



## **AUDIT & FINANCE**

Workforce Solutions Alamo  
100 N Santa Rosa Ave  
San Antonio, TX 78207  
May 28, 2021  
9:00 AM

*Agenda items may not be considered in the order they appear.*

Citizens may appear before the Committee to speak for or against any item on the Agenda in accordance with procedural rules governing meetings. Speakers are limited to three (3) minutes on each topic (6 minutes if translation is needed) if they register at the beginning of meeting. Questions relating to these rules may be directed to Linda G. Martinez at (210) 581-1093.

To protect the health of the public and limit the potential spread of COVID 19 as directed by Governor of Texas, Bexar County and City of San Antonio, WSA will hold this meeting via videoconferencing. The meeting will be held in compliance with the suspended provisions of the Texas Open Meetings Act. For those members of the public that would like to participate, please call toll-free 1-877-858-6860, which will provide two-way communications through a speaker phone. For additional information, please call Linda G. Martinez, (210) 581-1093.

### **I. CALL TO ORDER AND QUORUM DETERMINATION**

Presenter: Mary Batch, Chair

### **II. DECLARATIONS CONFLICT OF INTEREST**

Presenter: Mary Batch, Chair

### **III. PUBLIC COMMENT**

Presenter: Mary Batch, Chair

### **IV. DISCUSSION AND POSSIBLE ACTION REGARDING PREVIOUS MINUTES for MARCH 5, 2021**

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Presenter: Mary Batch, Chair

### **V. BRIEFING – PROCUREMENT**

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Presenter: Latifah Jackson, Procurement Director

Procurement Projects & Contracts Summary

a. Child Care Update

b. Informal Contracts –

a. SEAL – Summer Earn and Learn

b. Return on Investment - Economic Modeling, LLC (EMSI)

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c. Electronic Procurement System

VI. FISCAL UPDATE DISCUSSION AND POSSIBLE ACTION

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Presenter: Louis Tatum, CFO

- a. Financial Reports
- b. Audit Update

VII. CEO REPORT

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Presenter: Adrian Lopez, CEO

VIII. CHAIR REPORT

Presenter: Mary Batch, Chair

IX. Executive Session: Pursuant to Chapter 551 of the Texas Open Meetings Act, the Committee may recess into Executive Session for discussion on any issue for which there is an exception to the Act as set out in section 551.071 et. seq. including, but not limited to, the following:

- a. Government Code §551.072 – Discussions Regarding Purchase, Exchange, Lease, or Value of Real Property if Deliberation in an Open Meeting Would Have a Detrimental Effect on the Position of Workforce Solutions Alamo in Negotiations with a Third Party;
- b. Government Code §551.071 - All Matters Where Workforce Solutions Alamo Seeks the Advice of its Attorney as Privileged Communications under the Texas Disciplinary Rules of Professional Conduct of the State Bar of Texas;
- c. Pending or Contemplated Litigation; and
- d. Government Code §551.074- Personnel Matters involving Senior Executive Staff and Employees of Workforce Solutions Alamo.

X. ADJOURNMENT

Presenter: Mary Batch, Chair



## **AUDIT & FINANCE COMMITTEE MEETING MINUTES**

Workforce Solutions Alamo  
100 N. Santa Rosa, Suite 120  
San Antonio, TX 78207  
**March 5, 2021**  
**10:45AM**

**BOARD MEMBERS:** Mary Batch, Dawn Vernon, Yousef Kassim, Leslie Cantu, Lisa Navarro Gonzales, Anthony Magaro

**WSA STAFF MEMBERS:** Adrian Lopez, Mark Milton, Louis Tatum, Dr. Andrea Guajardo, Shantelle Artis, Angela Bush, Linda Martinez, Ricardo Ramirez, Michael DeFrees, Melissa Sadler-Nitu, Roberto Corral, Cathi Cohen, Manuel Ugues, Linda Canizales, Joshua Villela, Jessica Villarreal, Brenda Garcia,

**Legal Counsel:** Frank Burney

**PARTNERS:** Pooja Tripathi, Alex Lopez

### **AGENDA**

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**You can also dial in using your phone.**  
**United States (Toll Free): 1-415-655-0002**

**Meeting Number & Access Code: 146 703 2876**

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**During the Public Comments portion of the meeting (Agenda Item 3), the Public may type their name into the chat box or unmute themselves and state their name.**

**The meeting host will call each member of the public for comments, in the order their names were submitted.**

**I. CALL TO ORDER AND QUORUM DETERMINATION**

Presenter: Mary Batch, Chair

**The meeting was called to order at 10:46 AM**

**II. DECLARATIONS CONFLICT OF INTEREST**

Presenter: Mary Batch, Chair

**There are no conflicts of interest.**

**III. PUBLIC COMMENT**

Presenter: Mary Batch, Chair

**There are no public comments.**

**IV. DISCUSSION AND POSSIBLE ACTION REGARDING PREVIOUS MINUTES for NOVEMBER 13, 2020**

**Upon motion by Ms. Leslie Cantu and 2nd by Dawn Vernon, the Committee unanimously approved the November 13, 2020 Minutes.**

**V. BRIEFING – PROCUREMENT**

Presenter: Louis Tatum, CFO

Procurement Projects & Contracts Summary

- Mr. Louis Tatum, CFO provided the Audit/Finance Committee an update on facilities.
- **Floresville-** McBride Thuney Enterprises has offered 2,300 SQF of space that became available in the current location and a \$20/SQF Tenant Improvement allowance for the facility. The space offered is in the front of the current facility which would provide greater visibility for Workforce Solutions Alamo. By continuing to work with the current landlord we may also be able to negotiate advantageous terms of the holdover period to avoid the additional cost of storage and moving expenses. Additional options in the area were procured but do not provide the amount of space or parking that is conducive to operating a high-quality workforce center. A summary of additional options procured is available upon request.
- **Marbach - Option 1:** The current space at Marbach Plaza is not the preferred option due to the location of the space. The board is looking for a more desirable location that would attract employers and job seekers. **This space is being offered at \$11.80/SQF, before any tenant improvements.**

