS

Workforce Solutions has elected not to use the 10 percent de minimis indirect cost rate as allowed under the Uniform Guidance.

**WORKFORCE SOLUTIONS
CAPITAL AREA WORKFORCE BOARD
Austin, Texas**

**COMBINING STATEMENT OF FINANCIAL POSITION
UNRESTRICTED**

For the Fiscal Year Ended September 30, 2018

	Non- Federal	Center Funds	Rent Funds	Cost Pools
ASSETS				
Current Assets:				
Cash and Cash Equivalents	\$ 64,797.24	\$ 144,524.01	\$ (3,125.00)	\$ 188,677.53
Accounts Receivable:				
Grants/Contracts	0.00	0.00	3,125.00	0.00
Other	692.97	14,586.67	0.00	1,986.14
Prepaid Expenses	4,368.22	286,371.99	0.00	73,851.66
Total Current Assets	69,858.43	445,482.67	0.00	264,515.33
Fixed Assets	0.00	0.00	0.00	0.00
Accumulated Depreciation	0.00	0.00	0.00	0.00
TOTAL ASSETS	\$ 69,858.43	\$ 445,482.67	\$ 0.00	\$ 264,515.33
LIABILITIES AND NET ASSETS				
Current Liabilities:				
Accounts Payable - Trade	\$ 2,799.81	\$ 33,940.61	\$ 0.00	\$ 99,942.72
Other Payables	937.21	411,542.06	0.00	100.57
Accrued Leave Payable	0.00	0.00	0.00	164,472.04
Deferred Revenue	0.00	0.00	0.00	0.00
Total Current Liabilities	3,737.02	445,482.67	0.00	264,515.33
Net Assets:				
Unrestricted	66,121.41	0.00	0.00	0.00
Investment in Fixed Assets	0.00	0.00	0.00	0.00
TOTAL LIABILITIES AND NET ASSETS	\$ 69,858.43	\$ 445,482.67	\$ 0.00	\$ 264,515.33

**WORKFORCE SOLUTIONS
CAPITAL AREA WORKFORCE BOARD
Austin, Texas**

**COMBINING STATEMENT OF FINANCIAL POSITION
UNRESTRICTED**

For the Fiscal Year Ended September 30, 2018

	<u>AOYC</u>	<u>900 VOC- REHB 2018A 1418COL000</u>	<u>900 VOC- REHB 2018P</u>	<u>900 VOC- REHB 2018N 3018VRS156</u>	<u>900 VOC- REHB 2018S 3018VRS126</u>
ASSETS					
Current Assets:					
Cash and Cash Equivalents	\$ 281.57	\$ (1,001.00)	\$ 1.53	\$ (14,365.03)	\$ (179,981.77)
Accounts Receivable:					
Grants/Contracts	0.00	1,001.00	0.00	16,576.09	190,902.30
Other	0.00	0.00	0.00	0.00	0.00
Prepaid Expenses	0.00	0.00	0.00	0.00	0.00
Total Current Assets	<u>281.57</u>	<u>0.00</u>	<u>1.53</u>	<u>2,211.06</u>	<u>10,920.53</u>
Fixed Assets	0.00	0.00	0.00	0.00	0.00
Accumulated Depreciation	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>
TOTAL ASSETS	\$ <u>281.57</u>	\$ <u>0.00</u>	\$ <u>1.53</u>	\$ <u>2,211.06</u>	\$ <u>10,920.53</u>
LIABILITIES AND NET ASSETS					
Current Liabilities:					
Accounts Payable - Trade	\$ 0.00	\$ 0.00	\$ 1.53	\$ 9,932.99	\$ 5,242.24
Other Payables	0.00	0.00	0.00	0.00	0.00
Accrued Leave Payable	0.00	0.00	0.00	0.00	0.00
Deferred Revenue	0.00	0.00	0.00	0.00	0.00
Total Current Liabilities	<u>0.00</u>	<u>0.00</u>	<u>1.53</u>	<u>9,932.99</u>	<u>5,242.24</u>
Net Assets:					
Unrestricted	281.57	0.00	0.00	(7,721.93)	5,678.29
Investment in Fixed Assets	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>
TOTAL LIABILITIES AND NET ASSETS	\$ <u>281.57</u>	\$ <u>0.00</u>	\$ <u>1.53</u>	\$ <u>2,211.06</u>	\$ <u>10,920.53</u>

**WORKFORCE SOLUTIONS
CAPITAL AREA WORKFORCE BOARD
Austin, Texas**

**COMBINING STATEMENT OF FINANCIAL POSITION
UNRESTRICTED**

For the Fiscal Year Ended September 30, 2018

	900 VOCREHB 2019A 1419COL000	900 VOCREHB 2019P 1419COL001	Fixed Assets	Total
ASSETS				
Current Assets:				
Cash and Cash Equivalents	\$ (125.13)	\$ (522.97)	0.00	\$ 199,160.98
Accounts Receivable:				
Grants/Contracts	1,501.00	0.00	0.00	213,105.39
Other	0.00	0.00	0.00	17,265.78
Prepaid Expenses	0.00	0.00	0.00	364,591.87
Total Current Assets	<u>1,375.87</u>	<u>(522.97)</u>	0.00	<u>794,124.02</u>
Fixed Assets	0.00	0.00	927,998.25	927,998.25
Accumulated Depreciation	<u>0.00</u>	<u>0.00</u>	<u>(752,616.92)</u>	<u>(752,616.92)</u>
TOTAL ASSETS	<u>\$ 1,375.87</u>	<u>\$ (522.97)</u>	<u>\$ 175,381.33</u>	<u>\$ 969,505.35</u>
LIABILITIES AND NET ASSETS				
Current Liabilities:				
Accounts Payable - Trade	\$ 0.00	\$ 2,396.79	0.00	\$ 154,256.69
Other Payables	0.00	0.00	0.00	412,579.84
Accrued Leave Payable	0.00	0.00	0.00	164,472.04
Deferred Revenue	0.00	0.00	0.00	0.00
Total Current Liabilities	<u>0.00</u>	<u>2,396.79</u>	0.00	<u>731,308.57</u>
Net Assets:				
Unrestricted	1,375.87	(2,919.76)	0.00	62,815.45
Investment in Fixed Assets	<u>0.00</u>	<u>0.00</u>	<u>175,381.33</u>	<u>175,381.33</u>
TOTAL LIABILITIES AND NET ASSETS	<u>\$ 1,375.87</u>	<u>\$ (522.97)</u>	<u>\$ 175,381.33</u>	<u>\$ 969,505.35</u>

**WORKFORCE SOLUTIONS -
CAPITAL AREA WORKFORCE BOARD**

**COMBINING STATEMENT OF FINANCIAL POSITION -
TEMPORARILY RESTRICTED**

For the Year Ended September 30, 2018

	ADULT - WIOA 2017/2017A <u>1417WOA000</u>	ADULT - WIOA 2018/2018A <u>1418WOA000</u>	Apprenticeship Training Grant 2017 <u>1417ATG000</u>	Child Care Automated Attendance 2018 <u>1418CAA000</u>
ASSETS				
Current Assets:				
Cash and Cash Equivalents	\$ 71,905.13	\$ 15,435.29	\$ (1,809.75)	\$ (8,833.90)
Accounts Receivable:				
Grants/Contracts	0.00	43,307.09	6,014.13	18,266.81
Other	0.00	0.00	0.00	0.00
Prepaid Expenses	0.00	0.00	0.00	0.00
Total Current Assets	<u>71,905.13</u>	<u>58,742.38</u>	<u>4,204.38</u>	<u>9,432.91</u>
Fixed Assets	0.00	0.00	0.00	0.00
Accumulated Depreciation	0.00	0.00	0.00	0.00
TOTAL ASSETS	<u><u>\$ 71,905.13</u></u>	<u><u>\$ 58,742.38</u></u>	<u><u>\$ 4,204.38</u></u>	<u><u>\$ 9,432.91</u></u>
LIABILITIES AND NET ASSETS				
Current Liabilities:				
Accounts Payable - Trade	\$ 57,067.57	\$ 8,061.18	\$ 4,204.38	\$ 9,432.91
Other Payables	2,827.37	56.07	0.00	0.00
Accrued Leave Payable	0.00	0.00	0.00	0.00
Deferred Revenue	12,010.19	50,625.13	0.00	0.00
Total Current Liabilities	<u>71,905.13</u>	<u>58,742.38</u>	<u>4,204.38</u>	<u>9,432.91</u>
Net Assets:				
Unrestricted	0.00	0.00	0.00	0.00
Investment in Fixed Assets	0.00	0.00	0.00	0.00
TOTAL LIABILITIES AND NET ASSETS	<u><u>\$ 71,905.13</u></u>	<u><u>\$ 58,742.38</u></u>	<u><u>\$ 4,204.38</u></u>	<u><u>\$ 9,432.91</u></u>

**WORKFORCE SOLUTIONS -
CAPITAL AREA WORKFORCE BOARD**

**COMBINING STATEMENT OF FINANCIAL POSITION -
TEMPORARILY RESTRICTED**

For the Year Ended September 30, 2018

	Child Care Services/ Direct 2016 <u>1416CCF000</u>	Child Care Services/ Direct 2017 <u>1417CCF000</u>	Child Care Services/ Direct 2018 <u>1418CCF000</u>	Child Care Local Initiative 2018 <u>1418CCM000</u>
ASSETS				
Current Assets:				
Cash and Cash Equivalents	\$ (56.20)	\$ (220.99)	\$ 529,690.99	\$ 65,831.27
Accounts Receivable:				
Grants/Contracts	0.00	0.00	809,468.71	25,041.82
Other	0.00	0.00	0.00	0.00
Prepaid Expenses	0.00	0.00	0.00	0.00
Total Current Assets	<u>(56.20)</u>	<u>(220.99)</u>	<u>1,339,159.70</u>	<u>90,873.09</u>
Fixed Assets	0.00	0.00	0.00	0.00
Accumulated Depreciation	0.00	0.00	0.00	0.00
TOTAL ASSETS	<u>\$ (56.20)</u>	<u>\$ (220.99)</u>	<u>\$ 1,339,159.70</u>	<u>\$ 90,873.09</u>
LIABILITIES AND NET ASSETS				
Current Liabilities:				
Accounts Payable - Trade	\$ (56.20)	\$ (358.89)	\$ 91,186.62	\$ 79,601.04
Other Payables	0.00	137.90	1,005,575.31	11,272.05
Accrued Leave Payable	0.00	0.00	11,240.97	0.00
Deferred Revenue	0.00	0.00	231,156.80	0.00
Total Current Liabilities	<u>(56.20)</u>	<u>(220.99)</u>	<u>1,339,159.70</u>	<u>90,873.09</u>
Net Assets:				
Unrestricted	0.00	0.00	0.00	0.00
Investment in Fixed Assets	0.00	0.00	0.00	0.00
TOTAL LIABILITIES AND NET ASSETS	<u>\$ (56.20)</u>	<u>\$ (220.99)</u>	<u>\$ 1,339,159.70</u>	<u>\$ 90,873.09</u>

