

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

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

For the Year Ended September 30, 2019

***SAUNDERS & ASSOCIATES, PLLC
Certified Public Accountants***

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WORKFORCE SOLUTIONS
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 Austin, Texas

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September 30, 2019

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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, 2019, 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, 2019, 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, 2018 financial statements and our report dated March 20, 2019, expressed an unmodified opinion on those audited financial statements. In our opinion, the summarized comparative information presented herein as of and for the year ended September 30, 2018, 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 April 24, 2020 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

SAUNDERS & ASSOCIATES, PLLC
Certified Public Accountants
Ada, Oklahoma

April 24, 2020

FINANCIAL STATEMENTS

WORKFORCE SOLUTIONS
CAPITAL AREA WORKFORCE BOARD
Austin, Texas

STATEMENT OF FINANCIAL POSITION

September 30, 2019

(With Comparative Totals at September 30, 2018)

	<u>Without Donor Restrictions</u>	<u>With Donor Restrictions</u>	<u>2019 Total</u>	<u>2018 Total</u>
<u>ASSETS</u>				
Current Assets:				
Cash and Cash Equivalents	\$ (29,327.77)	\$ 2,511,493.40	\$ 2,482,165.63	\$ 1,182,946.57
Accounts Receivable				
Grants/Contracts	193,443.92	2,862,139.65	3,055,583.57	2,847,211.69
Other	312,413.95	1,137.71	313,551.66	18,889.47
Prepaid Expenses	<u>577,132.34</u>	<u>80.00</u>	<u>577,212.34</u>	<u>368,330.52</u>
Total Current Assets	<u>1,053,662.44</u>	<u>5,374,850.76</u>	<u>6,428,513.20</u>	<u>4,417,378.25</u>
Fixed Assets	851,115.97	0.00	851,115.97	927,998.25
Accumulated Depreciation	<u>(632,807.12)</u>	<u>0.00</u>	<u>(632,807.12)</u>	<u>(752,616.92)</u>
Net Fixed Assets	<u>218,308.85</u>	<u>0.00</u>	<u>218,308.85</u>	<u>175,381.33</u>
 TOTAL ASSETS	 <u>\$ 1,271,971.29</u>	 <u>\$ 5,374,850.76</u>	 <u>\$ 6,646,822.05</u>	 <u>\$ 4,592,759.58</u>
 <u>LIABILITIES AND NET ASSETS</u>				
Current Liabilities:				
Accounts Payable - Trade	\$ 236,666.62	\$ 1,484,625.01	\$ 1,721,291.63	\$ 1,226,046.09
Other Payables	264,435.80	1,548,165.96	1,812,601.76	1,751,069.16
Accrued Leave Payable	207,711.15	13,243.84	220,954.99	179,538.19
Deferred Revenue	351,969.06	1,728,815.95	2,080,785.01	1,197,909.36
Loan Payable - Current Portion	<u>0.00</u>	<u>150,000.00</u>	<u>150,000.00</u>	<u>0.00</u>
Total Current Liabilities	<u>1,060,782.63</u>	<u>4,924,850.76</u>	<u>5,985,633.39</u>	<u>4,354,562.80</u>
Loan Payable - Long Term	<u>0.00</u>	<u>450,000.00</u>	<u>450,000.00</u>	<u>0.00</u>
Total Liabilities	<u>1,060,782.63</u>	<u>5,374,850.76</u>	<u>6,435,633.39</u>	<u>4,354,562.80</u>
Net Assets:				
Without Donor Restrictions	(7,120.19)	0.00	(7,120.19)	62,815.45
Investment in Fixed Assets	<u>218,308.85</u>	<u>0.00</u>	<u>218,308.85</u>	<u>175,381.33</u>
Total Net Assets	<u>211,188.66</u>	<u>0.00</u>	<u>211,188.66</u>	<u>238,196.78</u>
 TOTAL LIABILITIES AND NET ASSETS	 <u>\$ 1,271,971.29</u>	 <u>\$ 5,374,850.76</u>	 <u>\$ 6,646,822.05</u>	 <u>\$ 4,592,759.58</u>

* 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, 2019

(With Comparative Totals for the Year Ended September 30, 2018)

	Without Donor Restrictions	With Donor Restrictions	2019 Total	2018 Total
<u>REVENUES</u>				
Federal/State Grant Revenue	\$ 0.00	\$ 38,026,199.73	\$ 38,026,199.73	\$ 33,658,762.12
City/County Grant Revenue	0.00	5,716,109.00	5,716,109.00	5,097,763.25
Other Contracts	0.00	762,001.32	762,001.32	678,192.97
Interest Revenue	7,163.99	2,257.52	9,421.51	2,493.31
Program Match Revenue	0.00	2,453,064.61	2,453,064.61	2,288,484.33
Stand-in Income	0.00	20,185.20	20,185.20	95,482.84
Miscellaneous	690,668.59	1,366.34	692,034.93	280,780.00
Net Assets Released From Restrictions:				
Satisfaction of Program Restrictions	<u>46,981,183.72</u>	<u>(46,981,183.72)</u>	<u>0.00</u>	<u>0.00</u>
Total Expenses	<u>47,679,016.30</u>	<u>0.00</u>	<u>47,679,016.30</u>	<u>42,101,958.82</u>
<u>EXPENSES</u>				
One-Stop Activities	7,193,665.62	0.00	7,193,665.62	6,165,569.88
Youth Activities	1,717,407.63	0.00	1,717,407.63	1,676,029.48
Child Care Activities	32,113,226.96	0.00	32,113,226.96	28,233,368.00
WERC Activities	2,887,630.31	0.00	2,887,630.31	2,894,417.61
Special Projects	723,070.91	0.00	723,070.91	281,456.27
Management and General	<u>3,183,705.06</u>	<u>0.00</u>	<u>3,183,705.06</u>	<u>2,881,479.51</u>
Total Expenses	<u>47,818,706.49</u>	<u>0.00</u>	<u>47,818,706.49</u>	<u>42,132,320.75</u>
Change in Net Assets	(139,690.19)	0.00	(139,690.19)	(30,361.93)
Acquisition/Disposition of Fixed Assets	112,682.07	0.00	112,682.07	100,051.75
Net Assets, September 30, 2018	<u>238,196.78</u>	<u>0.00</u>	<u>238,196.78</u>	<u>168,506.96</u>
NET ASSETS, SEPTEMBER 30, 2019	<u>\$ 211,188.66</u>	<u>\$ 0.00</u>	<u>\$ 211,188.66</u>	<u>\$ 238,196.78</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, 2019

(With Comparative Totals for the Year Ended September 30, 2018)

<u>EXPENSES</u>	<u>One-Stop Activities</u>	<u>Youth Activities</u>	<u>Child Care Activities</u>	<u>WERC Activities</u>
Salaries	\$ 1,780,263.27	\$ 790,624.11	\$ 2,328,249.46	\$ 1,528,519.30
Fringe Benefits	512,398.67	154,917.83	695,500.03	316,846.80
Contractual	647,484.25	118,548.18	522,383.59	23,104.88
Supplies	1,391,071.58	5,702.43	76,804.16	53,628.54
Printing	5,138.06	0.00	4,573.10	3,682.09
Postage/Freight	9,303.29	93.56	22,265.18	47.84
Dues/Memberships	551.89	0.00	581.61	1,636.11
Travel/Training	42,732.16	32,742.78	88,108.77	13,927.22
Advertising	0.00	0.00	0.00	0.00
Professional Services	6,091.44	0.00	7,860.38	16,662.86
Equipment Lease/Rental	61,330.30	0.00	17,368.76	2,177.10
Repairs/Maintenance	20,880.86	0.00	4,029.40	570.76
Telephone	74,925.57	8,930.11	21,190.80	11,601.94
Insurance	13,563.93	0.00	6,202.05	15,805.42
Rent/Occupancy	992,251.03	4,230.00	311,925.00	92,604.96
Equipment	112,682.07	0.00	0.00	0.00
Other	486,099.70	50.00	(1,076.82)	1,259.64
Outreach	790.92	0.00	14,598.79	897.52
Child Care	0.00	0.00	24,432,753.06	0.00
Client Support Services	235,142.89	127,750.96	0.00	56,835.82
Client Expenses	800,963.74	473,817.67	1,106,845.03	747,821.51
Program Match Expenses	0.00	0.00	2,453,064.61	0.00
Depreciation	0.00	0.00	0.00	0.00
TOTAL EXPENSES	\$ <u>7,193,665.62</u>	\$ <u>1,717,407.63</u>	\$ <u>32,113,226.96</u>	\$ <u>2,887,630.31</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, 2019

(With Comparative Totals for the Year Ended September 30, 2018)

<u>EXPENSES</u>	<u>Special Projects</u>	<u>Management and General</u>	<u>2019 Total</u>	<u>2018 Total</u>
Salaries	\$ 57,988.54	\$ 1,933,977.81	\$ 8,419,622.49	\$ 8,537,812.20
Fringe Benefits	18,349.75	469,900.09	2,167,913.17	2,160,214.35
Contractual	245,284.33	196,482.91	1,753,288.14	1,432,186.68
Supplies	19,219.64	40,394.73	1,586,821.08	448,842.34
Printing	4,908.61	460.00	18,761.86	29,280.44
Postage/Freight	0.00	1,369.46	33,079.33	31,846.74
Dues/Memberships	0.00	43,346.23	46,115.84	34,313.15
Travel/Training	10,774.36	78,905.85	267,191.14	226,127.31
Advertising	0.00	126.00	126.00	2,031.00
Professional Services	0.00	94,317.86	124,932.54	106,237.77
Equipment Lease/Rental	64.49	14,282.26	95,222.91	73,903.76
Repairs/Maintenance	66.98	941.86	26,489.86	20,319.63
Telephone	60.00	9,888.13	126,596.55	117,305.86
Insurance	945.75	32,263.27	68,780.42	66,729.24
Rent/Occupancy	0.00	137,910.54	1,538,921.53	1,357,308.25
Equipment	0.00	0.00	112,682.07	100,051.75
Other	47,959.90	37,366.49	571,658.91	76,164.16
Outreach	53,476.50	22,017.02	91,780.75	40,686.37
Child Care	0.00	0.00	24,432,753.06	21,148,768.09
Client Support Services	0.00	0.00	419,729.67	591,605.22
Client Expenses	263,972.06	0.00	3,393,420.01	3,182,501.09
Program Match Expenses	0.00	0.00	2,453,064.61	2,288,484.33
Depreciation	0.00	69,754.55	69,754.55	59,601.02
TOTAL EXPENSES	\$ <u>723,070.91</u>	\$ <u>3,183,705.06</u>	\$ <u>47,818,706.49</u>	\$ <u>42,132,320.75</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, 2019

(With Comparative Totals for the Year Ended September 30, 2018)

	2019	2018
<u>CASH FLOWS FROM OPERATING ACTIVITIES</u>		
Change in Net Assets	\$ (139,690.19)	\$ (30,361.93)
Adjustments:		
Capitalized Equipment	\$ 112,682.07	\$ 100,051.75
Depreciation	69,754.55	59,601.02
Loss on Disposal of Fixed Assets (Note A)	0.00	0.00
(Increase) Decrease in Receivables	(503,034.07)	(71,637.10)
(Increase) Decrease in Prepaid Expenses	(208,881.82)	20,398.75
Increase (Decrease) in Payables	556,778.14	(157,531.58)
Increase (Decrease) in Accrued Leave	41,416.80	42,044.28
Increase (Decrease) in Deferred Revenue	882,875.65	406,980.08
Total Adjustments	951,591.32	399,907.20
Net Cash Provided By (Used For) Operating Activities	811,901.13	369,545.27
 <u>CASH FLOWS FROM INVESTING ACTIVITIES</u>		
Acquisition of Fixed Assets		
Net Cash Provided By (Used For) Investing Activities	(112,682.07)	(100,051.75)
 <u>CASH FLOWS FROM FINANCING ACTIVITIES</u>		
Net Cash Provided By (Used For) Financing Activities	600,000.00	0.00
Net Increase (Decrease) in Cash and Cash Equivalents	1,299,219.06	269,493.52
Cash and Cash Equivalents, September 30, 2018	1,182,946.57	913,453.05
CASH AND CASH EQUIVALENTS, September 30, 2019	\$ 2,482,165.63	\$ 1,182,946.57

Note A: Non-Cash Investing Activities

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.

During the fiscal year ended September 30, 2019, Workforce Solutions disposed fixed assets with a total cost of \$189,564.35 and accumulated depreciation totaling \$189,564.35.

* 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, 2019

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.

New Accounting Pronouncement – On August 18, 2016, the FASB issued ASU 2016-14, *Not-for-Profit Entities (Topic 958) - Presentation of Financial Statements of Not-for-Profit Entities*, the Organization has adjusted the presentation of its financial statements accordingly. The new standards change the following aspects of the Organization's financial statements.

- The temporarily restricted and permanently restricted net assets have been combined into a single net asset class called net assets with donor restrictions.
- The unrestricted net asset class has been renamed net assets without donor restrictions.
- The financial statements include a new disclosure about liquidity and availability of resources (Note 2).

The changes have the following effect on net assets at October 1, 2018.

<u>Net Asset Class</u>	<u>As Originally Presented</u>	<u>After Adoption of ASU 2016-14</u>
Unrestricted	\$ 238,196.78	\$ 0.00
Temporarily Restricted	0.00	0.00
Permanently Restricted	0.00	0.00
Net Assets Without Donor Restrictions	0.00	238,196.78
Net Assets With Donor Restrictions	0.00	0.00
Total Net Assets	<u>\$ 238,196.78</u>	<u>\$ 238,196.78</u>

Basis of Accounting – The financial statements of the Organization 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.

WORKFORCE SOLUTIONS
CAPITAL AREA WORKFORCE BOARD
Austin, Texas

NOTES TO FINANCIAL STATEMENTS

September 30, 2019

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

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 two classes of net assets; net assets with donor restrictions and net assets without donor restrictions. Accordingly, net assets of the organization and changes therein are classified and reported as follows:

Net Assets with Donor Restrictions – Net assets subject to donor-imposed restrictions (donors include other types of contributors, including makers of certain grants).

Net Assets without Donor Restrictions – Net assets not subject to donor-imposed restrictions (donors include other types of contributors, including makers of certain grants).

Classification of Net 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:

Without Donor Restrictions – These net assets are not subject to donor-imposed stipulations. Expenses are reported as decreases in net assets without donor restrictions. Gains and losses on investments and other assets or liabilities are reported as increases or decreases in net assets without donor restrictions, unless their use is restricted by explicit donor stipulation or by law. Net assets without donor restrictions are those currently available for use by the Organization, or at the discretion of the Board of Directors (the "Board") for the Organization's use.

With Donor Restrictions – These net assets are subject to donor-imposed stipulations, which limit their use by the Organization to a specific purpose and/or the passage of time, or which require them to be maintained permanently. Net assets which are required to be maintained permanently are not available for use in operations and limitations neither expire by passage of time nor can be fulfilled or otherwise removed by actions of the Organization.

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
CAPITAL AREA WORKFORCE BOARD
Austin, Texas

NOTES TO FINANCIAL STATEMENTS

September 30, 2019

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

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, 2019.

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.	<u>2,496,410</u>
Bank Balance – September 30, 2019	<u>\$ 2,746,410</u>

The market value of the securities pledged by the financial institution's trust department was \$3,070,528 as of September 30, 2019.

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, 2018, from which the summarized information was derived.

Recently Issued Accounting Pronouncements – In February 2016, the FASB issued ASU No. 2016-02, Leases (Topic 842), which requires the recognition of lease assets and lease liabilities by lessees for all leases, including leases previously classified as operating leases, and modifies the classification criteria and accounting sales-type and direct financing leases by lessors. Leases continue to be classified as finance or operating leases by lessees and both classifications require the recognition of a right-of-use asset and a lease liability, initially measured at the present value of the lease payments in the statement of financial position. Interest on the lease liability and amortizations of the right-of-use asset are recognized separately in the statement of activity for finance leases and as a single lease cost recognized on the straight-line basis over the lease term for operating leases. The standard is effective using a modified retrospective approach for fiscal years beginning after December 15, 2020 and early adoption is permitted. The Organization is currently evaluating the impact the standard will have on its financial statements.