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- **Option 2:** The Shops at 90 located at 7535 Hwy. 90 West. Although this is an ideal location with significant parking, the building needs a new roof, and the current landlord is not willing to contribute to any tenant improvements. **This space is being offered at \$15.00/SQF, before any tenant improvements.**
  - **Option 3:** The location at Port San Antonio is currently a warehouse that is located at 628 Davey Crockett. This space can be customized to the needs of the board, where the landlord is willing to contribute \$80/SQF in tenant improvements. Parking and a renovation project plan will need to be negotiated. **This space is being offered at \$17.00/SQF, before any tenant improvements.**
- a. Audit Update
- Mr. Ricardo Ramirez, Director, Quality Assurance provided the Audit/Finance Committee and update on the Financial Auditing Services RFQ
  - The 4th and final renewal of WSA's Financial Auditing Services contract with ABIP expired September 30<sup>th</sup>, 2020, for a total cost of \$65,700. To that purpose, WSA issued a Request for Qualifications (RFQ) for Financial Auditing Services from qualified and experienced accounting firms whose principal officers are independent, Certified Public Accountants (CPAs). The following provides an update on the status of the RFQ.
    - Mr. Ramirez explained the phases of this process.
- Phase 1**
- On 02/19/2021, Board Staff presented to the Board of Directors the results, ranking, and recommendation regarding the five proposals that were received and evaluated.
  - The Board of Directors determined that it would be beneficial to perform an additional assessment of the top two finalists to secure increased assurances concerning the successful completion of the engagement given the short timelines especially during the pandemic.
- Phase 2**
- Additional written information from the two top finalists was received 02/26/2021. This included a written project plan with information covering the following elements:
    - Engagement activities, working remotely
    - Communication with Board Staff
    - Detailed timeline
    - Best and final offer (costs)
  - The additional information is being assessed by the internal evaluation panel.
  - The panel will submit its assessment and Phase 2 scores (on 03/02/2021) to the CEO and CFO for final selection and initiation of negotiations with the selected firm.
  - ABIP was selected as the finalist for the Financial Auditing Services
  - Chair Batch asked if past performance was used as part of the scoring tool?

- Mr. Ramirez replied past performance and references are used in the scoring metrics.
- b. Monitoring Update
- c. CCQ Update
  - Mrs. Jessica Villarreal, Director Childcare, provided an update to the Audit & Finance Committee on the Child Car Quality Contract (CCQ).
  - WSA awarded the Child Car Quality, CCQ, contract to the City of San Antonio on February 1, 2021 and is in the process of transitioning contract.
  - A sixty-day contract transition period has been determined in the best interest of both contractors, the staff and program. Currently, the City of San Antonio is in the process of interviewing staff, priority will be given to current staff that interested in remaining on board. All staff should be on boarded to the City no later than March 22, 2021. We are currently on target for an April 1, 2021 final contract transition date.

## VI. FISCAL UPDATE DISCUSSION AND POSSIBLE ACTION

Presenter: Louis Tatum, CFO

### a. Financial Reports

- Mr. Louis Tatum, CFO provided financial report update to the Audit & Finance Committee.
- Financial reports through January 31, 2021, have been prepared for the fiscal year of October 1, 2020, through September 30, 2021, the straight-line expenditure benchmark is approximately 33.33% of the budget. An analysis has been performed outlining Corporate and Facility Budgets, as well as the Grant Summary Report.
- While COVID 19, inclement weather, and unemployment continue to present challenges for the local community, WSA evaluates the needs of local employers and job seekers while they continue to navigate these challenges by providing resources to the local communities.
- **Corporate expenditures** are currently expended at a rate of 25.38% of the annual budget, which represents a budget surplus of approximately 7.55% of the approved budget. The most significant budget surpluses are in infrastructure related equipment and related service agreements, insurance, marketing, and professional services. WSA expects these expenditures to materialize as the year progresses.
- **Facility Budget** - The facility's budget is currently expended at a rate of 35.46% which represents a deficit of 2.13% of the budget. Furniture expenditures for the Seguin renovation were budgeted in September of FY21 but did not occur until FY22. WSA will reflect this change in a future budget amendment.
- **Active Grants** –
  - **TANF** - Grant is underspent by 19% due to the suspension of the work requirement. Contractor and Board staff are working on additional initiatives to increase expenditures.
  - **Bexar County & COSA** grants will be sully expended.
  - Plans are in place to expend funds for all active grants

## VII. CEO Report

Presenter: Adrian Lopez, CEO

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- Mr. Lopez updated the Audit & Finance Committee on the hiring a new Procurement Director and incumbent will start on March 20<sup>th</sup>.
- On December 28, 2020, the Board approved a PEO and the approximate transition date is April 1, 2021. There will be cost efficiencies associated with their system.

#### VIII. Chair Report

Presenter: Mary Batch, Chair

- Chair Batch expressed her gratitude and appreciation to Board Staff for their hard work and dedication. She acknowledged Mr. Tatum for providing detailed explanation on financial reports, very easy to understand.