**WORKFORCE SOLUTIONS -
CAPITAL AREA WORKFORCE BOARD**

**COMBINING STATEMENT OF FINANCIAL POSITION -
TEMPORARILY RESTRICTED**

For the Year Ended September 30, 2018

	Child Care Quality 2018 <u>1418CCQ000</u>	CC - CDPRS 2018 <u>1418CCP000</u>	CC - CDPRS 2019 <u>1419CCP000</u>	COA - QIP 2018 <u>NG17000006</u>
ASSETS				
Current Assets:				
Cash and Cash Equivalents	\$ (36,547.55)	\$ (17,172.37)	\$ (3,767.68)	\$ (166,560.38)
Accounts Receivable:				
Grants/Contracts	131,116.67	16,266.03	222,629.66	243,386.03
Other	0.00	0.00	0.00	0.00
Prepaid Expenses	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>
Total Current Assets	94,569.12	(906.34)	218,861.98	76,825.65
Fixed Assets	0.00	0.00	0.00	0.00
Accumulated Depreciation	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>
TOTAL ASSETS	<u><u>\$ 94,569.12</u></u>	<u><u>\$ (906.34)</u></u>	<u><u>\$ 218,861.98</u></u>	<u><u>\$ 76,825.65</u></u>
LIABILITIES AND NET ASSETS				
Current Liabilities:				
Accounts Payable - Trade	\$ 94,569.12	\$ (1,321.53)	\$ 0.00	\$ 1,068.28
Other Payables	0.00	415.19	218,861.98	75,757.37
Accrued Leave Payable	0.00	0.00	0.00	0.00
Deferred Revenue	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>
Total Current Liabilities	94,569.12	(906.34)	218,861.98	76,825.65
Net Assets:				
Unrestricted	0.00	0.00	0.00	0.00
Investment in Fixed Assets	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>
TOTAL LIABILITIES AND NET ASSETS	<u><u>\$ 94,569.12</u></u>	<u><u>\$ (906.34)</u></u>	<u><u>\$ 218,861.98</u></u>	<u><u>\$ 76,825.65</u></u>

**WORKFORCE SOLUTIONS -
CAPITAL AREA WORKFORCE BOARD**

**COMBINING STATEMENT OF FINANCIAL POSITION -
TEMPORARILY RESTRICTED**

For the Year Ended September 30, 2018

	COA - WERC 2018 NG150000043	Dislocated WIOA 2017/2017A 1417WOD000	Dislocated WIOA 2018/2018A 1418WOD000	Employment Services 2018 1418WPA000
ASSETS				
Current Assets:				
Cash and Cash Equivalents	\$ (188,463.10)	\$ 241,713.00	\$ (17,423.77)	\$ (44,975.62)
Accounts Receivable:				
Grants/Contracts	471,939.72	0.00	43,307.09	63,567.90
Other	0.00	0.00	0.00	0.00
Prepaid Expenses	0.00	0.00	0.00	0.00
Total Current Assets	<u>283,476.62</u>	<u>241,713.00</u>	<u>25,883.32</u>	<u>18,592.28</u>
Fixed Assets	0.00	0.00	0.00	0.00
Accumulated Depreciation	0.00	0.00	0.00	0.00
TOTAL ASSETS	<u>\$ 283,476.62</u>	<u>\$ 241,713.00</u>	<u>\$ 25,883.32</u>	<u>\$ 18,592.28</u>
LIABILITIES AND NET ASSETS				
Current Liabilities:				
Accounts Payable - Trade	\$ 278,209.18	\$ 36,010.19	\$ 7,475.06	\$ 15,132.54
Other Payables	3,623.14	3,126.49	61.80	3,459.74
Accrued Leave Payable	1,644.30	0.00	0.00	0.00
Deferred Revenue	0.00	202,576.32	18,346.46	0.00
Total Current Liabilities	<u>283,476.62</u>	<u>241,713.00</u>	<u>25,883.32</u>	<u>18,592.28</u>
Net Assets:				
Unrestricted	0.00	0.00	0.00	0.00
Investment in Fixed Assets	0.00	0.00	0.00	0.00
TOTAL LIABILITIES AND NET ASSETS	<u>\$ 283,476.62</u>	<u>\$ 241,713.00</u>	<u>\$ 25,883.32</u>	<u>\$ 18,592.28</u>

**WORKFORCE SOLUTIONS -
CAPITAL AREA WORKFORCE BOARD**

**COMBINING STATEMENT OF FINANCIAL POSITION -
TEMPORARILY RESTRICTED**

For the Year Ended September 30, 2018

	Aspen Equity Counts Data Collection Project 2018 WFS-AUS- 1061093-1	Bank of America WFMP Event 2018M	Michael & Susan Dell Foundation WFMP 2018M	GOOGLE WFMP 2018
ASSETS				
Current Assets:				
Cash and Cash Equivalents	\$ 0.00	\$ 7,500.00	\$ 84,007.42	\$ 174,737.32
Accounts Receivable:				
Grants/Contracts	20,000.00	0.00	0.00	0.00
Other	0.00	0.00	0.00	0.00
Prepaid Expenses	0.00	0.00	0.00	0.00
Total Current Assets	<u>20,000.00</u>	<u>7,500.00</u>	<u>84,007.42</u>	<u>174,737.32</u>
Fixed Assets	0.00	0.00	0.00	0.00
Accumulated Depreciation	0.00	0.00	0.00	0.00
TOTAL ASSETS	<u>\$ 20,000.00</u>	<u>\$ 7,500.00</u>	<u>\$ 84,007.42</u>	<u>\$ 174,737.32</u>
LIABILITIES AND NET ASSETS				
Current Liabilities:				
Accounts Payable - Trade	\$ 240.00	\$ 0.00	\$ 0.00	\$ 222.64
Other Payables	0.00	0.00	0.00	0.00
Accrued Leave Payable	0.00	0.00	0.00	2,180.88
Deferred Revenue	19,760.00	7,500.00	84,007.42	172,333.80
Total Current Liabilities	<u>20,000.00</u>	<u>7,500.00</u>	<u>84,007.42</u>	<u>174,737.32</u>
Net Assets:				
Unrestricted	0.00	0.00	0.00	0.00
Investment in Fixed Assets	0.00	0.00	0.00	0.00
TOTAL LIABILITIES AND NET ASSETS	<u>\$ 20,000.00</u>	<u>\$ 7,500.00</u>	<u>\$ 84,007.42</u>	<u>\$ 174,737.32</u>

**WORKFORCE SOLUTIONS -
CAPITAL AREA WORKFORCE BOARD**

**COMBINING STATEMENT OF FINANCIAL POSITION -
TEMPORARILY RESTRICTED**

For the Year Ended September 30, 2018

	JP Morgan WFMP 2018	JP Morgan WFMP Event 2018A	ASPEN OYI Project 2016 OYIF-106002-3	ASPEN OYI Project 2018 OYIF-1063089-5
ASSETS				
Current Assets:				
Cash and Cash Equivalents	\$ 56,159.74	\$ 4,959.59	\$ 14,636.36	\$ 24,562.86
Accounts Receivable:				
Grants/Contracts	0.00	0.00	0.00	0.00
Other	0.00	0.00	0.00	0.00
Prepaid Expenses	0.00	0.00	373.60	480.60
Total Current Assets	<u>56,159.74</u>	<u>4,959.59</u>	<u>15,009.96</u>	<u>25,043.46</u>
Fixed Assets	0.00	0.00	0.00	0.00
Accumulated Depreciation	0.00	0.00	0.00	0.00
TOTAL ASSETS	<u><u>\$ 56,159.74</u></u>	<u><u>\$ 4,959.59</u></u>	<u><u>\$ 15,009.96</u></u>	<u><u>\$ 25,043.46</u></u>
LIABILITIES AND NET ASSETS				
Current Liabilities:				
Accounts Payable - Trade	\$ 27.10	\$ 1,453.14	\$ 6,840.00	\$ 0.00
Other Payables	0.00	0.00	0.00	0.00
Accrued Leave Payable	0.00	0.00	0.00	0.00
Deferred Revenue	56,132.64	3,506.45	8,169.96	25,043.46
Total Current Liabilities	<u>56,159.74</u>	<u>4,959.59</u>	<u>15,009.96</u>	<u>25,043.46</u>
Net Assets:				
Unrestricted	0.00	0.00	0.00	0.00
Investment in Fixed Assets	0.00	0.00	0.00	0.00
TOTAL LIABILITIES AND NET ASSETS	<u><u>\$ 56,159.74</u></u>	<u><u>\$ 4,959.59</u></u>	<u><u>\$ 15,009.96</u></u>	<u><u>\$ 25,043.46</u></u>

**WORKFORCE SOLUTIONS -
CAPITAL AREA WORKFORCE BOARD**

**COMBINING STATEMENT OF FINANCIAL POSITION -
TEMPORARILY RESTRICTED**

For the Year Ended September 30, 2018

	SOOCH OYI Project 2014A	SOOCH OYI Project 2016A	SETON WFMP 2017	TG ACAN Project 2015
ASSETS				
Current Assets:				
Cash and Cash Equivalents	\$ 23,772.49	\$ 40,824.37	\$ 25,433.21	\$ 0.00
Accounts Receivable:				
Grants/Contracts	0.00	0.00	0.00	1,020.00
Other	0.00	0.00	0.00	0.00
Prepaid Expenses	0.00	0.00	0.00	0.00
Total Current Assets	<u>23,772.49</u>	<u>40,824.37</u>	<u>25,433.21</u>	<u>1,020.00</u>
Fixed Assets	0.00	0.00	0.00	0.00
Accumulated Depreciation	0.00	0.00	0.00	0.00
TOTAL ASSETS	<u>\$ 23,772.49</u>	<u>\$ 40,824.37</u>	<u>\$ 25,433.21</u>	<u>\$ 1,020.00</u>
LIABILITIES AND NET ASSETS				
Current Liabilities:				
Accounts Payable - Trade	\$ 4,557.53	\$ 5,000.00	\$ 11,524.73	\$ 1,020.00
Other Payables	0.00	0.00	9.78	0.00
Accrued Leave Payable	0.00	0.00	0.00	0.00
Deferred Revenue	19,214.96	35,824.37	13,898.70	0.00
Total Current Liabilities	<u>23,772.49</u>	<u>40,824.37</u>	<u>25,433.21</u>	<u>1,020.00</u>
Net Assets:				
Unrestricted	0.00	0.00	0.00	0.00
Investment in Fixed Assets	0.00	0.00	0.00	0.00
TOTAL LIABILITIES AND NET ASSETS	<u>\$ 23,772.49</u>	<u>\$ 40,824.37</u>	<u>\$ 25,433.21</u>	<u>\$ 1,020.00</u>

**WORKFORCE SOLUTIONS -
CAPITAL AREA WORKFORCE BOARD**

**COMBINING STATEMENT OF FINANCIAL POSITION -
TEMPORARILY RESTRICTED**

For the Year Ended September 30, 2018

	Texas Mutual WFMP 2018M	Incentive Grants 2018R 1418PAA000	Non- Custodial Parent 2018 1418NCP000	National Dislocated Worker Disaster 2017 1417NDW000
ASSETS				
Current Assets:				
Cash and Cash Equivalents	\$ 0.00	\$ 0.00	\$ 1,185.71	\$ (78.40)
Accounts Receivable:				
Grants/Contracts	50,000.00	2,500.00	7,529.42	90.23
Other	0.00	0.00	0.00	0.00
Prepaid Expenses	0.00	0.00	0.00	0.00
Total Current Assets	50,000.00	2,500.00	8,715.13	11.83
Fixed Assets	0.00	0.00	0.00	0.00
Accumulated Depreciation	0.00	0.00	0.00	0.00
TOTAL ASSETS	\$ 50,000.00	\$ 2,500.00	\$ 8,715.13	\$ 11.83
LIABILITIES AND NET ASSETS				
Current Liabilities:				
Accounts Payable - Trade	\$ 0.00	\$ 2,500.00	\$ 7,682.80	\$ 11.83
Other Payables	0.00	0.00	1,032.33	0.00
Accrued Leave Payable	0.00	0.00	0.00	0.00
Deferred Revenue	50,000.00	0.00	0.00	0.00
Total Current Liabilities	50,000.00	2,500.00	8,715.13	11.83
Net Assets:				
Unrestricted	0.00	0.00	0.00	0.00
Investment in Fixed Assets	0.00	0.00	0.00	0.00
TOTAL LIABILITIES AND NET ASSETS	\$ 50,000.00	\$ 2,500.00	\$ 8,715.13	\$ 11.83

