

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

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

For the Year Ended September 30, 2020

***SAUNDERS & ASSOCIATES, PLLC
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WORKFORCE SOLUTIONS
CAPITAL AREA WORKFORCE BOARD
Austin, Texas

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September 30, 2020

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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, 2020, and the related statements of activities, functional expenses, and cash flows for the year then ended, and the related notes to the financial statements.

Management's Responsibility for the Financial Statements

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

Auditor's Responsibility

Our responsibility is to express an opinion on these financial statements based on our audit. We conducted our audit in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *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, 2020, 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, 2019 financial statements and our report dated April 24, 2020, 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, 2019, 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 June 1, 2021 on our consideration of Workforce Solutions - Capital Area Workforce Board's internal control over financial reporting and on our tests of compliance with certain provisions of laws, regulations, contracts and grant agreements and other matters. The purpose of that report is to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing and not to provide an opinion on the internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering Workforce Solutions - Capital Area Workforce Board's internal control over financial reporting and compliance.



SAUNDERS & ASSOCIATES, PLLC
Certified Public Accountants
Ada, Oklahoma

June 1, 2021

FINANCIAL STATEMENTS

WORKFORCE SOLUTIONS
CAPITAL AREA WORKFORCE BOARD
Austin, Texas

STATEMENT OF FINANCIAL POSITION

September 30, 2020

(With Comparative Totals at September 30, 2019)

	Without Donor Restrictions	With Donor Restrictions	2020 Total	2019 Total
<u>ASSETS</u>				
Current Assets:				
Cash and Cash Equivalents	\$ 527,555.88	\$ 1,760,757.79	\$ 2,288,313.67	\$ 2,482,165.63
Accounts Receivable				
Grants/Contracts	110,685.19	3,998,809.88	4,109,495.07	3,055,583.57
Other	48.34	238.60	286.94	313,551.66
Prepaid Expenses	452,941.79	4,689.30	457,631.09	577,212.34
Total Current Assets	<u>1,091,231.20</u>	<u>5,764,495.57</u>	<u>6,855,726.77</u>	<u>6,428,513.20</u>
Fixed Assets	950,847.64	0.00	950,847.64	851,115.97
Accumulated Depreciation	<u>(716,456.90)</u>	<u>0.00</u>	<u>(716,456.90)</u>	<u>(632,807.12)</u>
Net Fixed Assets	<u>234,390.74</u>	<u>0.00</u>	<u>234,390.74</u>	<u>218,308.85</u>
TOTAL ASSETS	<u><u>\$ 1,325,621.94</u></u>	<u><u>\$ 5,764,495.57</u></u>	<u><u>\$ 7,090,117.51</u></u>	<u><u>\$ 6,646,822.05</u></u>
<u>LIABILITIES AND NET ASSETS</u>				
Current Liabilities:				
Accounts Payable - Trade	\$ 202,603.61	\$ 1,652,060.41	\$ 1,854,664.02	\$ 1,721,291.63
Other Payables	205,366.29	2,136,572.03	2,341,938.32	1,812,601.76
Accrued Leave Payable	241,547.01	14,629.95	256,176.96	220,954.99
Deferred Revenue	347,930.61	1,361,233.18	1,709,163.79	2,080,785.01
Loan Payable - Current Portion	<u>0.00</u>	<u>150,000.00</u>	<u>150,000.00</u>	<u>150,000.00</u>
Total Current Liabilities	<u>997,447.52</u>	<u>5,314,495.57</u>	<u>6,311,943.09</u>	<u>5,985,633.39</u>
Loan Payable - Long Term	<u>0.00</u>	<u>450,000.00</u>	<u>450,000.00</u>	<u>450,000.00</u>
Total Liabilities	<u>997,447.52</u>	<u>5,764,495.57</u>	<u>6,761,943.09</u>	<u>6,435,633.39</u>
Net Assets:				
Without Donor Restrictions	93,783.68	0.00	93,783.68	(7,120.19)
Investment in Fixed Assets	<u>234,390.74</u>	<u>0.00</u>	<u>234,390.74</u>	<u>218,308.85</u>
Total Net Assets	<u>328,174.42</u>	<u>0.00</u>	<u>328,174.42</u>	<u>211,188.66</u>
TOTAL LIABILITIES AND NET ASSETS	<u><u>\$ 1,325,621.94</u></u>	<u><u>\$ 5,764,495.57</u></u>	<u><u>\$ 7,090,117.51</u></u>	<u><u>\$ 6,646,822.05</u></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, 2020

(With Comparative Totals for the Year Ended September 30, 2019)

	Without Donor Restrictions	With Donor Restrictions	2020 Total	2019 Total
REVENUES				
Federal/State Grant Revenue	\$ 0.00	\$ 44,961,536.83	\$ 44,961,536.83	\$ 38,026,199.73
City/County Grant Revenue	0.00	5,177,195.83	5,177,195.83	5,716,109.00
Other Contracts	0.00	583,994.15	583,994.15	762,001.32
Interest Revenue	5,302.96	932.76	6,235.72	9,421.51
Program Match Revenue	30,936.40	2,018,548.58	2,049,484.98	2,453,064.61
Stand-in Income	0.00	12,400.00	12,400.00	20,185.20
Miscellaneous	735,048.84	239,206.56	974,255.40	692,034.93
Net Assets Released From Restrictions:				
Satisfaction of Program Restrictions	52,993,814.71	(52,993,814.71)	0.00	0.00
Total Revenues	53,765,102.91	0.00	53,765,102.91	47,679,016.30
EXPENSES				
One-Stop Activities	6,929,868.90	0.00	6,929,868.90	7,193,665.62
Youth Activities	1,652,291.95	0.00	1,652,291.95	1,717,407.63
Child Care Activities	37,211,677.82	0.00	37,211,677.82	32,113,226.96
WERC Activities	2,863,899.52	0.00	2,863,899.52	2,887,630.31
Special Projects	1,113,047.34	0.00	1,113,047.34	723,070.91
Management and General	3,977,063.29	0.00	3,977,063.29	3,183,705.06
Total Expenses	53,747,848.82	0.00	53,747,848.82	47,818,706.49
Change in Net Assets	17,254.09	0.00	17,254.09	(139,690.19)
Acquisition/Disposition of Fixed Assets	99,731.67	0.00	99,731.67	112,682.07
Net Assets, September 30, 2019	211,188.66	0.00	211,188.66	238,196.78
NET ASSETS, SEPTEMBER 30, 2020	\$ 328,174.42	\$ 0.00	\$ 328,174.42	\$ 211,188.66

* 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, 2020

(With Comparative Totals for the Year Ended September 30, 2019)

	One-Stop Activities	Youth Activities	Child Care Activities	WERC Activities
EXPENSES				
Salaries	\$ 2,035,331.36	\$ 815,790.35	\$ 2,195,116.07	\$ 1,520,056.40
Fringe Benefits	586,098.63	177,553.45	492,348.65	327,918.43
Contractual	580,018.19	129,640.64	695,123.24	41,494.93
Supplies	524,914.46	6,461.11	103,361.17	56,487.61
Printing	1,810.10	0.00	3,392.24	1,662.31
Postage/Freight	7,481.08	104.20	9,442.68	313.88
Dues/Memberships	1,096.87	0.00	4,920.46	104.63
Travel/Training	34,179.32	20,456.32	26,587.83	10,303.23
Advertising	0.00	0.00	0.00	0.00
Professional Services	0.00	0.00	0.00	34,560.61
Equipment Lease/Rental	72,823.67	0.00	21,958.56	5,471.29
Repairs/Maintenance	6,441.17	107.99	1,039.31	2,318.57
Telephone	86,639.92	9,094.81	12,325.88	13,414.33
Insurance	22,675.77	0.00	1,516.70	29,388.05
Rent/Occupancy	1,469,431.37	3,877.50	197,601.75	78,750.36
Equipment	54,543.67	0.00	36,152.78	0.00
Other	8,333.82	0.00	46,475.26	4,563.52
Outreach	1,257.42	0.00	36.83	894.58
Child Care	0.00	0.00	30,870,909.82	0.00
Client Support Services	158,704.73	102,038.76	0.00	46,415.70
Client Expenses	1,278,087.35	387,166.82	651,918.80	689,781.09
Program Match Expenses	0.00	0.00	1,841,449.79	0.00
Depreciation	0.00	0.00	0.00	0.00
TOTAL EXPENSES	\$ 6,929,868.90	\$ 1,652,291.95	\$ 37,211,677.82	\$ 2,863,899.52

* 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, 2020

(With Comparative Totals for the Year Ended September 30, 2019)

	Special Projects	Management and General	2020 Total	2019 Total
<u>EXPENSES</u>				
Salaries	\$ 29,418.23	\$ 2,522,572.56	\$ 9,118,284.97	\$ 8,419,622.49
Fringe Benefits	1,528.07	592,121.71	2,177,568.94	2,167,913.17
Contractual	367,923.34	234,070.01	2,048,270.35	1,753,288.14
Supplies	234,872.91	29,308.83	955,406.09	1,586,821.08
Printing	13,509.23	0.00	20,373.88	18,761.86
Postage/Freight	0.00	629.67	17,971.51	33,079.33
Dues/Memberships	0.00	71,531.04	77,653.00	46,115.84
Travel/Training	0.00	43,115.31	134,642.01	267,191.14
Advertising	0.00	57.00	57.00	126.00
Professional Services	0.00	60,237.29	94,797.90	124,932.54
Equipment Lease/Rental	0.00	16,739.98	116,993.50	95,222.91
Repairs/Maintenance	0.00	860.82	10,767.86	26,489.86
Telephone	0.00	10,923.31	132,398.25	126,596.55
Insurance	917.00	33,568.30	88,065.82	68,780.42
Rent/Occupancy	0.00	175,828.25	1,925,489.23	1,538,921.53
Equipment	9,035.22	0.00	99,731.67	112,682.07
Other	14,623.96	33,891.30	107,887.86	571,658.91
Outreach	8,692.17	67,708.13	78,589.13	91,780.75
Child Care	0.00	0.00	30,870,909.82	24,432,753.06
Client Support Services	8,344.93	0.00	315,504.12	419,729.67
Client Expenses	247,083.49	250.00	3,254,287.55	3,393,420.01
Program Match Expenses	177,098.79	0.00	2,018,548.58	2,453,064.61
Depreciation	0.00	83,649.78	83,649.78	69,754.55
TOTAL EXPENSES	\$ 1,113,047.34	\$ 3,977,063.29	\$ 53,747,848.82	\$ 47,818,706.49

* 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, 2020

(With Comparative Totals for the Year Ended September 30, 2019)

	<u>2020</u>	<u>2019</u>
<u>CASH FLOWS FROM OPERATING ACTIVITIES</u>		
Change in Net Assets	\$ 17,254.09	\$ (139,690.19)
Adjustments:		
Capitalized Equipment	99,731.67	112,682.07
Depreciation	83,649.78	69,754.55
Loss on Disposal of Fixed Assets (Note A)	0.00	0.00
(Increase) Decrease in Receivables	(740,646.78)	(503,034.07)
(Increase) Decrease in Prepaid Expenses	119,581.25	(208,881.82)
Increase (Decrease) in Payables	662,708.95	556,778.14
Increase (Decrease) in Accrued Leave	35,221.97	41,416.80
Increase (Decrease) in Deferred Revenue	(371,621.22)	882,875.65
Total Adjustments	<u>(111,374.38)</u>	<u>951,591.32</u>
Net Cash Provided By (Used For) Operating Activities	(94,120.29)	811,901.13
<u>CASH FLOWS FROM INVESTING ACTIVITIES</u>		
Acquisition of Fixed Assets		
Net Cash Provided By (Used For) Investing Activities	(99,731.67)	(112,682.07)
<u>CASH FLOWS FROM FINANCING ACTIVITIES</u>		
Net Cash Provided By (Used For) Financing Activities	<u>0.00</u>	<u>600,000.00</u>
Net Increase (Decrease) in Cash and Cash Equivalents	(193,851.96)	1,299,219.06
Cash and Cash Equivalents, September 30, 2019	<u>2,482,165.63</u>	<u>1,182,946.57</u>
CASH AND CASH EQUIVALENTS, September 30, 2020	<u>\$ 2,288,313.67</u>	<u>\$ 2,482,165.63</u>

Note A: Non-Cash Investing Activities

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

During the fiscal year ended September 30, 2020, Workforce Solutions disposed of fixed assets with a total cost of \$00.00 and accumulated depreciation totaling \$00.00.

* 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, 2020

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.

Accounting Pronouncements Adopted – Capital Area Workforce Development Board, dba Workforce Solutions, Inc. (the "Board") has adopted the provisions of Financial Accounting Standards Board (FASB) Accounting Standards Update (ASU) 2014-09, *Revenue from Contracts with Customers* (Topic 606), as amended. ASU 2014-09 applies to exchange transactions with customers that are bound by contracts or similar arrangements and establishes a performance obligation approach to revenue recognition.

The Board has adopted the provisions of FASB ASU 2018-08, *Clarifying the Scope and the Accounting Guidance for Contributions Received and Contributions Made* (Topic 958). This accounting standard is meant to help not-for-profit entities evaluate whether transactions should be accounted for as contributions or as exchange transactions and, if the transaction is identified as a contribution, whether it is conditional or unconditional. ASU 2018-08 clarifies how an organization determines whether a resource provider is receiving commensurate value in return for a grant. If the resource provider does receive commensurate value from the grant recipient, the transaction is an exchange transaction and would follow the guidance under ASU 2014-09 (FASB ASC Topic 606). If no commensurate value is received by the grant maker, the transfer is a contribution. ASU 2018-08 stresses that the value received by the general public as a result of the grant is not considered to be commensurate value received by the provider of the grant. There was no material impact to the financial statements as a result of adoption. Accordingly, no adjustment to opening net assets was recorded.

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, 2020

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, 2020

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, 2020.

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>2,105,519</u>
Bank Balance – September 30, 2020	<u>\$ 2,355,519</u>

The market value of the securities pledged by the financial institution's trust department was \$2,487,208 as of September 30, 2020.

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, 2019, 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, 2021 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, 2020

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, 2020, 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	\$ 6,398,096
Less those unavailable for general expenditures within one year, due to:	
Contractual of Donor-Imposed Restrictions:	
Restricted for program services	(5,759,806)
Financial Assets available to meet cash needs for general expenditures within one year	\$ <u>638,290</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, 2020 consisted of:

	Balance October 1, <u>2019</u>	<u>Additions</u>	<u>Deletions</u>	Balance September 30, <u>2020</u>
Furniture and Fixtures	\$ 234,781	\$ 0	\$ 0	\$ 234,781
Equipment	554,068	99,732	0	653,800
Computer Software	<u>62,267</u>	<u>0</u>	<u>0</u>	<u>62,267</u>
Totals	851,116	99,732	0	950,848
Accumulated Depreciation	(632,807)	(83,650)	<u>0</u>	(716,457)
Fixed Assets, Net of Accumulated Depreciation	\$ <u>218,309</u>	\$ <u>16,082</u>	\$ <u>0</u>	\$ <u>234,391</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 \$83,650.

WORKFORCE SOLUTIONS
CAPITAL AREA WORKFORCE BOARD
Austin, Texas

NOTES TO FINANCIAL STATEMENTS

September 30, 2020

NOTE 4: LONG-TERM DEBT

In April 2019 Workforce Solutions entered into a loan agreement with the City of Austin (City). The City loaned Workforce Solutions \$600,000. Funds were to be used for relocation and expansion of Administrative Workforce Outreach and Development Services. This loan bears no interest. Beginning October 31, 2020, Workforce Solutions is to make annual payments of \$150,000 for 4 years, with the final payment due October 31, 2023. The balance on this loan at September 30, 2020 equaled \$600,000

Future debt service requirements:

<u>FYE</u>	<u>Principal</u>	<u>Interest</u>
September 30, 2021	\$ 150,000	\$ 0
September 30, 2022	150,000	0
September 30, 2023	150,000	0
September 30, 2024	150,000	0
Total	<u>\$ 600,000</u>	<u>\$ 0</u>

NOTE 5: 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, 2020, as reflected in the financial statements, is \$256,177.