#### IX. Executive Session: NONE

**Pursuant to Chapter 551 of the Texas Open Meetings Act, the Committee may recess into Executive Session for discussion on any issue for which there is an exception to the Act as set out in section 551.071 et. seq. including, but not limited to, the following:**

- a. **Government Code §551.072 – Discussions Regarding Purchase, Exchange, Lease, or Value of Real Property if Deliberation in an Open Meeting Would Have a Detrimental Effect on the Position of Workforce Solutions Alamo in Negotiations with a Third Party;**
- b. **Government Code §551.071 - All Matters Where Workforce Solutions Alamo Seeks the Advice of its Attorney as Privileged Communications under the Texas Disciplinary Rules of Professional Conduct of the State Bar of Texas:**
- c. **Pending or Contemplated Litigation; and**
- d. **Government Code §551.074- Personnel Matters involving Senior Executive Staff and Employees of Workforce Solutions Alamo.**

#### X. Adjournment

Presenter: Mary Batch, Chair

**Upon motion by Ms. Leslie Cantu and 2nd by Mr. Yousef Kassim, the Committee adjourned at 11:40 AM.**



## MEMORANDUM

**To:** Audit and Finance Committee

**From:** Adrian Lopez, WSA CEO

**Presented by:** Latifah Jackson, Procurement & Contracts Director

**Date:** May 28, 2021

**Subject:** Child Care Services

**Summary:** WSA has issued a Request for Proposal (RFP) seeking applications from professional, qualified individuals, institutions, and organizations to provide management and operation of Child Care Services (CCS) throughout the Alamo Workforce Development Area (AWDA). The CCS program is a vital part of workforce services that assists eligible families to work or increase their educational abilities. The CCS program subsidizes child care for low-income families, promoting long-term self-sufficiency by enabling parents to work and/or attend workforce training or education activities. Below is the tentative schedule:

Action Item	
Pre-Submittal Conference, if applicable	5/7/2021
Solicitation Submittal Deadline:	6/1/2021
Evaluator Meeting	6/14/2021
Interviews, if any	6/16/2021
Child Care Committee:	6/28/2021 (special)
Finance Committee	7/9/2021
Executive Committee	7/23/2021
Board Meeting	8/6/2021
Kick Off Meeting	8/30/2021
Contract Transition (if applicable)	9/1 – 9/30
Contract Start Date	10/1/2021



Evaluators will be paid external candidates that were selected through the Request for Qualification process.

Fiscal integrity evaluation will be done by external contractor.

**Fiscal Impact:** Unknown

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## MEMORANDUM

**To:** Audit/Finance Committee

**From:** Adrian Lopez, WSA CEO

**Presented by:** Latifah Jackson, Procurement & Contracts Director

**Date:** May 28, 2021

**Subject:** Procurement Update

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### Formal Solicitations:

The formal solicitations that are publicly advertised are:

1. Request for Proposal for Executive Coaching and Leadership Training. The selected vendor will provide one-on-one coaching the executive team, trainings to directors and managers, trainings to staff and a culture assessment. Proposals were due May 19<sup>th</sup>.
2. Request for Application for Proposal Evaluators. The three selected candidates will serve as Workforce Solutions Alamo (WSA) independent evaluators for the RFP for Management of CCS. Applications were due May 12<sup>th</sup>.

### Informal Contracts:

1. Job Readiness for Summer and Earn Learning (SEAL) Program. This contract provides six job readiness training courses as a prerequisite to the SEAL program. Classes are offered at various times and locations to maximize participants access to the courses. This contract was awarded to SA Trainers, LLC dba Partners in Progress for a one-year end term with the option to renew two subsequent one year terms. The contract is not to exceed \$80,000 annually.
2. Return on Investment. The emphasis of this study will assess the impacts of WSA's workforce development programs during Program Quarters 2019 (March 1, 2019 to March 30, 2020). Both WIOA and non-WIOA program funding streams will be included in this analysis. Data will be analyzed and discussed, and a

3. recommendation will be made to the client to use in the final report. This study will also measure the economic impacts generated by WSA's day-to-day activities in the local region (a.k.a. the "operations impacts"). This contract was awarded to Economic Modeling, LLC (EMSI) for a one time fee of \$20,000.

**Electronic Procurement System:** Purchasing launched the utilization of electronic bidding through Bonfire, which the Board of Directors approved in December 2020. Through Bonfire WSA can establish a bidders list, issue solicitations, receive proposals, evaluate proposals, and post awards of contracts. Staff has updated the WSA website, sent out email notification to vendors and are attending community engagements to further increase awareness of the new process. Procurement staff will still post solicitations on the Electronic Bids Daily (ESBD), which is the states website.

# Procurement Update

Latifah Jackson, CTPM, CTCM  
Director of Contracting and Procurement  
5.28.2021



# Formal Solicitations

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Project	Released	Pre Bid	Closed	Notes
RFP for Management of Child Care Services	April 30, 2021	May 7, 2021	June 1, 2021	
RFA for Application for Proposal Evaluation	May 21, 2021	N/A	May 28, 2021	
RFP for Executive Coaching and Leadership Training	April 28, 2021	N/A	May 19, 2021	Received 27 responsible bidders. Currently under evaluation
RFA for Application for Proposal Evaluation	April 23, 2021	N/A	May 12, 2021	Canceled

# Informal Contracts

## Job Readiness for SEAL

- SA Trainers, LLC dba Partners in Progress
- Job readiness courses
- Programs – Vickie Reece
- 1 year with 2 – 1 yr renewals
- Not to exceed \$80,000

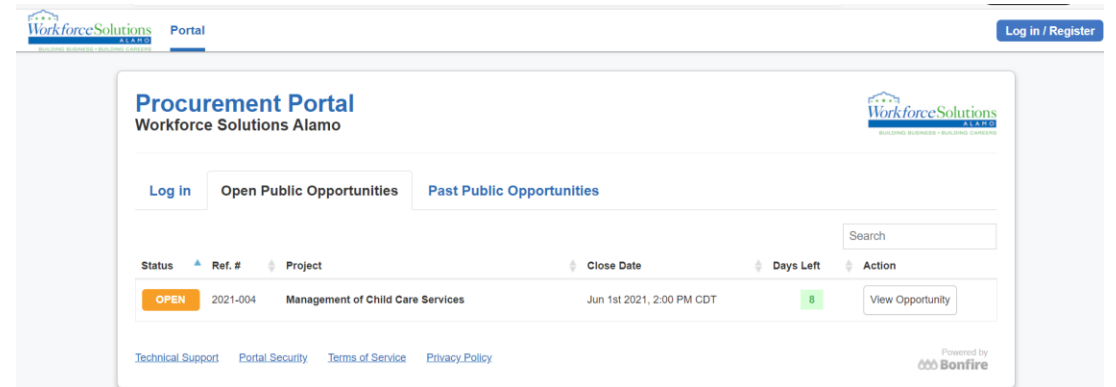
## Return on Investment

- Economic Modeling, LLC (EMSI)
- Program evaluation
- IT – Andrea Guajardo
- \$20,000