**WORKFORCE SOLUTIONS -
CAPITAL AREA WORKFORCE BOARD**

**COMBINING STATEMENT OF FINANCIAL POSITION -
TEMPORARILY RESTRICTED**

For the Year Ended September 30, 2018

	Reemployment Services and Eligibility Assessment 2018 1418REA000	Rapid Response 2018 1418WOR000	SNAP 2018/2018A 1418SNE000	Third Party Reimburse- ment 2016A 1416SDR000
ASSETS				
Current Assets:				
Cash and Cash Equivalents	\$ (15,797.13)	\$ (1,214.44)	\$ (32,638.56)	\$ 5,887.85
Accounts Receivable:				
Grants/Contracts	24,194.98	5,193.86	44,390.74	0.00
Other	0.00	0.00	0.00	0.00
Prepaid Expenses	0.00	0.00	0.00	0.00
Total Current Assets	<u>8,397.85</u>	<u>3,979.42</u>	<u>11,752.18</u>	<u>5,887.85</u>
Fixed Assets	0.00	0.00	0.00	0.00
Accumulated Depreciation	0.00	0.00	0.00	0.00
TOTAL ASSETS	<u><u>\$ 8,397.85</u></u>	<u><u>\$ 3,979.42</u></u>	<u><u>\$ 11,752.18</u></u>	<u><u>\$ 5,887.85</u></u>
LIABILITIES AND NET ASSETS				
Current Liabilities:				
Accounts Payable - Trade	\$ 8,396.40	\$ 3,974.00	\$ 10,307.84	\$ 0.00
Other Payables	1.45	5.42	1,444.34	0.00
Accrued Leave Payable	0.00	0.00	0.00	0.00
Deferred Revenue	0.00	0.00	0.00	5,887.85
Total Current Liabilities	<u>8,397.85</u>	<u>3,979.42</u>	<u>11,752.18</u>	<u>5,887.85</u>
Net Assets:				
Unrestricted	0.00	0.00	0.00	0.00
Investment in Fixed Assets	0.00	0.00	0.00	0.00
TOTAL LIABILITIES AND NET ASSETS	<u><u>\$ 8,397.85</u></u>	<u><u>\$ 3,979.42</u></u>	<u><u>\$ 11,752.18</u></u>	<u><u>\$ 5,887.85</u></u>

**WORKFORCE SOLUTIONS -
CAPITAL AREA WORKFORCE BOARD**

**COMBINING STATEMENT OF FINANCIAL POSITION -
TEMPORARILY RESTRICTED**

For the Year Ended September 30, 2018

	Third Party Reimburse- ment 2017A <u>1417SDR000</u>	Third Party Reimburse- ment 2018 <u>1418SDR000</u>	TX Industry Partnership Initiative 2018 <u>1418TIP000</u>	TANF 2018 <u>1418TAN000</u>
ASSETS				
Current Assets:				
Cash and Cash Equivalents	\$ 61,837.27	\$ 20,644.96	\$ (7,386.03)	\$ 65,945.73
Accounts Receivable:				
Grants/Contracts	0.00	0.00	7,386.03	46,570.98
Other	0.00	0.00	0.00	0.00
Prepaid Expenses	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>
Total Current Assets	61,837.27	20,644.96	0.00	112,516.71
Fixed Assets	0.00	0.00	0.00	0.00
Accumulated Depreciation	0.00	0.00	0.00	0.00
TOTAL ASSETS	<u>\$ 61,837.27</u>	<u>\$ 20,644.96</u>	<u>\$ 0.00</u>	<u>\$ 112,516.71</u>
LIABILITIES AND NET ASSETS				
Current Liabilities:				
Accounts Payable - Trade	\$ 0.00	\$ 0.00	\$ 0.00	\$ 98,786.99
Other Payables	0.00	0.00	0.00	7,621.40
Accrued Leave Payable	0.00	0.00	0.00	0.00
Deferred Revenue	<u>61,837.27</u>	<u>20,644.96</u>	<u>0.00</u>	<u>6,108.32</u>
Total Current Liabilities	61,837.27	20,644.96	0.00	112,516.71
Net Assets:				
Unrestricted	0.00	0.00	0.00	0.00
Investment in Fixed Assets	0.00	0.00	0.00	0.00
TOTAL LIABILITIES AND NET ASSETS	<u>\$ 61,837.27</u>	<u>\$ 20,644.96</u>	<u>\$ 0.00</u>	<u>\$ 112,516.71</u>

**WORKFORCE SOLUTIONS -
CAPITAL AREA WORKFORCE BOARD**

**COMBINING STATEMENT OF FINANCIAL POSITION -
TEMPORARILY RESTRICTED**

For the Year Ended September 30, 2018

	T. County Continuity of Care 2018 <u>4400001860</u>	T. COUNTY QIP Project 2018 <u>4400002316</u>	T. COUNTY WERC 2018 <u>4400002559</u>	Trade Adjustment Act 2018 <u>1418TRA000</u>
ASSETS				
Current Assets:				
Cash and Cash Equivalents	\$ (4,547.71)	\$ (41,369.89)	\$ (40,825.37)	\$ (26,105.66)
Accounts Receivable:				
Grants/Contracts	5,564.81	41,369.89	68,536.98	71,327.51
Other	0.00	0.00	0.00	0.00
Prepaid Expenses	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>
Total Current Assets	1,017.10	0.00	27,711.61	45,221.85
Fixed Assets	0.00	0.00	0.00	0.00
Accumulated Depreciation	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>
TOTAL ASSETS	<u>\$ 1,017.10</u>	<u>\$ 0.00</u>	<u>\$ 27,711.61</u>	<u>\$ 45,221.85</u>
LIABILITIES AND NET ASSETS				
Current Liabilities:				
Accounts Payable - Trade	\$ 1,017.10	\$ 0.00	\$ 27,201.63	\$ 44,900.47
Other Payables	0.00	0.00	509.98	321.38
Accrued Leave Payable	0.00	0.00	0.00	0.00
Deferred Revenue	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>
Total Current Liabilities	1,017.10	0.00	27,711.61	45,221.85
Net Assets:				
Unrestricted	0.00	0.00	0.00	0.00
Investment in Fixed Assets	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>
TOTAL LIABILITIES AND NET ASSETS	<u>\$ 1,017.10</u>	<u>\$ 0.00</u>	<u>\$ 27,711.61</u>	<u>\$ 45,221.85</u>

**WORKFORCE SOLUTIONS -
CAPITAL AREA WORKFORCE BOARD**

**COMBINING STATEMENT OF FINANCIAL POSITION -
TEMPORARILY RESTRICTED**

For the Year Ended September 30, 2018

	United Way 2018	UT TX School Ready 2017	Veteran's Services 2018 VES 18-14	Workforce Commission Initiatives 2018 1418WCI000	Workforce Commission Initiatives 2019 1419WCI000
ASSETS					
Current Assets:					
Cash and Cash Equivalents	\$ (4,762.47)	\$ (21,326.72)	\$ 3,414.36	\$ (850.66)	\$ (2,723.25)
Accounts Receivable:					
Grants/Contracts	10,000.00	22,041.43	0.00	16,864.87	0.00
Other	0.00	0.00	0.00	0.00	0.00
Prepaid Expenses	0.00	0.00	0.00	161.20	2,723.25
Total Current Assets	<u>5,237.53</u>	<u>714.71</u>	<u>3,414.36</u>	<u>16,175.41</u>	<u>0.00</u>
Fixed Assets	0.00	0.00	0.00	0.00	0.00
Accumulated Depreciation	0.00	0.00	0.00	0.00	0.00
TOTAL ASSETS	<u><u>\$ 5,237.53</u></u>	<u><u>\$ 714.71</u></u>	<u><u>\$ 3,414.36</u></u>	<u><u>\$ 16,175.41</u></u>	<u><u>\$ 0.00</u></u>
LIABILITIES AND NET ASSETS					
Current Liabilities:					
Accounts Payable - Trade	\$ 56.94	\$ 714.71	\$ 2,605.91	\$ 16,175.41	\$ 0.00
Other Payables	0.00	0.00	808.45	0.00	0.00
Accrued Leave Payable	0.00	0.00	0.00	0.00	0.00
Deferred Revenue	5,180.59	0.00	0.00	0.00	0.00
Total Current Liabilities	<u>5,237.53</u>	<u>714.71</u>	<u>3,414.36</u>	<u>16,175.41</u>	<u>0.00</u>
Net Assets:					
Unrestricted	0.00	0.00	0.00	0.00	0.00
Investment in Fixed Assets	0.00	0.00	0.00	0.00	0.00
TOTAL LIABILITIES AND NET ASSETS	<u><u>\$ 5,237.53</u></u>	<u><u>\$ 714.71</u></u>	<u><u>\$ 3,414.36</u></u>	<u><u>\$ 16,175.41</u></u>	<u><u>\$ 0.00</u></u>

**WORKFORCE SOLUTIONS -
CAPITAL AREA WORKFORCE BOARD**

**COMBINING STATEMENT OF FINANCIAL POSITION -
TEMPORARILY RESTRICTED**

For the Year Ended September 30, 2018

	Youth WIOA 2017 <u>1417WOY000</u>	Youth WIOA 2018 <u>1418WOY000</u>	Youth WIOA 2019 <u>1419WOY000</u>	<u>TOTAL</u>
ASSETS				
Current Assets:				
Cash and Cash Equivalents	\$ 88,574.18	\$ 40,760.70	\$ (176.61)	\$ 983,785.59
Accounts Receivable:				
Grants/Contracts	0.00	95,212.91	0.00	2,634,106.30
Other	0.00	1,447.08	176.61	1,623.69
Prepaid Expenses	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>3,738.65</u>
Total Current Assets	88,574.18	137,420.69	0.00	3,623,254.23
Fixed Assets	0.00	0.00	0.00	0.00
Accumulated Depreciation	0.00	0.00	0.00	0.00
TOTAL ASSETS	<u><u>\$ 88,574.18</u></u>	<u><u>\$ 137,420.69</u></u>	<u><u>\$ 0.00</u></u>	<u><u>\$ 3,623,254.23</u></u>
LIABILITIES AND NET ASSETS				
Current Liabilities:				
Accounts Payable - Trade	\$ 379.05	\$ 135,911.73	\$ 0.00	\$ 1,071,789.40
Other Payables	51.42	1,508.96	0.00	1,338,489.32
Accrued Leave Payable	0.00	0.00	0.00	15,066.15
Deferred Revenue	<u>88,143.71</u>	<u>0.00</u>	<u>0.00</u>	<u>1,197,909.36</u>
Total Current Liabilities	88,574.18	137,420.69	0.00	3,623,254.23
Net Assets:				
Unrestricted	0.00	0.00	0.00	0.00
Investment in Fixed Assets	0.00	0.00	0.00	0.00
TOTAL LIABILITIES AND NET ASSETS	<u><u>\$ 88,574.18</u></u>	<u><u>\$ 137,420.69</u></u>	<u><u>\$ 0.00</u></u>	<u><u>\$ 3,623,254.23</u></u>