WORKFORCE SOLUTIONS
CAPITAL AREA WORKFORCE BOARD
Austin, Texas

NOTES TO FINANCIAL STATEMENTS

September 30, 2019

NOTE 2: LIQUIDITY AND AVAILABILITY OF FINANCIAL ASSETS

The following reflects the Organization's financial assets as of the statement of financial position dated September 30, 2019, reduced by amounts not available for general use because of contractual or donor-imposed restrictions within one year of the statement of financial position date. Donor-restricted resources are available to support general expenditures to the extent that restrictions on those resources will be met by conducting the normal activities of the Organization's programs in the coming year. Workforce Solutions' cash management policies adhere to federal regulations prohibiting accumulation of unobligated excess cash.

Financial Assets at year-end	\$ 5,851,301
Less those unavailable for general expenditures within one year, due to:	
Contractual of Donor-Imposed Restrictions:	
Restricted for program services	(5,374,771)
Financial Assets available to meet cash needs for general expenditures within one year	\$ <u>476,530</u>

The Board ensures the Organization's financial stability by approving an annual budget prior to the start of each fiscal year. The Organization maintains financial policies to ensure funds are allocated in a manner consistent with the mission of the Organization.

NOTE 3: 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, 2019 consisted of:

	Balance October 1, <u>2018</u>	<u>Additions</u>	<u>Deletions</u>	Balance September 30, <u>2019</u>
Furniture and Fixtures	\$ 321,207	\$ 0	\$(86,426)	\$ 234,781
Equipment	544,524	112,82	(103,138)	554,068
Computer Software	<u>62,267</u>	<u>0</u>	<u>0</u>	<u>62,267</u>
Totals	927,998	112,682	(189,564)	851,116
Accumulated Depreciation	<u>(752,617)</u>	<u>(69,755)</u>	<u>189,564</u>	<u>(632,807)</u>
Fixed Assets, Net of Accumulated Depreciation	\$ <u>175,381</u>	\$ <u>42,928</u>	\$ <u>0</u>	\$ <u>218,309</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 \$69,755.

WORKFORCE SOLUTIONS
CAPITAL AREA WORKFORCE BOARD
Austin, Texas

NOTES TO FINANCIAL STATEMENTS

September 30, 2019

NOTE 4: 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, 2019, as reflected in the financial statements, is \$220,955.

NOTE 5: 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, 2019, Workforce Solutions contributed \$68,592 to the plan on behalf of their employees.

NOTE 6: 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 7: 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.

WORKFORCE SOLUTIONS
CAPITAL AREA WORKFORCE BOARD
Austin, Texas

NOTES TO FINANCIAL STATEMENTS

September 30, 2019

NOTE 7: CONTINGENT LIABILITIES, CONTINUED

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 8: 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, 2019 totaled \$1,309,792.

NOTE 9: HEALTHCARE WORKFORCE ALLIANCE OF CENTRAL TEXAS

Workforce Solutions became the fiscal agent for the Healthcare Workforce Alliance of Central Texas "the Alliance" on January 1, 2019. The Alliance is a nonprofit corporation incorporated in May 2014, under the laws of the State of Texas. The Alliance is a community-sponsored and industry and education led group that exists to collectively address the workforce needs of the healthcare industry in Central Texas. The Alliance is part of the local, state, and national conversation regarding the recruitment and training of individuals into diverse careers in healthcare. Its signature programs include a centralized clinical placement system that is allocated over ten thousand clinical placement opportunities for students and a nursing academy and other efforts to increase high school students' interests in healthcare careers.

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

NOTE 10: EVALUATION OF SUBSEQUENT EVENTS

In early March 2020, the COVID-19 virus was declared a global pandemic, and it unfortunately continues to spread rapidly. The outbreak in the United States has caused business disruption through mandated and voluntary closing of service sites and restrictions placed on delivery of services. While the disruption is currently expected to be temporary, the extent of the impact of COVID-19 on our operations and financial performance will depend on certain developments, including the duration and spread of the outbreak, impact on our clients, employees, and vendors, all of which are uncertain and cannot be predicted. At this point, the extent of which COVID-19 may impact our financial condition or results of operation is uncertain.

Subsequent events were evaluated by Workforce Solution's management through April 24, 2020, which is the date the financial statements were issued. No significant subsequent events occurred.

Saunders & Associates, PLLC

Certified Public Accountants

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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, 2019, 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 April 24, 2020.

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

April 24, 2020

Saunders & Associates, PLLC

Certified Public Accountants

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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, 2019. 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, 2019.

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

April 24, 2020

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, 2019

PROGRAM TITLE AND SOURCE	Federal CFDA Number	Contract Number	Sub-recipient Pass Through	Disbursements/ Expenditures
<u>FEDERAL FUNDS</u>				
<u>U. S. DEPARTMENT OF LABOR</u>				
WIOA Cluster				
Passed Through Texas Workforce Commission - ID# 1742327454:				
WIOA Title 1 - Adult 2017 &2017A	17.258	1417WOA000	\$ 20,389.68	\$ 33,303.87
WIOA Title 1 - Adult 2018 &2018A	17.258	1418WOA000	460,106.09	832,414.16
WIOA Title 1 - Adult 2019	17.258	1419WOA001	98,516.79	108,715.05
WIA Statewide 2019E	17.258	1419EXT001	0.00	36,530.94
WIA Statewide 2019T	17.258	1419TIP001	0.00	123.40
Claimant Reemployment Incentive Funds 2018R	17.258	1418PAA000	5,250.00	14,437.50
WIOA Title 1 - Youth 2017	17.259	1417WOY000	92,660.79	95,903.71
WIOA Title 1 - Youth 2018	17.259	1418WOY000	954,307.38	1,097,385.28
WIOA Title 1 - Youth 2019	17.259	1419WOY001	312,450.56	334,139.07
WIOA National Dislocated Worker - NDW 2017	17.277	1417NDW000	39.53	305.03
WIOA Title 1 - Dislocated Worker 2017 & 2017A	17.278	1417WOD000	248,071.42	296,901.30
WIOA Title 1 - Dislocated Worker 2018 & 2018A	17.278	1418WOD000	405,071.76	800,856.44
WIOA Title 1 - Dislocated Worker 2019	17.278	1419WOD001	81,559.89	90,878.88
WIOA Title 1 - Rapid Response 2018	17.278	1418WOR000	130.56	8,893.79
WIOA Title 1 - Rapid Response 2019	17.278	1419WOR001	44.66	1,588.83
Claimant Reemployment Incentive Funds 2018R	17.278	1418PAA000	2,250.00	6,187.50
Total WIA Cluster			<u>2,680,849.11</u>	<u>3,758,564.75</u>
Employment Service Cluster				
Passed Through Texas Workforce Commission - ID# 1742327454:				
Employment Services 2018	17.207	1418WPA000	14,330.38	32,912.23
Employment Services 2019	17.207	1419WPA000	269,791.14	371,269.85
Claimant Reemployment Incentive Funds 2018R	17.207	1418PAA000	2,500.00	6,875.00
Workforce Commission Inovations 2019	17.207	1419WCI000	7,229.00	11,757.77
Total Texas Workforce Commission			<u>293,850.52</u>	<u>422,814.85</u>
Passed Through Texas Veterans Commission - ID# 17423274541:				
Veterans' Services 2019	17.801	VES 19-14	51,427.34	61,737.47
Veterans' Services 2019	17.804	VES 19-14	15,212.69	18,262.53
Total Texas Veterans Commission			<u>66,640.03</u>	<u>80,000.00</u>
Total Employment Cluster			<u>360,490.55</u>	<u>502,814.85</u>
Passed Through Texas Workforce Commission - ID# 1742327454:				
Apprenticeship Tnrg Grant 2017	17.285	1417ATG000	0.00	143,716.49
Apprenticeship Tnrg Grant 2019	17.285	1419ATG001	0.00	2,427.65
Reemployment Services and Eligibility 2019	17.225	1419REA000	141,448.45	154,248.05
Trade Adjustment Act 2018	17.245	1418TRA000	33,461.12	35,844.62
Trade Adjustment Act 2019	17.245	1419TRA000	183,884.59	217,732.51
Total Non Clustered			<u>358,794.16</u>	<u>553,969.32</u>
Total Department of Labor			<u>3,400,133.82</u>	<u>4,815,348.92</u>

WORKFORCE SOLUTIONS
CAPITAL AREA WORKFORCE BOARD
Austin, Texas

SCHEDULE OF EXPENDITURES OF FEDERAL AND STATE AWARDS

For the Fiscal Year Ended September 30, 2019

PROGRAM TITLE AND SOURCE	Federal CFDA Number	Contract Number	Sub-recipient Pass Through	Disbursements/ Expenditures
<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 2018	93.558	1418TAN000	\$ 129,900.31	\$ 156,155.33
TANF 2019	93.558	1419TAF000	1,426,975.82	1,848,290.88
NCP 2019	93.558	1419NCP000	171,001.05	232,001.28
TANF 2019I	93.558	1419TAN002	0.00	87,608.81
TANF 2019E	93.558	1419TAN003	0.00	74,697.50
Workforce Commission Initiatives 2018	93.558	1418WCI000	0.00	5,768.00
Workforce Commission Initiatives 2019	93.558	1419WCI000	0.00	32,818.41
Employment Services 2018	93.558	1418WPA000	1,592.24	3,656.87
Employment Services 2019	93.558	1419WPA000	29,976.55	41,251.87
Total TANF Cluster			<u>1,759,445.97</u>	<u>2,482,248.95</u>
CCDF Cluster				
Child Care Services/Direct 2018	93.575	1418CCF000	684,734.68	754,298.02
Child Care Services/Direct 2018	93.596	1418CCF000	424,674.12	467,817.47
Child Care Local Initiative 2018	93.596	1418CCM000	2,340,014.67	2,340,014.67
Child Care Services/Direct 2019	93.575	1419CCF000	11,680,108.49	12,827,975.70
Child Care Services/Direct 2019	93.596	1419CCF000	4,719,706.93	5,183,537.96
Child Care Local Initiative 2019	93.596	1419CCM000	418,205.56	418,205.56
Child Care Quality 2018	93.575	1418CCQ000	66,301.47	66,301.47
Child Care Quality 2019	93.575	1419CCQ000	1,159,325.28	1,159,325.28
Child Care Automated Attendance 2019	93.575	1419CAA000	118,079.84	118,079.84
Total CCDF Cluster			<u>21,611,151.04</u>	<u>23,335,555.97</u>
Child Care Services/Direct 2018	93.667	1418CCF000	5,959.37	6,564.79
Child Care Services/Direct 2019	93.667	1419CCF000	66,244.89	72,755.13
Total Non Clustered			<u>72,204.26</u>	<u>79,319.92</u>
Total U. S. Department of Health and Human Services			<u>23,442,801.27</u>	<u>25,897,124.84</u>
<u>U. S. DEPARTMENT OF AGRICULTURE</u>				
SNAP Cluster				
Passed Through Texas Workforce Commission - ID# 1742327454:				
SNAPNON 2019	10.561	1419SNE000	334,229.69	457,235.36
SNAPNON 2016A	10.561	1416SDR000	0.00	5,887.85
SNAPNON 2017A	10.561	1417SDR000	0.00	5,171.09
Total SNAP Cluster			<u>334,229.69</u>	<u>468,294.30</u>
Total U. S. Department of Agriculture			<u>334,229.69</u>	<u>468,294.30</u>
Total Federal Awards			<u>27,177,164.78</u>	<u>31,180,768.06</u>

WORKFORCE SOLUTIONS
CAPITAL AREA WORKFORCE BOARD
Austin, Texas

SCHEDULE OF EXPENDITURES OF FEDERAL AND STATE AWARDS

For the Fiscal Year Ended September 30, 2019

<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>
STATE FUNDS				
Passed Through Texas Workforce Commission - ID# 1742327454:				
SNAPNON 2019	N/A	1419SNE000	\$ 54,629.03	\$ 74,734.00
TANF 2018	N/A	1418TAN000	19,953.23	23,986.11
TANF 2019	N/A	1419TAF000	201,578.32	261,094.38
NCP 2019	N/A	1419NCP000	106,875.39	145,000.44
Child Care Services/Direct 2018	N/A	1418CCF000	204,936.43	225,756.26
Child Care Services/Direct 2019	N/A	1419CCF000	2,288,395.99	2,513,289.00
Child Care DPRS 2019	N/A	1419CCP000	3,284,917.14	3,349,275.32
Child Care DPRS 2020	N/A	1420CCP001	<u>251,135.24</u>	<u>252,296.16</u>
Total State Awards			<u>6,412,420.77</u>	<u>6,845,431.67</u>
TOTAL EXPENDITURES OF FEDERAL/STATE AWARDS			<u>\$ 33,589,585.55</u>	<u>\$ 38,026,199.73</u>

WORKFORCE SOLUTIONS
CAPITAL AREA WORKFORCE BOARD
Austin, Texas

NOTES TO SCHEDULE OF EXPENDITURES OF FEDERAL AND STATE AWARDS

September 30, 2019

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, 2019 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

STATEMENT OF FINANCIAL POSITION - WITHOUT DONOR RESTRICTIONS

For the Year Ended September 30, 2019

	<u>Non- Federal</u>	<u>Center Funds</u>	<u>Cost Pools</u>	<u>AOYC</u>
ASSETS				
Current Assets:				
Cash and Cash Equivalents	\$ 80,276.28	\$ (65,525.80)	\$ 175,915.66	\$ (544.39)
Accounts Receivable -				
Grants/Contracts	0.00	0.00	0.00	0.00
Other	0.00	1,500.00	11,965.85	875.96
Prepaid Expenses	<u>16,198.39</u>	<u>443,230.53</u>	<u>100,484.88</u>	<u>0.00</u>
Total Current Assets	96,474.67	379,204.73	288,366.39	331.57
Fixed Assets	0.00	0.00	0.00	0.00
Accumulated Depreciation	0.00	0.00	0.00	0.00
TOTAL ASSETS	<u>\$ 96,474.67</u>	<u>\$ 379,204.73</u>	<u>\$ 288,366.39</u>	<u>\$ 331.57</u>
LIABILITIES AND NET ASSETS				
Current Liabilities				
Accounts Payable - Trade	\$ 6,836.81	\$ 116,789.07	\$ 82,188.94	\$ 0.00
Other Payables	1,100.00	262,415.66	231.61	0.00
Accrued Leave Payable	0.00	0.00	205,945.84	0.00
Deferred Revenue	0.00	0.00	0.00	0.00
Loan Payable - Current Portion	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>
Total Current Liabilities	7,936.81	379,204.73	288,366.39	0.00
 Loan Payable - Long-Term	 <u>0.00</u>	 <u>0.00</u>	 <u>0.00</u>	 <u>0.00</u>
Total Liabilities	<u>7,936.81</u>	<u>379,204.73</u>	<u>288,366.39</u>	<u>0.00</u>
Net Assets:				
Without Donor Restrictions	88,537.86	0.00	0.00	331.57
With Donor Restrictions	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 Net Assets	88,537.86	0.00	0.00	331.57
TOTAL LIABILITIES AND NET ASSETS	<u>\$ 96,474.67</u>	<u>\$ 379,204.73</u>	<u>\$ 288,366.39</u>	<u>\$ 331.57</u>