NOTE 6: 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, 2020, Workforce Solutions contributed \$92,229 to the plan on behalf of their employees.

NOTE 7: 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; Michael and Susan Dell Foundation for support of the Workforce Master Plan; Texas Mutual Insurance Company for support of the Workforce Master Plan; including others.

WORKFORCE SOLUTIONS
CAPITAL AREA WORKFORCE BOARD
Austin, Texas

NOTES TO FINANCIAL STATEMENTS

September 30, 2020

NOTE 8: CONTINGENT LIABILITIES

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

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

NOTE 9: 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, 2020 totaled \$1,707,752.

NOTE 10: 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.

WORKFORCE SOLUTIONS
CAPITAL AREA WORKFORCE BOARD
Austin, Texas

NOTES TO FINANCIAL STATEMENTS

September 30, 2020

NOTE 11: RISK AND UNCERTAINTIES

In early March 2020, the COVID-19 virus was declared a global pandemic, and it continues to spread. The outbreak in the United States has caused business disruption through mandated and voluntary closing of some 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 operation and financial performance will depend on certain developments, including the duration and spread of the outbreak, impact on our clients, employees and vendors, and the success of the current vaccination program, all of which are uncertain and cannot be predicted. At this point, the extent to which COVID-19 may impact our financial condition or results of operations is uncertain.

NOTE 12: EVALUATION OF SUBSEQUENT EVENTS

Subsequent events were evaluated by Workforce Solution's management through June 1, 2021, which is the date the financial statements were issued. No significant subsequent events occurred.

Saunders & Associates, PLLC

Certified Public Accountants

630 East 17th Street * P. O. Box 1406 * Ada, Oklahoma 74820 * (580) 332-8548 * FAX: (580) 332-2272
Website: www.saunderscpas.com

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

Board of Directors
Workforce Solutions - Capital Area Workforce Board

We have audited, in accordance with the auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States, the financial statements of Workforce Solutions - Capital Area Workforce Board (a non-profit organization), which comprise the statement of financial position as of September 30, 2020, and the related statements of activities, functional expenses, and cash flows for the year then ended, and the related notes to the financial statements, and have issued our report thereon dated June 1, 2021.

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.

A handwritten signature in cursive script that reads "Saunders & Associates, PLLC".

SAUNDERS & ASSOCIATES, PLLC
Certified Public Accountants
Ada, Oklahoma

June 1, 2021

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, 2020. 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, 2020.

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

June 1, 2021

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, 2020

<u>PROGRAM TITLE AND SOURCE</u>	<u>Federal CFDA Number</u>	<u>Contract Number</u>	<u>Additional Award Identifier</u>	<u>Sub-recipient Pass Through</u>	<u>Disbursements/ Expenditures</u>
<u>FEDERAL FUNDS</u>					
<u>U. S. DEPARTMENT OF LABOR</u>					
<u>WIOA Cluster</u>					
Passed Through Texas Workforce Commission - ID# 1742327454:					
WIOA Title 1 - Adult 2018 & 2018A	17.258	1418WOA000		\$ 500,096.30	\$ 520,223.08
WIOA Title 1 - Adult 2019 & 2019A	17.258	1419WOA001		645,868.28	719,886.65
WIOA Title 1 - Adult 2020	17.258	1420WOA001		65,694.22	73,070.53
Youth Job Skills Initiative - YOUTH 2019Y	17.258	1419WOS002		27,678.89	30,751.45
WIOA Statewide Activities - STATEWDE 2019	17.258	1419WAF001		331.78	79,845.46
Externships for Teachers - STATEWDE 2019E	17.258	1419EXT001		0.00	3,603.50
High Demand Job Training - STATEWDE 2019H	17.258	1419HJT001		0.00	145,424.00
TX Industry Partnership - STATEWDE 2019T	17.258	1419TIP001		0.00	24,876.60
COVID19 Response - STATEWDE 2020C	17.258	1420COV001	COVID-19	109,922.66	145,721.30
WIOA Title 1 - Youth 2018	17.259	1418WOY000		236,634.10	251,633.06
WIOA Title 1 - Youth 2019	17.259	1419WOY001		903,318.91	1,044,179.67
WIOA Title 1 - Youth 2020	17.259	1420WOY001		303,622.01	328,199.04
Youth Job Skills Initiative - YOUTH 2019Y	17.259	1419WOS002		27,678.89	30,751.46
WIOA National Dislocated Worker - NDW 2020	17.277	1420NDW001		228,630.17	237,511.90
WIOA Title 1 - Dislocated Worker 2018 & 2018A	17.278	1418WOD000		606,795.50	636,982.89
WIOA Title 1 - Dislocated Worker 2019 & 2019A	17.278	1419WOD001		743,369.23	856,617.08
WIOA Title 1 - Dislocated Worker 2020	17.278	1420WOD001		76,250.03	90,366.06
WIOA Title 1 - Rapid Response 2019	17.278	1419WOR001		0.00	12,498.56
WIOA Title 1 - Rapid Response 2020	17.278	1420WOR001		0.00	1,788.85
Board Service Award - INCENTIVE 2020S	17.278	1420BSA001		0.00	57,364.66
COVID19 Response - STATEWDE 2020C	17.278	1420COV001	COVID-19	109,922.67	145,721.31
Total WIA Cluster				<u>4,585,813.64</u>	<u>5,437,017.11</u>
<u>Employment Service Cluster</u>					
Passed Through Texas Workforce Commission - ID# 1742327454:					
Employment Services 2019	17.207	1419WPA000		2,188.15	2,188.15
Employment Services 2020	17.207	1420WPA001		242,880.89	301,534.18
Workforce Commission Inovations 2020	17.207	1420WCI001		7,590.00	12,714.29
Total Texas Workforce Commission				<u>252,659.04</u>	<u>316,436.62</u>
Passed Through Texas Veterans Commission - ID# 17423274541:					
Veterans' Services 2020	17.801	VES 20-14		42,492.66	56,631.07
Veterans' Services 2020	17.804	VES 20-14		13,782.97	18,368.93
Total Texas Veterans Commission				<u>56,275.63</u>	<u>75,000.00</u>
Total Employment Service Cluster				<u>308,934.67</u>	<u>391,436.62</u>
Passed Through Texas Workforce Commission - ID# 1742327454:					
Apprenticeship Trng Grant 2019	17.285	1419ATG001		0.00	80,575.92
Reemployment Services and Eligibility 2020	17.225	1420REA001		149,721.98	164,281.11
Trade Adjustment Act 2019	17.245	1419TRA000		9,495.86	15,898.53
Trade Adjustment Act 2020	17.245	1420TRA001		143,266.03	156,616.81
Total Non Clustered				<u>302,483.87</u>	<u>417,372.37</u>
Total Department of Labor				<u>5,197,232.18</u>	<u>6,245,826.10</u>

WORKFORCE SOLUTIONS
CAPITAL AREA WORKFORCE BOARD
Austin, Texas

SCHEDULE OF EXPENDITURES OF FEDERAL AND STATE AWARDS

For the Fiscal Year Ended September 30, 2020

<u>PROGRAM TITLE AND SOURCE</u>	<u>Federal CFDA Number</u>	<u>Contract Number</u>	<u>Additional Award Identifier</u>	<u>Sub-recipient Pass Through</u>	<u>Disbursements/ Expenditures</u>
<u>FEDERAL FUNDS (CONTINUED)</u>					
<u>U. S. DEPARTMENT OF HEALTH AND HUMAN SERVICES</u>					
TANF Cluster					
Passed Through Texas Workforce Commission - ID# 1742327454:					
TANF 2019	93.558	1419TAF000		\$ 142,053.54	\$ 156,875.32
TANF 2020	93.558	1420TAF001		1,445,113.57	1,611,431.85
NCP 2020	93.558	1420NCP001		131,317.14	144,433.55
TANF 2019I	93.558	1419TAN002		0.00	4,601.08
TANF 2019E	93.558	1419TAN003		0.00	391,647.73
Workforce Commission Initiatives 2019	93.558	1419WCI000		0.00	6,369.17
Workforce Commission Initiatives 2020	93.558	1420WCI001		0.00	26,866.67
Employment Services 2019	93.558	1419WPA000		243.13	243.13
Employment Services 2020	93.558	1420WPA001		134,994.52	167,594.33
Total TANF Cluster				<u>1,853,721.90</u>	<u>2,510,062.83</u>
CCDF Cluster					
Child Care Services/Direct 2019	93.575	1419CCF000		1,006,545.44	1,065,814.30
Child Care Services/Direct 2019	93.596	1419CCF000		406,725.63	430,675.04
Child Care Local Initiative 2019	93.596	1419CCM000		2,527,435.44	2,527,435.44
Child Care Services/Direct 2020	93.575	1420CCF001		11,115,100.82	12,050,579.45
Child Care Services/Direct 2020	93.596	1420CCF001		5,474,105.13	5,934,821.45
Child Care Local Initiative 2020	93.596	1420CCM001		2,258,710.50	2,258,710.50
Child Care Quality 2019	93.575	1419CCQ000		13,878.30	13,878.30
Child Care Quality 2020	93.575	1420CCQ001		609,972.49	609,972.49
Child Care Automated Attendance 2020	93.575	1420CAA001		96,702.25	96,702.25
Total CCDF Cluster				<u>23,509,176.00</u>	<u>24,988,589.22</u>
Child Care Services/Direct 2019	93.667	1419CCF000		5,708.72	6,044.87
Child Care Services/Direct 2020	93.667	1420CCF001		66,529.41	72,128.72
Total Non Clustered				<u>72,238.13</u>	<u>78,173.59</u>
Coronavirus Relief Fund					
Child Care Services/Direct 2020	93.575	1420CCF001	COVID-19	4,206,200.23	4,206,200.23
Total Coronavirus Relief				<u>4,206,200.23</u>	<u>4,206,200.23</u>
Total U. S. Department of Health and Human Services				<u>29,641,336.26</u>	<u>31,783,025.87</u>
<u>U. S. DEPARTMENT OF AGRICULTURE</u>					
SNAP Cluster					
Passed Through Texas Workforce Commission - ID# 1742327454:					
SNAPNON 2020	10.561	1420SNE001		416,999.75	477,318.13
SNAPNON 2017A	10.561	1417SDR000		0.00	56,666.18
SNAPTPR 2019	10.561	1419SDR000		0.00	16,332.29
SNAPTPR 2020	10.561	1420SDR001		0.00	8,351.64
Total SNAP Cluster				<u>416,999.75</u>	<u>558,668.24</u>
Total U. S. Department of Agriculture				<u>416,999.75</u>	<u>558,668.24</u>

WORKFORCE SOLUTIONS
CAPITAL AREA WORKFORCE BOARD
Austin, Texas

SCHEDULE OF EXPENDITURES OF FEDERAL AND STATE AWARDS

For the Fiscal Year Ended September 30, 2020

<u>PROGRAM TITLE AND SOURCE</u>	<u>Federal CFDA Number</u>	<u>Contract Number</u>	<u>Additional Award Identifier</u>	<u>Sub-recipient Pass Through</u>	<u>Disbursements/ Expenditures</u>
<u>FEDERAL FUNDS (CONTINUED)</u>					
<u>U. S. DEPARTMENT OF THE TREASURY</u>					
Coronavirus Relief Fund					
Passed Through Travis County - ID# 1000003721:					
RE:WorkNow - TCMIN 2020C	21.019	4400005393	COVID-19	0.00	55,000.00
Total Coronavirus Relief				0.00	55,000.00
Total U. S. Department of the Treasury				0.00	55,000.00
Total Federal Awards				\$ 35,255,568.19	\$ 38,642,520.21
<u>STATE FUNDS</u>					
Passed Through Texas Workforce Commission - ID# 1742327454:					
SNAPNON 2020	N/A	1420SNE001		\$ 44,250.69	\$ 50,651.48
TANF 2019	N/A	1419TAF000		20,066.86	22,160.62
TANF 2020	N/A	1420TAF001		194,365.56	216,735.11
NCP 2020	N/A	1420NCP001		136,231.71	149,839.00
Skills Development Fund 2020C	N/A	1420COS002		0.00	1,337.97
Child Care Services/Direct 2019	N/A	1419CCF000		197,204.90	208,817.00
Child Care Services/Direct 2020	N/A	1420CCF001		2,329,392.37	2,525,440.69
Child Care DPRS 2020	N/A	1420CCP001		2,844,465.27	2,900,393.09
Child Care DPRS 2021	N/A	1421CCP001		240,608.17	243,641.66
Total State Awards				\$ 6,006,585.53	\$ 6,319,016.62
TOTAL EXPENDITURES OF FEDERAL/STATE AWARDS				\$ 41,262,153.72	\$ 44,961,536.83

WORKFORCE SOLUTIONS
CAPITAL AREA WORKFORCE BOARD
Austin, Texas

NOTES TO SCHEDULE OF EXPENDITURES OF FEDERAL AND STATE AWARDS

September 30, 2020

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, 2020 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, 2020

	Non- Federal	Center Funds	Cost Pools	AOYC
<u>ASSETS</u>				
Current Assets:				
Cash and Cash Equivalents	\$ 70,499.70	\$ (93,360.24)	\$ 281,111.68	\$ 331.57
Accounts Receivable:				
Grants/Contracts	0.00	1,400.00	419.18	0.00
Other	0.00	0.00	48.34	0.00
Prepaid Expenses	2,165.90	368,660.48	64,031.92	0.00
Total Current Assets	<u>72,665.60</u>	<u>276,700.24</u>	<u>345,611.12</u>	<u>331.57</u>
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>\$ 72,665.60</u>	<u>\$ 276,700.24</u>	<u>\$ 345,611.12</u>	<u>\$ 331.57</u>
<u>LIABILITIES AND NET ASSETS</u>				
Current Liabilities:				
Accounts Payable - Trade	\$ 3,476.14	\$ 72,755.51	\$ 108,441.88	\$ 0.00
Other Payables	1,100.00	203,944.73	(370.84)	0.00
Accrued Leave Payable	0.00	0.00	237,540.08	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	<u>4,576.14</u>	<u>276,700.24</u>	<u>345,611.12</u>	<u>0.00</u>
Loan Payable - Long Term	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>
Total Liabilities	<u>4,576.14</u>	<u>276,700.24</u>	<u>345,611.12</u>	<u>0.00</u>
Net Assets:				
Without Donor Restrictions	68,089.46	0.00	0.00	331.57
Investment in Fixed Assets	0.00	0.00	0.00	0.00
Total Net Assets	<u>68,089.46</u>	<u>0.00</u>	<u>0.00</u>	<u>331.57</u>
TOTAL LIABILITIES AND NET ASSETS	<u>\$ 72,665.60</u>	<u>\$ 276,700.24</u>	<u>\$ 345,611.12</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, 2020