**WORKFORCE SOLUTIONS
CAPITAL AREA WORKFORCE BOARD
Austin, Texas**

**COMBINING SCHEDULE OF REVENUES, EXPENSES, AND CHANGES IN NET ASSETS
UNRESTRICTED**

For the Year Ended September 30, 2018

	Non- Federal	Rent Funds	Cost Pools	AOYC
REVENUES				
Federal/State Funds	\$ 0.00	\$ 0.00	\$ 0.00	\$ 0.00
Interest Revenue	1,859.43	0.00	0.00	0.00
Program Match Revenue	0.00	0.00	0.00	0.00
Miscellaneous	40,250.97	27,388.00	735.00	31.51
TOTAL REVENUES	<u>42,110.40</u>	<u>27,388.00</u>	<u>735.00</u>	<u>31.51</u>
EXPENSES				
Salaries	0.00	0.00	2.86	0.00
Fringe Benefits	0.00	0.00	4.50	0.00
Contractual	0.00	0.00	0.00	0.00
Supplies	0.00	0.00	69.62	0.00
Printing	0.00	0.00	13.20	0.00
Postage/Freight	0.00	0.00	0.00	0.00
Dues/Memberships	139.52	0.00	4.49	0.00
Travel/Training	160.23	0.00	29.22	0.00
Advertising	0.00	0.00	0.00	0.00
Professional Services	0.00	0.00	430.50	0.00
Equipment Lease/Rental	0.00	0.00	0.00	0.00
Repairs/Maintenance	0.00	0.00	3.80	0.00
Telephone	0.00	0.00	0.00	0.00
Insurance	0.00	0.00	0.00	0.00
Rent/Occupancy	5.20	27,388.00	173.01	0.00
Other	9,010.34	0.00	3.80	0.00
Outreach	0.00	0.00	0.00	0.00
Client Expenses	0.00	0.00	0.00	0.00
Program Match Expenses	0.00	0.00	0.00	0.00
Depreciation	0.00	0.00	0.00	0.00
TOTAL EXPENSES	<u>9,315.29</u>	<u>27,388.00</u>	<u>735.00</u>	<u>0.00</u>
Increase (Decrease) in Net Assets	32,795.11	0.00	0.00	31.51
Acquisition/Disposition of Fixed Assets	0.00	0.00	0.00	0.00
Net Asstes, September 30, 2017	<u>33,326.30</u>	<u>0.00</u>	<u>0.00</u>	<u>250.06</u>
NET ASSETS, SEPTEMBER 30, 2018	<u>\$ 66,121.41</u>	<u>\$ 0.00</u>	<u>\$ 0.00</u>	<u>\$ 281.57</u>

**WORKFORCE SOLUTIONS
CAPITAL AREA WORKFORCE BOARD
Austin, Texas**

**COMBINING SCHEDULE OF REVENUES, EXPENSES, AND CHANGES IN NET ASSETS
UNRESTRICTED**

For the Year Ended September 30, 2018

	900 VOCREHB 2018A <u>1418COL000</u>	900 VOCREHB 2018P <u> </u>	900 VOCREHB 2018N <u>3018VRS156</u>	900 VOCREHB 2018S <u>3018VRS126</u>
REVENUES				
Federal/State Funds	\$ 0.00	\$ 0.00	\$ 0.00	\$ 0.00
Interest Revenue	0.00	0.00	0.00	0.00
Program Match Revenue	0.00	0.00	0.00	0.00
Miscellaneous	1,001.00	605.30	16,576.09	179,252.30
TOTAL REVENUES	<u>1,001.00</u>	<u>605.30</u>	<u>16,576.09</u>	<u>179,252.30</u>
EXPENSES				
Salaries	0.00	479.11	17,018.03	79,345.66
Fringe Benefits	0.00	105.97	3,426.09	11,797.40
Contractual	0.00	0.00	0.00	0.00
Supplies	0.00	0.22	3,230.38	5,757.42
Printing	0.00	0.00	0.00	0.00
Postage/Freight	0.00	0.22	0.00	0.31
Dues/Memberships	0.00	0.00	0.00	0.00
Travel/Training	0.00	0.00	439.71	1,396.90
Advertising	0.00	0.00	0.00	
Professional Services	0.00	0.00	0.00	
Equipment Lease/Rental	0.00	1.21	0.00	2.13
Repairs/Maintenance	0.00	0.10	0.00	0.00
Telephone	0.00	0.85	183.81	406.82
Insurance	0.00	0.37	0.00	0.65
Rent/Occupancy	1,001.00	17.25	0.00	30.31
Other	0.00	0.00	0.00	0.02
Outreach	0.00	0.00	0.00	0.00
Client Expenses	0.00	0.00	0.00	74,836.39
Program Match Expenses	0.00	0.00	0.00	0.00
Depreciation	0.00	0.00	0.00	0.00
TOTAL EXPENSES	<u>1,001.00</u>	<u>605.30</u>	<u>24,298.02</u>	<u>173,574.01</u>
Increase (Decrease) in Net Assets	0.00	0.00	(7,721.93)	5,678.29
Acquisition/Disposition of Fixed Assets	0.00	0.00	0.00	0.00
Net Assets, September 30, 2017	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>
NET ASSETS, SEPTEMBER 30, 2018	<u>\$ 0.00</u>	<u>\$ 0.00</u>	<u>\$ (7,721.93)</u>	<u>\$ 5,678.29</u>

**WORKFORCE SOLUTIONS
CAPITAL AREA WORKFORCE BOARD
Austin, Texas**

**COMBINING SCHEDULE OF REVENUES, EXPENSES, AND CHANGES IN NET ASSETS
UNRESTRICTED**

For the Year Ended September 30, 2018

	900 VOCREHB 2019A <u>1419COL000</u>	900 VOCREHB 2019P <u>1419COL001</u>	Fixed Assets	<u>TOTAL</u>
REVENUES				
Federal/State Funds	\$ 0.00	\$ 0.00	\$ 0.00	\$ 0.00
Interest Revenue	0.00	0.00	0.00	1,859.43
Program Match Revenue	0.00	0.00	0.00	0.00
Miscellaneous	1,501.00	0.00	0.00	267,341.17
TOTAL REVENUES	<u>1,501.00</u>	<u>0.00</u>	<u>0.00</u>	<u>269,200.60</u>
EXPENSES				
Salaries	0.00	419.38	0.00	97,265.04
Fringe Benefits	0.00	86.72	0.00	15,420.68
Contractual	0.00	2,394.69	0.00	2,394.69
Supplies	0.00	0.86	0.00	9,058.50
Printing	0.00	0.00	0.00	13.20
Postage/Freight	0.00	0.11	0.00	0.64
Dues/Memberships	0.00	0.00	0.00	144.01
Travel/Training	0.00	0.00	0.00	2,026.06
Advertising	0.00	0.00	0.00	0.00
Professional Services	0.00	0.00	0.00	430.50
Equipment Lease/Rental	0.00	1.11	0.00	4.45
Repairs/Maintenance	0.00	0.00	0.00	3.90
Telephone	0.00	0.77	0.00	592.25
Insurance	0.00	0.34	0.00	1.36
Rent/Occupancy	125.13	15.77	0.00	28,755.67
Other	0.00	0.01	0.00	9,014.17
Outreach	0.00	0.00	0.00	0.00
Client Expenses	0.00	0.00	0.00	74,836.39
Program Match Expenses	0.00	0.00	0.00	0.00
Depreciation	0.00	0.00	59,601.02	59,601.02
TOTAL EXPENSES	<u>125.13</u>	<u>2,919.76</u>	<u>59,601.02</u>	<u>299,562.53</u>
Increase (Decrease) in Net Assets	1,375.87	(2,919.76)	(59,601.02)	(30,361.93)
Acquisition/Disposition of Fixed Assets	0.00	0.00	100,051.75	100,051.75
Net Asstes, September 30, 2017	<u>0.00</u>	<u>0.00</u>	<u>134,930.60</u>	<u>168,506.96</u>
NET ASSETS, SEPTEMBER 30, 2018	<u>\$ 1,375.87</u>	<u>\$ (2,919.76)</u>	<u>\$ 175,381.33</u>	<u>\$ 238,196.78</u>

**WORKFORCE SOLUTIONS
CAPITAL AREA WORKFORCE BOARD
Austin, Texas**

**COMBINING SCHEDULE OF REVENUES, EXPENSES, AND CHANGES IN NET ASSETS
TEMPORARILY RESTRICTED**

For the Year Ended September 30, 2018

	Adult WIOA 2016/2016A 1416WOA000	Adult WIOA 2017/2017A 1417WOA000	Adult WIOA 2018 1418WOA000	Apprentice- ship Training Grant 2017 1417ATG000
REVENUES				
Federal/State Funds	\$ 72,631.61	\$ 1,098,330.81	\$ 161,499.76	\$ 9,468.33
City/County Funds	0.00	0.00	0.00	0.00
Other Contracts	0.00	0.00	0.00	0.00
Interest Revenue	0.00	0.00	0.00	0.00
Program Match Revenue	0.00	0.00	0.00	0.00
Stand-In Income	0.00	8,602.64	0.00	0.00
Miscellaneous	0.00	4,968.65	0.00	0.00
TOTAL REVENUES	72,631.61	1,111,902.10	161,499.76	9,468.33
EXPENSES				
Salaries	44,759.44	398,834.25	91,174.20	2,835.76
Fringe Benefits	14,732.02	113,090.05	25,507.73	678.51
Contractual	12.61	91,903.36	7,687.54	832.61
Supplies	7,516.95	15,079.15	1,008.90	4,048.59
Printing	0.27	524.00	116.52	900.21
Postage/Freight	0.65	962.04	225.48	1.38
Dues/Memberships	98.36	1,026.33	173.17	0.00
Travel/Training	101.73	9,640.42	4,508.01	0.05
Advertising	0.33	6.39	220.72	0.00
Professional Services	77.90	3,049.42	2,347.35	0.00
Equipment Lease/Rental	0.00	5,394.09	1,109.03	12.07
Repairs/Maintenance	79.30	660.59	994.81	1.07
Telephone	6.55	7,987.23	1,305.66	7.64
Insurance	38.33	3,066.74	306.70	3.21
Rent/Occupancy	0.00	80,993.51	18,011.21	147.15
Equipment	3,791.37	0.00	0.00	0.00
Other	48.71	1,224.05	196.73	0.08
Outreach	115.85	1,200.36	136.40	0.00
Child Care	0.00	0.00	0.00	0.00
Client Support Services	0.00	90,816.32	6,469.60	0.00
Client Expenses	1,251.24	286,443.80	0.00	0.00
Program Match Expenses	0.00	0.00	0.00	0.00
Depreciation	0.00	0.00	0.00	0.00
TOTAL EXPENSES	72,631.61	1,111,902.10	161,499.76	9,468.33
Increase (Decrease) in Net Assets	0.00	0.00	0.00	0.00
Acquisition/Disposition of Fixed Assets	0.00	0.00	0.00	0.00
NET ASSETS, SEPTEMBER 30, 2017	0.00	0.00	0.00	0.00
NET ASSETS, SEPTEMBER 30, 2018	\$ 0.00	\$ 0.00	\$ 0.00	\$ 0.00