WORKFORCE SOLUTIONS
CAPITAL AREA WORKFORCE BOARD
Austin, Texas

STATEMENT OF FINANCIAL POSITION - WITHOUT DONOR RESTRICTIONS

For the Year Ended September 30, 2019

	<u>WFMP</u>	<u>Health Care Workforce Alliance of Central Texas</u>	<u>900VOC REHB 2019/2019P 1419COL001</u>	<u>900VOC REHB 2020 1420COL001</u>
ASSETS				
Current Assets:				
Cash and Cash Equivalents	\$ 6,383.60	\$ 352,750.47	\$ (313,926.75)	\$ (37,248.13)
Accounts Receivable -				
Grants/Contracts	11,500.00	3,000.00	0.00	0.00
Other	0.00	0.00	298,072.14	0.00
Prepaid Expenses	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>17,218.54</u>
Total Current Assets	17,883.60	355,750.47	(15,854.61)	(20,029.59)
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>\$ 17,883.60</u>	<u>\$ 355,750.47</u>	<u>\$ (15,854.61)</u>	<u>\$ (20,029.59)</u>
LIABILITIES AND NET ASSETS				
Current Liabilities				
Accounts Payable - Trade	\$ 2,700.22	\$ 1,327.57	\$ 7,671.04	\$ 229.38
Other Payables	0.00	688.53	0.00	0.00
Accrued Leave Payable	0.00	1,765.31	0.00	0.00
Deferred Revenue	0.00	351,969.06	0.00	0.00
Loan Payable - Current Portion	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>
Total Current Liabilities	2,700.22	355,750.47	7,671.04	229.38
Loan Payable - Long-Term	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>
Total Liabilities	<u>2,700.22</u>	<u>355,750.47</u>	<u>7,671.04</u>	<u>229.38</u>
Net Assets:				
Without Donor Restrictions	15,183.38	0.00	(23,525.65)	(20,258.97)
With Donor Restrictions	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>
	<u>15,183.38</u>	<u>0.00</u>	<u>(23,525.65)</u>	<u>(20,258.97)</u>
TOTAL LIABILITIES AND NET ASSETS	<u>\$ 17,883.60</u>	<u>\$ 355,750.47</u>	<u>\$ (15,854.61)</u>	<u>\$ (20,029.59)</u>

WORKFORCE SOLUTIONS
CAPITAL AREA WORKFORCE BOARD
Austin, Texas

STATEMENT OF FINANCIAL POSITION - WITHOUT DONOR RESTRICTIONS

For the Year Ended September 30, 2019

	900VOC REHB 2018/2019N 3018VR156	900VOC REHB 2019S 3019VRS229	Fixed Assets	Total
ASSETS				
Current Assets:				
Cash and Cash Equivalents	\$ (6,250.00)	\$ (221,158.71)	\$ 0.00	\$ (29,327.77)
Accounts Receivable -				
Grants/Contracts	6,250.00	172,693.92	0.00	193,443.92
Other	0.00	0.00	0.00	312,413.95
Prepaid Expenses	0.00	0.00	0.00	577,132.34
Total Current Assets	<u>0.00</u>	<u>(48,464.79)</u>	<u>0.00</u>	<u>1,053,662.44</u>
Fixed Assets	0.00	0.00	851,115.97	851,115.97
Accumulated Depreciation	0.00	0.00	(632,807.12)	(632,807.12)
TOTAL ASSETS	<u>\$ 0.00</u>	<u>\$ (48,464.79)</u>	<u>\$ 218,308.85</u>	<u>\$ 1,271,971.29</u>
LIABILITIES AND NET ASSETS				
Current Liabilities				
Accounts Payable - Trade	\$ 10,664.92	\$ 8,258.67	\$ 0.00	\$ 236,666.62
Other Payables	0.00	0.00	0.00	264,435.80
Accrued Leave Payable	0.00	0.00	0.00	207,711.15
Deferred Revenue	0.00	0.00	0.00	351,969.06
Loan Payable - Current Portion	0.00	0.00	0.00	0.00
Total Current Liabilities	<u>10,664.92</u>	<u>8,258.67</u>	<u>0.00</u>	<u>1,060,782.63</u>
Loan Payable - Long-Term	0.00	0.00	0.00	0.00
Total Liabilities	<u>10,664.92</u>	<u>8,258.67</u>	<u>0.00</u>	<u>1,060,782.63</u>
Net Assets:				
Without Donor Restrictions	(10,664.92)	(56,723.46)	0.00	(7,120.19)
With Donor Restrictions	0.00	0.00	0.00	0.00
Investment in Fixed Assets	0.00	0.00	218,308.85	218,308.85
	<u>(10,664.92)</u>	<u>(56,723.46)</u>	<u>218,308.85</u>	<u>211,188.66</u>
TOTAL LIABILITIES AND NET ASSETS	<u>\$ 0.00</u>	<u>\$ (48,464.79)</u>	<u>\$ 218,308.85</u>	<u>\$ 1,271,971.29</u>

WORKFORCE SOLUTIONS -
CAPITAL AREA WORKFORCE BOARD
Austin, Texas

COMBINING STATEMENT OF FINANCIAL POSITION - WITH DONOR RESTRICTIONS

For the Year Ended September 30, 2019

	Adult WIOA 2018/2018A <u>1418WOA000</u>	Adult WIOA 2019/2019A <u>1419WOA001</u>	Apprenticeship Training Grant 2017 <u>1417ATG000</u>
ASSETS			
Current Assets -			
Cash and Cash Equivalents	\$ 552,974.42	\$ 19,301.40	\$ 8,458.29
Accounts Payable -			
Grants/Contracts	0.00	0.00	0.00
Other	0.00	0.00	0.00
Prepaid Expenses	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>
Total Current Assets	<u>552,974.42</u>	<u>19,301.40</u>	<u>8,458.29</u>
Fixed Assets	0.00	0.00	0.00
Accumulated Depreciation	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>
TOTAL ASSETS	<u>\$ 552,974.42</u>	<u>\$ 19,301.40</u>	<u>\$ 8,458.29</u>
LIABILITIES AND NET ASSETS			
Current Liabilities:			
Accounts Payable - Trade	\$ 81,186.24	\$ 807.01	\$ 0.00
Other Payables	952.54	53.83	0.00
Accrued Leave Payable	0.00	0.00	0.00
Deferred Revenue	470,835.64	18,440.56	8,458.29
Loan Payable - Current Portion	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>
Total Current Liabilities	<u>552,974.42</u>	<u>19,301.40</u>	<u>8,458.29</u>
Loan Payable - Long Term	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>
Total Liabilities	<u>552,974.42</u>	<u>19,301.40</u>	<u>8,458.29</u>
Net Assets:			
Without Donor Restrictions	0.00	0.00	0.00
With Donor Restrictions	0.00	0.00	0.00
Investment in Fixed Assets	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>
Total Net Assets	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>
TOTAL LIABILITIES AND NET ASSETS	<u>\$ 552,974.42</u>	<u>\$ 19,301.40</u>	<u>\$ 8,458.29</u>

WORKFORCE SOLUTIONS -
CAPITAL AREA WORKFORCE BOARD
Austin, Texas

COMBINING STATEMENT OF FINANCIAL POSITION - WITH DONOR RESTRICTIONS

For the Year Ended September 30, 2019

	Apprenticeship Training Grant 2019 <u>1419ATG001</u>	Child Care Automated Attendance 2019 <u>1419CAA000</u>	Child Care Services/ Direct 2016 <u>1416CCF000</u>
ASSETS			
Current Assets -			
Cash and Cash Equivalents	\$ (122.94)	\$ 0.00	\$ (56.20)
Accounts Payable -			
Grants/Contracts	2,427.65	19,802.65	0.00
Other	0.00	0.00	0.00
Prepaid Expenses	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>
Total Current Assets	2,304.71	19,802.65	(56.20)
Fixed Assets	0.00	0.00	0.00
Accumulated Depreciation	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>
TOTAL ASSETS	<u>\$ 2,304.71</u>	<u>\$ 19,802.65</u>	<u>\$ (56.20)</u>
LIABILITIES AND NET ASSETS			
Current Liabilities:			
Accounts Payable - Trade	\$ 2,304.71	\$ 19,802.65	\$ (56.20)
Other Payables	0.00	0.00	0.00
Accrued Leave Payable	0.00	0.00	0.00
Deferred Revenue	0.00	0.00	0.00
Loan Payable - Current Portion	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>
Total Current Liabilities	2,304.71	19,802.65	(56.20)
Loan Payable - Long Term	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>
Total Liabilities	<u>2,304.71</u>	<u>19,802.65</u>	<u>(56.20)</u>
Net Assets:			
Without Donor Restrictions	0.00	0.00	0.00
With Donor Restrictions	0.00	0.00	0.00
Investment in Fixed Assets	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>
Total Net Assets	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>
TOTAL LIABILITIES AND NET ASSETS	<u>\$ 2,304.71</u>	<u>\$ 19,802.65</u>	<u>\$ (56.20)</u>

WORKFORCE SOLUTIONS -
CAPITAL AREA WORKFORCE BOARD
Austin, Texas

COMBINING STATEMENT OF FINANCIAL POSITION - WITH DONOR RESTRICTIONS

For the Year Ended September 30, 2019

	Child Care Services/ Direct 2017 <u>1417CCF000</u>	Child Care Services/ Direct 2018 <u>1418CCF000</u>	Child Care Services/ Direct 2019 <u>1419CCF000</u>
ASSETS			
Current Assets -			
Cash and Cash Equivalents	\$ (205.61)	\$ (2,059.69)	\$ 1,216,551.92
Accounts Payable -			
Grants/Contracts	0.00	0.00	323,801.48
Other	0.00	238.60	0.00
Prepaid Expenses	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>
Total Current Assets	(205.61)	(1,821.09)	1,540,353.40
Fixed Assets	0.00	0.00	0.00
Accumulated Depreciation	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>
TOTAL ASSETS	\$ <u>(205.61)</u>	\$ <u>(1,821.09)</u>	\$ <u>1,540,353.40</u>
LIABILITIES AND NET ASSETS			
Current Liabilities:			
Accounts Payable - Trade	\$ (343.51)	\$ (1,821.09)	\$ 180,026.00
Other Payables	137.90	0.00	1,187,483.92
Accrued Leave Payable	0.00	0.00	9,393.76
Deferred Revenue	0.00	0.00	163,449.72
Loan Payable - Current Portion	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>
Total Current Liabilities	(205.61)	(1,821.09)	1,540,353.40
Loan Payable - Long Term	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>
Total Liabilities	(205.61)	(1,821.09)	1,540,353.40
Net Assets:			
Without Donor Restrictions	0.00	0.00	0.00
With Donor Restrictions	0.00	0.00	0.00
Investment in Fixed Assets	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>
Total Net Assets	0.00	0.00	0.00
TOTAL LIABILITIES AND NET ASSETS	\$ <u>(205.61)</u>	\$ <u>(1,821.09)</u>	\$ <u>1,540,353.40</u>

WORKFORCE SOLUTIONS -
CAPITAL AREA WORKFORCE BOARD
Austin, Texas

COMBINING STATEMENT OF FINANCIAL POSITION - WITH DONOR RESTRICTIONS

For the Year Ended September 30, 2019

	Child Care Services/ Direct 2020	Child Care Local Initiative 2019 1419CCM000	Child Care Quality 2019 1419CCQ000
ASSETS			
Current Assets -			
Cash and Cash Equivalents	\$ (80.00)	\$ (9,495.61)	\$ 25,361.35
Accounts Payable -			
Grants/Contracts	0.00	214,643.55	73,531.19
Other	0.00	0.00	0.00
Prepaid Expenses	80.00	0.00	0.00
Total Current Assets	<u>0.00</u>	<u>205,147.94</u>	<u>98,892.54</u>
Fixed Assets	0.00	0.00	0.00
Accumulated Depreciation	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>
TOTAL ASSETS	<u>\$ 0.00</u>	<u>\$ 205,147.94</u>	<u>\$ 98,892.54</u>
LIABILITIES AND NET ASSETS			
Current Liabilities:			
Accounts Payable - Trade	\$ 0.00	\$ 103,776.12	\$ 98,892.54
Other Payables	0.00	101,371.82	0.00
Accrued Leave Payable	0.00	0.00	0.00
Deferred Revenue	0.00	0.00	0.00
Loan Payable - Current Portion	0.00	0.00	0.00
Total Current Liabilities	<u>0.00</u>	<u>205,147.94</u>	<u>98,892.54</u>
Loan Payable - Long Term	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>
Total Liabilities	<u>0.00</u>	<u>205,147.94</u>	<u>98,892.54</u>
Net Assets:			
Without Donor Restrictions	0.00	0.00	0.00
With Donor Restrictions	0.00	0.00	0.00
Investment in Fixed Assets	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>
Total Net Assets	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>
TOTAL LIABILITIES AND NET ASSETS	<u>\$ 0.00</u>	<u>\$ 205,147.94</u>	<u>\$ 98,892.54</u>

WORKFORCE SOLUTIONS -
CAPITAL AREA WORKFORCE BOARD
Austin, Texas

COMBINING STATEMENT OF FINANCIAL POSITION - WITH DONOR RESTRICTIONS

For the Year Ended September 30, 2019

	CC - CDPRS 2018 <u>1418CCP000</u>	CC - CDPRS 2019 <u>1419CCP000</u>	CC - CDPRS 2020 <u>1420CCP001</u>
ASSETS			
Current Assets -			
Cash and Cash Equivalents	\$ (26.14)	\$ (569,597.36)	\$ (2,587.75)
Accounts Payable -			
Grants/Contracts	0.00	566,210.56	194,250.24
Other	0.00	0.00	0.00
Prepaid Expenses	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>
Total Current Assets	(26.14)	(3,386.80)	191,662.49
Fixed Assets	0.00	0.00	0.00
Accumulated Depreciation	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>
TOTAL ASSETS	<u>\$ (26.14)</u>	<u>\$ (3,386.80)</u>	<u>\$ 191,662.49</u>
LIABILITIES AND NET ASSETS			
Current Liabilities:			
Accounts Payable - Trade	\$ (26.14)	\$ (1,659.69)	\$ 314.55
Other Payables	0.00	(1,727.11)	191,347.94
Accrued Leave Payable	0.00	0.00	0.00
Deferred Revenue	0.00	0.00	0.00
Loan Payable - Current Portion	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>
Total Current Liabilities	(26.14)	(3,386.80)	191,662.49
Loan Payable - Long Term	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>
Total Liabilities	(26.14)	(3,386.80)	191,662.49
Net Assets:			
Without Donor Restrictions	0.00	0.00	0.00
With Donor Restrictions	0.00	0.00	0.00
Investment in Fixed Assets	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>
Total Net Assets	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>
TOTAL LIABILITIES AND NET ASSETS	<u>\$ (26.14)</u>	<u>\$ (3,386.80)</u>	<u>\$ 191,662.49</u>

WORKFORCE SOLUTIONS -
CAPITAL AREA WORKFORCE BOARD
Austin, Texas

COMBINING STATEMENT OF FINANCIAL POSITION - WITH DONOR RESTRICTIONS

For the Year Ended September 30, 2019

	COA Loan 2019	COA - QIP 2019 NG17000006	COA- WERC 2019/2019A NG150000043
ASSETS			
Current Assets -			
Cash and Cash Equivalents	\$ 600,000.00	\$ (55,729.32)	\$ (105,314.50)
Accounts Payable -			
Grants/Contracts	0.00	118,409.02	263,316.01
Other	0.00	0.00	0.00
Prepaid Expenses	0.00	0.00	0.00
Total Current Assets	<u>600,000.00</u>	<u>62,679.70</u>	<u>158,001.51</u>
Fixed Assets	0.00	0.00	0.00
Accumulated Depreciation	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>
TOTAL ASSETS	<u>\$ 600,000.00</u>	<u>\$ 62,679.70</u>	<u>\$ 158,001.51</u>
LIABILITIES AND NET ASSETS			
Current Liabilities:			
Accounts Payable - Trade	\$ 0.00	\$ 508.31	\$ 155,815.89
Other Payables	0.00	62,171.39	2,185.62
Accrued Leave Payable	0.00	0.00	0.00
Deferred Revenue	0.00	0.00	0.00
Loan Payable - Current Portion	150,000.00	0.00	0.00
Total Current Liabilities	<u>150,000.00</u>	<u>62,679.70</u>	<u>158,001.51</u>
Loan Payable - Long Term	450,000.00	0.00	0.00
Total Liabilities	<u>600,000.00</u>	<u>62,679.70</u>	<u>158,001.51</u>
Net Assets:			
Without Donor Restrictions	0.00	0.00	0.00
With Donor Restrictions	0.00	0.00	0.00
Investment in Fixed Assets	0.00	0.00	0.00
Total Net Assets	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>
TOTAL LIABILITIES AND NET ASSETS	<u>\$ 600,000.00</u>	<u>\$ 62,679.70</u>	<u>\$ 158,001.51</u>