	WFMP	Healthcare Workforce Alliance of Central Texas	900VOC REHB 2020/2020A 1420COL001	900VOC REHB 2021 1421COL001
<u>ASSETS</u>				
Current Assets:				
Cash and Cash Equivalents	\$ 31,271.27	\$ 322,654.31	\$ (41,407.46)	\$ (38,505.14)
Accounts Receivable:				
Grants/Contracts	12,000.00	30,013.53	41,407.81	444.67
Other	0.00	0.00	0.00	0.00
Prepaid Expenses	0.00	0.00	0.00	18,083.49
Total Current Assets	<u>43,271.27</u>	<u>352,667.84</u>	<u>0.35</u>	<u>(19,976.98)</u>
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>\$ 43,271.27</u>	<u>\$ 352,667.84</u>	<u>\$ 0.35</u>	<u>\$ (19,976.98)</u>
<u>LIABILITIES AND NET ASSETS</u>				
Current Liabilities:				
Accounts Payable - Trade	\$ 0.00	\$ 37.90	\$ 0.35	\$ 1,321.26
Other Payables	0.00	692.40	0.00	0.00
Accrued Leave Payable	0.00	4,006.93	0.00	0.00
Deferred Revenue	0.00	347,930.61	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	0.00	352,667.84	0.35	1,321.26
Loan Payable - Long Term	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>
Total Liabilities	<u>0.00</u>	<u>352,667.84</u>	<u>0.35</u>	<u>1,321.26</u>
Net Assets:				
Without Donor Restrictions	43,271.27	0.00	0.00	(21,298.24)
Investment in Fixed Assets	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>
Total Net Assets	<u>43,271.27</u>	<u>0.00</u>	<u>0.00</u>	<u>(21,298.24)</u>
TOTAL LIABILITIES AND NET ASSETS	<u>\$ 43,271.27</u>	<u>\$ 352,667.84</u>	<u>\$ 0.35</u>	<u>\$ (19,976.98)</u>

WORKFORCE SOLUTIONS
CAPITAL AREA WORKFORCE BOARD
Austin, Texas

STATEMENT OF FINANCIAL POSITION - WITHOUT DONOR RESTRICTIONS

For the Year Ended September 30, 2020

	900VOC REHB 2019N/2021N 3018VRS156	900VOC REHB 2020S 3020VRS083	Fixed Assets	TOTAL
ASSETS				
Current Assets:				
Cash and Cash Equivalents	\$ (21,949.99)	\$ 16,910.18	\$ 0.00	\$ 527,555.88
Accounts Receivable:				
Grants/Contracts	25,000.00	0.00	0.00	110,685.19
Other	0.00	0.00	0.00	48.34
Prepaid Expenses	0.00	0.00	0.00	452,941.79
Total Current Assets	3,050.01	16,910.18	0.00	1,091,231.20
Fixed Assets	0.00	0.00	950,847.64	950,847.64
Accumulated Depreciation	0.00	0.00	(716,456.90)	(716,456.90)
TOTAL ASSETS	\$ 3,050.01	\$ 16,910.18	\$ 234,390.74	\$ 1,325,621.94
LIABILITIES AND NET ASSETS				
Current Liabilities:				
Accounts Payable - Trade	\$ 11,717.77	\$ 4,852.80	\$ 0.00	\$ 202,603.61
Other Payables	0.00	0.00	0.00	205,366.29
Accrued Leave Payable	0.00	0.00	0.00	241,547.01
Deferred Revenue	0.00	0.00	0.00	347,930.61
Loan Payable - Current Portion	0.00	0.00	0.00	0.00
Total Current Liabilities	11,717.77	4,852.80	0.00	997,447.52
Loan Payable - Long Term	0.00	0.00	0.00	0.00
Total Liabilities	11,717.77	4,852.80	0.00	997,447.52
Net Assets:				
Without Donor Restrictions	(8,667.76)	12,057.38	0.00	93,783.68
Investment in Fixed Assets	0.00	0.00	234,390.74	234,390.74
Total Net Assets	(8,667.76)	12,057.38	234,390.74	328,174.42
TOTAL LIABILITIES AND NET ASSETS	\$ 3,050.01	\$ 16,910.18	\$ 234,390.74	\$ 1,325,621.94

WORKFORCE SOLUTIONS
CAPITAL AREA WORKFORCE BOARD
Austin, Texas

COMBINING STATEMENT OF FINANCIAL POSITION - WITH DONOR RESTRICTIONS

For the Year Ended September 30, 2020

	Adult - WIOA 2019/2019A 1419WOA001	Adult - WIOA 2020 1420WOA001	Apprenticeship Training Grant 2019 1419ATG001	Child Care Automated Attendance 2020 1420CAA001
<u>ASSETS</u>				
Current Assets:				
Cash and Cash Equivalents	\$ 376,312.04	\$ (36,906.79)	\$ (1,902.71)	\$ 0.00
Accounts Receivable:				
Grants/Contracts	0.00	38,264.96	2,580.78	21,048.49
Other	0.00	0.00	0.00	0.00
Prepaid Expenses	0.00	0.00	0.00	0.00
Total Current Assets	376,312.04	1,358.17	678.07	21,048.49
Fixed Assets	0.00	0.00	0.00	0.00
Accumulated Depreciation	0.00	0.00	0.00	0.00
TOTAL ASSETS	\$ 376,312.04	\$ 1,358.17	\$ 678.07	\$ 21,048.49
<u>LIABILITIES AND NET ASSETS</u>				
Current Liabilities:				
Accounts Payable - Trade	\$ 83,896.96	\$ 1,286.53	\$ 678.07	\$ 21,048.49
Other Payables	1,161.26	71.64	0.00	0.00
Accrued Leave Payable	0.00	0.00	0.00	0.00
Deferred Revenue	291,253.82	0.00	0.00	0.00
Loan Payable - Current Portion	0.00	0.00	0.00	0.00
Total Current Liabilities	376,312.04	1,358.17	678.07	21,048.49
Loan Payable - Long Term	0.00	0.00	0.00	0.00
Total Liabilities	376,312.04	1,358.17	678.07	21,048.49
Net Assets:				
With Donor Restrictions	0.00	0.00	0.00	0.00
Investment in Fixed Assets	0.00	0.00	0.00	0.00
Total Net Assets	0.00	0.00	0.00	0.00
TOTAL LIABILITIES AND NET ASSETS	\$ 376,312.04	\$ 1,358.17	\$ 678.07	\$ 21,048.49

WORKFORCE SOLUTIONS
CAPITAL AREA WORKFORCE BOARD
Austin, Texas

COMBINING STATEMENT OF FINANCIAL POSITION - WITH DONOR RESTRICTIONS

For the Year Ended September 30, 2020

	Child Care Services/ Direct 2017 1417CCF000	Child Care Services/ Direct 2018 1418CCF000	Child Care Services/ Direct 2020 1420CCF001	Child Care Local Initiative 2020 1420CCM001
ASSETS				
Current Assets:				
Cash and Cash Equivalents	\$ 137.90	\$ (238.60)	\$ 1,533,914.10	\$ (943,837.91)
Accounts Receivable:				
Grants/Contracts	0.00	0.00	794,973.49	958,411.00
Other	0.00	238.60	0.00	0.00
Prepaid Expenses	0.00	0.00	0.00	0.00
Total Current Assets	137.90	0.00	2,328,887.59	14,573.09
Fixed Assets	0.00	0.00	0.00	0.00
Accumulated Depreciation	0.00	0.00	0.00	0.00
TOTAL ASSETS	\$ 137.90	\$ 0.00	\$ 2,328,887.59	\$ 14,573.09
LIABILITIES AND NET ASSETS				
Current Liabilities:				
Accounts Payable - Trade	\$ 0.00	\$ 0.00	\$ 313,503.02	\$ 14,573.09
Other Payables	137.90	0.00	1,830,163.89	0.00
Accrued Leave Payable	0.00	0.00	12,841.56	0.00
Deferred Revenue	0.00	0.00	172,379.12	0.00
Loan Payable - Current Portion	0.00	0.00	0.00	0.00
Total Current Liabilities	137.90	0.00	2,328,887.59	14,573.09
Loan Payable - Long Term	0.00	0.00	0.00	0.00
Total Liabilities	137.90	0.00	2,328,887.59	14,573.09
Net Assets:				
With Donor Restrictions	0.00	0.00	0.00	0.00
Investment in Fixed Assets	0.00	0.00	0.00	0.00
Total Net Assets	0.00	0.00	0.00	0.00
TOTAL LIABILITIES AND NET ASSETS	\$ 137.90	\$ 0.00	\$ 2,328,887.59	\$ 14,573.09

WORKFORCE SOLUTIONS
CAPITAL AREA WORKFORCE BOARD
Austin, Texas

COMBINING STATEMENT OF FINANCIAL POSITION - WITH DONOR RESTRICTIONS

For the Year Ended September 30, 2020

	Child Care Quality 2020 1420CCQ001	CC - CDPRS 2020 1420CCP001	CC - CDPRS 2021 1421CCP001	COA - LOAN 2019
<u>ASSETS</u>				
Current Assets:				
Cash and Cash Equivalents	\$ 116,697.43	\$ 0.00	\$ (7,583.73)	\$ 600,000.00
Accounts Receivable:				
Grants/Contracts	0.00	3,855.86	202,174.11	0.00
Other	0.00	0.00	0.00	0.00
Prepaid Expenses	0.00	0.00	0.00	0.00
Total Current Assets	116,697.43	3,855.86	194,590.38	600,000.00
Fixed Assets	0.00	0.00	0.00	0.00
Accumulated Depreciation	0.00	0.00	0.00	0.00
TOTAL ASSETS	\$ 116,697.43	\$ 3,855.86	\$ 194,590.38	\$ 600,000.00
<u>LIABILITIES AND NET ASSETS</u>				
Current Liabilities:				
Accounts Payable - Trade	\$ 75,778.07	\$ 0.00	\$ 0.00	\$ 0.00
Other Payables	0.00	3,855.86	194,590.38	0.00
Accrued Leave Payable	0.00	0.00	0.00	0.00
Deferred Revenue	40,919.36	0.00	0.00	0.00
Loan Payable - Current Portion	0.00	0.00	0.00	150,000.00
Total Current Liabilities	116,697.43	3,855.86	194,590.38	150,000.00
Loan Payable - Long Term	0.00	0.00	0.00	450,000.00
Total Liabilities	116,697.43	3,855.86	194,590.38	600,000.00
Net Assets:				
With Donor Restrictions	0.00	0.00	0.00	0.00
Investment in Fixed Assets	0.00	0.00	0.00	0.00
Total Net Assets	0.00	0.00	0.00	0.00
TOTAL LIABILITIES AND NET ASSETS	\$ 116,697.43	\$ 3,855.86	\$ 194,590.38	\$ 600,000.00

WORKFORCE SOLUTIONS
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COMBINING STATEMENT OF FINANCIAL POSITION - WITH DONOR RESTRICTIONS

For the Year Ended September 30, 2020

	COA - QIP 2020 NG17000006	COA - WERC 2020 NG150000043	COA - WERC 2021	Dislocated - WIOA 2019/2019A 1419WOD001
ASSETS				
Current Assets:				
Cash and Cash Equivalents	\$ (217,496.52)	\$ (218,746.88)	\$ (4,684.23)	\$ 235,029.92
Accounts Receivable:				
Grants/Contracts	261,382.98	549,770.27	0.00	37,363.04
Other	0.00	0.00	0.00	0.00
Prepaid Expenses	0.00	0.00	4,689.30	0.00
Total Current Assets	43,886.46	331,023.39	5.07	272,392.96
Fixed Assets	0.00	0.00	0.00	0.00
Accumulated Depreciation	0.00	0.00	0.00	0.00
TOTAL ASSETS	\$ 43,886.46	\$ 331,023.39	\$ 5.07	\$ 272,392.96
LIABILITIES AND NET ASSETS				
Current Liabilities:				
Accounts Payable - Trade	\$ 0.00	\$ 328,822.33	\$ 0.00	\$ 121,540.64
Other Payables	43,886.46	2,201.06	5.07	1,400.34
Accrued Leave Payable	0.00	0.00	0.00	0.00
Deferred Revenue	0.00	0.00	0.00	149,451.98
Loan Payable - Current Portion	0.00	0.00	0.00	0.00
Total Current Liabilities	43,886.46	331,023.39	5.07	272,392.96
Loan Payable - Long Term	0.00	0.00	0.00	0.00
Total Liabilities	43,886.46	331,023.39	5.07	272,392.96
Net Assets:				
With Donor Restrictions	0.00	0.00	0.00	0.00
Investment in Fixed Assets	0.00	0.00	0.00	0.00
Total Net Assets	0.00	0.00	0.00	0.00
TOTAL LIABILITIES AND NET ASSETS	\$ 43,886.46	\$ 331,023.39	\$ 5.07	\$ 272,392.96

WORKFORCE SOLUTIONS
CAPITAL AREA WORKFORCE BOARD
Austin, Texas

COMBINING STATEMENT OF FINANCIAL POSITION - WITH DONOR RESTRICTIONS

For the Year Ended September 30, 2020

	Dislocated - WIOA 2020 1420WOD001	Employment Services 2020 1420WPA001	ACC Accelerated Earn and Learn Opportunities 2020	Aspen Equity Counts Data Collection Project 2018 WFS-AUS- 1061093-1
ASSETS				
Current Assets:				
Cash and Cash Equivalents	\$ (48,220.37)	\$ (114,750.05)	\$ (40,000.00)	\$ 13,476.75
Accounts Receivable:				
Grants/Contracts	55,583.21	122,165.60	40,000.00	0.00
Other	0.00	0.00	0.00	0.00
Prepaid Expenses	0.00	0.00	0.00	0.00
Total Current Assets	7,362.84	7,415.55	0.00	13,476.75
Fixed Assets	0.00	0.00	0.00	0.00
Accumulated Depreciation	0.00	0.00	0.00	0.00
TOTAL ASSETS	\$ 7,362.84	\$ 7,415.55	\$ 0.00	\$ 13,476.75
LIABILITIES AND NET ASSETS				
Current Liabilities:				
Accounts Payable - Trade	\$ 7,292.74	\$ 6,827.89	\$ 0.00	\$ 0.00
Other Payables	70.10	587.66	0.00	0.00
Accrued Leave Payable	0.00	0.00	0.00	0.00
Deferred Revenue	0.00	0.00	0.00	13,476.75
Loan Payable - Current Portion	0.00	0.00	0.00	0.00
Total Current Liabilities	7,362.84	7,415.55	0.00	13,476.75
Loan Payable - Long Term	0.00	0.00	0.00	0.00
Total Liabilities	7,362.84	7,415.55	0.00	13,476.75
Net Assets:				
With Donor Restrictions	0.00	0.00	0.00	0.00
Investment in Fixed Assets	0.00	0.00	0.00	0.00
Total Net Assets	0.00	0.00	0.00	0.00
TOTAL LIABILITIES AND NET ASSETS	\$ 7,362.84	\$ 7,415.55	\$ 0.00	\$ 13,476.75

WORKFORCE SOLUTIONS
CAPITAL AREA WORKFORCE BOARD
Austin, Texas

COMBINING STATEMENT OF FINANCIAL POSITION - WITH DONOR RESTRICTIONS

For the Year Ended September 30, 2020

	Aspen Opportunity Youth Forum 2020 OYF-1063089-6	Aspen Scaling Pathways for Opportunity Youth 2020S OYF-SPOY- WSCA- 1063116	Bank of America Grant For Opportunity Youth 2020Y	Michael & Susan Dell Foundation WFMP 2018M
<u>ASSETS</u>				
Current Assets:				
Cash and Cash Equivalents	\$ 20,412.83	\$ 13,219.39	\$ 25,000.00	\$ 319,436.17
Accounts Receivable:				
Grants/Contracts	0.00	0.00	0.00	0.00
Other	0.00	0.00	0.00	0.00
Prepaid Expenses	0.00	0.00	0.00	0.00
Total Current Assets	20,412.83	13,219.39	25,000.00	319,436.17
Fixed Assets	0.00	0.00	0.00	0.00
Accumulated Depreciation	0.00	0.00	0.00	0.00
TOTAL ASSETS	\$ 20,412.83	\$ 13,219.39	\$ 25,000.00	\$ 319,436.17
<u>LIABILITIES AND NET ASSETS</u>				
Current Liabilities:				
Accounts Payable - Trade	\$ 0.00	\$ 0.00	\$ 0.00	\$ 61,714.28
Other Payables	0.00	0.00	0.00	0.00
Accrued Leave Payable	0.00	0.00	0.00	0.00
Deferred Revenue	20,412.83	13,219.39	25,000.00	257,721.89
Loan Payable - Current Portion	0.00	0.00	0.00	0.00
Total Current Liabilities	20,412.83	13,219.39	25,000.00	319,436.17
Loan Payable - Long Term	0.00	0.00	0.00	0.00
Total Liabilities	20,412.83	13,219.39	25,000.00	319,436.17
Net Assets:				
With Donor Restrictions	0.00	0.00	0.00	0.00
Investment in Fixed Assets	0.00	0.00	0.00	0.00
Total Net Assets	0.00	0.00	0.00	0.00
TOTAL LIABILITIES AND NET ASSETS	\$ 20,412.83	\$ 13,219.39	\$ 25,000.00	\$ 319,436.17