# Bon Fire

- Current and Past formal solicitations
- Receive electronic bids
- Online bid evaluation
- Online bid tabulations
- Online award notices





# Questions



## MEMORANDUM

To: Audit & Finance Committee  
 From: Louis Tatum, CFO  
 Presented by: Louis Tatum, CFO  
 Date: May 28, 2021  
 Regarding: Financial Report -March 31, 2021, Financial Report

**SUMMARY:** Financial reports through March 31, 2021, have been prepared for the fiscal year of October 1, 2020, through September 30, 2021, the straight-line expenditure benchmark is 50.00% of the budget. An analysis has been performed outlining Corporate and Facility Budgets, as well as the Grant Summary Report.

The aftermath of COVID 19 and unemployment continues to present challenges for the local community, WSA evaluates the needs of local employers and job seekers while they continue to navigate these challenges by providing resources to the local communities. Through the continued support from the WSA Board of Directors, Texas Workforce Commission, Local Officials, Committee of Six, and Workforce Solution Alamo Executive Leadership we have been able to strategically respond to the needs of both job seekers and employers in the 13-County Alamo Region.

### Corporate Budget

Department	% Expensed	Comments
Personnel	44.93%	The agency currently has savings through vacant positions and staff turnover. WSA has brought a temporary Human Resource Generalist to assist in filling the vacant positions.
Board Facility	44.39%	WSA is slightly under budget for facility cost. In April of 2021 CCQ staff have moved to Datapoint, the board will absorb these additional corporate facility expenditures.
Equipment	32.62%	Equipment is under budget due to a timing difference in the purchase of software and equipment that are expected to be purchased before the end of the second quarter.
General Office Expense	31.31%	The two most significant items in this budget category are insurance and marketing. We are expecting to fully utilize the marketing budget in FY21. Insurance is currently underspent due to decreased amount of insurance claims, we will closely monitor thisline item throughout FY21.
Professional Services	9.00%	The budget variance for professional services is approximately, \$346,440. This variance is attributed to the annual audit, financial monitoring, PEO, and other consulting services which are expected to be expended in the second and third quarters of FY21.
<b>Total Expense</b>	<b>38.40%</b>	

Corporate expenditures are currently expended at a rate of 38.40% of the annual budget, which represents a budget surplus of approximately 11.6% of the approved budget. The most significant budget surpluses are in personnel and professional services. WSA has taken thoughtful and appropriate actions to address the personnel variances. Additionally, the professional services variance is primarily a function of timing related to the audit and financial monitoring.

#### Facility Budget

Department	% Expensed	Comments
Overall	42.25%	The facility's budget is currently expended at a rate of 42.256% which represents 7.75% of the budget. The board is expecting additional facility expenditures related to facility renovations, the expansion of space in Floresville, Marbach's lease renewal, and an initiative with the Foodbank. WSA will reflect these changes in a future budget amendment.

#### Active Grants Only

Grant	End date	Straight Line	% Expense	Comments
21TAF	10/31/2021		21%	Grant is underspent by 29% due to the suspension of the work requirement. Contractor and Board staff are working on additional initiatives such as an expansion of services and the foodbank and additional optional training for TANF recipients. WSA will receive a SNAP de-obligation which will shift additional expenditures to TANF.
20WOR	6/30/2021		27%	Rapid Response Funding was provided under COVID-19 (20COV) and Rapid Response funding (20WOR). TWC requested the board to utilize COVID-19 Rapid Response Funding before the board's annual allocation. The board is on track to fully expend Rapid Response funding by 6/30/21.
20SNE	9/30/2021		77%	TWC did not receive additional requested SNAP funding, all boards will experience a de-obligation.
19WCI 20WCI 21WCI	5/31/2021 6/30/2021 9/30/2021		92% 87% 31%	WSA is expecting to fully expend all grants.

20REA	3/31/2021		92%	TWC granted an extension from 12/31/20 to 3/31/21 to increase expenditures and provide additional services. The board estimated to return approximately \$50,000 to TWC.
21REA	12/31/2021		1%	New Grant does not have expenditures yet.
20WS1 21WS1	12/31/2020 12/31/2021		100% 0%	Grant is fully expended. Grant has \$930 in expenditures for the first three months.
20TIP	4/30/2021		0%	Hill Country Memorial funds were returned to TWC due to COVID 19 construction delays. TWC advised that Hill Country Memorial may reapply in the next grant cycle.
21TIP	5/30/2021		99%	Hallmark University expanded 99% of this grant. \$480 of the match was not allowable and will be returned to TWC.  <b>Note: TIP grants have a 100% match requirement.</b>
20HDJT	12/31/2021		0%	WSA was granted a no-cost extension to 12/31/21 to fully complete this initiative.
21VRS	1/31/2022		1%	Recruitment for Employers and Participants is off to a great start based on current recruitment data. Last year this program was canceled due to COVID-19. WSA is expected a successful SEAL Program.
20COS	6/30/2021		81%	WSA has requested a 90-day extension to fully expend this award and to assist successful training recipients with job placement.
20NDW	03/31/2022		20%	WSA is on track to fully expend and may receive additional funding under this initiative.
21BEX-GEN	12/31/2021		36%	This grant is underspent due amount of funds allocated to Stipends.
20CIT-GEN	09/30/2021		21%	This grant is underspent due amount of funds allocated to Stipends.