WORKFORCE SOLUTIONS -
CAPITAL AREA WORKFORCE BOARD
Austin, Texas

COMBINING STATEMENT OF FINANCIAL POSITION - WITH DONOR RESTRICTIONS

For the Year Ended September 30, 2019

	Dislocated - WIOA 2018/2018A <u>1418WOD000</u>	Dislocated - WIOA 2019/2019A <u>1419WOD001</u>	Employment Services 2019 <u>1419WPA000</u>
ASSETS			
Current Assets -			
Cash and Cash Equivalents	\$ 510,330.92	\$ 98,336.43	\$ 59,667.49
Accounts Payable -			
Grants/Contracts	0.00	0.00	38,823.72
Other	0.00	0.00	0.00
Prepaid Expenses	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>
Total Current Assets	510,330.92	98,336.43	98,491.21
Fixed Assets	0.00	0.00	0.00
Accumulated Depreciation	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>
TOTAL ASSETS	<u>\$ 510,330.92</u>	<u>\$ 98,336.43</u>	<u>\$ 98,491.21</u>
LIABILITIES AND NET ASSETS			
Current Liabilities:			
Accounts Payable - Trade	\$ 98,376.58	\$ 818.95	\$ 97,840.81
Other Payables	1,176.78	56.51	650.40
Accrued Leave Payable	0.00	0.00	0.00
Deferred Revenue	410,777.56	97,460.97	0.00
Loan Payable - Current Portion	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>
Total Current Liabilities	510,330.92	98,336.43	98,491.21
Loan Payable - Long Term	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>
Total Liabilities	<u>510,330.92</u>	<u>98,336.43</u>	<u>98,491.21</u>
Net Assets:			
Without Donor Restrictions	0.00	0.00	0.00
With Donor Restrictions	0.00	0.00	0.00
Investment in Fixed Assets	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>
Total Net Assets	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>
TOTAL LIABILITIES AND NET ASSETS	<u>\$ 510,330.92</u>	<u>\$ 98,336.43</u>	<u>\$ 98,491.21</u>

WORKFORCE SOLUTIONS -
CAPITAL AREA WORKFORCE BOARD
Austin, Texas

COMBINING STATEMENT OF FINANCIAL POSITION - WITH DONOR RESTRICTIONS

For the Year Ended September 30, 2019

	Aspen Equity Counts Data Collection Project 2018 WFS-AUS- 1061093-1	Michael & Susan Dell Foundation WFMP 2018M	Google WFMP 2018
	<u> </u>	<u> </u>	<u> </u>
ASSETS			
Current Assets -			
Cash and Cash Equivalents	\$ 13,423.34	\$ 220,206.97	\$ 3,109.34
Accounts Payable -			
Grants/Contracts	0.00	0.00	0.00
Other	0.00	0.00	899.11
Prepaid Expenses	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>
Total Current Assets	<u>13,423.34</u>	<u>220,206.97</u>	<u>4,008.45</u>
Fixed Assets	0.00	0.00	0.00
Accumulated Depreciation	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>
TOTAL ASSETS	<u>\$ 13,423.34</u>	<u>\$ 220,206.97</u>	<u>\$ 4,008.45</u>
LIABILITIES AND NET ASSETS			
Current Liabilities:			
Accounts Payable - Trade	\$ 0.00	\$ 28,725.30	\$ 158.37
Other Payables	0.00	0.00	0.00
Accrued Leave Payable	0.00	0.00	3,850.08
Deferred Revenue	13,423.34	191,481.67	0.00
Loan Payable - Current Portion	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>
Total Current Liabilities	<u>13,423.34</u>	<u>220,206.97</u>	<u>4,008.45</u>
Loan Payable - Long Term	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>
Total Liabilities	<u>13,423.34</u>	<u>220,206.97</u>	<u>4,008.45</u>
Net Assets:			
Without Donor Restrictions	0.00	0.00	0.00
With Donor Restrictions	0.00	0.00	0.00
Investment in Fixed Assets	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>
Total Net Assets	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>
TOTAL LIABILITIES AND NET ASSETS	<u>\$ 13,423.34</u>	<u>\$ 220,206.97</u>	<u>\$ 4,008.45</u>

WORKFORCE SOLUTIONS -
CAPITAL AREA WORKFORCE BOARD
Austin, Texas

COMBINING STATEMENT OF FINANCIAL POSITION - WITH DONOR RESTRICTIONS

For the Year Ended September 30, 2019

	Google 2018M	JP Morgan WFMP 2018	Aspen OYI Project 2018 1063089-5
ASSETS			
Current Assets -			
Cash and Cash Equivalents	\$ 2,440.35	\$ 21,072.50	\$ 13,131.06
Accounts Payable -			
Grants/Contracts	0.00	0.00	0.00
Other	0.00	0.00	0.00
Prepaid Expenses	0.00	0.00	0.00
Total Current Assets	<u>2,440.35</u>	<u>21,072.50</u>	<u>13,131.06</u>
Fixed Assets	0.00	0.00	0.00
Accumulated Depreciation	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>
TOTAL ASSETS	<u>\$ 2,440.35</u>	<u>\$ 21,072.50</u>	<u>\$ 13,131.06</u>
LIABILITIES AND NET ASSETS			
Current Liabilities:			
Accounts Payable - Trade	\$ 2,440.35	\$ 21,072.50	\$ 907.42
Other Payables	0.00	0.00	0.00
Accrued Leave Payable	0.00	0.00	0.00
Deferred Revenue	0.00	0.00	12,223.64
Loan Payable - Current Portion	0.00	0.00	0.00
Total Current Liabilities	<u>2,440.35</u>	<u>21,072.50</u>	<u>13,131.06</u>
Loan Payable - Long Term	0.00	0.00	0.00
Total Liabilities	<u>2,440.35</u>	<u>21,072.50</u>	<u>13,131.06</u>
Net Assets:			
Without Donor Restrictions	0.00	0.00	0.00
With Donor Restrictions	0.00	0.00	0.00
Investment in Fixed Assets	0.00	0.00	0.00
Total Net Assets	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>
TOTAL LIABILITIES AND NET ASSETS	<u>\$ 2,440.35</u>	<u>\$ 21,072.50</u>	<u>\$ 13,131.06</u>

WORKFORCE SOLUTIONS -
CAPITAL AREA WORKFORCE BOARD
Austin, Texas

COMBINING STATEMENT OF FINANCIAL POSITION - WITH DONOR RESTRICTIONS

For the Year Ended September 30, 2019

	Sooch OYI Project 2014A	Sooch OYI Project 2016A	Webber OYI Project 2019W
ASSETS			
Current Assets -			
Cash and Cash Equivalents	\$ 17,933.40	\$ 32,629.55	\$ 407.18
Accounts Payable -			
Grants/Contracts	0.00	0.00	0.00
Other	0.00	0.00	0.00
Prepaid Expenses	0.00	0.00	0.00
Total Current Assets	17,933.40	32,629.55	407.18
Fixed Assets	0.00	0.00	0.00
Accumulated Depreciation	0.00	0.00	0.00
TOTAL ASSETS	\$ 17,933.40	\$ 32,629.55	\$ 407.18
LIABILITIES AND NET ASSETS			
Current Liabilities:			
Accounts Payable - Trade	\$ 0.00	\$ 0.00	\$ 407.18
Other Payables	0.00	0.00	0.00
Accrued Leave Payable	0.00	0.00	0.00
Deferred Revenue	17,933.40	32,629.55	0.00
Loan Payable - Current Portion	0.00	0.00	0.00
Total Current Liabilities	17,933.40	32,629.55	407.18
Loan Payable - Long Term	0.00	0.00	0.00
Total Liabilities	17,933.40	32,629.55	407.18
Net Assets:			
Without Donor Restrictions	0.00	0.00	0.00
With Donor Restrictions	0.00	0.00	0.00
Investment in Fixed Assets	0.00	0.00	0.00
Total Net Assets	0.00	0.00	0.00
TOTAL LIABILITIES AND NET ASSETS	\$ 17,933.40	\$ 32,629.55	\$ 407.18

WORKFORCE SOLUTIONS -
CAPITAL AREA WORKFORCE BOARD
Austin, Texas

COMBINING STATEMENT OF FINANCIAL POSITION - WITH DONOR RESTRICTIONS

For the Year Ended September 30, 2019

	Schultz OYI Project 2019Y	Seton- WFMP 2017	Texas Mutual WFMP 2018M
ASSETS			
Current Assets -			
Cash and Cash Equivalents	\$ 15,662.64	\$ 2,436.31	\$ 28,499.81
Accounts Payable -			
Grants/Contracts	0.00	0.00	0.00
Other	0.00	0.00	0.00
Prepaid Expenses	0.00	0.00	0.00
Total Current Assets	<u>15,662.64</u>	<u>2,436.31</u>	<u>28,499.81</u>
Fixed Assets	0.00	0.00	0.00
Accumulated Depreciation	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>
TOTAL ASSETS	<u>\$ 15,662.64</u>	<u>\$ 2,436.31</u>	<u>\$ 28,499.81</u>
LIABILITIES AND NET ASSETS			
Current Liabilities:			
Accounts Payable - Trade	\$ 0.81	\$ 0.00	\$ 898.60
Other Payables	0.00	0.00	0.00
Accrued Leave Payable	0.00	0.00	0.00
Deferred Revenue	15,661.83	2,436.31	27,601.21
Loan Payable - Current Portion	0.00	0.00	0.00
Total Current Liabilities	<u>15,662.64</u>	<u>2,436.31</u>	<u>28,499.81</u>
Loan Payable - Long Term	0.00	0.00	0.00
Total Liabilities	<u>15,662.64</u>	<u>2,436.31</u>	<u>28,499.81</u>
Net Assets:			
Without Donor Restrictions	0.00	0.00	0.00
With Donor Restrictions	0.00	0.00	0.00
Investment in Fixed Assets	0.00	0.00	0.00
Total Net Assets	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>
TOTAL LIABILITIES AND NET ASSETS	<u>\$ 15,662.64</u>	<u>\$ 2,436.31</u>	<u>\$ 28,499.81</u>

WORKFORCE SOLUTIONS -
CAPITAL AREA WORKFORCE BOARD
Austin, Texas

COMBINING STATEMENT OF FINANCIAL POSITION - WITH DONOR RESTRICTIONS

For the Year Ended September 30, 2019

	Non Custodial Parent 2019 <u>1419NCP000</u>	Non Custodial Parent 2020 <u>1420NCP001</u>	Reemployment Services and Eligibility Assessment 2019 <u>1419REA000</u>
ASSETS			
Current Assets -			
Cash and Cash Equivalents	\$ 5,670.63	\$ 0.00	\$ (2,371.40)
Accounts Payable -			
Grants/Contracts	14,886.62	0.00	2,384.85
Other	0.00	0.00	0.00
Prepaid Expenses	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>
Total Current Assets	<u>20,557.25</u>	<u>0.00</u>	<u>13.45</u>
Fixed Assets	0.00	0.00	0.00
Accumulated Depreciation	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>
TOTAL ASSETS	<u>\$ 20,557.25</u>	<u>\$ 0.00</u>	<u>\$ 13.45</u>
LIABILITIES AND NET ASSETS			
Current Liabilities:			
Accounts Payable - Trade	\$ 20,148.22	\$ 2.13	\$ 4.59
Other Payables	409.03	(2.13)	8.86
Accrued Leave Payable	0.00	0.00	0.00
Deferred Revenue	0.00	0.00	0.00
Loan Payable - Current Portion	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>
Total Current Liabilities	<u>20,557.25</u>	<u>0.00</u>	<u>13.45</u>
Loan Payable - Long Term	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>
Total Liabilities	<u>20,557.25</u>	<u>0.00</u>	<u>13.45</u>
Net Assets:			
Without Donor Restrictions	0.00	0.00	0.00
With Donor Restrictions	0.00	0.00	0.00
Investment in Fixed Assets	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>
Total Net Assets	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>
TOTAL LIABILITIES AND NET ASSETS	<u>\$ 20,557.25</u>	<u>\$ 0.00</u>	<u>\$ 13.45</u>

WORKFORCE SOLUTIONS -
CAPITAL AREA WORKFORCE BOARD
Austin, Texas

COMBINING STATEMENT OF FINANCIAL POSITION - WITH DONOR RESTRICTIONS

For the Year Ended September 30, 2019

	Rapid Response 2019 <u>1419WOR001</u>	SNAP 2019 <u>1419SNE000</u>	SNAP 2020 <u> </u>
ASSETS			
Current Assets -			
Cash and Cash Equivalents	\$ (806.27)	\$ (39,539.17)	\$ 0.00
Accounts Payable -			
Grants/Contracts	817.37	69,154.44	0.00
Other	0.00	0.00	0.00
Prepaid Expenses	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>
Total Current Assets	11.10	29,615.27	0.00
Fixed Assets	0.00	0.00	0.00
Accumulated Depreciation	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>
TOTAL ASSETS	<u>\$ 11.10</u>	<u>\$ 29,615.27</u>	<u>\$ 0.00</u>
LIABILITIES AND NET ASSETS			
Current Liabilities:			
Accounts Payable - Trade	\$ 11.10	\$ 29,037.64	\$ 5.56
Other Payables	0.00	577.63	(5.56)
Accrued Leave Payable	0.00	0.00	0.00
Deferred Revenue	0.00	0.00	0.00
Loan Payable - Current Portion	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>
Total Current Liabilities	11.10	29,615.27	0.00
Loan Payable - Long Term	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>
Total Liabilities	<u>11.10</u>	<u>29,615.27</u>	<u>0.00</u>
Net Assets:			
Without Donor Restrictions	0.00	0.00	0.00
With Donor Restrictions	0.00	0.00	0.00
Investment in Fixed Assets	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>
Total Net Assets	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>
TOTAL LIABILITIES AND NET ASSETS	<u>\$ 11.10</u>	<u>\$ 29,615.27</u>	<u>\$ 0.00</u>

WORKFORCE SOLUTIONS -
CAPITAL AREA WORKFORCE BOARD
Austin, Texas

COMBINING STATEMENT OF FINANCIAL POSITION - WITH DONOR RESTRICTIONS

For the Year Ended September 30, 2019

	Third Party Reimbursement 2016A <u>1416SDR000</u>	Third Party Reimbursement 2017A <u>1417SDR000</u>	Third Party Reimbursement 2018 <u>1418SDR000</u>
ASSETS			
Current Assets -			
Cash and Cash Equivalents	\$ 5,887.85	\$ 61,837.27	\$ 35,097.20
Accounts Payable -			
Grants/Contracts	0.00	0.00	0.00
Other	0.00	0.00	0.00
Prepaid Expenses	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>
Total Current Assets	5,887.85	61,837.27	35,097.20
Fixed Assets	0.00	0.00	0.00
Accumulated Depreciation	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>
TOTAL ASSETS	<u>\$ 5,887.85</u>	<u>\$ 61,837.27</u>	<u>\$ 35,097.20</u>
LIABILITIES AND NET ASSETS			
Current Liabilities:			
Accounts Payable - Trade	\$ 5,887.85	\$ 5,171.09	\$ 0.00
Other Payables	0.00	0.00	0.00
Accrued Leave Payable	0.00	0.00	0.00
Deferred Revenue	0.00	56,666.18	35,097.20
Loan Payable - Current Portion	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>
Total Current Liabilities	5,887.85	61,837.27	35,097.20
Loan Payable - Long Term	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>
Total Liabilities	<u>5,887.85</u>	<u>61,837.27</u>	<u>35,097.20</u>
Net Assets:			
Without Donor Restrictions	0.00	0.00	0.00
With Donor Restrictions	0.00	0.00	0.00
Investment in Fixed Assets	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>
Total Net Assets	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>
TOTAL LIABILITIES AND NET ASSETS	<u>\$ 5,887.85</u>	<u>\$ 61,837.27</u>	<u>\$ 35,097.20</u>