WORKFORCE SOLUTIONS
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COMBINING STATEMENT OF FINANCIAL POSITION - WITH DONOR RESTRICTIONS

For the Year Ended September 30, 2020

	Aspen OYI Project 2018 OYF- 1063089-5	Sooch OYI Project 2014A	Sooch OYI Project 2016A	Schultz OYI Project 2019Y
ASSETS				
Current Assets:				
Cash and Cash Equivalents	\$ 11,165.56	\$ 17,933.40	\$ 32,629.55	\$ 10,273.52
Accounts Receivable:				
Grants/Contracts	0.00	0.00	0.00	0.00
Other	0.00	0.00	0.00	0.00
Prepaid Expenses	0.00	0.00	0.00	0.00
Total Current Assets	11,165.56	17,933.40	32,629.55	10,273.52
Fixed Assets	0.00	0.00	0.00	0.00
Accumulated Depreciation	0.00	0.00	0.00	0.00
TOTAL ASSETS	\$ 11,165.56	\$ 17,933.40	\$ 32,629.55	\$ 10,273.52
LIABILITIES AND NET ASSETS				
Current Liabilities:				
Accounts Payable - Trade	\$ 0.00	\$ 0.00	\$ 0.00	\$ 3,910.00
Other Payables	0.00	0.00	0.00	0.00
Accrued Leave Payable	0.00	0.00	0.00	0.00
Deferred Revenue	11,165.56	17,933.40	32,629.55	6,363.52
Loan Payable - Current Portion	0.00	0.00	0.00	0.00
Total Current Liabilities	11,165.56	17,933.40	32,629.55	10,273.52
Loan Payable - Long Term	0.00	0.00	0.00	0.00
Total Liabilities	11,165.56	17,933.40	32,629.55	10,273.52
Net Assets:				
With Donor Restrictions	0.00	0.00	0.00	0.00
Investment in Fixed Assets	0.00	0.00	0.00	0.00
Total Net Assets	0.00	0.00	0.00	0.00
TOTAL LIABILITIES AND NET ASSETS	\$ 11,165.56	\$ 17,933.40	\$ 32,629.55	\$ 10,273.52

WORKFORCE SOLUTIONS
CAPITAL AREA WORKFORCE BOARD
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COMBINING STATEMENT OF FINANCIAL POSITION - WITH DONOR RESTRICTIONS

For the Year Ended September 30, 2020

	Seton WFMP 2017	Texas Mutual WFMP 2018M	Texas Mutual WFMP 2020M	Board Service AWARD 2020S 1420BSA001
ASSETS				
Current Assets:				
Cash and Cash Equivalents	\$ 2,436.31	\$ 6,124.50	\$ 22,775.58	\$ (546.16)
Accounts Receivable:				
Grants/Contracts	0.00	7.01	0.00	12,880.76
Other	0.00	0.00	0.00	0.00
Prepaid Expenses	0.00	0.00	0.00	0.00
Total Current Assets	2,436.31	6,131.51	22,775.58	12,334.60
Fixed Assets	0.00	0.00	0.00	0.00
Accumulated Depreciation	0.00	0.00	0.00	0.00
TOTAL ASSETS	\$ 2,436.31	\$ 6,131.51	\$ 22,775.58	\$ 12,334.60
LIABILITIES AND NET ASSETS				
Current Liabilities:				
Accounts Payable - Trade	\$ 0.00	\$ 815.49	\$ 22,775.58	\$ 12,334.60
Other Payables	0.00	0.00	0.00	0.00
Accrued Leave Payable	0.00	0.00	0.00	0.00
Deferred Revenue	2,436.31	5,316.02	0.00	0.00
Loan Payable - Current Portion	0.00	0.00	0.00	0.00
Total Current Liabilities	2,436.31	6,131.51	22,775.58	12,334.60
Loan Payable - Long Term	0.00	0.00	0.00	0.00
Total Liabilities	2,436.31	6,131.51	22,775.58	12,334.60
Net Assets:				
With Donor Restrictions	0.00	0.00	0.00	0.00
Investment in Fixed Assets	0.00	0.00	0.00	0.00
Total Net Assets	0.00	0.00	0.00	0.00
TOTAL LIABILITIES AND NET ASSETS	\$ 2,436.31	\$ 6,131.51	\$ 22,775.58	\$ 12,334.60

WORKFORCE SOLUTIONS
CAPITAL AREA WORKFORCE BOARD
Austin, Texas

COMBINING STATEMENT OF FINANCIAL POSITION - WITH DONOR RESTRICTIONS

For the Year Ended September 30, 2020

	Non- Custodial Parent 2020 1420NCP001	Non- Custodial Parent 2021 1421NCP001	National Dislocated Worker Disaster 2020 1420NDW001	Reemployment Services and Eligibility Assessment 2020 1420REA001
ASSETS				
Current Assets:				
Cash and Cash Equivalents	\$ (29,128.88)	\$ 3.53	\$ (112,043.27)	\$ (2,659.20)
Accounts Receivable:				
Grants/Contracts	36,398.58	0.00	163,631.41	2,664.31
Other	0.00	0.00	0.00	0.00
Prepaid Expenses	0.00	0.00	0.00	0.00
Total Current Assets	7,269.70	3.53	51,588.14	5.11
Fixed Assets	0.00	0.00	0.00	0.00
Accumulated Depreciation	0.00	0.00	0.00	0.00
TOTAL ASSETS	\$ 7,269.70	\$ 3.53	\$ 51,588.14	\$ 5.11
LIABILITIES AND NET ASSETS				
Current Liabilities:				
Accounts Payable - Trade	\$ 6,985.26	\$ 0.00	\$ 51,588.14	\$ (6.08)
Other Payables	284.44	3.53	0.00	11.19
Accrued Leave Payable	0.00	0.00	0.00	0.00
Deferred Revenue	0.00	0.00	0.00	0.00
Loan Payable - Current Portion	0.00	0.00	0.00	0.00
Total Current Liabilities	7,269.70	3.53	51,588.14	5.11
Loan Payable - Long Term	0.00	0.00	0.00	0.00
Total Liabilities	7,269.70	3.53	51,588.14	5.11
Net Assets:				
With Donor Restrictions	0.00	0.00	0.00	0.00
Investment in Fixed Assets	0.00	0.00	0.00	0.00
Total Net Assets	0.00	0.00	0.00	0.00
TOTAL LIABILITIES AND NET ASSETS	\$ 7,269.70	\$ 3.53	\$ 51,588.14	\$ 5.11

WORKFORCE SOLUTIONS
CAPITAL AREA WORKFORCE BOARD
Austin, Texas

COMBINING STATEMENT OF FINANCIAL POSITION - WITH DONOR RESTRICTIONS

For the Year Ended September 30, 2020

	Rapid Response 2020 <u>1420WOR001</u>	Skills Development Fund 2020C <u>1420COS001</u>	SNAP 2020 <u>1420SNE001</u>	SNAP 2021 <u>1421SNE001</u>
<u>ASSETS</u>				
Current Assets:				
Cash and Cash Equivalents	\$ (1,787.45)	\$ (1,336.05)	\$ (47,025.24)	\$ 4.11
Accounts Receivable:				
Grants/Contracts	1,789.34	1,338.89	56,939.88	0.00
Other	0.00	0.00	0.00	0.00
Prepaid Expenses	0.00	0.00	0.00	0.00
Total Current Assets	<u>1.89</u>	<u>2.84</u>	<u>9,914.64</u>	<u>4.11</u>
Fixed Assets	0.00	0.00	0.00	0.00
Accumulated Depreciation	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>
TOTAL ASSETS	\$ <u>1.89</u>	\$ <u>2.84</u>	\$ <u>9,914.64</u>	\$ <u>4.11</u>
<u>LIABILITIES AND NET ASSETS</u>				
Current Liabilities:				
Accounts Payable - Trade	\$ 1.89	\$ 2.84	\$ 9,371.10	\$ 0.00
Other Payables	0.00	0.00	543.54	4.11
Accrued Leave Payable	0.00	0.00	0.00	0.00
Deferred Revenue	0.00	0.00	0.00	0.00
Loan Payable - Current Portion	0.00	0.00	0.00	0.00
Total Current Liabilities	<u>1.89</u>	<u>2.84</u>	<u>9,914.64</u>	<u>4.11</u>
Loan Payable - Long Term	0.00	0.00	0.00	0.00
Total Liabilities	<u>1.89</u>	<u>2.84</u>	<u>9,914.64</u>	<u>4.11</u>
Net Assets:				
With Donor Restrictions	0.00	0.00	0.00	0.00
Investment in Fixed Assets	0.00	0.00	0.00	0.00
Total Net Assets	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>
TOTAL LIABILITIES AND NET ASSETS	\$ <u>1.89</u>	\$ <u>2.84</u>	\$ <u>9,914.64</u>	\$ <u>4.11</u>

WORKFORCE SOLUTIONS
CAPITAL AREA WORKFORCE BOARD
Austin, Texas

COMBINING STATEMENT OF FINANCIAL POSITION - WITH DONOR RESTRICTIONS

For the Year Ended September 30, 2020

	Third Party Reimburse- ment 2017A 1417SDR000	Third Party Reimburse- ment 2018 1418SDR000	Third Party Reimburse- ment 2019 1419SDR000	Third Party Reimburse- ment 2020 1420SDR001
ASSETS				
Current Assets:				
Cash and Cash Equivalents	\$ 1,788.39	\$ 35,097.20	\$ 3,509.83	\$ 0.00
Accounts Receivable:				
Grants/Contracts	0.00	0.00	7.48	8,351.64
Other	0.00	0.00	0.00	0.00
Prepaid Expenses	0.00	0.00	0.00	0.00
Total Current Assets	1,788.39	35,097.20	3,517.31	8,351.64
Fixed Assets	0.00	0.00	0.00	0.00
Accumulated Depreciation	0.00	0.00	0.00	0.00
TOTAL ASSETS	\$ 1,788.39	\$ 35,097.20	\$ 3,517.31	\$ 8,351.64
LIABILITIES AND NET ASSETS				
Current Liabilities:				
Accounts Payable - Trade	\$ 0.00	\$ 0.00	\$ 22.24	\$ 8,351.64
Other Payables	0.00	0.00	0.00	0.00
Accrued Leave Payable	1,788.39	0.00	0.00	0.00
Deferred Revenue	0.00	35,097.20	3,495.07	0.00
Loan Payable - Current Portion	0.00	0.00	0.00	0.00
Total Current Liabilities	1,788.39	35,097.20	3,517.31	8,351.64
Loan Payable - Long Term	0.00	0.00	0.00	0.00
Total Liabilities	1,788.39	35,097.20	3,517.31	8,351.64
Net Assets:				
With Donor Restrictions	0.00	0.00	0.00	0.00
Investment in Fixed Assets	0.00	0.00	0.00	0.00
Total Net Assets	0.00	0.00	0.00	0.00
TOTAL LIABILITIES AND NET ASSETS	\$ 1,788.39	\$ 35,097.20	\$ 3,517.31	\$ 8,351.64

WORKFORCE SOLUTIONS
CAPITAL AREA WORKFORCE BOARD
Austin, Texas

COMBINING STATEMENT OF FINANCIAL POSITION - WITH DONOR RESTRICTIONS

For the Year Ended September 30, 2020

	WIOA Alternative Funding for Statewide ACTIVITIES 2019 1419WAF001	Texas Industry Partnership Initiative 2019T 1419TIP001	COVID-19 Response Statewide Funds 2020C 1420COV001	TANF 2019 1419TAF000
<u>ASSETS</u>				
Current Assets:				
Cash and Cash Equivalents	\$ (281.05)	\$ (189.10)	\$ 0.00	\$ 2,021.56
Accounts Receivable:				
Grants/Contracts	9,853.04	189.10	80,002.85	0.00
Other	0.00	0.00	0.00	0.00
Prepaid Expenses	0.00	0.00	0.00	0.00
Total Current Assets	9,571.99	0.00	80,002.85	2,021.56
Fixed Assets	0.00	0.00	0.00	0.00
Accumulated Depreciation	0.00	0.00	0.00	0.00
TOTAL ASSETS	\$ 9,571.99	\$ 0.00	\$ 80,002.85	\$ 2,021.56
<u>LIABILITIES AND NET ASSETS</u>				
Current Liabilities:				
Accounts Payable - Trade	\$ 9,571.99	\$ 0.00	\$ 80,002.85	\$ 2,021.56
Other Payables	0.00	0.00	0.00	0.00
Accrued Leave Payable	0.00	0.00	0.00	0.00
Deferred Revenue	0.00	0.00	0.00	0.00
Loan Payable - Current Portion	0.00	0.00	0.00	0.00
Total Current Liabilities	9,571.99	0.00	80,002.85	2,021.56
Loan Payable - Long Term	0.00	0.00	0.00	0.00
Total Liabilities	9,571.99	0.00	80,002.85	2,021.56
Net Assets:				
With Donor Restrictions	0.00	0.00	0.00	0.00
Investment in Fixed Assets	0.00	0.00	0.00	0.00
Total Net Assets	0.00	0.00	0.00	0.00
TOTAL LIABILITIES AND NET ASSETS	\$ 9,571.99	\$ 0.00	\$ 80,002.85	\$ 2,021.56

WORKFORCE SOLUTIONS
CAPITAL AREA WORKFORCE BOARD
Austin, Texas

COMBINING STATEMENT OF FINANCIAL POSITION - WITH DONOR RESTRICTIONS

For the Year Ended September 30, 2020

	WF Career and Education Outreach 2019E 1419TAN003	TANF 2020 1420TAF001	T. County Continuity of Care 2020 4400001860	T. County Make it Now - CARES Employment Services 2020C 4400005393
<u>ASSETS</u>				
Current Assets:				
Cash and Cash Equivalents	\$ (20,693.32)	\$ 160,033.09	\$ (16,423.69)	\$ 0.00
Accounts Receivable:				
Grants/Contracts	38,280.96	174.10	69,723.66	55,000.00
Other	0.00	0.00	0.00	0.00
Prepaid Expenses	0.00	0.00	0.00	0.00
Total Current Assets	17,587.64	160,207.19	53,299.97	55,000.00
Fixed Assets	0.00	0.00	0.00	0.00
Accumulated Depreciation	0.00	0.00	0.00	0.00
TOTAL ASSETS	\$ 17,587.64	\$ 160,207.19	\$ 53,299.97	\$ 55,000.00
<u>LIABILITIES AND NET ASSETS</u>				
Current Liabilities:				
Accounts Payable - Trade	\$ 17,587.64	\$ 29,814.48	\$ 0.00	\$ 55,000.00
Other Payables	0.00	2,267.42	53,299.97	0.00
Accrued Leave Payable	0.00	0.00	0.00	0.00
Deferred Revenue	0.00	128,125.29	0.00	0.00
Loan Payable - Current Portion	0.00	0.00	0.00	0.00
Total Current Liabilities	17,587.64	160,207.19	53,299.97	55,000.00
Loan Payable - Long Term	0.00	0.00	0.00	0.00
Total Liabilities	17,587.64	160,207.19	53,299.97	55,000.00
Net Assets:				
With Donor Restrictions	0.00	0.00	0.00	0.00
Investment in Fixed Assets	0.00	0.00	0.00	0.00
Total Net Assets	0.00	0.00	0.00	0.00
TOTAL LIABILITIES AND NET ASSETS	\$ 17,587.64	\$ 160,207.19	\$ 53,299.97	\$ 55,000.00