**ATTACHMENTS:**  
Financial Statement

**Workforce Solutions Alamo**  
**Corporate Expenditure Report**  
**Board Fiscal Year October 01, 2020-September 30, 2021**  
**Report Period: 10/01/20 - 3/31/2021**

							50.00%	
	Annual Budget	Amendment #1	Amended Budget #1	YTD Expenses	% Expensed	Balance		
<b>PERSONNEL</b>								
Salaries/Wages	\$ 3,126,213	\$ 105,000	\$ 3,231,213	\$ 1,511,785	46.79%	\$ 1,719,428		
Fringe Benefits	1,003,476	30,000	1,033,476	426,362	41.26%	607,114		
Staff Travel	35,000	-	35,000	4,686	13.39%	30,314		
Staff Training & Development	30,000	-	30,000	2,662	8.87%	27,338		
<i>PERSONNEL SUBTOTAL:</i>	<b>\$ 4,194,688</b>	<b>\$ 135,000</b>	<b>\$ 4,329,688</b>	<b>\$ 1,945,495</b>	<b>44.93%</b>	<b>\$ 2,384,193</b>		
<b>BOARD FACILITY</b>								
Rent	325,000		325,000	144,274	44.39%	180,726		
<i>FACILITY SUBTOTAL:</i>	<b>\$ 325,000</b>		<b>\$ 325,000</b>	<b>\$ 144,274</b>	<b>44.39%</b>	<b>\$ 180,726</b>		
<b>EQUIPMENT/RELATED COSTS</b>								
Equipment Purchases	30,000		30,000	657	2.19%	29,343		
Equipment Rental	20,000	-	20,000	6,821	34.11%	13,179		
Repair & Maintenance	2,000		2,000	-	0.00%	2,000		
Software Licenses	10,000	20,000	30,000	14,918	49.73%	15,082		
Software Maintenance & Support	40,000	-	40,000	17,395	43.49%	22,605		
<i>EQUIPMENT/RELATED COSTS SUBTOTAL:</i>	<b>\$ 102,000</b>	<b>\$ 20,000</b>	<b>\$ 122,000</b>	<b>\$ 39,791</b>	<b>32.62%</b>	<b>\$ 82,209</b>		
<b>GENERAL OFFICE EXPENSES</b>								
Communications	55,000		55,000	19,788	35.98%	35,212		
Advertising	5,000		5,000	-	0.00%	5,000		
Insurances	235,000	-	235,000	66,807	28.43%	168,193		
Office Supplies	30,000	-	30,000	11,078	36.93%	18,922		
Postage/Shipping/Other	4,000		4,000	782	19.55%	3,218		
Printing, Binding & Reproduction	10,500		10,500	1,246	11.87%	9,254		
Publications & Subscriptions	5,500		5,500	2,448	44.50%	3,052		
Dues	25,000		25,000	8,781	35.12%	16,219		
Storage	12,000		12,000	5,031	41.93%	6,969		
Marketing (External)	50,000	30,000	80,000	1,820	2.28%	78,180		
Miscellaneous Costs	5,000		5,000	-	0.00%	5,000		
Non Federal	50,000		50,000	44,101	88.20%	5,899		
<i>GENERAL OFFICE EXP SUBTOTAL:</i>	<b>\$ 487,000</b>	<b>\$ 30,000</b>	<b>\$ 517,000</b>	<b>\$ 161,882</b>	<b>31.31%</b>	<b>\$ 355,118</b>		
<b>PROFESSIONAL SERVICES</b>								
Legal Services-Corporate	90,000	-	90,000	35,002	38.89%	54,998		
Legal Services-Other	30,000	-	30,000	12,763	42.54%	17,237		
Audit	80,000	-	80,000	-	0.00%	80,000		
Monitoring (Contractor)	290,000	-	290,000	-	0.00%	290,000		
Professional Services	225,000	75,000	300,000	28,295	9.43%	271,705		
Payroll Fees	55,000	-	55,000	-	0.00%	55,000		
<i>PROFESSIONAL SERVICES SUBTOTAL:</i>	<b>\$ 770,000</b>	<b>\$ 75,000</b>	<b>\$ 845,000</b>	<b>\$ 76,060</b>	<b>9.00%</b>	<b>\$ 768,940</b>		
<b>BOARD EXPENSES</b>								
Board Member Travel	8,000	-	8,000	-	0.00%	8,000		
Board Member Training/Development	7,000	-	7,000	-	0.00%	7,000		
Board Meetings & Misc. Costs	20,000		20,000	3,414	17.07%	16,586		
<i>BOARD EXPENSES SUBTOTAL:</i>	<b>\$ 35,000</b>	<b>\$ -</b>	<b>\$ 35,000</b>	<b>\$ 3,414</b>	<b>9.75%</b>	<b>\$ 31,586</b>		
<b>TOTAL EXPENSES</b>								
	<b>\$ 5,913,688</b>	<b>\$ 260,000</b>	<b>\$ 6,173,688</b>	<b>\$ 2,370,915</b>	<b>38.40%</b>	<b>\$ 3,802,773</b>		
<b>SUMMARY:</b>								
Personnel	\$ 4,194,688	\$ 135,000	\$ 4,329,688	\$ 1,945,495	44.93%	\$ 2,384,193		
Board Facility	325,000	-	325,000	144,274	44.39%	180,726		
Equipment/Related Costs	102,000	20,000.00	122,000	39,791	32.62%	82,209		
General Office Expenses	487,000	30,000.00	517,000	161,882	31.31%	355,118		
Professional Services	770,000	75,000.00	845,000	76,060	9.00%	768,940		
Board Expenses	35,000	-	35,000	3,414	9.75%	31,586		
<b>TOTAL CORPORATE EXPENSES</b>	<b>\$ 5,913,688</b>	<b>\$ 260,000</b>	<b>\$ 6,173,688</b>	<b>\$ 2,370,915</b>	<b>38.40%</b>	<b>\$ 3,802,773</b>		