**WORKFORCE SOLUTIONS
CAPITAL AREA WORKFORCE BOARD
Austin, Texas**

**COMBINING SCHEDULE OF REVENUES, EXPENSES, AND CHANGES IN NET ASSETS
TEMPORARILY RESTRICTED**

For the Year Ended September 30, 2018

	Child Care Automated Attendance 2018 1418CAA000	Child Care Services/ Direct 2017 1417CCF000	Child Care Services/ Direct 2018 1418CCF000	Child Care Local Initiative 2017 1417CCM000
REVENUES				
Federal/State Funds	\$ 113,794.05	\$ 588,696.04	\$ 17,552,212.46	\$ 1,990,291.88
City/County Funds	0.00	0.00	0.00	0.00
Other Contracts	0.00	0.00	0.00	0.00
Interest Revenue	0.00	0.00	0.00	0.00
Program Match Revenue	0.00	0.00	0.00	0.00
Stand-In Income	0.00	0.00	37,305.27	0.00
Miscellaneous	0.00	0.00	882.09	0.00
TOTAL REVENUES	113,794.05	588,696.04	17,590,399.82	1,990,291.88
EXPENSES				
Salaries	0.00	370,620.88	1,819,455.69	0.00
Fringe Benefits	0.00	104,159.75	506,634.99	0.00
Contractual	113,794.05	25,833.40	368,323.45	0.00
Supplies	0.00	2,040.16	112,041.83	0.00
Printing	0.00	0.00	10,305.94	0.00
Postage/Freight	0.00	2,349.66	15,941.53	0.00
Dues/Memberships	0.00	236.55	16,506.18	0.00
Travel/Training	0.00	568.12	54,074.73	0.00
Advertising	0.00	2.02	746.85	0.00
Professional Services	0.00	567.99	56,499.18	0.00
Equipment Lease/Rental	0.00	2,058.62	10,939.84	0.00
Repairs/Maintenance	0.00	0.00	1,789.51	0.00
Telephone	0.00	1,954.94	14,968.40	0.00
Insurance	0.00	3,303.72	13,322.14	0.00
Rent/Occupancy	0.00	40,610.71	251,363.40	0.00
Equipment	0.00	33,532.86	0.00	0.00
Other	0.00	856.66	17,231.44	0.00
Outreach	0.00	0.00	17,418.16	0.00
Child Care	0.00	0.00	14,242,065.19	1,990,291.88
Client Support Services	0.00	0.00	0.00	0.00
Client Expenses	0.00	0.00	60,771.37	0.00
Program Match Expenses	0.00	0.00	0.00	0.00
Depreciation	0.00	0.00	0.00	0.00
TOTAL EXPENSES	113,794.05	588,696.04	17,590,399.82	1,990,291.88
Increase (Decrease) in Net Assets	0.00	0.00	0.00	0.00
Acquisition/Disposition of Fixed Assets	0.00	0.00	0.00	0.00
NET ASSETS, SEPTEMBER 30, 2017	0.00	0.00	0.00	0.00
NET ASSETS, SEPTEMBER 30, 2018	\$ 0.00	\$ 0.00	\$ 0.00	\$ 0.00

**WORKFORCE SOLUTIONS
CAPITAL AREA WORKFORCE BOARD
Austin, Texas**

**COMBINING SCHEDULE OF REVENUES, EXPENSES, AND CHANGES IN NET ASSETS
TEMPORARILY RESTRICTED**

For the Year Ended September 30, 2018

	Child Care Local Initiative 2018 <u>1418CCM000</u>	Child Care Quality 2018 <u>1418CCQ000</u>	CC - CDPRS 2017 <u>1417CCP000</u>	CC - CDPRS 2018 <u>1418CCP000</u>
REVENUES				
Federal/State Funds	\$ 930,175.33	\$ 624,871.53	\$ 0.00	\$ 3,289,023.15
City/County Funds	0.00	0.00	0.00	0.00
Other Contracts	0.00	0.00	0.00	0.00
Interest Revenue	0.00	0.00	0.00	0.00
Program Match Revenue	2,288,484.33	0.00	0.00	0.00
Stand-In Income	1,259.83	4,525.69	0.00	0.00
Miscellaneous	0.00	0.00	0.00	0.00
TOTAL REVENUES	<u>3,219,919.49</u>	<u>629,397.22</u>	<u>0.00</u>	<u>3,289,023.15</u>
EXPENSES				
Salaries	52,334.61	214,729.67	1,710.69	119,465.63
Fringe Benefits	16,738.93	65,747.05	401.23	32,578.88
Contractual	16,743.30	29,704.95	0.00	0.00
Supplies	3,038.97	1,921.66	0.00	0.00
Printing	6.91	113.50	0.00	0.00
Postage/Freight	0.00	1,793.01	0.00	0.00
Dues/Memberships	152.66	9.01	0.00	0.00
Travel/Training	42,958.45	3,030.28	0.00	0.00
Advertising	11.38	84.51	0.00	0.00
Professional Services	273.03	982.60	0.00	0.00
Equipment Lease/Rental	0.00	1,109.06	0.00	0.00
Repairs/Maintenance	0.00	138.10	0.00	0.00
Telephone	4,906.68	540.98	0.00	0.00
Insurance	106.89	874.08	0.00	0.00
Rent/Occupancy	0.00	21,922.85	0.00	0.00
Equipment	0.00	0.00	0.00	0.00
Other	1.64	170.69	0.00	0.00
Outreach	0.00	0.00	0.00	0.00
Child Care	602,050.33	0.00	(2,111.92)	3,136,978.64
Client Support Services	0.00	0.00	0.00	0.00
Client Expenses	192,111.38	286,525.22	0.00	0.00
Program Match Expenses	2,288,484.33	0.00	0.00	0.00
Depreciation	0.00	0.00	0.00	0.00
TOTAL EXPENSES	<u>3,219,919.49</u>	<u>629,397.22</u>	<u>0.00</u>	<u>3,289,023.15</u>
Increase (Decrease) in Net Assets	0.00	0.00	0.00	0.00
Acquisition/Disposition of Fixed Assets	0.00	0.00	0.00	0.00
NET ASSETS, SEPTEMBER 30, 2017	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>
NET ASSETS, SEPTEMBER 30, 2018	<u>\$ 0.00</u>	<u>\$ 0.00</u>	<u>\$ 0.00</u>	<u>\$ 0.00</u>

**WORKFORCE SOLUTIONS
CAPITAL AREA WORKFORCE BOARD
Austin, Texas**

**COMBINING SCHEDULE OF REVENUES, EXPENSES, AND CHANGES IN NET ASSETS
TEMPORARILY RESTRICTED**

For the Year Ended September 30, 2018

	CC - CDPRS 2019 <u>1419CCP000</u>	COA - QC3 2017 <u>NG17000006</u>	COA - QC3 2018 <u>NG17000006</u>	COA - WERC 2018 <u>NG150000043</u>
REVENUES				
Federal/State Funds	\$ 297,983.33	\$ 0.00	\$ 0.00	\$ 0.00
City/County Funds	0.00	289,579.25	931,842.00	2,773,528.00
Other Contracts	0.00	0.00	0.00	0.00
Interest Revenue	0.00	0.00	0.00	0.00
Program Match Revenue	0.00	0.00	0.00	0.00
Stand-In Income	0.00	0.00	1,492.52	5,657.49
Miscellaneous	0.00	0.00	0.00	87.82
TOTAL REVENUES	<u>297,983.33</u>	<u>289,579.25</u>	<u>933,334.52</u>	<u>2,779,273.31</u>
EXPENSES				
Salaries	2,992.84	15,949.97	221,788.14	1,453,000.00
Fringe Benefits	774.84	3,739.50	63,557.77	281,986.66
Contractual	0.00	0.00	6,112.66	81,389.42
Supplies	0.00	0.00	591.68	77,168.72
Printing	0.00	0.00	25.12	3,351.55
Postage/Freight	0.00	0.00	433.08	691.97
Dues/Memberships	0.00	0.00	81.39	3,047.91
Travel/Training	0.00	0.00	1,445.51	11,927.69
Advertising	0.00	0.00	23.13	97.00
Professional Services	0.00	0.00	15.23	16,857.25
Equipment Lease/Rental	0.00	0.00	229.82	5,917.69
Repairs/Maintenance	0.00	0.00	23.01	3,164.35
Telephone	0.00	0.00	457.53	14,698.05
Insurance	0.00	0.00	107.16	26,028.98
Rent/Occupancy	0.00	0.00	4,778.84	137,174.02
Equipment	0.00	0.00	0.00	0.00
Other	0.00	0.00	67.37	5,570.04
Outreach	0.00	0.00	23.88	5,685.88
Child Care	294,215.65	269,889.78	409,713.69	0.00
Client Support Services	0.00	0.00	0.00	56,396.46
Client Expenses	0.00	0.00	223,859.51	595,119.67
Program Match Expenses	0.00	0.00	0.00	0.00
Depreciation	0.00	0.00	0.00	0.00
TOTAL EXPENSES	<u>297,983.33</u>	<u>289,579.25</u>	<u>933,334.52</u>	<u>2,779,273.31</u>
Increase (Decrease) in Net Assets	0.00	0.00	0.00	0.00
Acquisition/Disposition of Fixed Assets	0.00	0.00	0.00	0.00
NET ASSETS, SEPTEMBER 30, 2017	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>
NET ASSETS, SEPTEMBER 30, 2018	<u>\$ 0.00</u>	<u>\$ 0.00</u>	<u>\$ 0.00</u>	<u>\$ 0.00</u>

**WORKFORCE SOLUTIONS
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**COMBINING SCHEDULE OF REVENUES, EXPENSES, AND CHANGES IN NET ASSETS
TEMPORARILY RESTRICTED**

For the Year Ended September 30, 2018

	Dislocated - WIOA 2016/2016A <u>1416WOD000</u>	Dislocated - WIOA 2017/2017A <u>1417WOD000</u>	Dislocated - WIOA 2018 <u>1418WCD000</u>	Employment Services 2017 <u>1417WPA000</u>
REVENUES				
Federal/State Funds	\$ 262,592.45	\$ 902,190.44	\$ 124,850.67	\$ 65,139.05
City/County Funds	0.00	0.00	0.00	0.00
Other Contracts	0.00	0.00	0.00	0.00
Interest Revenue	0.00	0.00	0.00	0.00
Program Match Revenue	0.00	0.00	0.00	0.00
Stand-In Income	0.00	7,749.25	0.00	0.00
Miscellaneous	0.00	4,978.84	0.00	0.00
TOTAL REVENUES	<u>262,592.45</u>	<u>914,918.53</u>	<u>124,850.67</u>	<u>65,139.05</u>
EXPENSES				
Salaries	107,969.83	335,020.76	69,513.98	2,477.24
Fringe Benefits	33,954.38	93,695.55	20,205.67	612.43
Contractual	45.61	94,083.82	7,981.72	4,636.96
Supplies	9,526.17	17,035.55	791.59	69.23
Printing	0.98	460.23	92.32	
Postage/Freight	2.35	914.76	175.45	339.74
Dues/Memberships	355.63	843.03	134.81	35.19
Travel/Training	367.78	10,519.82	4,399.85	63.30
Advertising	1.18	5.25	148.61	0.30
Professional Services	281.68	2,748.56	1,904.53	84.48
Equipment Lease/Rental	0.00	5,377.01	895.07	2,064.23
Repairs/Maintenance	98.86	612.45	753.05	473.15
Telephone	23.75	7,727.92	1,061.49	3,181.92
Insurance	138.57	2,865.96	241.01	352.12
Rent/Occupancy	0.00	82,062.72	14,241.11	41,955.54
Equipment	3,734.00	0.00	0.00	8,737.05
Other	176.12	1,072.09	156.76	56.17
Outreach	259.56	1,023.09	105.45	0.00
Child Care	0.00	0.00	0.00	0.00
Client Support Services	0.00	36,041.17	2,048.20	0.00
Client Expenses	105,656.00	222,808.79	0.00	0.00
Program Match Expenses	0.00	0.00	0.00	0.00
Depreciation	0.00	0.00	0.00	0.00
TOTAL EXPENSES	<u>262,592.45</u>	<u>914,918.53</u>	<u>124,850.67</u>	<u>65,139.05</u>
Increase (Decrease) in Net Assets	0.00	0.00	0.00	0.00
Acquisition/Disposition of Fixed Assets	0.00	0.00	0.00	0.00
NET ASSETS, SEPTEMBER 30, 2017	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>
NET ASSETS, SEPTEMBER 30, 2018	<u>\$ 0.00</u>	<u>\$ 0.00</u>	<u>\$ 0.00</u>	<u>\$ 0.00</u>

**WORKFORCE SOLUTIONS
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**COMBINING SCHEDULE OF REVENUES, EXPENSES, AND CHANGES IN NET ASSETS
TEMPORARILY RESTRICTED**