WORKFORCE SOLUTIONS
CAPITAL AREA WORKFORCE BOARD
Austin, Texas

COMBINING STATEMENT OF FINANCIAL POSITION - WITH DONOR RESTRICTIONS

For the Year Ended September 30, 2020

	T. County QIP 2020 4400002316	T. County WERC 2020 4400002559	T. County WERC 2021 4400002559	Trade Adjustment Act 2020 1420TRA001
ASSETS				
Current Assets:				
Cash and Cash Equivalents	\$ (42,859.59)	\$ (23,874.47)	\$ 2.17	\$ (1,249.18)
Accounts Receivable:				
Grants/Contracts	42,859.59	68,792.22	0.00	28,145.91
Other	0.00	0.00	0.00	0.00
Prepaid Expenses	0.00	0.00	0.00	0.00
Total Current Assets	0.00	44,917.75	2.17	26,896.73
Fixed Assets	0.00	0.00	0.00	0.00
Accumulated Depreciation	0.00	0.00	0.00	0.00
TOTAL ASSETS	\$ 0.00	\$ 44,917.75	\$ 2.17	\$ 26,896.73
LIABILITIES AND NET ASSETS				
Current Liabilities:				
Accounts Payable - Trade	\$ 0.00	\$ 44,400.30	\$ 0.00	\$ 26,874.55
Other Payables	0.00	517.45	2.17	22.18
Accrued Leave Payable	0.00	0.00	0.00	0.00
Deferred Revenue	0.00	0.00	0.00	0.00
Loan Payable - Current Portion	0.00	0.00	0.00	0.00
Total Current Liabilities	0.00	44,917.75	2.17	26,896.73
Loan Payable - Long Term	0.00	0.00	0.00	0.00
Total Liabilities	0.00	44,917.75	2.17	26,896.73
Net Assets:				
With Donor Restrictions	0.00	0.00	0.00	0.00
Investment in Fixed Assets	0.00	0.00	0.00	0.00
Total Net Assets	0.00	0.00	0.00	0.00
TOTAL LIABILITIES AND NET ASSETS	\$ 0.00	\$ 44,917.75	\$ 2.17	\$ 26,896.73

WORKFORCE SOLUTIONS
CAPITAL AREA WORKFORCE BOARD
Austin, Texas

COMBINING STATEMENT OF FINANCIAL POSITION - WITH DONOR RESTRICTIONS

For the Year Ended September 30, 2020

	United Way 2018	United Way 2019	United Way 2020	UT TX School Ready 2019
ASSETS				
Current Assets:				
Cash and Cash Equivalents	\$ 7,654.33	\$ 30,576.51	\$ (7,185.36)	\$ (50,952.20)
Accounts Receivable:				
Grants/Contracts	0.00	0.00	7,185.36	68,924.35
Other	0.00	0.00	0.00	0.00
Prepaid Expenses	0.00	0.00	0.00	0.00
Total Current Assets	<u>7,654.33</u>	<u>30,576.51</u>	<u>0.00</u>	<u>17,972.15</u>
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>\$ 7,654.33</u>	<u>\$ 30,576.51</u>	<u>\$ 0.00</u>	<u>\$ 17,972.15</u>
LIABILITIES AND NET ASSETS				
Current Liabilities:				
Accounts Payable - Trade	\$ 0.00	\$ 12,241.98	\$ 0.00	\$ 17,972.15
Other Payables	0.00	0.00	0.00	0.00
Accrued Leave Payable	0.00	0.00	0.00	0.00
Deferred Revenue	7,654.33	18,334.53	0.00	0.00
Loan Payable - Current Portion	0.00	0.00	0.00	0.00
Total Current Liabilities	<u>7,654.33</u>	<u>30,576.51</u>	<u>0.00</u>	<u>17,972.15</u>
Loan Payable - Long Term	0.00	0.00	0.00	0.00
Total Liabilities	<u>7,654.33</u>	<u>30,576.51</u>	<u>0.00</u>	<u>17,972.15</u>
Net Assets:				
With Donor Restrictions	0.00	0.00	0.00	0.00
Investment in Fixed Assets	0.00	0.00	0.00	0.00
Total Net Assets	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>
TOTAL LIABILITIES AND NET ASSETS	<u>\$ 7,654.33</u>	<u>\$ 30,576.51</u>	<u>\$ 0.00</u>	<u>\$ 17,972.15</u>

WORKFORCE SOLUTIONS
CAPITAL AREA WORKFORCE BOARD
Austin, Texas

COMBINING STATEMENT OF FINANCIAL POSITION - WITH DONOR RESTRICTIONS

For the Year Ended September 30, 2020

	Veterans Services 2020 VES 20-14	Workforce Commission Initiatives 2020 1420WCI001	Youth - WIOA 2019 1419WOY001	Youth - WIOA 2019Y 1419WOS002
<u>ASSETS</u>				
Current Assets:				
Cash and Cash Equivalents	\$ 1,522.73	\$ (1,620.85)	\$ 152,953.01	\$ (1,451.30)
Accounts Receivable:				
Grants/Contracts	72.98	4,798.40	0.00	1,502.91
Other	0.00	0.00	0.00	0.00
Prepaid Expenses	0.00	0.00	0.00	0.00
Total Current Assets	1,595.71	3,177.55	152,953.01	51.61
Fixed Assets	0.00	0.00	0.00	0.00
Accumulated Depreciation	0.00	0.00	0.00	0.00
TOTAL ASSETS	\$ 1,595.71	\$ 3,177.55	\$ 152,953.01	\$ 51.61
<u>LIABILITIES AND NET ASSETS</u>				
Current Liabilities:				
Accounts Payable - Trade	\$ 1,556.54	\$ 3,177.55	\$ 42,660.51	\$ 51.61
Other Payables	39.17	0.00	1,445.24	0.00
Accrued Leave Payable	0.00	0.00	0.00	0.00
Deferred Revenue	0.00	0.00	108,847.26	0.00
Loan Payable - Current Portion	0.00	0.00	0.00	0.00
Total Current Liabilities	1,595.71	3,177.55	152,953.01	51.61
Loan Payable - Long Term	0.00	0.00	0.00	0.00
Total Liabilities	1,595.71	3,177.55	152,953.01	51.61
Net Assets:				
With Donor Restrictions	0.00	0.00	0.00	0.00
Investment in Fixed Assets	0.00	0.00	0.00	0.00
Total Net Assets	0.00	0.00	0.00	0.00
TOTAL LIABILITIES AND NET ASSETS	\$ 1,595.71	\$ 3,177.55	\$ 152,953.01	\$ 51.61

WORKFORCE SOLUTIONS
CAPITAL AREA WORKFORCE BOARD
Austin, Texas

COMBINING STATEMENT OF FINANCIAL POSITION - WITH DONOR RESTRICTIONS

For the Year Ended September 30, 2020

	Youth - WIOA 2020 1420WOY001	TOTAL
<u>ASSETS</u>		
Current Assets:		
Cash and Cash Equivalents	\$ 4,290.53	\$ 1,760,757.79
Accounts Receivable:		
Grants/Contracts	151,721.36	3,998,809.88
Other	0.00	238.60
Prepaid Expenses	0.00	4,689.30
Total Current Assets	<u>156,011.89</u>	<u>5,764,495.57</u>
Fixed Assets	0.00	0.00
Accumulated Depreciation	<u>0.00</u>	<u>0.00</u>
TOTAL ASSETS	<u>\$ 156,011.89</u>	<u>\$ 5,764,495.57</u>
<u>LIABILITIES AND NET ASSETS</u>		
Current Liabilities:		
Accounts Payable - Trade	\$ 156,011.89	\$ 1,652,060.41
Other Payables	0.00	2,136,572.03
Accrued Leave Payable	0.00	14,629.95
Deferred Revenue	0.00	1,361,233.18
Loan Payable - Current Portion	0.00	150,000.00
Total Current Liabilities	<u>156,011.89</u>	<u>5,314,495.57</u>
Loan Payable - Long Term	0.00	450,000.00
Total Liabilities	<u>156,011.89</u>	<u>5,764,495.57</u>
Net Assets:		
With Donor Restrictions	0.00	0.00
Investment in Fixed Assets	0.00	0.00
Total Net Assets	<u>0.00</u>	<u>0.00</u>
TOTAL LIABILITIES AND NET ASSETS	<u>\$ 156,011.89</u>	<u>\$ 5,764,495.57</u>

WORKFORCE SOLUTIONS
CAPITAL AREA WORKFORCE BOARD
Austin, Texas

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

For the Year Ended September 30, 2020

	Non- Federal	Rent Funds	AOYC	TPR
<u>REVENUES</u>				
Federal/State Funds	\$ 0.00	\$ 0.00	\$ 0.00	\$ 0.00
Interest Revenue	3,801.59	0.00	0.00	0.00
Program Match Revenue	0.00	0.00	0.00	30,936.40
Miscellaneous	1,500.00	23,952.00	0.00	0.00
Total Revenues	<u>5,301.59</u>	<u>23,952.00</u>	<u>0.00</u>	<u>30,936.40</u>
<u>EXPENSES</u>				
Salaries	0.00	0.00	0.00	2,618.16
Fringe Benefits	0.00	0.00	0.00	0.00
Contractual	0.00	0.00	0.00	0.00
Supplies	48.91	0.00	0.00	0.00
Printing	0.00	0.00	0.00	0.00
Postage/Freight	0.00	0.00	0.00	0.00
Dues/Memberships	10,139.52	0.00	0.00	0.00
Travel/Training	1,174.89	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	49.31	0.00	0.00	0.00
Repairs/Maintenance	0.00	0.00	0.00	0.00
Telephone	0.00	0.00	0.00	0.00
Insurance	0.00	0.00	0.00	0.00
Rent/Occupancy	0.00	23,952.00	0.00	0.00
Equipment	0.00	0.00	0.00	0.00
Other	14,337.36	0.00	0.00	0.00
Outreach	0.00	0.00	0.00	0.00
Client Support Services	0.00	0.00	0.00	1,154.47
Client Expenses	0.00	0.00	0.00	27,163.77
Program Match Expenses	0.00	0.00	0.00	0.00
Depreciation	0.00	0.00	0.00	0.00
Total Expenses	<u>25,749.99</u>	<u>23,952.00</u>	<u>0.00</u>	<u>30,936.40</u>
Increase (Decrease) in Net Assets	(20,448.40)	0.00	0.00	0.00
Acquisition/Disposition of Fixed Assets	0.00	0.00	0.00	0.00
Net Assets, September 30, 2019	<u>88,537.86</u>	<u>0.00</u>	<u>331.57</u>	<u>0.00</u>
NET ASSETS, SEPTEMBER 30, 2020	<u>\$ 68,089.46</u>	<u>\$ 0.00</u>	<u>\$ 331.57</u>	<u>\$ 0.00</u>

WORKFORCE SOLUTIONS
CAPITAL AREA WORKFORCE BOARD
Austin, Texas

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

For the Year Ended September 30, 2020

	WFMP	Healthcare Workforce Alliance of Central Texas	900VOCREHB 2019/2019P 1419COL001	900VOCREHB 2020/2020A 1420COL001
REVENUES				
Federal/State Funds	\$ 0.00	\$ 0.00	\$ 0.00	\$ 0.00
Interest Revenue	0.00	1,501.37	0.00	0.00
Program Match Revenue	0.00	0.00	0.00	0.00
Miscellaneous	38,268.72	168,038.45	23,525.81	250,966.34
Total Revenues	<u>38,268.72</u>	<u>169,539.82</u>	<u>23,525.81</u>	<u>250,966.34</u>
EXPENSES				
Salaries	9,045.60	105,268.68	0.00	3,582.57
Fringe Benefits	1,025.23	20,985.78	0.00	553.08
Contractual	110.00	0.00	0.00	0.00
Supplies	0.00	32,258.59	0.16	5,224.84
Printing	0.00	0.00	0.00	0.00
Postage/Freight	0.00	21.40	0.00	2,689.87
Dues/Memberships	0.00	0.00	0.00	0.00
Travel/Training	0.00	418.07	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	660.48	0.00	13,041.28
Repairs/Maintenance	0.00	37.31	0.00	1,068.50
Telephone	0.00	491.27	0.00	3,573.00
Insurance	0.00	1,250.10	0.00	8.71
Rent/Occupancy	0.00	6,914.15	0.00	200,011.50
Equipment	0.00	0.00	0.00	0.00
Other	0.00	893.72	0.00	954.02
Outreach	0.00	39.34	0.00	0.00
Client Support Services	0.00	300.93	0.00	0.00
Client Expenses	0.00	0.00	0.00	0.00
Program Match Expenses	0.00	0.00	0.00	0.00
Depreciation	0.00	0.00	0.00	0.00
Total Expenses	<u>10,180.83</u>	<u>169,539.82</u>	<u>0.16</u>	<u>230,707.37</u>
Increase (Decrease) in Net Assets	28,087.89	0.00	23,525.65	20,258.97
Acquisition/Disposition of Fixed Assets	0.00	0.00	0.00	0.00
Net Assets, September 30, 2019	<u>15,183.38</u>	<u>0.00</u>	<u>(23,525.65)</u>	<u>(20,258.97)</u>
NET ASSETS, SEPTEMBER 30, 2020	<u>\$ 43,271.27</u>	<u>\$ 0.00</u>	<u>\$ 0.00</u>	<u>\$ 0.00</u>

WORKFORCE SOLUTIONS
CAPITAL AREA WORKFORCE BOARD
Austin, Texas

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

For the Year Ended September 30, 2020

	900VOCREHB 2021 1421COL001	900VOCREHB 2019N/2021N 3018VRS156	900VOCREHB 2019S 3019VRS229
<u>REVENUES</u>			
Federal/State Funds	\$ 0.00	\$ 0.00	\$ 0.00
Interest Revenue	0.00	0.00	0.00
Program Match Revenue	0.00	0.00	0.00
Miscellaneous	0.00	93,211.57	85,579.96
Total Revenues	<u>0.00</u>	<u>93,211.57</u>	<u>85,579.96</u>
<u>EXPENSES</u>			
Salaries	325.54	65,200.06	19,914.17
Fringe Benefits	42.19	14,700.91	4,047.96
Contractual	0.00	7,456.36	1,873.60
Supplies	36.03	54.44	0.00
Printing	0.00	0.00	0.00
Postage/Freight	34.52	0.02	0.00
Dues/Memberships	0.00	0.00	0.00
Travel/Training	0.00	3,249.01	2,839.15
Advertising	0.00	0.00	0.00
Professional Services	0.00	0.00	0.00
Equipment Lease/Rental	1,144.96	0.20	0.00
Repairs/Maintenance	0.00	107.99	0.00
Telephone	1,411.49	300.22	181.62
Insurance	0.56	0.06	0.00
Rent/Occupancy	18,287.08	2.15	0.00
Equipment	0.00	0.00	0.00
Other	15.87	0.00	0.00
Outreach	0.00	0.00	0.00
Client Support Services	0.00	142.99	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>21,298.24</u>	<u>91,214.41</u>	<u>28,856.50</u>
Increase (Decrease) in Net Assets	(21,298.24)	1,997.16	56,723.46
Acquisition/Disposition of Fixed Assets	0.00	0.00	0.00
Net Assets, September 30, 2019	<u>0.00</u>	<u>(10,664.92)</u>	<u>(56,723.46)</u>
NET ASSETS, SEPTEMBER 30, 2020	\$ <u>(21,298.24)</u>	\$ <u>(8,667.76)</u>	\$ <u>0.00</u>