WORKFORCE SOLUTIONS -
CAPITAL AREA WORKFORCE BOARD
Austin, Texas

COMBINING STATEMENT OF FINANCIAL POSITION - WITH DONOR RESTRICTIONS

For the Year Ended September 30, 2019

	Third Party Reimbursement 2019 <u>1419SDR000</u>	Externships for Teachers 2019E <u>1419EXT001</u>	Texas Industry Partnership Initiative 2019T <u>1419TIP001</u>
ASSETS			
Current Assets -			
Cash and Cash Equivalents	\$ 4,146.98	\$ (0.72)	\$ 0.00
Accounts Payable -			
Grants/Contracts	0.00	0.00	123.40
Other	0.00	0.00	0.00
Prepaid Expenses	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>
Total Current Assets	4,146.98	(0.72)	123.40
Fixed Assets	0.00	0.00	0.00
Accumulated Depreciation	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>
TOTAL ASSETS	\$ <u>4,146.98</u>	\$ <u>(0.72)</u>	\$ <u>123.40</u>
LIABILITIES AND NET ASSETS			
Current Liabilities:			
Accounts Payable - Trade	\$ 0.00	\$ 0.01	\$ 123.40
Other Payables	0.00	(3,604.23)	0.00
Accrued Leave Payable	0.00	0.00	0.00
Deferred Revenue	4,146.98	3,603.50	0.00
Loan Payable - Current Portion	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>
Total Current Liabilities	4,146.98	(0.72)	123.40
Loan Payable - Long Term	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>
Total Liabilities	4,146.98	(0.72)	123.40
Net Assets:			
Without Donor Restrictions	0.00	0.00	0.00
With Donor Restrictions	0.00	0.00	0.00
Investment in Fixed Assets	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>
Total Net Assets	0.00	0.00	0.00
TOTAL LIABILITIES AND NET ASSETS	\$ <u>4,146.98</u>	\$ <u>(0.72)</u>	\$ <u>123.40</u>

WORKFORCE SOLUTIONS -
CAPITAL AREA WORKFORCE BOARD
Austin, Texas

COMBINING STATEMENT OF FINANCIAL POSITION - WITH DONOR RESTRICTIONS

For the Year Ended September 30, 2019

	TANF 2019 <u>1419TAF000</u>	WF Career and Education Outreach 2019E <u>1419TAN003</u>	Texas Internship Initiatives 2019I <u>1419TAN002</u>
ASSETS			
Current Assets -			
Cash and Cash Equivalents	\$ 215,915.63	\$ (18,123.72)	\$ (10.88)
Accounts Payable -			
Grants/Contracts	0.00	30,797.01	87,439.10
Other	0.00	0.00	0.00
Prepaid Expenses	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>
Total Current Assets	<u>215,915.63</u>	<u>12,673.29</u>	<u>87,428.22</u>
Fixed Assets	0.00	0.00	0.00
Accumulated Depreciation	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>
TOTAL ASSETS	<u>\$ 215,915.63</u>	<u>\$ 12,673.29</u>	<u>\$ 87,428.22</u>
LIABILITIES AND NET ASSETS			
Current Liabilities:			
Accounts Payable - Trade	\$ 169,353.55	\$ 12,444.53	\$ 87,428.22
Other Payables	2,608.47	228.76	0.00
Accrued Leave Payable	0.00	0.00	0.00
Deferred Revenue	43,953.61	0.00	0.00
Loan Payable - Current Portion	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>
Total Current Liabilities	<u>215,915.63</u>	<u>12,673.29</u>	<u>87,428.22</u>
Loan Payable - Long Term	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>
Total Liabilities	<u>215,915.63</u>	<u>12,673.29</u>	<u>87,428.22</u>
Net Assets:			
Without Donor Restrictions	0.00	0.00	0.00
With Donor Restrictions	0.00	0.00	0.00
Investment in Fixed Assets	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>
Total Net Assets	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>
TOTAL LIABILITIES AND NET ASSETS	<u>\$ 215,915.63</u>	<u>\$ 12,673.29</u>	<u>\$ 87,428.22</u>

WORKFORCE SOLUTIONS -
CAPITAL AREA WORKFORCE BOARD
Austin, Texas

COMBINING STATEMENT OF FINANCIAL POSITION - WITH DONOR RESTRICTIONS

For the Year Ended September 30, 2019

	T. County Continuity Of Care 2019 <u>4400001860</u>	T. County QIP Project 2019 <u>4400002316</u>	T. County WERC 2019/2019A <u>4400002559</u>
ASSETS			
Current Assets -			
Cash and Cash Equivalents	\$ (284,991.69)	\$ (24,073.87)	\$ (314,520.63)
Accounts Payable -			
Grants/Contracts	285,500.00	24,073.87	324,601.14
Other	0.00	0.00	0.00
Prepaid Expenses	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>
Total Current Assets	508.31	0.00	10,080.51
Fixed Assets	0.00	0.00	0.00
Accumulated Depreciation	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>
TOTAL ASSETS	\$ <u>508.31</u>	\$ <u>0.00</u>	\$ <u>10,080.51</u>
LIABILITIES AND NET ASSETS			
Current Liabilities:			
Accounts Payable - Trade	\$ 508.31	\$ 0.00	\$ 9,568.71
Other Payables	0.00	0.00	511.80
Accrued Leave Payable	0.00	0.00	0.00
Deferred Revenue	0.00	0.00	0.00
Loan Payable - Current Portion	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>
Total Current Liabilities	508.31	0.00	10,080.51
Loan Payable - Long Term	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>
Total Liabilities	<u>508.31</u>	<u>0.00</u>	<u>10,080.51</u>
Net Assets:			
Without Donor Restrictions	0.00	0.00	0.00
With Donor Restrictions	0.00	0.00	0.00
Investment in Fixed Assets	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>
Total Net Assets	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>
TOTAL LIABILITIES AND NET ASSETS	\$ <u>508.31</u>	\$ <u>0.00</u>	\$ <u>10,080.51</u>

WORKFORCE SOLUTIONS -
CAPITAL AREA WORKFORCE BOARD
Austin, Texas

COMBINING STATEMENT OF FINANCIAL POSITION - WITH DONOR RESTRICTIONS

For the Year Ended September 30, 2019

	Trade Adjustment Act 2019 <u>1419TRA000</u>	United Way 2018 <u> </u>	UT TX School Ready 2017 <u> </u>
ASSETS			
Current Assets -			
Cash and Cash Equivalents	\$ (8,029.91)	\$ 7,654.93	\$ (23,628.08)
Accounts Payable -			
Grants/Contracts	49,766.98	0.00	24,338.00
Other	0.00	0.00	0.00
Prepaid Expenses	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>
Total Current Assets	<u>41,737.07</u>	<u>7,654.93</u>	<u>709.92</u>
Fixed Assets	0.00	0.00	0.00
Accumulated Depreciation	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>
TOTAL ASSETS	<u>\$ 41,737.07</u>	<u>\$ 7,654.93</u>	<u>\$ 709.92</u>
LIABILITIES AND NET ASSETS			
Current Liabilities:			
Accounts Payable - Trade	\$ 41,719.55	\$ 0.60	\$ 709.92
Other Payables	17.52	0.00	0.00
Accrued Leave Payable	0.00	0.00	0.00
Deferred Revenue	0.00	7,654.33	0.00
Loan Payable - Current Portion	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>
Total Current Liabilities	<u>41,737.07</u>	<u>7,654.93</u>	<u>709.92</u>
Loan Payable - Long Term	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>
Total Liabilities	<u>41,737.07</u>	<u>7,654.93</u>	<u>709.92</u>
Net Assets:			
Without Donor Restrictions	0.00	0.00	0.00
With Donor Restrictions	0.00	0.00	0.00
Investment in Fixed Assets	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>
Total Net Assets	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>
TOTAL LIABILITIES AND NET ASSETS	<u>\$ 41,737.07</u>	<u>\$ 7,654.93</u>	<u>\$ 709.92</u>

WORKFORCE SOLUTIONS -
CAPITAL AREA WORKFORCE BOARD
Austin, Texas

COMBINING STATEMENT OF FINANCIAL POSITION - WITH DONOR RESTRICTIONS

For the Year Ended September 30, 2019

	UT TX School Ready 2019	Veteran's Services 2019 VES 19-14	Workforce Commission Initiatives 2019 1419WCI000
ASSETS			
Current Assets -			
Cash and Cash Equivalents	\$ (30,990.34)	\$ 1,629.78	\$ 5,856.80
Accounts Payable -			
Grants/Contracts	30,998.55	0.00	0.00
Other	0.00	0.00	0.00
Prepaid Expenses	0.00	0.00	0.00
Total Current Assets	<u>8.21</u>	<u>1,629.78</u>	<u>5,856.80</u>
Fixed Assets	0.00	0.00	0.00
Accumulated Depreciation	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>
TOTAL ASSETS	\$ <u>8.21</u>	\$ <u>1,629.78</u>	\$ <u>5,856.80</u>
LIABILITIES AND NET ASSETS			
Current Liabilities:			
Accounts Payable - Trade	\$ 8.21	\$ 1,598.85	\$ 2,643.16
Other Payables	0.00	30.93	0.00
Accrued Leave Payable	0.00	0.00	0.00
Deferred Revenue	0.00	0.00	3,213.64
Loan Payable - Current Portion	0.00	0.00	0.00
Total Current Liabilities	<u>8.21</u>	<u>1,629.78</u>	<u>5,856.80</u>
Loan Payable - Long Term	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>
Total Liabilities	<u>8.21</u>	<u>1,629.78</u>	<u>5,856.80</u>
Net Assets:			
Without Donor Restrictions	0.00	0.00	0.00
With Donor Restrictions	0.00	0.00	0.00
Investment in Fixed Assets	0.00	0.00	0.00
Total Net Assets	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>
TOTAL LIABILITIES AND NET ASSETS	\$ <u>8.21</u>	\$ <u>1,629.78</u>	\$ <u>5,856.80</u>

WORKFORCE SOLUTIONS -
CAPITAL AREA WORKFORCE BOARD
Austin, Texas

COMBINING STATEMENT OF FINANCIAL POSITION - WITH DONOR RESTRICTIONS

For the Year Ended September 30, 2019

	Youth - WIOA 2018 <u>1418WOY000</u>	Youth - WIOA 2019 <u>1419WOY001</u>	<u>Total</u>
ASSETS			
Current Assets -			
Cash and Cash Equivalents	\$ 100,249.64	\$ 97,973.82	\$ 2,511,493.40
Accounts Payable -			
Grants/Contracts	0.00	102,042.25	2,862,139.65
Other	0.00	0.00	1,137.71
Prepaid Expenses	<u>0.00</u>	<u>0.00</u>	<u>80.00</u>
Total Current Assets	100,249.64	200,016.07	5,374,850.76
Fixed Assets	0.00	0.00	0.00
Accumulated Depreciation	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>
TOTAL ASSETS	<u>\$ 100,249.64</u>	<u>\$ 200,016.07</u>	<u>\$ 5,374,850.76</u>
LIABILITIES AND NET ASSETS			
Current Liabilities:			
Accounts Payable - Trade	\$ 7,059.48	\$ 200,016.07	\$ 1,484,625.01
Other Payables	1,523.34	0.00	1,548,165.96
Accrued Leave Payable	0.00	0.00	13,243.84
Deferred Revenue	91,666.82	0.00	1,728,815.95
Loan Payable - Current Portion	<u>0.00</u>	<u>0.00</u>	<u>150,000.00</u>
Total Current Liabilities	100,249.64	200,016.07	4,924,850.76
Loan Payable - Long Term	<u>0.00</u>	<u>0.00</u>	<u>450,000.00</u>
Total Liabilities	<u>100,249.64</u>	<u>200,016.07</u>	<u>5,374,850.76</u>
Net Assets:			
Without Donor Restrictions	0.00	0.00	0.00
With Donor Restrictions	0.00	0.00	0.00
Investment in Fixed Assets	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>
Total Net Assets	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>
TOTAL LIABILITIES AND NET ASSETS	<u>\$ 100,249.64</u>	<u>\$ 200,016.07</u>	<u>\$ 5,374,850.76</u>

WORKFORCE SOLUTIONS
CAPITAL AREA WORKFORCE BOARD
Austin, Texas

COMBINING SCHEDULE OF REVENUES, EXPENSES AND CHANGES IN NET ASSETS -
WITHOUT DONOR RESTRICTIONS

For the Year Ended September 30, 2019

	Non- Federal	Rent Funds	AOYC	WFMP
REVENUES				
Federal/State Funds	\$ 0.00	\$ 0.00	\$ 0.00	\$ 0.00
Interest Revenue	5,482.99	0.00	0.00	0.00
Program Match Revenue	0.00	0.00	0.00	0.00
Miscellaneous	26,262.01	22,618.00	50.00	35,636.01
Total Revenues	<u>31,745.00</u>	<u>22,618.00</u>	<u>50.00</u>	<u>35,636.01</u>
EXPENSES				
Salaries	290.87	0.00	0.00	0.00
Fringe Benefits	68.15	0.00	0.00	0.00
Contractual	0.00	0.00	0.00	2,241.00
Supplies	0.15	0.00	0.00	80.04
Printing	0.00	0.00	0.00	674.12
Postage/Freight	0.00	0.00	0.00	0.00
Dues/Memberships	139.52	0.00	0.00	0.00
Travel/Training	1,762.59	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	5.33	22,618.00	0.00	0.00
Equipment	0.00	0.00	0.00	0.00
Other	7,061.94	0.00	0.00	15,926.98
Outreach	0.00	0.00	0.00	1,530.49
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>9,328.55</u>	<u>22,618.00</u>	<u>0.00</u>	<u>20,452.63</u>
Increase (Decrease) in Net Assets	22,416.45	0.00	50.00	15,183.38
Acquisition/Disposition of Fixed Assets	0.00	0.00	0.00	0.00
Net Assets, September 30, 2018	<u>66,121.41</u>	<u>0.00</u>	<u>281.57</u>	<u>0.00</u>
NET ASSETS, SEPTEMBER 30, 2019	<u>\$ 88,537.86</u>	<u>\$ 0.00</u>	<u>\$ 331.57</u>	<u>\$ 15,183.38</u>

WORKFORCE SOLUTIONS
CAPITAL AREA WORKFORCE BOARD
Austin, Texas

COMBINING SCHEDULE OF REVENUES, EXPENSES AND CHANGES IN NET ASSETS -
WITHOUT DONOR RESTRICTIONS

For the Year Ended September 30, 2019

	Health Care Workforce Alliance of Central	900VOCREHB 2019A 1419COL000	900VOCREHB 2019/2019P 1419COL001
REVENUES			
Federal/State Funds	\$ 0.00	\$ 0.00	\$ 0.00
Interest Revenue	1,331.00	0.00	0.00
Program Match Revenue	0.00	0.00	0.00
Miscellaneous	84,359.88	0.00	299,802.53
Total Revenues	<u>85,690.88</u>	<u>0.00</u>	<u>299,802.53</u>
EXPENSES			
Salaries	61,618.65	0.00	7,143.74
Fringe Benefits	10,421.17	0.00	1,514.75
Contractual	0.00	0.00	24,102.84
Supplies	6,200.27	0.00	206,631.53
Printing	40.00	0.00	0.00
Postage/Freight	26.76	0.00	68.15
Dues/Memberships	0.00	0.00	55.08
Travel/Training	834.98	0.00	0.00
Advertising	0.00	0.00	0.00
Professional Services	0.00	0.00	0.00
Equipment Lease/Rental	522.08	0.00	1,186.34
Repairs/Maintenance	10.17	0.00	2.25
Telephone	259.12	0.00	387.51
Insurance	1,049.05	0.00	5.19
Rent/Occupancy	4,437.50	1,375.87	13,987.18
Equipment	0.00	0.00	6,799.00
Other	231.79	0.00	58,524.86
Outreach	39.34	0.00	0.00
Client Expenses	0.00	0.00	0.00
Program Match Expenses	0.00	0.00	0.00
Depreciation	0.00	0.00	0.00
Total Expenses	<u>85,690.88</u>	<u>1,375.87</u>	<u>320,408.42</u>
Increase (Decrease) in Net Assets	0.00	(1,375.87)	(20,605.89)
Acquisition/Disposition of Fixed Assets	0.00	0.00	0.00
Net Assets, September 30, 2018	<u>0.00</u>	<u>1,375.87</u>	<u>(2,919.76)</u>
NET ASSETS, SEPTEMBER 30, 2019	<u>\$ 0.00</u>	<u>\$ 0.00</u>	<u>\$ (23,525.65)</u>