For the Year Ended September 30, 2018

	Employment Services 2018 <u>1418WPA000</u>	Aspen Equity Counts Data Collection Project 2018 <u>WFS-AUS-1061093-1</u>	Michael & Susan Dell Foundation Texas Industry Partnership 2018 <u>2018</u>	Michael & Susan Dell Foundation WFMP 2018M <u>2018M</u>
REVENUES				
Federal/State Funds	\$ 366,704.90	\$ 0.00	\$ 0.00	\$ 0.00
City/County Funds	0.00	0.00	0.00	0.00
Other Contracts	0.00	240.00	20,000.00	(112.42)
Interest Revenue	0.00	0.00	64.79	112.42
Program Match Revenue	0.00	0.00	0.00	0.00
Stand-In Income	0.00	0.00	0.00	0.00
Miscellaneous	148.06	0.00	0.00	0.00
TOTAL REVENUES	<u>366,852.96</u>	<u>240.00</u>	<u>20,064.79</u>	<u>0.00</u>
EXPENSES				
Salaries	51,208.43	0.00	1,713.49	0.00
Fringe Benefits	12,024.99	0.00	424.32	0.00
Contractual	17,856.09	240.00	17,926.98	0.00
Supplies	39,839.38	0.00	0.00	0.00
Printing	739.77	0.00	0.00	0.00
Postage/Freight	1,662.06	0.00	0.00	0.00
Dues/Memberships	5,342.66	0.00	0.00	0.00
Travel/Training	8,357.31	0.00	0.00	0.00
Advertising	2.13	0.00	0.00	0.00
Professional Services	952.77	0.00	0.00	0.00
Equipment Lease/Rental	10,560.37	0.00	0.00	0.00
Repairs/Maintenance	4,491.75	0.00	0.00	0.00
Telephone	13,037.80	0.00	0.00	0.00
Insurance	1,943.86	0.00	0.00	0.00
Rent/Occupancy	197,731.58	0.00	0.00	0.00
Equipment	0.00	0.00	0.00	0.00
Other	617.72	0.00	0.00	0.00
Outreach	484.29	0.00	0.00	0.00
Child Care	0.00	0.00	0.00	0.00
Client Support Services	0.00	0.00	0.00	0.00
Client Expenses	0.00	0.00	0.00	0.00
Program Match Expenses	0.00	0.00	0.00	0.00
Depreciation	0.00	0.00	0.00	0.00
TOTAL EXPENSES	<u>366,852.96</u>	<u>240.00</u>	<u>20,064.79</u>	<u>0.00</u>
Increase (Decrease) in Net Assets	0.00	0.00	0.00	0.00
Acquisition/Disposition of Fixed Assets	0.00	0.00	0.00	0.00
NET ASSETS, SEPTEMBER 30, 2017	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>
NET ASSETS, SEPTEMBER 30, 2018	<u>\$ 0.00</u>	<u>\$ 0.00</u>	<u>\$ 0.00</u>	<u>\$ 0.00</u>

**WORKFORCE SOLUTIONS
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TEMPORARILY RESTRICTED**

For the Year Ended September 30, 2018

	GOOGLE WFMP 2018	JP Morgan WFMP 2018	JP Morgan WFMP Event 2018A	ASPEN OYI Project 2016 OYIF-1060002-3
REVENUES				
Federal/State Funds	\$ 0.00	\$ 0.00	\$ 0.00	\$ 0.00
City/County Funds	0.00	0.00	0.00	0.00
Other Contracts	77,666.20	18,867.36	6,493.55	72,428.41
Interest Revenue	0.00	247.54	21.35	144.32
Program Match Revenue	0.00	0.00	0.00	0.00
Stand-In Income	0.00	0.00	0.00	0.00
Miscellaneous	0.00	0.00	0.00	172.02
TOTAL REVENUES	<u>77,666.20</u>	<u>19,114.90</u>	<u>6,514.90</u>	<u>72,744.75</u>
EXPENSES				
Salaries	45,530.48	13,922.44	0.00	2,684.48
Fringe Benefits	10,242.51	3,231.54	0.00	639.39
Contractual	18,005.90	0.00	517.50	57,786.31
Supplies	181.48	57.17	0.00	0.00
Printing	3.18	1.04	0.00	0.00
Postage/Freight	29.03	9.38	0.00	0.00
Dues/Memberships	0.00	0.00	0.00	0.00
Travel/Training	0.81	771.57	0.00	11,634.57
Advertising	0.00	0.00	0.00	0.00
Professional Services	0.00	0.00	0.00	0.00
Equipment Lease/Rental	245.76	78.85	0.00	0.00
Repairs/Maintenance	38.78	12.71	0.00	0.00
Telephone	168.95	53.70	0.00	0.00
Insurance	66.13	21.23	0.00	0.00
Rent/Occupancy	2,972.26	954.65	0.00	0.00
Equipment	0.00	0.00	0.00	0.00
Other	180.93	0.62	5,997.40	0.00
Outreach	0.00	0.00	0.00	0.00
Child Care	0.00	0.00	0.00	0.00
Client Support Services	0.00	0.00	0.00	0.00
Client Expenses	0.00	0.00	0.00	0.00
Program Match Expenses	0.00	0.00	0.00	0.00
Depreciation	0.00	0.00	0.00	0.00
TOTAL EXPENSES	<u>77,666.20</u>	<u>19,114.90</u>	<u>6,514.90</u>	<u>72,744.75</u>
Increase (Decrease) in Net Assets	0.00	0.00	0.00	0.00
Acquisition/Disposition of Fixed Assets	0.00	0.00	0.00	0.00
NET ASSETS, SEPTEMBER 30, 2017	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>
NET ASSETS, SEPTEMBER 30, 2018	<u>\$ 0.00</u>	<u>\$ 0.00</u>	<u>\$ 0.00</u>	<u>\$ 0.00</u>

**WORKFORCE SOLUTIONS
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TEMPORARILY RESTRICTED**

For the Year Ended September 30, 2018

	ASPEN OYI Project 2018 OYF-1063089-5	SETON WFMP 2017	SETON Texas Industry Partnership 2018A	SOOCH OYI Project 2014A
REVENUES				
Federal/State Funds	\$ 0.00	\$ 0.00	\$ 0.00	\$ 0.00
City/County Funds	0.00	0.00	0.00	0.00
Other Contracts	(43.46)	26,101.30	2,500.00	28,662.32
Interest Revenue	43.46	0.00	0.00	0.00
Program Match Revenue	0.00	0.00	0.00	0.00
Stand-In Income	0.00	0.00	0.00	0.00
Miscellaneous	0.00	0.00	0.00	0.00
TOTAL REVENUES	0.00	26,101.30	2,500.00	28,662.32
EXPENSES				
Salaries	0.00	997.54	95.89	833.62
Fringe Benefits	0.00	259.25	23.11	195.10
Contractual	0.00	24,458.69	2,381.00	16,766.00
Supplies	0.00	0.00	0.00	0.00
Printing	0.00	0.00	0.00	0.00
Postage/Freight	0.00	0.00	0.00	0.00
Dues/Memberships	0.00	0.00	0.00	0.00
Travel/Training	0.00	0.00	0.00	0.00
Advertising	0.00	0.00	0.00	0.00
Professional Services	0.00	0.00	0.00	0.00
Equipment Lease/Rental	0.00	0.00	0.00	0.00
Repairs/Maintenance	0.00	0.00	0.00	0.00
Telephone	0.00	0.00	0.00	0.00
Insurance	0.00	0.00	0.00	0.00
Rent/Occupancy	0.00	0.00	0.00	0.00
Equipment	0.00	0.00	0.00	0.00
Other	0.00	385.82	0.00	0.00
Outreach	0.00	0.00	0.00	0.00
Child Care	0.00	0.00	0.00	0.00
Client Support Services	0.00	0.00	0.00	10,867.60
Client Expenses	0.00	0.00	0.00	0.00
Program Match Expenses	0.00	0.00	0.00	0.00
Depreciation	0.00	0.00	0.00	0.00
TOTAL EXPENSES	0.00	26,101.30	2,500.00	28,662.32
Increase (Decrease) in Net Assets	0.00	0.00	0.00	0.00
Acquisition/Disposition of Fixed Assets	0.00	0.00	0.00	0.00
NET ASSETS, SEPTEMBER 30, 2017	0.00	0.00	0.00	0.00
NET ASSETS, SEPTEMBER 30, 2018	\$ 0.00	\$ 0.00	\$ 0.00	\$ 0.00

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TEMPORARILY RESTRICTED**

For the Year Ended September 30, 2018

	SOOCH OYI Project 2016A	SOOCH OYI Project 2017	St. David Texas Industry Partnership 2018A	TG ACAN PROJECT Project 2015
REVENUES				
Federal/State Funds	\$ 0.00	\$ 0.00	\$ 0.00	\$ 0.00
City/County Funds	0.00	0.00	0.00	0.00
Other Contracts	14,175.63	40,000.00	2,500.00	132,240.04
Interest Revenue	0.00	0.00	0.00	0.00
Program Match Revenue	0.00	0.00	0.00	0.00
Stand-In Income	0.00	0.00	0.00	0.00
Miscellaneous	0.00	0.00	0.00	0.00
TOTAL REVENUES	14,175.63	40,000.00	2,500.00	132,240.04
EXPENSES				
Salaries	0.00	21,947.04	95.90	54,027.95
Fringe Benefits	0.00	6,511.06	23.10	10,266.02
Contractual	14,175.63	9,842.69	2,381.00	41,020.00
Supplies	0.00	58.28	0.00	150.00
Printing	0.00	6.16	0.00	0.00
Postage/Freight	0.00	13.30	0.00	0.00
Dues/Memberships	0.00	0.00	0.00	0.00
Travel/Training	0.00	1.58	0.00	(1,626.90)
Advertising	0.00	0.00	0.00	0.00
Professional Services	0.00	0.00	0.00	0.00
Equipment Lease/Rental	0.00	108.80	0.00	0.00
Repairs/Maintenance	0.00	6.95	0.00	0.00
Telephone	0.00	73.39	0.00	0.00
Insurance	0.00	20.93	0.00	0.00
Rent/Occupancy	0.00	1,409.21	0.00	0.00
Equipment	0.00	0.00	0.00	0.00
Other	0.00	0.61	0.00	902.97
Outreach	0.00	0.00	0.00	0.00
Child Care	0.00	0.00	0.00	0.00
Client Support Services	0.00	0.00	0.00	20,000.00
Client Expenses	0.00	0.00	0.00	7,500.00
Program Match Expenses	0.00	0.00	0.00	0.00
Depreciation	0.00	0.00	0.00	0.00
TOTAL EXPENSES	14,175.63	40,000.00	2,500.00	132,240.04
Increase (Decrease) in Net Assets	0.00	0.00	0.00	0.00
Acquisition/Disposition of Fixed Assets	0.00	0.00	0.00	0.00
NET ASSETS, SEPTEMBER 30, 2017	0.00	0.00	0.00	0.00
NET ASSETS, SEPTEMBER 30, 2018	\$ 0.00	\$ 0.00	\$ 0.00	\$ 0.00