WORKFORCE SOLUTIONS
CAPITAL AREA WORKFORCE BOARD
Austin, Texas

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

For the Year Ended September 30, 2020

	900VOCREHB 2020S 3020VRS083	Fixed Assets	TOTAL
<u>REVENUES</u>			
Federal/State Funds	\$ 0.00	\$ 0.00	\$ 0.00
Interest Revenue	0.00	0.00	5,302.96
Program Match Revenue	0.00	0.00	30,936.40
Miscellaneous	50,005.99	0.00	735,048.84
Total Revenues	<u>50,005.99</u>	<u>0.00</u>	<u>771,288.20</u>
<u>EXPENSES</u>			0.00
Salaries	26,917.35	0.00	232,872.13
Fringe Benefits	6,844.24	0.00	48,199.39
Contractual	3,384.01	0.00	12,823.97
Supplies	17.93	0.00	37,640.90
Printing	0.00	0.00	0.00
Postage/Freight	11.04	0.00	2,756.85
Dues/Memberships	0.00	0.00	10,139.52
Travel/Training	418.33	0.00	8,099.45
Advertising	0.00	0.00	0.00
Professional Services	0.00	0.00	0.00
Equipment Lease/Rental	1.92	0.00	14,898.15
Repairs/Maintenance	0.01	0.00	1,213.81
Telephone	332.95	0.00	6,290.55
Insurance	0.57	0.00	1,260.00
Rent/Occupancy	20.24	0.00	249,187.12
Equipment	0.00	0.00	0.00
Other	0.02	0.00	16,200.99
Outreach	0.00	0.00	39.34
Client Support Services	0.00	0.00	1,598.39
Client Expenses	0.00	0.00	27,163.77
Program Match Expenses	0.00	0.00	0.00
Depreciation	0.00	83,649.78	83,649.78
Total Expenses	<u>37,948.61</u>	<u>83,649.78</u>	<u>754,034.11</u>
			0.00
Increase (Decrease) in Net Assets	12,057.38	(83,649.78)	17,254.09
Acquisition/Disposition of Fixed Assets	0.00	99,731.67	99,731.67
Net Assets, September 30, 2019	<u>0.00</u>	<u>218,308.85</u>	<u>211,188.66</u>
			0.00
NET ASSETS, SEPTEMBER 30, 2020	<u>\$ 12,057.38</u>	<u>\$ 234,390.74</u>	<u>\$ 328,174.42</u>

WORKFORCE SOLUTIONS
CAPITAL AREA WORKFORCE BOARD
Austin, Texas

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

For the Year Ended September 30, 2020

	ADULT-WIOA 2018/2018A 1418WOA000	ADULT-WIOA 2019/2019A 1419WOA001	ADULT-WIOA 2020 1420WOA001	Apprenticeship Training Grant 2019 1419ATG001
<u>REVENUES</u>				
Federal/State Funds	\$ 520,223.08	\$ 719,886.65	\$ 73,070.53	\$ 80,575.92
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	1,950.20	0.00
Miscellaneous	0.00	38,273.94	0.00	0.00
Total Revenues	<u>520,223.08</u>	<u>758,160.59</u>	<u>75,020.73</u>	<u>80,575.92</u>
<u>EXPENSES</u>				
Salaries	254,147.48	165,040.67	46,821.56	7,584.06
Fringe Benefits	81,772.89	48,320.73	12,439.93	1,001.83
Contractual	947.48	95,724.37	643.66	5,137.60
Supplies	10,013.23	16,949.23	293.08	0.87
Printing	0.00	250.32	7.94	4,156.34
Postage/Freight	544.34	435.03	54.67	0.20
Dues/Memberships	704.77	1,291.42	107.88	0.00
Travel/Training	397.53	5,109.81	66.45	0.00
Advertising	0.63	1.10	0.11	0.00
Professional Services	168.09	1,582.03	43.35	0.00
Equipment Lease/Rental	3,878.37	5,974.17	542.67	7.98
Repairs/Maintenance	689.14	501.67	0.00	0.08
Telephone	4,322.87	6,470.67	2,656.57	3.32
Insurance	767.57	4,255.27	338.98	3.61
Rent/Occupancy	90,148.28	119,015.26	10,657.67	87.81
Equipment	6,790.28	1,793.76	0.00	0.00
Other	364.12	483.90	61.21	0.05
Outreach	134.80	1,400.95	284.53	1,843.65
Child Care	0.00	0.00	0.00	0.00
Client Support Services	0.00	15,721.68	0.00	0.00
Client Expenses	64,431.21	267,838.55	0.47	60,748.52
Program Match Expenses	0.00	0.00	0.00	0.00
Depreciation	0.00	0.00	0.00	0.00
Total Expenses	<u>520,223.08</u>	<u>758,160.59</u>	<u>75,020.73</u>	<u>80,575.92</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, 2019	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>
NET ASSETS, SEPTEMBER 30, 2020	<u>\$ 0.00</u>	<u>\$ 0.00</u>	<u>\$ 0.00</u>	<u>\$ 0.00</u>

WORKFORCE SOLUTIONS
CAPITAL AREA WORKFORCE BOARD
Austin, Texas

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

For the Year Ended September 30, 2020

	Child Care Automated Attendance 2020 1420CAA001	Child Care Services/ Direct 2019 1419CCF000	Child Care Services/ Direct 2020 1420CCF001	Child Care Local Initiative 2019 1419CCM000
<u>REVENUES</u>				
Federal/State Funds	\$ 96,702.25	\$ 1,711,351.21	\$ 24,789,170.54	\$ 2,527,435.44
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	0.00
Miscellaneous	0.00	0.00	85,736.44	0.00
Total Revenues	<u>96,702.25</u>	<u>1,711,351.21</u>	<u>24,874,906.98</u>	<u>2,527,435.44</u>
<u>EXPENSES</u>				
Salaries	0.00	358,378.80	2,003,686.31	0.00
Fringe Benefits	0.00	82,713.45	436,580.00	0.00
Contractual	96,702.25	99,112.80	445,485.37	0.00
Supplies	0.00	2,043.30	142,171.19	0.00
Printing	0.00	583.59	2,808.65	0.00
Postage/Freight	0.00	3,648.34	5,942.42	0.00
Dues/Memberships	0.00	1,486.03	39,949.93	0.00
Travel/Training	0.00	10,249.04	29,076.96	0.00
Advertising	0.00	1.34	37.78	0.00
Professional Services	0.00	545.13	43,319.41	0.00
Equipment Lease/Rental	0.00	5,518.30	21,785.89	0.00
Repairs/Maintenance	0.00	0.00	1,186.41	0.00
Telephone	0.00	2,152.45	14,996.49	0.00
Insurance	0.00	765.93	20,901.20	0.00
Rent/Occupancy	0.00	51,726.62	183,122.26	0.00
Equipment	0.00	0.00	40,169.76	0.00
Other	0.00	1,522.12	58,417.83	0.00
Outreach	0.00	107.32	47,707.01	0.00
Child Care	0.00	1,090,780.31	21,244,809.81	2,527,435.44
Client Support Services	0.00	0.00	0.00	0.00
Client Expenses	0.00	16.34	92,752.30	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>96,702.25</u>	<u>1,711,351.21</u>	<u>24,874,906.98</u>	<u>2,527,435.44</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, 2019	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>
NET ASSETS, SEPTEMBER 30, 2020	<u>\$ 0.00</u>	<u>\$ 0.00</u>	<u>\$ 0.00</u>	<u>\$ 0.00</u>

WORKFORCE SOLUTIONS
CAPITAL AREA WORKFORCE BOARD
Austin, Texas

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

For the Year Ended September 30, 2020

	Child Care Local Initiative 2020 1420CCM001	Child Care Quality 2019 1419CCQ000	Child Care Quality 2020 1420CCQ001	Child Care CDPRS 2020 1420CCP001
<u>REVENUES</u>				
Federal/State Funds	\$ 2,258,710.50	\$ 13,878.30	\$ 609,972.49	\$ 2,900,393.09
City/County Funds	0.00	0.00	0.00	0.00
Other Contracts	0.00	0.00	0.00	0.00
Interest Revenue	0.00	0.00	0.00	0.00
Program Match Revenue	1,841,449.79	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>4,100,160.29</u>	<u>13,878.30</u>	<u>609,972.49</u>	<u>2,900,393.09</u>
<u>EXPENSES</u>				
Salaries	44,950.02	0.00	396,162.80	114,400.56
Fringe Benefits	9,612.23	0.00	94,138.38	25,418.99
Contractual	24,008.09	0.00	109,609.30	0.00
Supplies	0.00	0.00	0.00	0.00
Printing	0.00	0.00	0.00	0.00
Postage/Freight	0.00	0.00	2.00	0.00
Dues/Memberships	1,567.96	0.00	0.00	0.00
Travel/Training	518.13	0.00	7,098.07	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	1.01	0.00
Repairs/Maintenance	0.00	0.00	0.00	0.00
Telephone	0.00	0.00	0.00	0.00
Insurance	0.00	0.00	0.00	0.00
Rent/Occupancy	0.00	0.00	0.00	0.00
Equipment	0.00	0.00	0.00	0.00
Other	0.00	0.00	0.00	0.00
Outreach	0.00	0.00	0.00	0.00
Child Care	1,960,881.45	0.00	0.00	2,760,573.54
Client Support Services	0.00	0.00	0.00	0.00
Client Expenses	217,172.62	13,878.30	2,960.93	0.00
Program Match Expenses	1,841,449.79	0.00	0.00	0.00
Depreciation	0.00	0.00	0.00	0.00
Total Expenses	<u>4,100,160.29</u>	<u>13,878.30</u>	<u>609,972.49</u>	<u>2,900,393.09</u>
Increase (Decrease) in Net Assets	0.00	0.00	0.00	0.00
Acquisition/Disposition of Fixed Assets	0.00	0.00	0.00	0.00
Net Assets, September 30, 2019	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>
NET ASSETS, SEPTEMBER 30, 2020	<u>\$ 0.00</u>	<u>\$ 0.00</u>	<u>\$ 0.00</u>	<u>\$ 0.00</u>

WORKFORCE SOLUTIONS
CAPITAL AREA WORKFORCE BOARD
Austin, Texas

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

For the Year Ended September 30, 2020

	Child Care CDPRS 2021 1421CCP001	COA-QC3 2020 NG17000006	COA-WERC 2020/2020A NG150000043	Dislocated - WIOA 2018/2018A 1418WOD000
<u>REVENUES</u>				
Federal/State Funds	\$ 243,641.66	\$ 0.00	\$ 0.00	\$ 636,982.89
City/County Funds	0.00	931,842.00	2,731,528.00	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	1,342.37	0.00
Miscellaneous	0.00	0.00	0.00	0.00
Total Revenues	<u>243,641.66</u>	<u>931,842.00</u>	<u>2,732,870.37</u>	<u>636,982.89</u>
<u>EXPENSES</u>				
Salaries	5,959.05	194,132.05	1,441,952.67	196,601.46
Fringe Benefits	1,624.68	43,682.56	304,252.34	62,433.54
Contractual	0.00	10,590.46	74,510.84	1,435.47
Supplies	0.00	0.00	68,451.89	12,536.78
Printing	0.00	0.00	1,386.32	0.00
Postage/Freight	0.00	0.00	840.82	544.35
Dues/Memberships	0.00	0.00	4,165.18	1,067.76
Travel/Training	0.00	1,333.75	8,097.29	602.27
Advertising	0.00	0.00	4.23	0.94
Professional Services	0.00	0.00	37,008.01	254.65
Equipment Lease/Rental	0.00	0.00	12,079.06	3,878.37
Repairs/Maintenance	0.00	0.00	2,974.50	689.14
Telephone	0.00	98.69	15,381.40	4,340.42
Insurance	0.00	0.00	31,279.23	896.70
Rent/Occupancy	0.00	5,063.04	178,654.01	84,799.88
Equipment	0.00	0.00	0.00	8,476.20
Other	0.00	0.00	5,484.08	454.78
Outreach	0.00	0.00	5,637.41	196.97
Child Care	236,057.93	460,242.25	0.00	0.00
Client Support Services	0.00	0.00	36,828.87	0.00
Client Expenses	0.00	216,699.20	503,882.22	257,773.21
Program Match Expenses	0.00	0.00	0.00	0.00
Depreciation	0.00	0.00	0.00	0.00
Total Expenses	<u>243,641.66</u>	<u>931,842.00</u>	<u>2,732,870.37</u>	<u>636,982.89</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, 2019	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>
NET ASSETS, SEPTEMBER 30, 2020	<u>\$ 0.00</u>	<u>\$ 0.00</u>	<u>\$ 0.00</u>	<u>\$ 0.00</u>

WORKFORCE SOLUTIONS
CAPITAL AREA WORKFORCE BOARD
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COMBINING SCHEDULE OF REVENUES, EXPENSES, AND CHANGES IN NET ASSETS
WITH DONOR RESTRICTIONS

For the Year Ended September 30, 2020

	Dislocated - WIOA 2019/2019A 1419WOD001	Dislocated - WIOA 2020 1420WOD001	Employment Services 2019 1419WPA000	Employment Services 2020 1420WPA001
<u>REVENUES</u>				
Federal/State Funds	\$ 856,617.08	\$ 90,366.06	\$ 2,431.28	\$ 469,128.51
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	2,051.08	0.00	0.00
Miscellaneous	45,933.45	0.00	0.00	2,711.39
Total Revenues	<u>902,550.53</u>	<u>92,417.14</u>	<u>2,431.28</u>	<u>471,839.90</u>
<u>EXPENSES</u>				
Salaries	215,896.93	52,541.15	0.00	66,970.20
Fringe Benefits	61,261.56	13,624.00	0.00	11,682.12
Contractual	137,781.60	6,603.26	0.00	3,154.94
Supplies	19,171.89	323.04	0.00	75,430.09
Printing	238.35	8.36	0.00	181.43
Postage/Freight	350.28	66.71	0.00	332.27
Dues/Memberships	1,463.01	133.41	0.00	5,692.59
Travel/Training	4,870.15	82.17	0.00	8,076.37
Advertising	1.31	0.14	0.00	0.72
Professional Services	1,902.35	53.61	0.00	684.36
Equipment Lease/Rental	5,674.56	687.26	0.00	13,675.62
Repairs/Maintenance	354.45	0.00	0.00	176.89
Telephone	6,693.97	4,062.56	0.00	14,955.67
Insurance	4,317.38	408.60	0.00	2,902.14
Rent/Occupancy	117,971.60	13,416.49	2,431.28	265,341.45
Equipment	1,793.76	0.00	0.00	0.00
Other	601.99	80.54	0.00	1,631.16
Outreach	1,663.11	325.26	0.00	948.87
Child Care	0.00	0.00	0.00	0.00
Client Support Services	12,673.64	0.00	0.00	0.00
Client Expenses	307,868.64	0.58	0.00	3.01
Program Match Expenses	0.00	0.00	0.00	0.00
Depreciation	0.00	0.00	0.00	0.00
Total Expenses	<u>902,550.53</u>	<u>92,417.14</u>	<u>2,431.28</u>	<u>471,839.90</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, 2019	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>
NET ASSETS, SEPTEMBER 30, 2020	<u>\$ 0.00</u>	<u>\$ 0.00</u>	<u>\$ 0.00</u>	<u>\$ 0.00</u>