**WORKFORCE SOLUTIONS ALAMO**  
**Board Fiscal Year October 01, 2020 - September 30, 2021**

Report Period: 10/01/20-3/31/2021

**Facilities & Infrastructure Report**

<b>Facilities &amp; Infrastructure</b>	<b>Budgeted Amt.</b>	<b>Amendment #1</b>	<b>Revised Budgeted Amt.</b>	<b>YTD Expenses</b>	<b>% Expensed</b>	<b>% Straightline Benchmark</b>	<b>Balance</b>
	4,550,200	750,000	5,300,200	2,239,345	42.25%	50.00%	3,060,855

<u>Facilities:</u>	<u>End of Lease</u>	<u>General Expense Item*</u>
Walzem	12/31/2023	Rent
Datapoint	3/31/2030	Utilities
Datapoint - Child Care	3/31/2030	Janitorial
Marbach	5/31/2021	Repair & Maintenance
S. Flores	7/31/2028	Security
E. Houston	8/16/2030	Copiers / Printers
New Braunfels	1/31/2022	Phones
Hondo	12/31/2021	Computer Equipment
Seguin	1/15/2027	Misc.
Kenedy	1/31/2022	*Not all general expenses items are applicable to each location
Floresville	Month to Month	
Kerrville	4/30/2024	
Boerne	11/30/2021	
Pleasanton	1/31/2022	
Pearsall	10/31/2021	
Fredericksburg	No Expiration	
Bandera	No Expiration	

**Workforce Solutions Alamo**  
**October 1, 2020 to September 30, 2021**  
**Active Grants Report**

GRANT	FUND	Grant End Date	GRANT NO.	Grant Budget	YTD Exp 3/31/2021	Balance	Grant Expended 3/31/2021	Months Remaining
WIOA ADULT SERVICES	19WA1	6/30/2021	2019WOA001	\$ 753,296.00	\$ 624,893.79	\$ 128,402.21	83%	3
WIOA ADULT SERVICES	19WA2	6/30/2021	2019WOA001	\$ 3,300,517.00	\$ 3,281,204.45	\$ 19,312.55	99%	3
WIOA ADULT SERVICES	20WA1	6/30/2022	2020W0A001	\$ 594,722.00	\$ 238,790.09	\$ 355,931.91	40%	15
WIOA ADULT SERVICES	20WA2	6/30/2022	2020W0A001	\$ 2,433,326.00	\$ 1,852,455.94	\$ 580,870.06	76%	15
<b>WIOA ADULT Total</b>				<b>\$ 7,081,861.00</b>	<b>\$ 5,997,344.27</b>	<b>\$ 1,084,516.73</b>		
WIOA DISLOCATED WORKER	19WD1	6/30/2021	2019WOD001	\$ 711,177.00	\$ 379,100.19	\$ 332,076.81	53%	3
WIOA DISLOCATED WORKER	19WD2	6/30/2021	2019WOD001	\$ 2,946,453.00	\$ 2,837,340.72	\$ 109,112.28	96%	3
WIOA DISLOCATED WORKER	20WD1	6/30/2022	2020W0D001	\$ 849,412.00	\$ 300,541.76	\$ 548,870.24	35%	15
WIOA DISLOCATED WORKER	20WD2	6/30/2022	2020W0D001	\$ 3,270,077.00	\$ 1,831,133.68	\$ 1,438,943.32	56%	15
<b>WIOA DISLOCATED Total</b>				<b>\$ 7,777,119.00</b>	<b>\$ 5,348,116.35</b>	<b>\$ 2,429,002.65</b>		
WIOA YOUTH SERVICES	19WOY	6/30/2021	2019WOY001	\$ 4,373,355.00	\$ 4,262,358.22	\$ 110,996.78	97%	3
WIOA YOUTH SERVICES	20WOY	6/30/2022	2020WOY001	\$ 3,266,806.00	\$ 3,029,610.84	\$ 237,195.16	93%	15
<b>WIOA YOUTH Total</b>				<b>\$ 7,640,161.00</b>	<b>\$ 7,291,969.06</b>	<b>\$ 348,191.94</b>		
WIOA RAPID RESPONSE	20WOR	6/30/2021	2020WOR001	\$ 50,513.00	\$ 13,411.69	\$ 37,101.31	27%	3
<b>WIOA RAPID RESPONSE Total</b>				<b>\$ 50,513.00</b>	<b>\$ 13,411.69</b>	<b>\$ 37,101.31</b>		
TEMPORARY ASST FOR NEEDY FAMILIES-TANF	21TAF	10/31/2021	2021TAF001	\$ 6,059,779.00	\$ 1,245,086.26	\$ 4,814,692.74	21%	7
<b>TANF Total</b>				<b>\$ 6,059,779.00</b>	<b>\$ 1,245,086.26</b>	<b>\$ 4,814,692.74</b>		
SUPPLEMENTAL NUTRITION ASST PRGRM - SNAP	21SNE	9/30/2021	2021SNE001	\$ 1,686,265.00	\$ 1,295,388.83	\$ 390,876.17	77%	6
<b>SNAP E&amp;T Total</b>				<b>\$ 1,686,265.00</b>	<b>\$ 1,295,388.83</b>	<b>\$ 390,876.17</b>		
NON CUSTODIAL PARENT	21NCP	9/30/2021	2021NCP001	\$ 437,578.00	\$ 210,547.88	\$ 227,030.12	48%	6
<b>NON CUSTODIAL PARENT Total</b>				<b>\$ 437,578.00</b>	<b>\$ 210,547.88</b>	<b>\$ 227,030.12</b>		
CC SRVCS FORMULA ALLOCATION-CCF	21CCF	12/31/2021	2021CCF001	\$ 67,352,895.00	\$ 29,879,476.11	\$ 37,473,418.89	44%	9
<b>CHILD CARE CCF Total</b>				<b>\$ 67,352,895.00</b>	<b>\$ 29,879,476.11</b>	<b>\$ 37,473,418.89</b>		
CC DVLPMNT FUND LOCAL MATCH - CCM	21CCM	12/31/2021	2021CCM001	\$ 7,244,574.00	\$ -	\$ 7,244,574.00	0%	9
<b>CHILD CARE CCM Total</b>				<b>\$ 7,244,574.00</b>	<b>\$ -</b>	<b>\$ 7,244,574.00</b>		
CC TEXAS DEPT FAMILY PROTECTIVE SRVCS-CCP	21CCP	12/31/2021	2021CCP001	\$ 8,961,000.00	\$ 3,639,199.48	\$ 5,321,800.52	41%	9
<b>CHILD CARE CCP Total</b>				<b>\$ 8,961,000.00</b>	<b>\$ 3,639,199.48</b>	<b>\$ 5,321,800.52</b>		
TRADE ACT SERVICES	21TRA	12/31/2021	2021TRA001	\$ 193,616.00	\$ 28,051.89	\$ 165,564.11	14%	9
<b>TRADE ACT SERVICES Total</b>				<b>\$ 193,616.00</b>	<b>\$ 28,051.89</b>	<b>\$ 165,564.11</b>		
WAGNER-PEYSER EMPLOYMENT SERVICES-WPA	20WPA	6/30/2021	2020WPA001	\$ 1,392,426.00	\$ 1,111,937.58	\$ 280,488.42	80%	3
WAGNER-PEYSER EMPLOYMENT SERVICES-WPA	21WPA	12/31/2021	2021WPA001	\$ 635,893.00	\$ 8,398.41	\$ 627,494.59	1%	9
<b>EMPLOYMENT SERVICES Total</b>				<b>\$ 2,028,319.00</b>	<b>\$ 1,120,335.99</b>	<b>\$ 907,983.01</b>		
RESOURCE ADMIN GRANT	21RAG	9/30/2021	2021RAG001	\$ 11,857.00	\$ 4,150.12	\$ 7,706.88	35%	6
<b>RESOURCE ADMIN GRANT Total</b>				<b>\$ 11,857.00</b>	<b>\$ 4,150.12</b>	<b>\$ 7,706.88</b>		
VETERANS EMPLOYMENT SERVICE	21TVC	9/30/2021	2021TVC001	\$ 284,084.00	\$ 98,135.89	\$ 185,948.11	35%	6
<b>VETERANS EMPLOYMENT SERVICE Total</b>				<b>\$ 284,084.00</b>	<b>\$ 98,135.89</b>	<b>\$ 185,948.11</b>		