WORKFORCE SOLUTIONS
CAPITAL AREA WORKFORCE BOARD
Austin, Texas

COMBINING SCHEDULE OF REVENUES, EXPENSES AND CHANGES IN NET ASSETS -
WITHOUT DONOR RESTRICTIONS

For the Year Ended September 30, 2019

	900VOCREHB 2020 1420COL001	900VOCREHB 2018S 3018VRS126	900VOCREHB 2018N/2019N 3018VRS156
REVENUES			
Federal/State Funds	\$ 0.00	\$ 0.00	\$ 0.00
Interest Revenue	0.00	350.00	0.00
Program Match Revenue	0.00	0.00	0.00
Miscellaneous	0.00	(6,027.08)	55,273.32
Total Revenues	<u>0.00</u>	<u>(5,677.08)</u>	<u>55,273.32</u>
EXPENSES			
Salaries	391.90	0.00	44,495.57
Fringe Benefits	59.64	0.00	8,836.51
Contractual	0.00	0.00	3,332.24
Supplies	0.63	1.21	1.69
Printing	0.00	0.00	0.00
Postage/Freight	237.21	0.00	0.22
Dues/Memberships	0.00	0.00	0.00
Travel/Training	0.00	0.00	962.71
Advertising	0.00	0.00	0.00
Professional Services	0.00	0.00	0.00
Equipment Lease/Rental	1,121.79	0.00	3.16
Repairs/Maintenance	0.00	0.00	0.65
Telephone	327.09	0.00	550.73
Insurance	0.00	0.00	0.73
Rent/Occupancy	17,867.25	0.00	32.07
Equipment	0.00	0.00	0.00
Other	253.46	0.00	0.03
Outreach	0.00	0.00	0.00
Client Expenses	0.00	0.00	0.00
Program Match Expenses	0.00	0.00	0.00
Depreciation	0.00	0.00	0.00
Total Expenses	<u>20,258.97</u>	<u>1.21</u>	<u>58,216.31</u>
Increase (Decrease) in Net Assets	(20,258.97)	(5,678.29)	(2,942.99)
Acquisition/Disposition of Fixed Assets	0.00	0.00	0.00
Net Assets, September 30, 2018	<u>0.00</u>	<u>5,678.29</u>	<u>(7,721.93)</u>
NET ASSETS, SEPTEMBER 30, 2019	<u>\$ (20,258.97)</u>	<u>\$ 0.00</u>	<u>\$ (10,664.92)</u>

WORKFORCE SOLUTIONS
CAPITAL AREA WORKFORCE BOARD
Austin, Texas

COMBINING SCHEDULE OF REVENUES, EXPENSES AND CHANGES IN NET ASSETS -
WITHOUT DONOR RESTRICTIONS

For the Year Ended September 30, 2019

	900VOCREHB 2019S 3019VRS229	Fixed Assets	Total
REVENUES			
Federal/State Funds	\$ 0.00	\$ 0.00	\$ 0.00
Interest Revenue	0.00	0.00	7,163.99
Program Match Revenue	0.00	0.00	0.00
Miscellaneous	172,693.92	0.00	690,668.59
Total Revenues	<u>172,693.92</u>	<u>0.00</u>	<u>697,832.58</u>
EXPENSES			0.00
Salaries	98,514.46	0.00	212,455.19
Fringe Benefits	16,358.77	0.00	37,258.99
Contractual	10,198.82	0.00	39,874.90
Supplies	0.75	0.00	212,916.27
Printing	0.00	0.00	714.12
Postage/Freight	45.21	0.00	377.55
Dues/Memberships	0.00	0.00	194.60
Travel/Training	1,270.84	0.00	4,831.12
Advertising	0.00	0.00	0.00
Professional Services	0.00	0.00	0.00
Equipment Lease/Rental	3.27	0.00	2,836.64
Repairs/Maintenance	0.08	0.00	13.15
Telephone	1,248.45	0.00	2,772.90
Insurance	0.60	0.00	1,055.57
Rent/Occupancy	27.79	0.00	60,350.99
Equipment	0.00	0.00	6,799.00
Other	0.02	0.00	81,999.08
Outreach	0.00	0.00	1,569.83
Client Expenses	101,748.32	0.00	101,748.32
Program Match Expenses	0.00	0.00	0.00
Depreciation	0.00	69,754.55	69,754.55
Total Expenses	<u>229,417.38</u>	<u>69,754.55</u>	<u>837,522.77</u>
Increase (Decrease) in Net Assets	(56,723.46)	(69,754.55)	(139,690.19)
Acquisition/Disposition of Fixed Assets	0.00	112,682.07	112,682.07
Net Assets, September 30, 2018	<u>0.00</u>	<u>175,381.33</u>	<u>238,196.78</u>
NET ASSETS, SEPTEMBER 30, 2019	<u>\$ (56,723.46)</u>	<u>\$ 218,308.85</u>	<u>\$ 211,188.66</u>

WORKFORCE SOLUTIONS
CAPITAL AREA WORKFORCE BOARD

COMBINING SCHEDULE OF REVENUES, EXPENSES, AND CHANGES IN NET ASSETS -
WITH DONOR RESTRICTIONS

For the Year Ended September 30, 2019

	Adult - WIOA 2017/2017A 1417WOA000	Adult - WIOA 2018/2018A 1418WOA000	Adult - WIOA 2019 1419WOA001	Apprenti- ship Training Grant 2017 1417ATG000
REVENUES				
Federal/State Funds	\$ 33,303.87	\$ 832,414.16	\$ 108,715.05	\$ 143,716.49
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	1,328.18	0.00	0.00
Miscellaneous	0.00	0.00	0.00	0.00
Total Revenues	<u>33,303.87</u>	<u>833,742.34</u>	<u>108,715.05</u>	<u>143,716.49</u>
EXPENSES				
Salaries	22,995.14	209,154.91	58,586.18	6,294.63
Fringe Benefits	7,165.22	57,813.50	15,850.44	10,380.01
Contractual	273.22	106,944.62	3,216.46	228.57
Supplies	17,241.59	148,590.77	2,680.70	4.05
Printing	0.39	359.90	302.75	0.00
Postage/Freight	0.36	941.41	168.20	0.50
Dues/Memberships	45.38	1,024.96	135.71	0.00
Travel/Training	58.84	8,886.08	1,276.21	0.00
Advertising	0.11	3.27	0.43	0.00
Professional Services	48.76	2,272.96	1,401.25	0.00
Equipment Lease/Rental	0.00	6,748.02	2,496.82	7.68
Repairs/Maintenance	79.75	3,475.62	0.00	1.45
Telephone	2.83	8,724.66	2,510.64	3.76
Insurance	19.65	2,858.30	582.95	1.65
Rent/Occupancy	0.00	108,773.96	17,423.51	74.36
Equipment	0.00	9,709.54	0.00	0.00
Other	82.69	76,388.05	215.85	0.04
Outreach	19.25	670.69	127.44	49,521.50
Child Care	0.00	0.00	0.00	0.00
Client Support Services	0.00	8,697.59	1,548.40	0.00
Client Expenses	(14,729.31)	71,703.53	191.11	77,198.29
Program Match Expense	0.00	0.00	0.00	0.00
Depreciation	0.00	0.00	0.00	0.00
Total Expenses	<u>33,303.87</u>	<u>833,742.34</u>	<u>108,715.05</u>	<u>143,716.49</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, 2018	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>
NET ASSETS, SEPTEMBER 30, 2019	<u>\$ 0.00</u>	<u>\$ 0.00</u>	<u>\$ 0.00</u>	<u>\$ 0.00</u>

WORKFORCE SOLUTIONS
CAPITAL AREA WORKFORCE BOARD

COMBINING SCHEDULE OF REVENUES, EXPENSES, AND CHANGES IN NET ASSETS -
WITH DONOR RESTRICTIONS

For the Year Ended September 30, 2019

	Apprenti- ship Training Grant 2019 <u>1419ATG001</u>	Child Care Automated Attendance 2019 <u>1419CAA000</u>	Child Care Services/ Direct 2018 <u>1418CCF000</u>	Child Care Services/ Direct 2019 <u>1419CCF000</u>
REVENUES				
Federal/State Funds	\$ 2,427.65	\$ 118,079.84	\$ 1,454,436.54	\$ 20,597,557.79
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	11,243.18
Miscellaneous	0.00	0.00	116.34	0.00
Total Revenues	<u>2,427.65</u>	<u>118,079.84</u>	<u>1,454,552.88</u>	<u>20,608,800.97</u>
EXPENSES				
Salaries	90.15	0.00	407,441.96	1,854,616.10
Fringe Benefits	24.00	0.00	114,802.44	506,553.38
Contractual	2,163.20	118,079.84	72,013.91	438,007.33
Supplies	0.26	0.00	6,140.28	433,417.97
Printing	0.00	0.00	15.20	6,047.44
Postage/Freight	0.03	0.00	3,444.87	19,244.29
Dues/Memberships	0.00	0.00	1,207.87	23,264.63
Travel/Training	141.50	0.00	3,875.15	100,328.16
Advertising	0.00	0.00	2.24	81.03
Professional Services	0.00	0.00	2,078.33	69,162.44
Equipment Lease/Rental	0.66	0.00	2,544.84	18,237.63
Repairs/Maintenance	0.00	0.00	2,192.84	8,461.36
Telephone	0.29	0.00	1,352.98	22,613.57
Insurance	0.16	0.00	3,384.67	18,755.34
Rent/Occupancy	7.40	0.00	59,628.37	269,779.89
Equipment	0.00	0.00	0.00	33,329.65
Other	0.00	0.00	896.48	176,851.76
Outreach	0.00	0.00	313.56	28,893.13
Child Care	0.00	0.00	773,216.89	16,258,149.96
Client Support Services	0.00	0.00	0.00	0.00
Client Expenses	0.00	0.00	0.00	323,005.91
Program Match Expense	0.00	0.00	0.00	0.00
Depreciation	0.00	0.00	0.00	0.00
Total Expenses	<u>2,427.65</u>	<u>118,079.84</u>	<u>1,454,552.88</u>	<u>20,608,800.97</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, 2018	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>
NET ASSETS, SEPTEMBER 30, 2019	<u>\$ 0.00</u>	<u>\$ 0.00</u>	<u>\$ 0.00</u>	<u>\$ 0.00</u>

WORKFORCE SOLUTIONS
CAPITAL AREA WORKFORCE BOARD

COMBINING SCHEDULE OF REVENUES, EXPENSES, AND CHANGES IN NET ASSETS -
WITH DONOR RESTRICTIONS

For the Year Ended September 30, 2019

	Child Care Local Initiative 2018 <u>1418CCM000</u>	Child Care Local Initiative 2019 <u>1419CCM000</u>	Child Care Quality 2018 <u>1418CCQ000</u>	Child Care Quality 2019 <u>1419CCQ000</u>
REVENUES				
Federal/State Funds	\$ 2,340,014.67	\$ 418,205.56	\$ 66,301.47	\$ 1,159,325.28
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	2,453,064.61	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	<u>2,340,014.67</u>	<u>2,871,270.17</u>	<u>66,301.47</u>	<u>1,159,325.28</u>
EXPENSES				
Salaries	0.00	0.00	0.00	368,388.21
Fringe Benefits	0.00	0.00	0.00	123,386.67
Contractual	0.00	0.00	0.00	45,403.05
Supplies	0.00	0.00	30.00	12,973.63
Printing	0.00	0.00	0.00	59.45
Postage/Freight	0.00	0.00	0.00	0.00
Dues/Memberships	0.00	0.00	0.00	23.05
Travel/Training	0.00	0.00	0.00	24,012.28
Advertising	0.00	0.00	0.00	0.00
Professional Services	0.00	0.00	0.00	1,724.82
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	1,755.52
Insurance	0.00	0.00	0.00	684.12
Rent/Occupancy	0.00	0.00	0.00	0.00
Equipment	0.00	0.00	0.00	0.00
Other	0.00	0.00	0.00	15.77
Outreach	0.00	0.00	0.00	0.00
Child Care	2,340,014.67	418,205.56	0.00	0.00
Client Support Services	0.00	0.00	0.00	0.00
Client Expenses	0.00	0.00	66,271.47	580,898.71
Program Match Expense	0.00	2,453,064.61	0.00	0.00
Depreciation	0.00	0.00	0.00	0.00
Total Expenses	<u>2,340,014.67</u>	<u>2,871,270.17</u>	<u>66,301.47</u>	<u>1,159,325.28</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, 2018	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>
NET ASSETS, SEPTEMBER 30, 2019	<u>\$ 0.00</u>	<u>\$ 0.00</u>	<u>\$ 0.00</u>	<u>\$ 0.00</u>

WORKFORCE SOLUTIONS
CAPITAL AREA WORKFORCE BOARD

COMBINING SCHEDULE OF REVENUES, EXPENSES, AND CHANGES IN NET ASSETS -
WITH DONOR RESTRICTIONS

For the Year Ended September 30, 2019

	CC - CDPRS 2019 1419CCP000	CC - CDPRS 2020 1420CCP001	COA - QC3 2019 NG17000006	COA - WERC 2019/2019A NG150000043
REVENUES				
Federal/State Funds	\$ 3,349,275.32	\$ 252,296.16	\$ 0.00	\$ 0.00
City/County Funds	0.00	0.00	931,842.00	2,720,528.00
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	0.00	1,465.44
Miscellaneous	0.00	0.00	0.00	0.00
Total Revenues	<u>3,349,275.32</u>	<u>252,296.16</u>	<u>931,842.00</u>	<u>2,721,993.44</u>
EXPENSES				
Salaries	126,661.39	2,237.22	205,068.58	1,431,668.09
Fringe Benefits	34,234.06	665.08	57,245.94	293,568.53
Contractual	0.00	0.00	6,099.72	43,565.12
Supplies	0.00	0.00	301.00	64,921.56
Printing	0.00	0.00	5.03	3,126.26
Postage/Freight	0.00	0.00	369.20	845.19
Dues/Memberships	0.00	0.00	237.27	4,735.27
Travel/Training	0.00	0.00	3,935.67	11,687.40
Advertising	0.00	0.00	0.00	11.01
Professional Services	0.00	0.00	97.22	23,359.56
Equipment Lease/Rental	0.00	0.00	219.93	8,783.48
Repairs/Maintenance	0.00	0.00	85.21	880.59
Telephone	0.00	0.00	87.03	14,210.60
Insurance	0.00	0.00	138.38	22,109.76
Rent/Occupancy	0.00	0.00	4,523.95	189,026.95
Equipment	0.00	0.00	0.00	0.00
Other	0.00	0.00	(42.47)	3,541.58
Outreach	0.00	0.00	0.00	2,714.41
Child Care	3,188,379.87	249,393.86	561,960.38	0.00
Client Support Services	0.00	0.00	0.00	45,125.57
Client Expenses	0.00	0.00	91,509.96	558,112.51
Program Match Expense	0.00	0.00	0.00	0.00
Depreciation	0.00	0.00	0.00	0.00
Total Expenses	<u>3,349,275.32</u>	<u>252,296.16</u>	<u>931,842.00</u>	<u>2,721,993.44</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, 2018	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>
NET ASSETS, SEPTEMBER 30, 2019	<u>\$ 0.00</u>	<u>\$ 0.00</u>	<u>\$ 0.00</u>	<u>\$ 0.00</u>