WORKFORCE SOLUTIONS
CAPITAL AREA WORKFORCE BOARD
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COMBINING SCHEDULE OF REVENUES, EXPENSES, AND CHANGES IN NET ASSETS
WITH DONOR RESTRICTIONS

For the Year Ended September 30, 2020

	ACC Accelerated Earn and Learn Opportunities 2020	Aspen Equity Counts Data Collection Project 2018 WFS-AUS - 1061093-1	Aspen Opportunity Youth Forum 2020 OYF- 1063089-6	Aspen Scaling Pathways for Opportunity Youth 2020S OYF-SPOY WSCA-1063116
<u>REVENUES</u>				
Federal/State Funds	\$ 0.00	\$ 0.00	\$ 0.00	\$ 0.00
City/County Funds	0.00	0.00	0.00	0.00
Other Contracts	40,000.00	(53.41)	4,587.17	6,780.61
Interest Revenue	0.00	53.41	47.77	2.00
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>40,000.00</u>	<u>0.00</u>	<u>4,634.94</u>	<u>6,782.61</u>
<u>EXPENSES</u>				
Salaries	31,517.87	0.00	187.62	439.26
Fringe Benefits	8,482.13	0.00	44.13	103.35
Contractual	0.00	0.00	0.00	6,240.00
Supplies	0.00	0.00	0.00	0.00
Printing	0.00	0.00	0.00	0.00
Postage/Freight	0.00	0.00	0.00	0.00
Dues/Memberships	0.00	0.00	0.00	0.00
Travel/Training	0.00	0.00	4,403.19	0.00
Advertising	0.00	0.00	0.00	0.00
Professional Services	0.00	0.00	0.00	0.00
Equipment Lease/Rental	0.00	0.00	0.00	0.00
Repairs/Maintenance	0.00	0.00	0.00	0.00
Telephone	0.00	0.00	0.00	0.00
Insurance	0.00	0.00	0.00	0.00
Rent/Occupancy	0.00	0.00	0.00	0.00
Equipment	0.00	0.00	0.00	0.00
Other	0.00	0.00	0.00	0.00
Outreach	0.00	0.00	0.00	0.00
Child Care	0.00	0.00	0.00	0.00
Client Support Services	0.00	0.00	0.00	0.00
Client Expenses	0.00	0.00	0.00	0.00
Program Match Expenses	0.00	0.00	0.00	0.00
Depreciation	0.00	0.00	0.00	0.00
Total Expenses	<u>40,000.00</u>	<u>0.00</u>	<u>4,634.94</u>	<u>6,782.61</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, 2019	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>
NET ASSETS, SEPTEMBER 30, 2020	<u>\$ 0.00</u>	<u>\$ 0.00</u>	<u>\$ 0.00</u>	<u>\$ 0.00</u>

WORKFORCE SOLUTIONS
CAPITAL AREA WORKFORCE BOARD
Austin, Texas

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

For the Year Ended September 30, 2020

	Austin Council Tip Support 2020	Michael & Susan Dell Foundation WFMP 2018M	Aspen OYI Project 2018 OYF-1063089-5	Schultz OYI Project 2019Y
<u>REVENUES</u>				
Federal/State Funds	\$ 0.00	\$ 0.00	\$ 0.00	\$ 0.00
City/County Funds	0.00	0.00	0.00	0.00
Other Contracts	10,000.00	83,106.78	1,058.08	9,298.31
Interest Revenue	0.00	789.21	40.37	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	10,000.00	83,895.99	1,098.45	9,298.31
<u>EXPENSES</u>				
Salaries	406.85	6,600.29	845.62	2,542.53
Fringe Benefits	93.15	1,998.09	207.37	628.60
Contractual	9,500.00	8,389.17	0.00	6,000.00
Supplies	0.00	0.00	0.85	4.24
Printing	0.00	0.00	0.00	0.00
Postage/Freight	0.00	0.00	0.11	0.67
Dues/Memberships	0.00	0.00	0.00	0.00
Travel/Training	0.00	0.00	0.00	0.00
Advertising	0.00	0.00	0.00	0.00
Professional Services	0.00	0.00	0.00	0.00
Equipment Lease/Rental	0.00	0.00	3.35	9.94
Repairs/Maintenance	0.00	0.00	0.05	0.43
Telephone	0.00	0.00	1.28	3.58
Insurance	0.00	0.00	3.44	2.98
Rent/Occupancy	0.00	0.00	36.17	105.26
Equipment	0.00	0.00	0.00	0.00
Other	0.00	308.35	0.21	0.08
Outreach	0.00	0.00	0.00	0.00
Child Care	0.00	0.00	0.00	0.00
Client Support Services	0.00	130.00	0.00	0.00
Client Expenses	0.00	66,470.09	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	10,000.00	83,895.99	1,098.45	9,298.31
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, 2019	0.00	0.00	0.00	0.00
NET ASSETS, SEPTEMBER 30, 2020	\$ 0.00	\$ 0.00	\$ 0.00	\$ 0.00

WORKFORCE SOLUTIONS
CAPITAL AREA WORKFORCE BOARD
Austin, Texas

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

For the Year Ended September 30, 2020

	Texas Mutual WFMP 2018M	Texas Mutual WFMP 2020M	Board Service Award 2020S 1420BSA001	Non- Custodial Parent 2020 1420NCP001
<u>REVENUES</u>				
Federal/State Funds	\$ 0.00	\$ 0.00	\$ 57,364.66	\$ 294,272.55
City/County Funds	0.00	0.00	0.00	0.00
Other Contracts	72,285.19	100,000.00	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	547.27
Miscellaneous	0.00	0.00	0.00	8,748.45
Total Revenues	<u>72,285.19</u>	<u>100,000.00</u>	<u>57,364.66</u>	<u>303,568.27</u>
<u>EXPENSES</u>				
Salaries	41,421.22	5,789.36	8,522.94	135,950.52
Fringe Benefits	12,996.83	1,472.52	960.96	39,357.08
Contractual	8,955.57	92,738.12	0.00	38,444.34
Supplies	494.00	0.00	12,334.60	9,340.73
Printing	0.00	0.00	0.00	73.84
Postage/Freight	20.78	0.00	0.00	181.32
Dues/Memberships	0.00	0.00	0.00	469.15
Travel/Training	670.93	0.00	0.00	2,468.07
Advertising	0.00	0.00	0.00	0.46
Professional Services	0.00	0.00	0.00	432.14
Equipment Lease/Rental	518.72	0.00	0.00	2,460.19
Repairs/Maintenance	51.60	0.00	0.00	201.33
Telephone	188.67	0.00	0.00	5,500.74
Insurance	233.64	0.00	0.00	1,419.90
Rent/Occupancy	5,302.81	0.00	0.00	41,525.09
Equipment	0.00	0.00	0.00	3,025.60
Other	1,430.42	0.00	0.00	184.24
Outreach	0.00	0.00	0.00	595.75
Child Care	0.00	0.00	0.00	0.00
Client Support Services	0.00	0.00	6,339.26	10,091.07
Client Expenses	0.00	0.00	29,206.90	11,846.71
Program Match Expenses	0.00	0.00	0.00	0.00
Depreciation	0.00	0.00	0.00	0.00
Total Expenses	<u>72,285.19</u>	<u>100,000.00</u>	<u>57,364.66</u>	<u>303,568.27</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, 2019	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>
NET ASSETS, SEPTEMBER 30, 2020	<u>\$ 0.00</u>	<u>\$ 0.00</u>	<u>\$ 0.00</u>	<u>\$ 0.00</u>

WORKFORCE SOLUTIONS
CAPITAL AREA WORKFORCE BOARD
Austin, Texas

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

For the Year Ended September 30, 2020

	National Dislocated Worker Disaster 2020 1420NDW001	Reemployment Services and Eligibility Assessment 2020 1420REA001	Rapid Response 2019 1419WOR001	Rapid Response 2020 1420WOR001
<u>REVENUES</u>				
Federal/State Funds	\$ 237,511.90	\$ 164,281.11	\$ 12,498.56	\$ 1,788.85
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	3,384.27	9.01	0.00	0.00
Miscellaneous	0.00	0.00	0.00	0.00
Total Revenues	<u>240,896.17</u>	<u>164,290.12</u>	<u>12,498.56</u>	<u>1,788.85</u>
<u>EXPENSES</u>				
Salaries	102,779.48	87,042.06	8,727.48	888.18
Fringe Benefits	25,897.73	24,183.92	2,444.75	237.31
Contractual	26,218.53	22,790.18	0.00	0.00
Supplies	733.35	1,369.34	28.78	0.83
Printing	20.17	58.08	0.00	0.00
Postage/Freight	93.70	129.78	1.88	0.17
Dues/Memberships	350.65	234.02	0.00	0.00
Travel/Training	224.49	2,587.56	0.00	0.00
Advertising	0.35	0.25	0.00	0.00
Professional Services	140.88	97.45	0.00	0.00
Equipment Lease/Rental	1,325.34	919.62	69.33	7.00
Repairs/Maintenance	5.90	139.57	0.54	0.15
Telephone	4,892.76	1,740.50	26.64	3.18
Insurance	901.61	839.97	31.71	3.19
Rent/Occupancy	26,913.21	21,798.88	748.57	77.21
Equipment	0.00	0.00	0.00	0.00
Other	194.26	41.30	307.60	0.05
Outreach	706.71	316.57	111.28	571.58
Child Care	0.00	0.00	0.00	0.00
Client Support Services	2,838.92	0.00	0.00	0.00
Client Expenses	46,658.13	1.07	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>240,896.17</u>	<u>164,290.12</u>	<u>12,498.56</u>	<u>1,788.85</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, 2019	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>
NET ASSETS, SEPTEMBER 30, 2020	<u>\$ 0.00</u>	<u>\$ 0.00</u>	<u>\$ 0.00</u>	<u>\$ 0.00</u>

WORKFORCE SOLUTIONS
CAPITAL AREA WORKFORCE BOARD
Austin, Texas

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

For the Year Ended September 30, 2020

	Skills Development Fund 2020C 1420COS002	SNAP 2020 1420SNE001	Third Party Reimburse- ment 2017A 1417SDR000	Third Party Reimburse- ment 2019 1419SDR000
<u>REVENUES</u>				
Federal/State Funds	\$ 1,337.97	\$ 527,969.61	\$ 56,666.18	\$ 16,332.29
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	497.87	0.00	0.00
Miscellaneous	0.00	11,582.71	0.00	0.00
Total Revenues	<u>1,337.97</u>	<u>540,050.19</u>	<u>56,666.18</u>	<u>16,332.29</u>
<u>EXPENSES</u>				
Salaries	976.26	243,654.42	39,094.48	12,548.74
Fringe Benefits	260.93	67,961.10	8,143.37	2,995.70
Contractual	0.00	105,505.41	4,960.00	0.00
Supplies	0.68	15,176.19	105.16	5.17
Printing	0.00	266.96	0.00	0.00
Postage/Freight	0.16	327.09	9.67	1.23
Dues/Memberships	0.00	993.98	0.00	0.00
Travel/Training	0.00	4,685.63	0.70	0.00
Advertising	0.00	0.82	0.00	0.00
Professional Services	0.00	825.63	0.00	0.00
Equipment Lease/Rental	7.68	3,507.56	322.79	60.01
Repairs/Maintenance	0.00	236.81	14.46	0.00
Telephone	3.83	5,057.20	116.32	30.12
Insurance	3.52	2,437.95	182.75	27.48
Rent/Occupancy	84.85	71,010.39	3,379.14	663.33
Equipment	0.00	4,583.30	0.00	0.00
Other	0.06	449.61	319.64	0.51
Outreach	0.00	1,034.47	17.70	0.00
Child Care	0.00	0.00	0.00	0.00
Client Support Services	0.00	12,186.72	0.00	0.00
Client Expenses	0.00	148.95	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>1,337.97</u>	<u>540,050.19</u>	<u>56,666.18</u>	<u>16,332.29</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, 2019	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>
NET ASSETS, SEPTEMBER 30, 2020	<u>\$ 0.00</u>	<u>\$ 0.00</u>	<u>\$ 0.00</u>	<u>\$ 0.00</u>

WORKFORCE SOLUTIONS
CAPITAL AREA WORKFORCE BOARD
Austin, Texas

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

For the Year Ended September 30, 2020

	Third Party Reimburse- ment 2020 1420SDR001	WIOA Alternative Funding for Statewide Activities 2019 1419WAF001	Externships for Teachers 2019E 1419EXT001	High Demand Job Training 2019H 1419HJT001
<u>REVENUES</u>				
Federal/State Funds	\$ 8,351.64	\$ 79,845.46	\$ 3,603.50	\$ 145,424.00
City/County Funds	0.00	0.00		
Other Contracts	0.00	0.00		
Interest Revenue	0.00	0.00		
Program Match Revenue	0.00	0.00	25,953.75	151,145.04
Stand-In Income	0.00	0.00		
Miscellaneous	0.00	0.00	0.00	0.00
Total Revenues	<u>8,351.64</u>	<u>79,845.46</u>	<u>29,557.25</u>	<u>296,569.04</u>
<u>EXPENSES</u>				
Salaries	0.00	23,309.20	2,823.67	
Fringe Benefits	0.00	973.42	712.81	
Contractual	0.00	0.00	0.00	0.00
Supplies	0.00	0.00	1.78	145,424.00
Printing	0.00	0.00	0.00	0.00
Postage/Freight	0.00	0.00	0.25	0.00
Dues/Memberships	0.00	0.00	0.00	0.00
Travel/Training	0.00	0.00	0.00	0.00
Advertising	0.00	0.00	0.00	0.00
Professional Services	0.00	0.00	0.00	0.00
Equipment Lease/Rental	0.00	0.00	5.09	0.00
Repairs/Maintenance	0.00	0.00	0.37	0.00
Telephone	0.00	0.00	1.83	0.00
Insurance	0.00	0.00	1.55	0.00
Rent/Occupancy	0.00	0.00	56.10	0.00
Equipment	0.00	0.00	0.00	0.00
Other	0.00	0.00	0.05	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	420.27	0.00	0.00
Client Expenses	8,351.64	55,142.57	0.00	0.00
Program Match Expenses	0.00	0.00	25,953.75	151,145.04
Depreciation	0.00	0.00	0.00	0.00
Total Expenses	<u>8,351.64</u>	<u>79,845.46</u>	<u>29,557.25</u>	<u>296,569.04</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, 2019	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>
NET ASSETS, SEPTEMBER 30, 2020	<u>\$ 0.00</u>	<u>\$ 0.00</u>	<u>\$ 0.00</u>	<u>\$ 0.00</u>