**WORKFORCE SOLUTIONS
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TEMPORARILY RESTRICTED**

For the Year Ended September 30, 2018

	Incentive Grants 2017T <u>1417PAB000</u>	Incentive Grants 2017Y <u>1417PAF000</u>	Incentive Grants 2018R <u>1418PAA000</u>	Non- Custodial Parent 2018 <u>1418NCP000</u>
REVENUES				
Federal/State Funds	\$ 16,352.93	\$ 13,967.93	\$ 2,500.00	\$ 342,385.42
City/County Funds	0.00	0.00	0.00	0.00
Other Contracts	0.00	0.00	0.00	0.00
Interest Revenue	0.00	0.00	0.00	0.00
Program Match Revenue	0.00	0.00	0.00	0.00
Stand-In Income	0.00	0.00	0.00	2,591.49
Miscellaneous	0.00	170.32	0.00	21.15
TOTAL REVENUES	<u>16,352.93</u>	<u>14,138.25</u>	<u>2,500.00</u>	<u>344,998.06</u>
EXPENSES				
Salaries	7,293.34	7,293.26	0.00	176,858.58
Fringe Benefits	839.15	838.80	0.00	49,207.21
Contractual	7,200.00	5,600.00	0.00	28,556.71
Supplies	0.00	0.00	0.00	9,519.12
Printing	0.00	0.00	0.00	265.83
Postage/Freight	0.00	0.00	0.00	327.89
Dues/Memberships	626.25	171.94	0.00	325.67
Travel/Training	394.19	234.25	2,500.00	5,838.53
Advertising	0.00	0.00	0.00	57.23
Professional Services	0.00	0.00	0.00	1,432.22
Equipment Lease/Rental	0.00	0.00	0.00	2,479.17
Repairs/Maintenance	0.00	0.00	0.00	265.45
Telephone	0.00	0.00	0.00	4,465.66
Insurance	0.00	0.00	0.00	850.99
Rent/Occupancy	0.00	0.00	0.00	33,573.82
Equipment	0.00	0.00	0.00	1,589.41
Other	0.00	0.00	0.00	398.85
Outreach	0.00	0.00	0.00	386.61
Child Care	0.00	0.00	0.00	0.00
Client Support Services	0.00	0.00	0.00	19,448.10
Client Expenses	0.00	0.00	0.00	9,151.01
Program Match Expenses	0.00	0.00	0.00	0.00
Depreciation	0.00	0.00	0.00	0.00
TOTAL EXPENSES	<u>16,352.93</u>	<u>14,138.25</u>	<u>2,500.00</u>	<u>344,998.06</u>
Increase (Decrease) in Net Assets	0.00	0.00	0.00	0.00
Acquisition/Disposition of Fixed Assets	0.00	0.00	0.00	0.00
NET ASSETS, SEPTEMBER 30, 2017	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>
NET ASSETS, SEPTEMBER 30, 2018	<u>\$ 0.00</u>	<u>\$ 0.00</u>	<u>\$ 0.00</u>	<u>\$ 0.00</u>

**WORKFORCE SOLUTIONS
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TEMPORARILY RESTRICTED**

For the Year Ended September 30, 2018

	National Dislocated Worker Disaster 2017 <u>1417NDW000</u>	Reemployment Services and Eligibility Assessment 2018 <u>1418REA000</u>	Rapid Response 2017 <u>1417WOR000</u>	Rapid Response 2018 <u>1418WOR000</u>
REVENUES				
Federal/State Funds	\$ 16,455.85	\$ 120,505.97	\$ 4,788.22	\$ 7,434.09
City/County Funds	0.00	0.00	0.00	0.00
Other Contracts	0.00	0.00	0.00	0.00
Interest Revenue	0.00	0.00	0.00	0.00
Program Match Revenue	0.00	0.00	0.00	0.00
Stand-In Income	9.46	1,331.59	0.00	0.00
Miscellaneous	0.00	0.00	0.00	0.00
TOTAL REVENUES	<u>16,465.31</u>	<u>121,837.56</u>	<u>4,788.22</u>	<u>7,434.09</u>
EXPENSES				
Salaries	8,114.11	70,403.27	3,129.44	2,611.21
Fringe Benefits	2,279.43	22,006.68	861.07	633.52
Contractual	19.23	790.99	0.00	0.00
Supplies	75.01	4,359.09	368.41	4.95
Printing	5.44	3,892.71	0.38	3,550.00
Postage/Freight	403.76	478.64	1.47	341.85
Dues/Memberships	0.00	117.54	0.00	0.00
Travel/Training	124.28	2,131.46	236.15	79.99
Advertising	0.00	64.17	0.00	0.00
Professional Services	0.00	671.63	0.00	0.00
Equipment Lease/Rental	64.91	752.37	15.34	13.02
Repairs/Maintenance	13.29	17.33	4.81	0.89
Telephone	74.79	1,823.26	8.20	9.09
Insurance	11.83	196.30	3.61	4.03
Rent/Occupancy	1,259.49	13,800.78	159.23	185.42
Equipment	0.00	0.00	0.00	0.00
Other	1.79	181.96	0.11	0.12
Outreach	0.00	149.38	0.00	0.00
Child Care	0.00	0.00	0.00	0.00
Client Support Services	4,017.95	0.00	0.00	0.00
Client Expenses	0.00	0.00	0.00	0.00
Program Match Expenses	0.00	0.00	0.00	0.00
Depreciation	0.00	0.00	0.00	0.00
TOTAL EXPENSES	<u>16,465.31</u>	<u>121,837.56</u>	<u>4,788.22</u>	<u>7,434.09</u>
Increase (Decrease) in Net Assets	0.00	0.00	0.00	0.00
Acquisition/Disposition of Fixed Assets	0.00	0.00	0.00	0.00
NET ASSETS, SEPTEMBER 30, 2017	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>
NET ASSETS, SEPTEMBER 30, 2018	<u>\$ 0.00</u>	<u>\$ 0.00</u>	<u>\$ 0.00</u>	<u>\$ 0.00</u>

**WORKFORCE SOLUTIONS
CAPITAL AREA WORKFORCE BOARD
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**COMBINING SCHEDULE OF REVENUES, EXPENSES, AND CHANGES IN NET ASSETS
TEMPORARILY RESTRICTED**

For the Year Ended September 30, 2018

	Third Party Reimburse- ment 2016A 1416SDR000	SNAP 2018/2018A 1418SNE000	Texas Industry Partner- ship Initiative 2018 1418TIP000	TANF 2017 1417TAN000
REVENUES				
Federal/State Funds	\$ 1,150.00	\$ 448,812.18	\$ 25,000.00	\$ 198,827.56
City/County Funds	0.00	0.00	0.00	0.00
Other Contracts	0.00	0.00	0.00	0.00
Interest Revenue	0.00	0.00	0.00	0.00
Program Match Revenue	0.00	0.00	0.00	0.00
Stand-In Income	0.00	3,215.66	0.00	0.00
Miscellaneous	0.00	35.82	0.00	0.00
TOTAL REVENUES	<u>1,150.00</u>	<u>452,063.66</u>	<u>25,000.00</u>	<u>198,827.56</u>
EXPENSES				
Salaries	0.00	219,239.75	2,088.65	110,712.03
Fringe Benefits	0.00	60,551.77	516.99	28,489.02
Contractual	1,150.00	39,326.98	22,311.02	362.42
Supplies	0.00	14,089.86	1.29	2,744.55
Printing	0.00	162.66	0.00	0.00
Postage/Freight	0.00	574.37	0.79	191.82
Dues/Memberships	0.00	723.23	0.00	0.00
Travel/Training	0.00	4,564.26	0.00	99.38
Advertising	0.00	54.07	0.00	1.26
Professional Services	0.00	1,819.95	0.00	0.00
Equipment Lease/Rental	0.00	2,659.93	6.26	1,083.10
Repairs/Maintenance	0.00	289.37	0.00	0.00
Telephone	0.00	4,067.87	3.29	448.77
Insurance	0.00	1,443.22	2.52	2,585.09
Rent/Occupancy	0.00	40,396.75	69.19	19,231.27
Equipment	0.00	1,861.39	0.00	10,271.39
Other	0.00	502.15	0.00	195.25
Outreach	0.00	492.97	0.00	0.00
Child Care	0.00	0.00	0.00	0.00
Client Support Services	0.00	32,643.11	0.00	21,049.65
Client Expenses	0.00	26,600.00	0.00	1,362.56
Program Match Expenses	0.00	0.00	0.00	0.00
Depreciation	0.00	0.00	0.00	0.00
TOTAL EXPENSES	<u>1,150.00</u>	<u>452,063.66</u>	<u>25,000.00</u>	<u>198,827.56</u>
Increase (Decrease) in Net Assets	0.00	0.00	0.00	0.00
Acquisition/Disposition of Fixed Assets	0.00	0.00	0.00	0.00
NET ASSETS, SEPTEMBER 30, 2017	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>
NET ASSETS, SEPTEMBER 30, 2018	<u>\$ 0.00</u>	<u>\$ 0.00</u>	<u>\$ 0.00</u>	<u>\$ 0.00</u>

**WORKFORCE SOLUTIONS
CAPITAL AREA WORKFORCE BOARD
Austin, Texas**

**COMBINING SCHEDULE OF REVENUES, EXPENSES, AND CHANGES IN NET ASSETS
TEMPORARILY RESTRICTED**

For the Year Ended September 30, 2018

	TANF 2018 <u>1418TAN000</u>	T. County Continuity of Care 2018 <u>4400001860</u>	T. County QC3 Project 2018 <u>4400002316</u>	T. County WERC 2018 <u>4400002559</u>
REVENUES				
Federal/State Funds	\$ 2,097,045.98	\$ 0.00	\$ 0.00	\$ 0.00
City/County Funds	0.00	279,499.00	193,000.00	630,315.00
Other Contracts	0.00	0.00	0.00	0.00
Interest Revenue	0.00	0.00	0.00	0.00
Program Match Revenue	0.00	0.00	0.00	0.00
Stand-In Income	19,693.49	0.00	0.00	0.00
Miscellaneous	183.72	0.00	0.00	8.08
TOTAL REVENUES	<u>2,116,923.19</u>	<u>279,499.00</u>	<u>193,000.00</u>	<u>630,323.08</u>
EXPENSES				
Salaries	971,859.56	49,118.63	88,987.69	266,038.66
Fringe Benefits	267,749.28	13,234.22	26,470.76	59,299.20
Contractual	205,920.26	6,112.66	0.00	2,037.03
Supplies	96,794.68	343.29	109.62	6,999.85
Printing	3,498.07	3.70	11.88	494.57
Postage/Freight	2,526.60	387.01	0.00	161.41
Dues/Memberships	2,001.08	0.00	46.93	756.54
Travel/Training	22,279.26	96.14	637.31	2,020.48
Advertising	434.72	23.13	0.00	38.47
Professional Services	9,571.49	15.23	0.00	2,292.89
Equipment Lease/Rental	12,372.57	229.76	0.00	998.38
Repairs/Maintenance	4,017.40	22.99	0.00	1,358.66
Telephone	19,477.67	111.02	0.00	2,256.21
Insurance	4,260.73	107.09	0.00	2,361.79
Rent/Occupancy	191,991.69	4,778.55	0.00	28,449.88
Equipment	34,262.20	0.00	0.00	0.00
Other	2,646.83	5.49	33.02	1,314.08
Outreach	2,465.64	0.00	0.00	789.21
Child Care		204,910.09	0.00	0.00
Client Support Services	146,873.14	0.00	0.00	17,391.51
Client Expenses	115,920.32	0.00	76,702.79	235,264.26
Program Match Expenses	0.00	0.00	0.00	0.00
Depreciation	0.00	0.00	0.00	0.00
TOTAL EXPENSES	<u>2,116,923.19</u>	<u>279,499.00</u>	<u>193,000.00</u>	<u>630,323.08</u>
Increase (Decrease) in Net Assets	0.00	0.00	0.00	0.00
Acquisition/Disposition of Fixed Assets	0.00	0.00	0.00	0.00
NET ASSETS, SEPTEMBER 30, 2017	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>
NET ASSETS, SEPTEMBER 30, 2018	<u>\$ 0.00</u>	<u>\$ 0.00</u>	<u>\$ 0.00</u>	<u>\$ 0.00</u>