WORKFORCE SOLUTIONS
CAPITAL AREA WORKFORCE BOARD

COMBINING SCHEDULE OF REVENUES, EXPENSES, AND CHANGES IN NET ASSETS -
WITH DONOR RESTRICTIONS

For the Year Ended September 30, 2019

	Dislocated WIOA 2017/2017A 1417WOD000	Dislocated WIOA 2018/2018A 1418WOD000	Dislocated WIOA 2019 1419WOD001	Employment Services 2018 1418WPA000
REVENUES				
Federal/State Funds	\$ 296,901.30	\$ 800,856.44	\$ 90,878.88	\$ 36,569.10
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	1,295.89	0.00	0.00
Miscellaneous	0.00	0.00	0.00	0.00
Total Revenues	<u>296,901.30</u>	<u>802,152.33</u>	<u>90,878.88</u>	<u>36,569.10</u>
EXPENSES				
Salaries	137,743.29	138,324.01	47,175.23	728.48
Fringe Benefits	41,326.65	37,421.62	14,837.17	169.29
Contractual	508.01	129,188.73	2,739.12	19,500.02
Supplies	39,009.13	188,922.34	2,572.46	27.70
Printing	2.73	366.50	240.36	0.52
Postage/Freight	357.74	467.32	165.17	64.77
Dues/Memberships	316.34	971.70	115.51	40.73
Travel/Training	406.40	8,320.51	1,166.25	60.14
Advertising	0.76	3.15	0.36	0.08
Professional Services	336.87	2,563.26	1,342.30	70.08
Equipment Lease/Rental	2,232.42	4,084.66	1,225.18	655.22
Repairs/Maintenance	558.10	2,934.84	0.00	731.89
Telephone	2,738.74	5,425.48	1,272.53	538.11
Insurance	461.05	2,279.63	338.92	135.89
Rent/Occupancy	35,321.33	64,859.96	15,654.58	13,811.26
Equipment	0.00	9,341.83	0.00	0.00
Other	8,109.26	70,006.58	161.84	24.35
Outreach	106.25	646.53	101.99	10.57
Child Care	0.00	0.00	0.00	0.00
Client Support Services	(61.00)	5,188.69	1,646.40	0.00
Client Expenses	27,427.23	130,834.99	123.51	0.00
Program Match Expense	0.00	0.00	0.00	0.00
Depreciation	0.00	0.00	0.00	0.00
Total Expenses	<u>296,901.30</u>	<u>802,152.33</u>	<u>90,878.88</u>	<u>36,569.10</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, 2018	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>
NET ASSETS, SEPTEMBER 30, 2019	<u>\$ 0.00</u>	<u>\$ 0.00</u>	<u>\$ 0.00</u>	<u>\$ 0.00</u>

WORKFORCE SOLUTIONS
CAPITAL AREA WORKFORCE BOARD

COMBINING SCHEDULE OF REVENUES, EXPENSES, AND CHANGES IN NET ASSETS -
WITH DONOR RESTRICTIONS

For the Year Ended September 30, 2019

	Employment Services 2019 1419WPA000	Aspen Equity Counts Data Collection Project 2018 WFS-AUS- 1061093-1	Bank of America WFMP Event 2018M	Michael and Susan Dell Foundation WFMP 2018M
REVENUES				
Federal/State Funds	\$ 412,521.72	\$ 0.00	\$ 0.00	\$ 0.00
City/County Funds	0.00	0.00	0.00	0.00
Other Contracts	0.00	6,336.66	7,500.00	125,767.75
Interest Revenue	0.00	192.57	0.00	1,232.56
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	<u>412,521.72</u>	<u>6,529.23</u>	<u>7,500.00</u>	<u>127,000.31</u>
EXPENSES				
Salaries	70,329.42	136.50	0.00	5,092.68
Fringe Benefits	17,677.80	32.73	0.00	1,208.27
Contractual	6,915.68	6,360.00	0.00	73,638.01
Supplies	35,196.91	0.00	42.66	0.00
Printing	465.57	0.00	0.00	0.00
Postage/Freight	2,046.98	0.00	0.00	0.00
Dues/Memberships	5,459.03	0.00	0.00	0.00
Travel/Training	8,280.81	0.00	0.00	1,788.00
Advertising	1.62	0.00	0.00	0.00
Professional Services	1,242.04	0.00	0.00	0.00
Equipment Lease/Rental	14,476.32	0.00	0.00	0.00
Repairs/Maintenance	443.52	0.00	0.00	0.00
Telephone	17,949.87	0.00	0.00	0.00
Insurance	2,403.50	0.00	0.00	0.00
Rent/Occupancy	228,172.20	0.00	0.00	0.00
Equipment	0.00	0.00	0.00	0.00
Other	1,174.29	0.00	7,457.34	711.35
Outreach	286.16	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	44,562.00
Program Match Expense	0.00	0.00	0.00	0.00
Depreciation	0.00	0.00	0.00	0.00
Total Expenses	<u>412,521.72</u>	<u>6,529.23</u>	<u>7,500.00</u>	<u>127,000.31</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, 2018	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>
NET ASSETS, SEPTEMBER 30, 2019	<u>\$ 0.00</u>	<u>\$ 0.00</u>	<u>\$ 0.00</u>	<u>\$ 0.00</u>

WORKFORCE SOLUTIONS
CAPITAL AREA WORKFORCE BOARD

COMBINING SCHEDULE OF REVENUES, EXPENSES, AND CHANGES IN NET ASSETS -
WITH DONOR RESTRICTIONS

For the Year Ended September 30, 2019

	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	172,333.80	131,132.64	3,506.45	8,169.96
Interest Revenue	0.00	562.17	34.65	31.98
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	<u>172,333.80</u>	<u>131,694.81</u>	<u>3,541.10</u>	<u>8,201.94</u>
EXPENSES				
Salaries	91,277.53	31,235.18	0.00	163.02
Fringe Benefits	24,638.52	8,467.24	0.00	40.90
Contractual	46,685.49	89,295.30	0.00	7,998.02
Supplies	320.48	98.75	0.00	0.00
Printing	0.00	0.00	0.00	0.00
Postage/Freight	41.51	13.59	0.00	0.00
Dues/Memberships	0.00	0.00	0.00	0.00
Travel/Training	1,322.69	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	707.04	231.95	0.00	0.00
Repairs/Maintenance	32.84	10.72	0.00	0.00
Telephone	309.61	101.51	0.00	0.00
Insurance	153.96	50.48	0.00	0.00
Rent/Occupancy	6,660.25	2,184.70	0.00	0.00
Equipment	0.00	0.00	0.00	0.00
Other	183.88	5.39	3,541.10	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 Expense	0.00	0.00	0.00	0.00
Depreciation	0.00	0.00	0.00	0.00
Total Expenses	<u>172,333.80</u>	<u>131,694.81</u>	<u>3,541.10</u>	<u>8,201.94</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, 2018	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>
NET ASSETS, SEPTEMBER 30, 2019	<u><u>\$ 0.00</u></u>	<u><u>\$ 0.00</u></u>	<u><u>\$ 0.00</u></u>	<u><u>\$ 0.00</u></u>

WORKFORCE SOLUTIONS
CAPITAL AREA WORKFORCE BOARD

COMBINING SCHEDULE OF REVENUES, EXPENSES, AND CHANGES IN NET ASSETS -
WITH DONOR RESTRICTIONS

For the Year Ended September 30, 2019

	ASPEN OYI Project 2018 OYF-1063089-5	Seton WFMP 2017	SOOCH OYI Project 2014A	SOOCH OYI Project 2016A	Schultz OYI Project 2019Y
REVENUES					
Federal/State Funds	\$ 0.00	\$ 0.00	\$ 0.00	\$ 0.00	\$ 0.00
City/County Funds	0.00	0.00	0.00	0.00	0.00
Other Contracts	12,819.82	11,462.39	1,281.56	3,194.82	4,338.17
Interest Revenue	203.59	0.00	0.00	0.00	0.00
Program Match Revenue	0.00	0.00	0.00	0.00	0.00
Stand-In Income	0.00	0.00	0.00	0.00	0.00
Miscellaneous	0.00	0.00	0.00	0.00	0.00
Total Revenues	<u>13,023.41</u>	<u>11,462.39</u>	<u>1,281.56</u>	<u>3,194.82</u>	<u>4,338.17</u>
EXPENSES					
Salaries	423.32	7,902.03	187.21	559.45	3,330.57
Fringe Benefits	97.62	2,047.48	44.35	135.37	833.28
Contractual	1,826.60	0.00	0.00	2,500.00	0.00
Supplies	0.00	57.06	0.00	0.00	3.57
Printing	0.00	0.00	0.00	0.00	0.00
Postage/Freight	0.00	4.21	0.00	0.00	0.85
Dues/Memberships	0.00	0.00	0.00	0.00	0.00
Travel/Training	10,675.87	662.82	0.00	0.00	0.00
Advertising	0.00	0.00	0.00	0.00	0.00
Professional Services	0.00	0.00	0.00	0.00	0.00
Equipment Lease/Rental	0.00	37.95	0.00	0.00	12.37
Repairs/Maintenance	0.00	39.40	0.00	0.00	0.00
Telephone	0.00	26.78	0.00	0.00	5.96
Insurance	0.00	11.85	0.00	0.00	3.83
Rent/Occupancy	0.00	499.97	0.00	0.00	147.60
Equipment	0.00	0.00	0.00	0.00	0.00
Other	0.00	172.84	50.00	0.00	0.14
Outreach	0.00	0.00	0.00	0.00	0.00
Child Care	0.00	0.00	0.00	0.00	0.00
Client Support Services	0.00	0.00	0.00	0.00	0.00
Client Expenses	0.00	0.00	1,000.00	0.00	0.00
Program Match Expense	0.00	0.00	0.00	0.00	0.00
Depreciation	0.00	0.00	0.00	0.00	0.00
Total Expenses	<u>13,023.41</u>	<u>11,462.39</u>	<u>1,281.56</u>	<u>3,194.82</u>	<u>4,338.17</u>
Increase/(Decrease) in Net Assets	0.00	0.00	0.00	0.00	0.00
Acquisition/Disposition of Fixed Assets	0.00	0.00	0.00	0.00	0.00
Net Assets, September 30, 2018	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>
NET ASSETS, SEPTEMBER 30, 2019	<u>\$ 0.00</u>	<u>\$ 0.00</u>	<u>\$ 0.00</u>	<u>\$ 0.00</u>	<u>\$ 0.00</u>

WORKFORCE SOLUTIONS
CAPITAL AREA WORKFORCE BOARD

COMBINING SCHEDULE OF REVENUES, EXPENSES, AND CHANGES IN NET ASSETS -
WITH DONOR RESTRICTIONS

For the Year Ended September 30, 2019

	TG Acan Project 2015	TX Mutual WFMP 2018M	Webber OYI Project 2019W	Incentive Grants 2018R 1418PAA000	Non Custodal Parent 2019 1419NCP000
REVENUES					
Federal/State Funds	\$ 0.00	\$ 0.00	\$ 0.00	\$ 27,500.00	\$ 377,001.72
City/County Funds	0.00	0.00	0.00	0.00	0.00
Other Contracts	62,913.00	22,398.79	4,000.00	0.00	0.00
Interest Revenue	0.00	0.00	0.00	0.00	0.00
Program Match Revenue	0.00	0.00	0.00	0.00	0.00
Stand-In Income	0.00	0.00	0.00	0.00	526.83
Miscellaneous	1,250.00	0.00	0.00	0.00	0.00
Total Revenues	<u>64,163.00</u>	<u>22,398.79</u>	<u>4,000.00</u>	<u>27,500.00</u>	<u>377,528.55</u>
EXPENSES					
Salaries	23,980.19	942.34	0.00	8,979.70	151,676.66
Fringe Benefits	486.31	228.49	0.00	1,031.74	42,725.36
Contractual	20,000.38	0.00	0.00	0.00	24,372.98
Supplies	0.00	0.00	0.00	0.00	46,966.10
Printing	0.00	0.00	0.00	0.00	271.40
Postage/Freight	0.00	0.02	0.00	0.00	369.81
Dues/Memberships	0.00	0.00	0.00	0.00	417.88
Travel/Training	5,696.12	1,072.28	0.00	7,488.56	3,601.65
Advertising	0.00	0.00	0.00	0.00	1.54
Professional Services	0.00	0.00	0.00	0.00	1,504.06
Equipment Lease/Rental	0.00	0.46	0.00	0.00	3,145.74
Repairs/Maintenance	0.00	0.00	0.00	0.00	814.81
Telephone	0.00	0.17	0.00	0.00	5,337.78
Insurance	0.00	0.14	0.00	0.00	1,053.85
Rent/Occupancy	0.00	4.89	0.00	0.00	41,346.38
Equipment	0.00	0.00	0.00	0.00	4,292.55
Other	0.00	150.00	0.00	0.00	18,482.33
Outreach	0.00	0.00	0.00	0.00	320.18
Child Care	0.00	0.00	0.00	0.00	0.00
Client Support Services	10,000.00	0.00	4,000.00	0.00	10,100.75
Client Expenses	4,000.00	20,000.00	0.00	10,000.00	20,726.74
Program Match Expense	0.00	0.00	0.00	0.00	0.00
Depreciation	0.00	0.00	0.00	0.00	0.00
Total Expenses	<u>64,163.00</u>	<u>22,398.79</u>	<u>4,000.00</u>	<u>27,500.00</u>	<u>377,528.55</u>
Increase/(Decrease) in Net Assets	0.00	0.00	0.00	0.00	0.00
Acquisition/Disposition of Fixed Assets	0.00	0.00	0.00	0.00	0.00
Net Assets, September 30, 2018	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>
NET ASSETS, SEPTEMBER 30, 2019	<u>\$ 0.00</u>	<u>\$ 0.00</u>	<u>\$ 0.00</u>	<u>\$ 0.00</u>	<u>\$ 0.00</u>

WORKFORCE SOLUTIONS
CAPITAL AREA WORKFORCE BOARD

COMBINING SCHEDULE OF REVENUES, EXPENSES, AND CHANGES IN NET ASSETS -
WITH DONOR RESTRICTIONS

For the Year Ended September 30, 2019

	National Dislocated Worker Disaster 2017 1417NDW000	Reemploy- ment Services and Eligibility Assessment 2019 1419REA000	Rapid Response 2018 1418WOR000	Rapid Response 2019 1419WOR001
REVENUES				
Federal/State Funds	\$ 305.03	\$ 154,248.05	\$ 8,893.79	\$ 1,588.83
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	117.07	0.00	0.00
Miscellaneous	0.00	0.00	0.00	0.00
Total Revenues	<u>305.03</u>	<u>154,365.12</u>	<u>8,893.79</u>	<u>1,588.83</u>
EXPENSES				
Salaries	186.72	85,994.85	6,363.72	1,067.19
Fringe Benefits	63.28	27,672.88	1,749.69	312.04
Contractual	0.00	9,752.85	0.00	0.00
Supplies	0.59	6,632.90	90.53	3.57
Printing	0.00	71.07	0.00	0.00
Postage/Freight	0.40	207.03	3.72	0.62
Dues/Memberships	0.00	182.85	0.00	0.00
Travel/Training	0.00	2,250.47	72.83	54.40
Advertising	0.00	0.65	0.00	0.00
Professional Services	0.00	388.39	0.00	0.00
Equipment Lease/Rental	1.04	1,046.37	45.92	12.77
Repairs/Maintenance	0.39	4.14	10.49	0.00
Telephone	0.62	1,800.72	26.35	5.08
Insurance	0.27	398.15	11.65	3.33
Rent/Occupancy	12.52	17,610.06	518.41	129.31
Equipment	0.00	0.00	0.00	0.00
Other	0.00	228.71	0.48	0.52
Outreach	0.00	123.55	0.00	0.00
Child Care	0.00	0.00	0.00	0.00
Client Support Services	39.20	0.00	0.00	0.00
Client Expenses	0.00	(0.52)	0.00	0.00
Program Match Expense	0.00	0.00	0.00	0.00
Depreciation	0.00	0.00	0.00	0.00
Total Expenses	<u>305.03</u>	<u>154,365.12</u>	<u>8,893.79</u>	<u>1,588.83</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, 2018	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>
NET ASSETS, SEPTEMBER 30, 2019	<u>\$ 0.00</u>	<u>\$ 0.00</u>	<u>\$ 0.00</u>	<u>\$ 0.00</u>