**Workforce Solutions Alamo**  
**October 1, 2020 to September 30, 2021**  
**Active Grants Report**

GRANT	FUND	Grant End Date	GRANT NO.	Grant Budget	YTD Exp 3/31/2021	Balance	Grant Expended 3/31/2021	Months Remaining
CHILD CARE ATTENDANCE AUTOMATION	21CAA	11/30/2021	2021CAA001	\$ 361,164.00	\$ 121,126.21	\$ 240,037.79	34%	8
<b>CHILD CARE ATTENDANCE AUTOMATION Total</b>				<b>\$ 361,164.00</b>	<b>\$ 121,126.21</b>	<b>\$ 240,037.79</b>		
CC QUALITY - CCQ	21CCQ	10/31/2021	2021CCQ001	\$ 1,947,771.00	\$ 821,153.06	\$ 1,126,617.94	42%	7
<b>CCQ QUALITY Total</b>				<b>\$ 1,947,771.00</b>	<b>\$ 821,153.06</b>	<b>\$ 1,126,617.94</b>		
WORKFORCE COMMISSION INITIATIVES	19WCI	5/31/2021	2019WCI000	\$ 144,333.00	\$ 132,695.79	\$ 11,637.21	92%	2
WORKFORCE COMMISSION INITIATIVES	20WCI	6/30/2021	2020WCI001	\$ 105,272.00	\$ 91,356.25	\$ 13,915.75	87%	3
WORKFORCE COMMISSION INITIATIVES	21WCI	9/30/2021	2021WCI001	\$ 54,532.00	\$ 17,025.27	\$ 37,506.73	31%	6
<b>WORKFORCE COMMISSION INITIATIVES Total</b>				<b>\$ 304,137.00</b>	<b>\$ 241,077.31</b>	<b>\$ 63,059.69</b>		
REEMPLOYMENT SERVICES - REA	20REA	3/31/2021	2020REA001	\$ 651,116.00	\$ 599,306.16	\$ 51,809.84	92%	
REEMPLOYMENT SERVICES - REA	21REA	12/31/2021	2021REA001	\$ 526,998.00	\$ 3,437.86	\$ 523,560.14	1%	9
<b>REEMPLOYMENT SERVICES Total</b>				<b>\$ 1,178,114.00</b>	<b>\$ 602,744.02</b>	<b>\$ 575,369.98</b>		
MILITARY FAMILY SUPPORT PROGRAM	21WS1	12/31/2021	2021WOS001	\$ 222,630.00	\$ 930.60	\$ 221,699.40	0%	9
<b>MILITARY FAMILY SUPPORT Total</b>				<b>\$ 222,630.00</b>	<b>\$ 930.60</b>	<b>\$ 221,699.40</b>		
STUDENT HIREABILITY NAVIGATOR	18HN2	8/31/2021	3018VRS120	\$ 200,000.00	\$ 85,506.58	\$ 114,493.42	43%	5
<b>STUDENT HIREABILITY NAVIGATOR Total</b>				<b>\$ 200,000.00</b>	<b>\$ 85,506.58</b>	<b>\$ 114,493.42</b>		
VOCATIONAL REHABILITATION-VR INFRA SPRT	21COL	8/31/2021	2021COL001	\$ 707,517.61	\$ 371,838.31	\$ 335,679.30	53%	5
<b>VR-INFRA SUPPORT Total</b>				<b>\$ 707,517.61</b>	<b>\$ 371,838.31</b>	<b>\$ 335,679.30</b>		
TEXAS INDUSTRY PARTNER (TIP)	20TIP	4/30/2021	2020TIP001	\$ 147,358.00	\$ -	\$ 147,358.00	0%	1
TEXAS INDUSTRY PARTNER (TIP)	21TIP	5/31/2021	2021TIP001	\$ 73,320.00	\$ 72,840.00	\$ 480.00	99%	2
<b>Texas Industry Partner (TIP) Total</b>				<b>\$ 220,678.00</b>	<b>\$ 72,840.00</b>	<b>\$ 147,838.00</b>		
WIOA ALTERNATIVE FUNDING	19WAF	8/31/2021	2019WAF001	\$ 479,224.00	\$ 220,475.58	\$ 258,748.42	46%	5