WORKFORCE SOLUTIONS
CAPITAL AREA WORKFORCE BOARD
Austin, Texas

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

For the Year Ended September 30, 2020

	Texas Industry Partnership Initiative 2019T 1419TIP001	COVID-19 Response Statewide Funds 2020C 1420COV001	TANF 2019 1419TAF000	WF Career and Education Outreach 2019E 1419TAN003
<u>REVENUES</u>				
Federal/State Funds	\$ 24,876.60	\$ 291,442.61	\$ 179,035.94	\$ 391,647.73
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	0.00
Miscellaneous	0.00	0.00	0.00	2,000.00
Total Revenues	<u>24,876.60</u>	<u>291,442.61</u>	<u>179,035.94</u>	<u>393,647.73</u>
<u>EXPENSES</u>				
Salaries	3,348.60	11,983.40	74,360.03	194,405.39
Fringe Benefits	921.07	2,765.19	18,766.69	53,141.65
Contractual	20,376.60	13,625.00	6,336.32	109,522.40
Supplies	5.87	241,640.79	665.53	10,272.01
Printing	0.00	0.00	162.46	0.00
Postage/Freight	0.95	0.00	131.91	56.43
Dues/Memberships	0.00	0.00	1,191.57	0.00
Travel/Training	0.00	0.00	1,895.52	4,552.91
Advertising	0.00	0.00	0.53	0.00
Professional Services	0.00	0.00	0.00	0.00
Equipment Lease/Rental	19.19	0.00	143.61	1,698.95
Repairs/Maintenance	3.45	0.00	0.00	95.34
Telephone	6.49	0.00	225.05	1,355.95
Insurance	5.37	0.00	119.22	546.21
Rent/Occupancy	188.71	0.00	21,033.60	17,722.41
Equipment	0.00	0.00	0.00	0.00
Other	0.30	3,841.03	142.26	278.08
Outreach	0.00	47.69	81.83	0.00
Child Care	0.00	0.00	0.00	0.00
Client Support Services	0.00	0.00	9,889.74	0.00
Client Expenses	0.00	17,539.51	43,890.07	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>24,876.60</u>	<u>291,442.61</u>	<u>179,035.94</u>	<u>393,647.73</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, 2019	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>
NET ASSETS, SEPTEMBER 30, 2020	<u>\$ 0.00</u>	<u>\$ 0.00</u>	<u>\$ 0.00</u>	<u>\$ 0.00</u>

WORKFORCE SOLUTIONS
CAPITAL AREA WORKFORCE BOARD
Austin, Texas

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

For the Year Ended September 30, 2020

	Texas Internship Initiatives 2019I 1419TAN002	TANF 2020 1420TAF001	T. County Continuity of Care 2020 4400001860	T. County Make It Now Cares Employment Services 2020C 4400005393
<u>REVENUES</u>				
Federal/State Funds	\$ 4,601.08	\$ 1,828,166.96	\$ 0.00	\$ 55,000.00
City/County Funds	0.00	0.00	690,640.95	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	2,617.93	0.00	0.00
Miscellaneous	0.00	38,374.61	0.00	0.00
Total Revenues	<u>4,601.08</u>	<u>1,869,159.50</u>	<u>690,640.95</u>	<u>55,000.00</u>
<u>EXPENSES</u>				
Salaries	3,743.03	789,812.63	68,131.97	0.00
Fringe Benefits	858.05	222,532.03	16,726.43	0.00
Contractual	0.00	238,990.17	10,590.42	55,000.00
Supplies	0.00	90,929.77	0.00	0.00
Printing	0.00	542.19	0.00	0.00
Postage/Freight	0.00	819.42	0.00	0.00
Dues/Memberships	0.00	3,156.21	0.00	0.00
Travel/Training	0.00	11,623.32	0.00	0.00
Advertising	0.00	2.79	0.00	0.00
Professional Services	0.00	3,179.03	0.00	0.00
Equipment Lease/Rental	0.00	11,920.68	0.00	0.00
Repairs/Maintenance	0.00	1,135.55	0.00	0.00
Telephone	0.00	15,691.79	0.00	0.00
Insurance	0.00	8,208.80	0.00	0.00
Rent/Occupancy	0.00	211,920.78	5,063.04	0.00
Equipment	0.00	32,812.45	0.00	0.00
Other	0.00	1,006.04	0.00	0.00
Outreach	0.00	3,791.94	0.00	0.00
Child Care	0.00	0.00	590,129.09	0.00
Client Support Services	0.00	81,109.13	0.00	0.00
Client Expenses	0.00	139,974.78	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>4,601.08</u>	<u>1,869,159.50</u>	<u>690,640.95</u>	<u>55,000.00</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, 2019	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>
NET ASSETS, SEPTEMBER 30, 2020	<u>\$ 0.00</u>	<u>\$ 0.00</u>	<u>\$ 0.00</u>	<u>\$ 0.00</u>

WORKFORCE SOLUTIONS
CAPITAL AREA WORKFORCE BOARD
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COMBINING SCHEDULE OF REVENUES, EXPENSES, AND CHANGES IN NET ASSETS
WITH DONOR RESTRICTIONS

For the Year Ended September 30, 2020

	T. County QC3 Project 2020 4400002316	T. County WERC 2020 4400002559	Trade Adjustment Act 2019 1419TRA000	Trade Adjustment Act 2020 1420TRA001
<u>REVENUES</u>				
Federal/State Funds	\$ 0.00	\$ 0.00	\$ 15,898.53	\$ 156,616.81
City/County Funds	193,000.00	630,184.88	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	0.00
Miscellaneous	0.00	0.00	0.00	2,921.92
Total Revenues	<u>193,000.00</u>	<u>630,184.88</u>	<u>15,898.53</u>	<u>159,538.73</u>
<u>EXPENSES</u>				
Salaries	68,742.40	290,401.80	5,223.62	9,283.18
Fringe Benefits	14,919.32	72,903.91	1,099.27	2,118.10
Contractual	0.00	6,445.18	21.26	4,229.55
Supplies	0.00	8,742.76	222.02	4,037.70
Printing	0.00	275.99	0.00	0.00
Postage/Freight	0.00	121.29	0.28	53.16
Dues/Memberships	0.00	999.85	0.00	0.00
Travel/Training	671.57	2,345.37	0.00	0.00
Advertising	0.00	1.00	0.00	0.00
Professional Services	0.00	2,192.25	0.00	0.00
Equipment Lease/Rental	0.00	1,432.56	6.18	660.96
Repairs/Maintenance	0.00	657.34	0.00	101.99
Telephone	53.27	2,767.25	1.78	362.08
Insurance	0.00	2,847.37	1.79	124.88
Rent/Occupancy	0.00	39,957.95	63.01	13,425.03
Equipment	0.00	0.00	0.00	0.00
Other	0.00	1,081.78	0.03	46.91
Outreach	0.00	1,503.72	0.00	5.43
Child Care	0.00	0.00	0.00	0.00
Client Support Services	0.00	9,586.83	7,263.09	6,930.74
Client Expenses	108,613.44	185,920.68	1,996.20	118,159.02
Program Match Expenses	0.00	0.00	0.00	0.00
Depreciation	0.00	0.00	0.00	0.00
Total Expenses	<u>193,000.00</u>	<u>630,184.88</u>	<u>15,898.53</u>	<u>159,538.73</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, 2019	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>
NET ASSETS, SEPTEMBER 30, 2020	<u>\$ 0.00</u>	<u>\$ 0.00</u>	<u>\$ 0.00</u>	<u>\$ 0.00</u>

WORKFORCE SOLUTIONS
CAPITAL AREA WORKFORCE BOARD
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COMBINING SCHEDULE OF REVENUES, EXPENSES, AND CHANGES IN NET ASSETS
WITH DONOR RESTRICTIONS

For the Year Ended September 30, 2020

	United Way 2019	United Way 2020	United Way 2020A	UT TX School Ready 2019
<u>REVENUES</u>				
Federal/State Funds	\$ 0.00	\$ 0.00	\$ 0.00	\$ 0.00
City/County Funds	0.00	0.00	0.00	0.00
Other Contracts	21,665.47	7,185.36	5,000.00	223,080.59
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>21,665.47</u>	<u>7,185.36</u>	<u>5,000.00</u>	<u>223,080.59</u>
<u>EXPENSES</u>				
Salaries	13,285.92	4,414.75	4,121.16	170,782.60
Fringe Benefits	3,292.00	1,109.38	878.84	41,431.83
Contractual	3,273.71	1,091.23	0.00	0.00
Supplies	0.00	0.00	0.00	0.00
Printing	0.00	0.00	0.00	0.00
Postage/Freight	0.00	0.00	0.00	0.00
Dues/Memberships	0.00	0.00	0.00	0.00
Travel/Training	103.84	0.00	0.00	3,666.16
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	1,710.00	570.00	0.00	7,200.00
Equipment	0.00	0.00	0.00	0.00
Other	0.00	0.00	0.00	0.00
Outreach	0.00	0.00	0.00	0.00
Child Care	0.00	0.00	0.00	0.00
Client Support Services	0.00	0.00	0.00	0.00
Client Expenses	0.00	0.00	0.00	0.00
Program Match Expenses	0.00	0.00	0.00	0.00
Depreciation	0.00	0.00	0.00	0.00
Total Expenses	<u>21,665.47</u>	<u>7,185.36</u>	<u>5,000.00</u>	<u>223,080.59</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, 2019	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>
NET ASSETS, SEPTEMBER 30, 2020	<u>\$ 0.00</u>	<u>\$ 0.00</u>	<u>\$ 0.00</u>	<u>\$ 0.00</u>

WORKFORCE SOLUTIONS
CAPITAL AREA WORKFORCE BOARD
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WITH DONOR RESTRICTIONS

For the Year Ended September 30, 2020

	Veteran's Services 2020 VES 20-14	Workforce Commission Initiatives 2019 1419WCI000	Workforce Commission Initiatives 2020 1420WCI001	Youth WIOA 2018 1418WOY000
<u>REVENUES</u>				
Federal/State Funds	\$ 75,000.00	\$ 6,369.17	\$ 39,580.96	\$ 251,633.06
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	0.00
Miscellaneous	0.00	0.00	0.00	0.00
Total Revenues	<u>75,000.00</u>	<u>6,369.17</u>	<u>39,580.96</u>	<u>251,633.06</u>
<u>EXPENSES</u>				
Salaries	14,631.10	0.00	0.00	190,483.84
Fringe Benefits	3,209.31	0.00	0.00	37,724.10
Contractual	98.66	0.00	0.00	621.11
Supplies	9,806.47	0.00	10,200.64	617.42
Printing	0.00	4,116.73	5,236.16	0.00
Postage/Freight	246.14	0.00	39.21	9.60
Dues/Memberships	0.00	0.00	0.00	462.01
Travel/Training	0.00	0.00	0.00	266.51
Advertising	0.00	0.00	0.00	0.41
Professional Services	0.00	0.00	0.00	110.19
Equipment Lease/Rental	1,961.20	0.00	307.91	18.61
Repairs/Maintenance	198.92	0.00	78.45	0.00
Telephone	2,974.89	0.00	204.87	39.57
Insurance	329.00	0.00	34.86	164.34
Rent/Occupancy	41,419.69	0.00	6,913.74	2,127.98
Equipment	0.00	0.00	0.00	286.56
Other	111.43	2,252.44	9,774.60	116.79
Outreach	13.19	0.00	6,790.52	72.97
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	18,511.05
Program Match Expenses	0.00	0.00	0.00	0.00
Depreciation	0.00	0.00	0.00	0.00
Total Expenses	<u>75,000.00</u>	<u>6,369.17</u>	<u>39,580.96</u>	<u>251,633.06</u>
Increase (Decrease) in Net Assets	0.00	0.00	0.00	0.00
Acquisition/Disposition of Fixed Assets	0.00	0.00	0.00	0.00
Net Assets, September 30, 2019	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>
NET ASSETS, SEPTEMBER 30, 2020	<u>\$ 0.00</u>	<u>\$ 0.00</u>	<u>\$ 0.00</u>	<u>\$ 0.00</u>

WORKFORCE SOLUTIONS
CAPITAL AREA WORKFORCE BOARD
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COMBINING SCHEDULE OF REVENUES, EXPENSES, AND CHANGES IN NET ASSETS
WITH DONOR RESTRICTIONS

For the Year Ended September 30, 2020

	Youth WIOA 2019 1419WOY001	Youth WIOA 2019Y 1419WOS002	Youth WIOA 2020 1420WOY001	TOTAL
<u>REVENUES</u>				
Federal/State Funds	\$ 1,044,179.67	\$ 61,502.91	\$ 328,199.04	\$ 44,961,536.83
City/County Funds	0.00	0.00	0.00	5,177,195.83
Other Contracts	0.00	0.00	0.00	583,994.15
Interest Revenue	0.00	0.00	0.00	932.76
Program Match Revenue	0.00	0.00	0.00	2,018,548.58
Stand-In Income	0.00	0.00	0.00	12,400.00
Miscellaneous	2,923.65	0.00	0.00	239,206.56
Total Revenues	<u>1,047,103.32</u>	<u>61,502.91</u>	<u>328,199.04</u>	<u>52,993,814.71</u>
<u>EXPENSES</u>				
Salaries	414,751.79	33,590.08	198,621.73	8,885,412.84
Fringe Benefits	88,124.92	6,800.71	49,332.27	2,129,369.55
Contractual	107,642.45	3,499.52	12,893.99	2,035,446.38
Supplies	7,777.23	0.00	442.69	917,765.19
Printing	0.00	0.00	0.00	20,373.88
Postage/Freight	185.95	0.00	22.08	15,214.66
Dues/Memberships	1,541.57	0.00	484.53	67,513.48
Travel/Training	9,644.99	355.38	798.43	126,542.56
Advertising	1.59	0.00	0.50	57.00
Professional Services	2,064.65	0.00	194.69	94,797.90
Equipment Lease/Rental	976.96	0.00	28.66	102,095.35
Repairs/Maintenance	59.52	0.00	0.00	9,554.05
Telephone	7,535.54	394.02	793.42	126,107.70
Insurance	1,258.39	0.00	239.29	86,805.82
Rent/Occupancy	11,832.85	0.00	1,016.66	1,676,302.11
Equipment	0.00	0.00	0.00	99,731.67
Other	538.82	0.00	158.20	91,686.87
Outreach	2,007.57	0.00	630.99	78,549.79
Child Care	0.00	0.00	0.00	30,870,909.82
Client Support Services	88,129.20	3,213.20	10,553.37	313,905.73
Client Expenses	303,029.33	13,650.00	51,987.54	3,227,123.78
Program Match Expenses	0.00	0.00	0.00	2,018,548.58
Depreciation	0.00	0.00	0.00	0.00
Total Expenses	<u>1,047,103.32</u>	<u>61,502.91</u>	<u>328,199.04</u>	<u>52,993,814.71</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, 2019	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>
NET ASSETS, SEPTEMBER 30, 2020	<u>\$ 0.00</u>	<u>\$ 0.00</u>	<u>\$ 0.00</u>	<u>\$ 0.00</u>

WORKFORCE SOLUTIONS
CAPITAL AREA WORKFORCE BOARD
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SCHEDULE OF CHANGES IN FIXED ASSETS

For the Year Ended September 30, 2020

	10/01/19 Balance	Additions	Deletions	09/30/20 Balance
Furniture and Fixtures	\$ 234,780.55	\$ 0.00	\$ 0.00	\$ 234,780.55
Equipment	554,068.37	99,731.67	0.00	653,800.04
Computer Software	<u>62,267.05</u>	<u>0.00</u>	<u>0.00</u>	<u>62,267.05</u>
TOTALS	851,115.97	99,731.67	0.00	950,847.64
Accumulated Depreciation	<u>(632,807.12)</u>	<u>(83,649.78)</u>	<u>0.00</u>	<u>(716,456.90)</u>
Fixed Assets, Net of Accumulated Depreciation	<u>\$ 218,308.85</u>	<u>\$ 16,081.89</u>	<u>\$ 0.00</u>	<u>\$ 234,390.74</u>

WORKFORCE SOLUTIONS
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STATUS OF PRIOR AUDIT FINDINGS

September 30, 2020

Section II – Financial Statement Findings and Questioned Costs:

None reported.

Section III – Federal Awards Findings and Questioned Costs:

None reported.

WORKFORCE SOLUTIONS
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SCHEDULE OF FINDINGS AND QUESTIONED COSTS

For the Year Ended September 30, 2020

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 \$ 1,159,276
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
17.207, 17.801, 17.804	Employment Services/Veteran’s Services
State:	
N/A	Child Care Services/Direct; Child Care DPRS
N/A	TANF

Section II – Financial Statement Findings and Questioned Costs:

None reported.

Section III – Federal Awards Findings and Questioned Costs:

None reported.