WORKFORCE SOLUTIONS
CAPITAL AREA WORKFORCE BOARD

COMBINING SCHEDULE OF REVENUES, EXPENSES, AND CHANGES IN NET ASSETS -
WITH DONOR RESTRICTIONS

For the Year Ended September 30, 2019

	SNAP 2019 1419SNE000	Third Party Reimburse- ment 2016A 1416SDR000	Third Party Reimburse- ment 2017A 1417SDR000	Externships For Teachers 2019E 1419EXT001
REVENUES				
Federal/State Funds	\$ 531,969.36	\$ 5,887.85	\$ 5,171.09	\$ 36,530.94
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	651.98	0.00	0.00	0.00
Miscellaneous	0.00	0.00	0.00	0.00
Total Revenues	<u>532,621.34</u>	<u>5,887.85</u>	<u>5,171.09</u>	<u>36,530.94</u>
EXPENSES				
Salaries	217,189.08	0.00	0.00	3,086.98
Fringe Benefits	57,559.21	0.00	0.00	791.83
Contractual	77,255.74	5,887.85	5,171.09	0.00
Supplies	63,566.49	0.00	0.00	6.29
Printing	379.21	0.00	0.00	0.00
Postage/Freight	554.18	0.00	0.00	0.65
Dues/Memberships	641.69	0.00	0.00	0.00
Travel/Training	5,490.05	0.00	0.00	0.00
Advertising	2.18	0.00	0.00	0.00
Professional Services	1,983.07	0.00	0.00	0.00
Equipment Lease/Rental	3,252.16	0.00	0.00	19.79
Repairs/Maintenance	888.64	0.00	0.00	0.86
Telephone	4,275.15	0.00	0.00	5.62
Insurance	1,302.03	0.00	0.00	2.54
Rent/Occupancy	50,232.28	0.00	0.00	120.34
Equipment	2,078.62	0.00	0.00	0.00
Other	19,600.77	0.00	0.00	0.27
Outreach	462.67	0.00	0.00	0.00
Child Care	0.00	0.00	0.00	0.00
Client Support Services	25,424.85	0.00	0.00	0.00
Client Expenses	483.27	0.00	0.00	32,495.77
Program Match Expense	0.00	0.00	0.00	0.00
Depreciation	0.00	0.00	0.00	0.00
Total Expenses	<u>532,621.34</u>	<u>5,887.85</u>	<u>5,171.09</u>	<u>36,530.94</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, 2018	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>
NET ASSETS, SEPTEMBER 30, 2019	<u>\$ 0.00</u>	<u>\$ 0.00</u>	<u>\$ 0.00</u>	<u>\$ 0.00</u>

WORKFORCE SOLUTIONS
CAPITAL AREA WORKFORCE BOARD

COMBINING SCHEDULE OF REVENUES, EXPENSES, AND CHANGES IN NET ASSETS -
WITH DONOR RESTRICTIONS

For the Year Ended September 30, 2019

	Texas Industry Partnership Initiative 2019T 1419TIP001	TANF 2018 1418TAN000	TANF 2019 1419TAF000	Workforce Career and Education Outreach 2019E 1419TAN003
REVENUES				
Federal/State Funds	\$ 123.40	\$ 180,141.44	\$ 2,109,385.26	\$ 74,697.50
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	3,556.63	0.00
Miscellaneous	0.00	0.00	0.00	0.00
Total Revenues	<u>123.40</u>	<u>180,141.44</u>	<u>2,112,941.89</u>	<u>74,697.50</u>
EXPENSES				
Salaries	0.00	92,882.40	759,347.22	37,391.50
Fringe Benefits	0.00	24,117.29	203,908.65	7,797.29
Contractual	123.40	12,486.66	207,738.32	14,249.86
Supplies	0.00	5,265.85	244,792.33	6,447.64
Printing	0.00	0.00	1,353.85	97.50
Postage/Freight	0.00	192.80	1,730.39	22.51
Dues/Memberships	0.00	1,940.58	2,568.16	0.00
Travel/Training	0.00	192.24	21,868.48	2,333.00
Advertising	0.00	0.40	8.62	0.00
Professional Services	0.00	0.00	9,290.07	0.00
Equipment Lease/Rental	0.00	1,000.91	13,108.09	452.07
Repairs/Maintenance	0.00	0.00	3,519.37	0.00
Telephone	0.00	904.19	16,297.25	214.47
Insurance	0.00	450.05	5,590.04	115.25
Rent/Occupancy	0.00	17,386.76	187,355.85	4,381.68
Equipment	0.00	0.00	44,796.35	0.00
Other	0.00	329.88	66,506.54	1,149.68
Outreach	0.00	0.00	1,907.80	45.05
Child Care	0.00	0.00	0.00	0.00
Client Support Services	0.00	16,413.85	106,461.47	0.00
Client Expenses	0.00	6,577.58	214,793.04	0.00
Program Match Expense	0.00	0.00	0.00	0.00
Depreciation	0.00	0.00	0.00	0.00
Total Expenses	<u>123.40</u>	<u>180,141.44</u>	<u>2,112,941.89</u>	<u>74,697.50</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, 2018	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>
NET ASSETS, SEPTEMBER 30, 2019	<u>\$ 0.00</u>	<u>\$ 0.00</u>	<u>\$ 0.00</u>	<u>\$ 0.00</u>

WORKFORCE SOLUTIONS
CAPITAL AREA WORKFORCE BOARD

COMBINING SCHEDULE OF REVENUES, EXPENSES, AND CHANGES IN NET ASSETS -
WITH DONOR RESTRICTIONS

For the Year Ended September 30, 2019

	Texas Internship Initiatives 2019I <u>1419TAN002</u>	T. County Continuity of Care 2019 <u>4400001860</u>	T. County QC3 Project 2019 <u>4400002316</u>	T. County WERC 2019/2019A <u>4400002559</u>
REVENUES				
Federal/State Funds	\$ 87,608.81	\$ 0.00	\$ 0.00	\$ 0.00
City/County Funds	0.00	744,499.00	193,000.00	1,126,240.00
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	0.00
Miscellaneous	0.00	0.00	0.00	0.00
Total Revenues	<u>87,608.81</u>	<u>744,499.00</u>	<u>193,000.00</u>	<u>1,126,240.00</u>
EXPENSES				
Salaries	135.05	71,217.48	115,656.06	524,889.38
Fringe Benefits	35.90	17,974.90	30,144.97	142,910.74
Contractual	0.00	6,099.72	0.00	3,335.01
Supplies	0.51	216.02	35.03	7,548.13
Printing	0.00	0.05	2.52	589.41
Postage/Freight	0.05	348.07		168.95
Dues/Memberships	0.00	0.00	119.04	766.35
Travel/Training	0.00	164.46	1,906.43	2,536.41
Advertising	0.00	0.00	0.00	2.66
Professional Services	0.00	(10.78)	0.00	1,865.31
Equipment Lease/Rental	0.97	219.86	0.00	1,475.59
Repairs/Maintenance	0.00	85.16	0.00	314.74
Telephone	0.33	86.99	0.00	2,234.65
Insurance	0.22	138.34	0.00	2,339.77
Rent/Occupancy	7.67	4,523.56	0.00	39,104.45
Equipment	0.00	0.00	0.00	0.00
Other	0.11	3.30	(23.03)	1,086.49
Outreach	0.00	0.00	0.00	588.49
Child Care	0.00	643,431.87	0.00	0.00
Client Support Services	0.00	0.00	0.00	48,212.46
Client Expenses	87,428.00	0.00	45,158.98	346,271.01
Program Match Expense	0.00	0.00	0.00	0.00
Depreciation	0.00	0.00	0.00	0.00
Total Expenses	<u>87,608.81</u>	<u>744,499.00</u>	<u>193,000.00</u>	<u>1,126,240.00</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, 2018	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>
NET ASSETS, SEPTEMBER 30, 2019	<u>\$ 0.00</u>	<u>\$ 0.00</u>	<u>\$ 0.00</u>	<u>\$ 0.00</u>

WORKFORCE SOLUTIONS
CAPITAL AREA WORKFORCE BOARD

COMBINING SCHEDULE OF REVENUES, EXPENSES, AND CHANGES IN NET ASSETS -
WITH DONOR RESTRICTIONS

For the Year Ended September 30, 2019

	Trade Adjustment Act 2018 1418TRA000	Trade Adjustment Act 2019 1419TRA000	United Way 2018	UT TX School Ready 2017
REVENUES				
Federal/State Funds	\$ 35,844.62	\$ 217,732.51	\$ 0.00	\$ 0.00
City/County Funds	0.00	0.00	0.00	0.00
Other Contracts	0.00	0.00	27,526.26	126,320.70
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	<u>35,844.62</u>	<u>217,732.51</u>	<u>27,526.26</u>	<u>126,320.70</u>
EXPENSES				
Salaries	1,798.39	7,767.06	18,780.61	89,401.05
Fringe Benefits	458.80	1,969.87	6,331.68	29,819.27
Contractual	506.47	2,838.38	0.00	0.00
Supplies	236.82	16,387.79	38.05	0.00
Printing	0.00	14.37	0.00	0.00
Postage/Freight	0.51	85.51	157.09	0.00
Dues/Memberships	0.00	0.00	0.00	0.00
Travel/Training	0.00	0.00	86.63	3,100.38
Advertising	0.00	0.00	0.00	0.00
Professional Services	0.00	0.00	0.00	0.00
Equipment Lease/Rental	6.81	801.56	109.16	0.00
Repairs/Maintenance	2.14	354.59	40.56	0.00
Telephone	4.24	545.77	38.68	0.00
Insurance	1.87	108.08	5.19	0.00
Rent/Occupancy	81.12	13,642.57	1,933.91	4,000.00
Equipment	0.00	0.00	0.00	0.00
Other	13.75	6,498.60	4.70	0.00
Outreach	0.00	1.02	0.00	0.00
Child Care	0.00	0.00	0.00	0.00
Client Support Services	5,068.41	18,112.07	0.00	0.00
Client Expenses	27,665.29	148,605.27	0.00	0.00
Program Match Expense	0.00	0.00	0.00	0.00
Depreciation	0.00	0.00	0.00	0.00
Total Expenses	<u>35,844.62</u>	<u>217,732.51</u>	<u>27,526.26</u>	<u>126,320.70</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, 2018	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>
NET ASSETS, SEPTEMBER 30, 2019	<u>\$ 0.00</u>	<u>\$ 0.00</u>	<u>\$ 0.00</u>	<u>\$ 0.00</u>

WORKFORCE SOLUTIONS
CAPITAL AREA WORKFORCE BOARD

COMBINING SCHEDULE OF REVENUES, EXPENSES, AND CHANGES IN NET ASSETS -
WITH DONOR RESTRICTIONS

For the Year Ended September 30, 2019

	UT TX School Ready 2019	Veteran's Services 2019 VES 19-14	Workforce Commission Initiatives 2018 1418WCI000	Workforce Commission Initiatives 2019 1419WCI000
REVENUES				
Federal/State Funds	\$ 0.00	\$ 80,000.00	\$ 5,768.00	\$ 44,576.18
City/County Funds	0.00	0.00	0.00	0.00
Other Contracts	30,998.55	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	0.00
Miscellaneous	0.00	0.00	0.00	0.00
Total Revenues	<u>30,998.55</u>	<u>80,000.00</u>	<u>5,768.00</u>	<u>44,576.18</u>
EXPENSES				
Salaries	22,934.78	8,769.64	0.00	0.00
Fringe Benefits	6,353.85	2,131.61	0.00	0.00
Contractual	0.00	49.50	5,768.00	9,277.57
Supplies	0.00	3,239.78	0.00	1,684.61
Printing	0.00	0.00	0.00	4,194.49
Postage/Freight	0.00	505.07	0.00	47.27
Dues/Memberships	0.00	0.00	0.00	0.00
Travel/Training	709.92	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	3,659.06	0.00	326.26
Repairs/Maintenance	0.00	155.26	0.00	59.68
Telephone	0.00	4,372.68	0.00	264.40
Insurance	0.00	458.99	0.00	57.70
Rent/Occupancy	1,000.00	56,514.12	0.00	6,469.54
Equipment	0.00	0.00	0.00	0.00
Other	0.00	144.29	0.00	19,871.99
Outreach	0.00	0.00	0.00	2,322.67
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 Expense	0.00	0.00	0.00	0.00
Depreciation	0.00	0.00	0.00	0.00
Total Expenses	<u>30,998.55</u>	<u>80,000.00</u>	<u>5,768.00</u>	<u>44,576.18</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, 2018	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>
NET ASSETS, SEPTEMBER 30, 2019	<u>\$ 0.00</u>	<u>\$ 0.00</u>	<u>\$ 0.00</u>	<u>\$ 0.00</u>

WORKFORCE SOLUTIONS
CAPITAL AREA WORKFORCE BOARD

COMBINING SCHEDULE OF REVENUES, EXPENSES, AND CHANGES IN NET ASSETS -
WITH DONOR RESTRICTIONS

For the Year Ended September 30, 2019

	Youth - WIOA 2017 <u>1417WOY000</u>	Youth - WIOA 2018 <u>1418WOY000</u>	Youth - WIOA 2019 <u>1419WOY001</u>	<u>Total</u>
REVENUES				
Federal/State Funds	\$ 95,903.71	\$ 1,097,385.28	\$ 334,139.07	\$ 38,026,199.73
City/County Funds	0.00	0.00	0.00	5,716,109.00
Other Contracts	0.00	0.00	0.00	762,001.32
Interest Revenue	0.00	0.00	0.00	2,257.52
Program Match Revenue	0.00	0.00	0.00	2,453,064.61
Stand-In Income	0.00	0.00	0.00	20,185.20
Miscellaneous	0.00	0.00	0.00	1,366.34
Total Revenues	<u>95,903.71</u>	<u>1,097,385.28</u>	<u>334,139.07</u>	<u>46,981,183.72</u>
EXPENSES				
Salaries	78,186.86	514,027.13	136,704.78	8,207,167.30
Fringe Benefits	16,807.80	103,115.87	33,487.30	2,130,654.18
Contractual	79.04	66,326.04	18,944.36	1,713,413.24
Supplies	317.36	17,278.18	597.37	1,373,904.81
Printing	0.93	77.32	3.52	18,047.74
Postage/Freight	0.84	108.55	21.55	32,701.78
Dues/Memberships	107.25	1,228.17	371.82	45,921.24
Travel/Training	139.04	12,468.83	4,243.06	262,360.02
Advertising	0.26	4.32	1.31	126.00
Professional Services	115.25	3,524.79	572.49	124,932.54
Equipment Lease/Rental	0.00	959.11	40.40	92,386.27
Repairs/Maintenance	3.00	294.75	0.00	26,476.71
Telephone	6.71	6,454.94	1,316.39	123,823.65
Insurance	46.44	1,008.77	258.09	67,724.85
Rent/Occupancy	0.00	14,583.87	1,061.01	1,478,570.54
Equipment	0.00	2,334.53	0.00	105,883.07
Other	56.18	5,722.35	283.81	489,659.83
Outreach	36.75	759.84	231.42	90,210.92
Child Care	0.00	0.00	0.00	24,432,753.06
Client Support Services	0.00	85,578.23	28,172.73	419,729.67
Client Expenses	0.00	261,529.69	107,827.66	3,291,671.69
Program Match Expense	0.00	0.00	0.00	2,453,064.61
Depreciation	0.00	0.00	0.00	0.00
Total Expenses	<u>95,903.71</u>	<u>1,097,385.28</u>	<u>334,139.07</u>	<u>46,981,183.72</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, 2018	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>
NET ASSETS, SEPTEMBER 30, 2019	<u>\$ 0.00</u>	<u>\$ 0.00</u>	<u>\$ 0.00</u>	<u>\$ 0.00</u>

WORKFORCE SOLUTIONS
CAPITAL AREA WORKFORCE BOARD

SCHEDULE OF CHANGES IN FIXED ASSETS

For the Year Ended September 30, 2019

	<u>10/01/18</u> <u>Balance</u>	<u>Additions</u>	<u>Deletions</u>	<u>09/30/19</u> <u>Balance</u>
Furniture and Fixtures	\$ 321,206.71	\$ 0.00	\$ (86,426.16)	\$ 234,780.55
Equipment	544,524.49	112,682.07	(103,138.19)	554,068.37
Computer and Software	<u>62,267.05</u>	<u>0.00</u>	<u>0.00</u>	<u>62,267.05</u>
TOTALS	927,998.25	112,682.07	(189,564.35)	851,115.97
Accumulated Depreciation	<u>(752,616.92)</u>	<u>(69,754.55)</u>	<u>189,564.35</u>	<u>(632,807.12)</u>
Fixed Assets, Net of Accumulated Depreciation	<u>\$ 175,381.33</u>	<u>\$ 42,927.52</u>	<u>\$ 0.00</u>	<u>\$ 218,308.85</u>

WORKFORCE SOLUTIONS
CAPITAL AREA WORKFORCE BOARD
Austin, Texas

STATUS OF PRIOR AUDIT FINDINGS

September 30, 2019

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, 2019

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 \$ 935,423
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
93.558	TANF
10.561	SNAP (FSE&T)
State: N/A	Child Care Services

Section II – Financial Statement Findings and Questioned Costs:

None reported.

Section III – Federal Awards Findings and Questioned Costs:

None reported.