**WORKFORCE SOLUTIONS
CAPITAL AREA WORKFORCE BOARD
Austin, Texas**

**COMBINING SCHEDULE OF REVENUES, EXPENSES, AND CHANGES IN NET ASSETS
TEMPORARILY RESTRICTED**

For the Year Ended September 30, 2018

	Trade Adjustment Act 2017 1417TRA000	Trade Adjustment Act 2018 1418TRA000	United Way 2017	United Way 2018
REVENUES				
Federal/State Funds	\$ 19,914.43	\$ 334,568.17	\$ 0.00	\$ 0.00
City/County Funds	0.00	0.00	0.00	0.00
Other Contracts	0.00	0.00	74,700.00	4,819.41
Interest Revenue	0.00	0.00	0.00	0.00
Program Match Revenue	0.00	0.00	0.00	0.00
Stand-In Income	0.00	0.00	0.00	0.00
Miscellaneous	12.14	0.00	598.34	728.83
TOTAL REVENUES	<u>19,926.57</u>	<u>334,568.17</u>	<u>75,298.34</u>	<u>5,548.24</u>
EXPENSES				
Salaries	3,171.64	9,734.81	31,728.40	4,013.16
Fringe Benefits	767.26	2,154.91	9,447.90	1,088.19
Contractual	0.00	17.18	200.00	25.00
Supplies	368.28	3,205.53	42.49	33.22
Printing	0.00	0.40	4.23	0.00
Postage/Freight	0.41	207.53	0.00	28.65
Dues/Memberships	0.00	0.00	21.68	0.00
Travel/Training	0.00	0.09	1,038.11	0.00
Advertising	0.00	0.00	0.00	0.00
Professional Services	0.00	0.00	0.00	0.00
Equipment Lease/Rental	3.77	1,532.75	0.00	15.41
Repairs/Maintenance	0.00	601.28	0.00	0.00
Telephone	3.63	1,472.96	0.00	7.05
Insurance	1.12	261.65	0.00	0.85
Rent/Occupancy	54.06	30,204.92	0.00	336.32
Equipment	1,465.30	0.00	0.00	0.00
Other	0.01	21.66	0.00	0.39
Outreach	0.00	21.08	0.00	0.00
Child Care	0.00	0.00	0.00	0.00
Client Support Services	185.00	1,435.57	0.00	0.00
Client Expenses	13,906.09	283,695.85	32,815.53	0.00
Program Match Expenses	0.00	0.00	0.00	0.00
Depreciation	0.00	0.00	0.00	0.00
TOTAL EXPENSES	<u>19,926.57</u>	<u>334,568.17</u>	<u>75,298.34</u>	<u>5,548.24</u>
Increase (Decrease) in Net Assets	0.00	0.00	0.00	0.00
Acquisition/Disposition of Fixed Assets	0.00	0.00	0.00	0.00
NET ASSETS, SEPTEMBER 30, 2017	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>
NET ASSETS, SEPTEMBER 30, 2018	<u>\$ 0.00</u>	<u>\$ 0.00</u>	<u>\$ 0.00</u>	<u>\$ 0.00</u>

**WORKFORCE SOLUTIONS
CAPITAL AREA WORKFORCE BOARD
Austin, Texas**

**COMBINING SCHEDULE OF REVENUES, EXPENSES, AND CHANGES IN NET ASSETS
TEMPORARILY RESTRICTED**

For the Year Ended September 30, 2018

	UT TX SCHOOL READY 2017	Veteran's Services 2018 VES 18-14	Workforce Commission Initiatives 2016A 1416WCI001	Workforce Commission Initiatives 2018 1418WCI000
REVENUES				
Federal/State Funds	\$ 0.00	\$ 68,000.00	\$ 14,038.73	\$ 57,286.50
City/County Funds	0.00	0.00	0.00	0.00
Other Contracts	156,954.63	0.00	0.00	0.00
Interest Revenue	0.00	0.00	0.00	0.00
Program Match Revenue	0.00	0.00	0.00	0.00
Stand-In Income	2,048.46	0.00	0.00	0.00
Miscellaneous	0.00	0.00	0.00	440.27
TOTAL REVENUES	<u>159,003.09</u>	<u>68,000.00</u>	<u>14,038.73</u>	<u>57,726.77</u>
EXPENSES				
Salaries	111,541.64	13,638.56	0.00	0.00
Fringe Benefits	38,418.37	3,235.74	0.00	0.00
Contractual	0.00	0.00	10,911.63	14,854.37
Supplies	0.00	2,171.87	0.00	1,276.09
Printing	0.00	0.84	407.10	0.00
Postage/Freight	0.00	404.05	0.00	44.69
Dues/Memberships	0.00	0.00	0.00	0.00
Travel/Training	4,243.08	0.21	0.00	0.00
Advertising	0.00	0.00	0.00	0.00
Professional Services	0.00	0.00	0.00	0.00
Equipment Lease/Rental	0.00	2,621.64	0.00	2,143.79
Repairs/Maintenance	0.00	247.26	0.00	59.64
Telephone	0.00	2,897.79	0.00	288.22
Insurance	0.00	366.73	0.00	364.67
Rent/Occupancy	4,800.00	42,361.54	0.00	6,842.92
Equipment	0.00	0.00	0.00	0.00
Other	0.00	46.79	0.00	25,852.38
Outreach	0.00	6.98	2,720.00	6,000.00
Child Care	0.00	0.00	0.00	0.00
Client Support Services	0.00	0.00	0.00	0.00
Client Expenses	0.00	0.00	0.00	0.00
Program Match Expenses	0.00	0.00	0.00	0.00
Depreciation	0.00	0.00	0.00	0.00
TOTAL EXPENSES	<u>159,003.09</u>	<u>68,000.00</u>	<u>14,038.73</u>	<u>57,726.77</u>
Increase (Decrease) in Net Assets	0.00	0.00	0.00	0.00
Acquisition/Disposition of Fixed Assets	0.00	0.00	0.00	0.00
NET ASSETS, SEPTEMBER 30, 2017	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>
NET ASSETS, SEPTEMBER 30, 2018	<u>\$ 0.00</u>	<u>\$ 0.00</u>	<u>\$ 0.00</u>	<u>\$ 0.00</u>

**WORKFORCE SOLUTIONS
CAPITAL AREA WORKFORCE BOARD
Austin, Texas**

**COMBINING SCHEDULE OF REVENUES, EXPENSES, AND CHANGES IN NET ASSETS
TEMPORARILY RESTRICTED**

For the Year Ended September 30, 2018

	Youth - WIOA 2016 <u>1416WOY000</u>	Youth - WIOA 2017 <u>1417WOY000</u>	Youth - WIOA 2018 <u>1418WOY000</u>	<u>TOTAL</u>
REVENUES				
Federal/State Funds	\$ 51,833.96	\$ 1,011,378.75	\$ 356,059.66	\$ 33,658,762.12
City/County Funds	0.00	0.00	0.00	5,097,763.25
Other Contracts	0.00	0.00	0.00	678,192.97
Interest Revenue	0.00	0.00	0.00	633.88
Program Match Revenue	0.00	0.00	0.00	2,288,484.33
Stand-In Income	0.00	0.00	0.00	95,482.84
Miscellaneous	0.00	2.68	0.00	13,438.83
TOTAL REVENUES	<u>51,833.96</u>	<u>1,011,381.43</u>	<u>356,059.66</u>	<u>41,832,758.22</u>
EXPENSES				
Salaries	42,374.90	560,336.83	162,568.20	8,440,547.16
Fringe Benefits	8,010.56	91,183.48	34,873.83	2,144,793.67
Contractual	7.39	11,105.10	840.77	1,429,791.99
Supplies	381.89	3,731.89	997.40	439,783.84
Printing	0.16	239.70	81.87	29,267.24
Postage/Freight	0.38	182.16	37.75	31,846.10
Dues/Memberships	57.63	945.06	332.71	34,169.14
Travel/Training	59.61	11,614.13	3,165.66	224,101.25
Advertising	0.19	5.89	2.07	2,031.00
Professional Services	45.65	1,336.69	1,979.55	105,807.27
Equipment Lease/Rental	0.00	634.07	172.76	73,899.31
Repairs/Maintenance	2.98	59.95	15.99	20,315.73
Telephone	3.84	5,326.12	1,805.59	116,713.61
Insurance	22.46	803.93	271.51	66,727.88
Rent/Occupancy	0.00	10,782.34	2,945.65	1,328,552.58
Equipment	806.78	0.00	0.00	100,051.75
Other	28.54	819.65	186.30	67,149.99
Outreach	31.00	869.86	300.72	40,686.37
Child Care	0.00	0.00	764.76	21,148,768.09
Client Support Services	0.00	81,446.33	44,475.51	591,605.22
Client Expenses	0.00	229,958.25	100,241.06	3,107,664.70
Program Match Expenses	0.00	0.00	0.00	2,288,484.33
Depreciation	0.00	0.00	0.00	0.00
TOTAL EXPENSES	<u>51,833.96</u>	<u>1,011,381.43</u>	<u>356,059.66</u>	<u>41,832,758.22</u>
Increase (Decrease) in Net Assets	0.00	0.00	0.00	0.00
Acquisition/Disposition of Fixed Assets	0.00	0.00	0.00	0.00
NET ASSETS, SEPTEMBER 30, 2017	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>
NET ASSETS, SEPTEMBER 30, 2018	<u>\$ 0.00</u>	<u>\$ 0.00</u>	<u>\$ 0.00</u>	<u>\$ 0.00</u>

**WORKFORCE SOLUTIONS
CAPITAL AREA WORKFORCE BOARD
Austin, Texas**

SCHEDULE OF CHANGES IN FIXED ASSETS

For the Year Ended September 30, 2018

	<u>10/01/17</u> <u>Balance</u>	<u>Additions</u>	<u>Deletions</u>	<u>09/30/18</u> <u>Balance</u>
Furniture and Fixtures	\$ 321,206.71	\$ 0.00	\$ 0.00	\$ 321,206.71
Equipment	462,524.67	100,051.75	(18,051.93)	544,524.49
Computer and Software	62,267.05	0.00	0.00	62,267.05
TOTALS	<u>845,998.43</u>	<u>100,051.75</u>	<u>(18,051.93)</u>	<u>927,998.25</u>
Accumulated Depreciation	<u>(711,067.83)</u>	<u>(59,601.02)</u>	<u>18,051.93</u>	<u>(752,616.92)</u>
Fixed Assets, Net of Accumulated Depreciation	<u>\$ 134,930.60</u>	<u>\$ 40,450.73</u>	<u>\$ 0.00</u>	<u>\$ 175,381.33</u>

WORKFORCE SOLUTIONS
CAPITAL AREA WORKFORCE BOARD
Austin, Texas

STATUS OF PRIOR AUDIT FINDINGS

September 30, 2018

Section II – Financial Statement Findings and Questioned Costs:

None reported.

Section III – Federal Awards Findings and Questioned Costs:

None reported.

WORKFORCE SOLUTIONS
CAPITAL AREA WORKFORCE BOARD
Austin, Texas

SCHEDULE OF FINDINGS AND QUESTIONED COSTS

For the Year Ended September 30, 2018

Section I – Summary of Auditor’s Results

Financial Statements:

Type of Auditor’s Report Issued: Unmodified.

Internal Control Over Financial Reporting:

Material Weakness(es) identified? Yes No

Significant deficiencies identified? Yes None Reported

Noncompliance material to financial statements noted? Yes No

Federal Awards:

Internal Control Over Major Programs:

Material weakness(es) identified? Yes No

Significant deficiencies identified? Yes None Reported

Type of auditor’s report issued on compliance for major programs: Unmodified.

Any audit findings disclosed that are required to be reported in accordance with the Uniform Guidance.
Yes No

Dollar threshold used to distinguish between Type A and Type B programs: Federal \$ 802,321
State \$ 300,000

Auditee qualified as low-risk auditee? Yes No

Identification of Major Programs:

<u>CFDA #</u>	<u>PROGRAM TITLE</u>
Federal:	
93.575, 93.596	Child Care and Development Block Grant, Child Care Mandatory and Matching Funds
17.258, 17.259, 17.278	WIOA
17.207, 17.801, 17.804	Employment Services/Veterans Services
State:	
N/A	Child Care Services TANF

Section II – Financial Statement Findings and Questioned Costs:

None reported.

Section III – Federal Awards Findings and Questioned Costs:

None reported.