<b>WIOA ALTERNATIVE FUNDING Total</b>				<b>\$ 479,224.00</b>	<b>\$ 220,475.58</b>	<b>\$ 258,748.42</b>		
YOUTH JOB SKILLS INITIATIVE	19WS2	8/31/2021	2019WOS002	\$ 286,000.00	\$ 151,154.69	\$ 134,845.31	53%	5
<b>YOUTH JOB SKILLS INITIATIVE Total</b>				<b>\$ 286,000.00</b>	<b>\$ 151,154.69</b>	<b>\$ 134,845.31</b>		
HIGH DEMAND JOB TRAINING	20HJT	12/31/2021	2020HJT001	\$ 31,342.00	\$ 60.09	\$ 31,281.91	0%	9
<b>HIGH DEMAND JOB TRAINING Total</b>				<b>\$ 31,342.00</b>	<b>\$ 60.09</b>	<b>\$ 31,281.91</b>		
HEALTH PROF OPPORTUNITIES GRANT - HPOG	HPOG2	9/29/2021	HPOG2	\$ 81,698.00	\$ 30,980.76	\$ 50,717.24	38%	6
<b>HPOG - ALAMO COLLEGES TOTAL</b>				<b>\$ 81,698.00</b>	<b>\$ 30,980.76</b>	<b>\$ 50,717.24</b>		
SUMMER EARN & LEARN	21VRS	1/31/2022	21VRS	\$ 900,000.00	\$ 8,354.91	\$ 891,645.09	1%	10
<b>SUMMER EARN &amp; LEARN TOTAL</b>				<b>\$ 900,000.00</b>	<b>\$ 8,354.91</b>	<b>\$ 891,645.09</b>		
SKILLS DEVELOPMENT FUND	21SDF	1/31/2022	21SDF	\$ 50,000.00	\$ -	\$ 50,000.00	0%	10
<b>SKILLS DEVELOPMENT FUND Total</b>				<b>\$ 50,000.00</b>	<b>\$ -</b>	<b>\$ 50,000.00</b>		

**Workforce Solutions Alamo**  
**October 1, 2020 to September 30, 2021**  
**Active Grants Report**

GRANT	FUND	Grant End Date	GRANT NO.	Grant Budget	YTD Exp 3/31/2021	Balance	Grant Expended 3/31/2021	Months Remaining
COVID 19 RESPONSE STATEWIDE FUNDS	20COV	6/30/2021	2020COV001	\$ 308,626.00	\$ 99,896.85	\$ 208,729.15	32%	3
DISASTER RECOVERY DISLOCATED WORKER	20NDW	3/31/2022	2020NDW001	\$ 4,859,231.00	\$ 979,875.33	\$ 3,879,355.67	20%	12
COVID 19 RESPONSE STATEWIDE FUNDS (SKILLS DEVELOPMENT FUND)	20COS	6/30/2021	2020COS002	\$ 287,500.00	\$ 233,168.61	\$ 54,331.39	81%	3
BEXAR COUNTY CARES	21BEX	12/31/2021		\$ 7,802,061.00	\$ 2,839,581.12	\$ 4,962,479.88	36%	9
CITY OF SAN ANTONIO TRAIN FOR JOBS	21CIT	9/30/2021		\$ 13,731,691.26	\$ 3,364,250.42	\$ 10,367,440.84	24%	6
<b>COVID GRANTS Total</b>				<b>\$ 26,989,109.26</b>	<b>\$ 7,516,772.33</b>	<b>\$ 19,472,336.93</b>		
<b>GRAND TOTAL</b>				<b>\$ 150,769,005.87</b>	<b>\$ 66,416,228.27</b>	<b>\$ 84,352,777.60</b>		

**Workforce Solutions Alamo**  
**October 1, 2020 to September 30, 2021**  
**Grant Summary Report**

GRANT	FUND	GRANT NO.	Grant Budget	Estimate YTD as 9/30/20	Balance as 9/30/20	FY21 Budget (WSA)	Exp from 10/1/20 to 3/31/2021	YTD Exp 3/31/2021	Balance
WIOA ADULT SERVICES	19WA1	2019WOA001	\$ 753,296.00	\$ 632,384.69	\$ 120,911.31	\$ 120,911.31	\$ (7,490.90)	\$ 624,893.79	\$ 128,402.21
WIOA ADULT SERVICES	19WA2	2019WOA001	\$ 3,300,517.00	\$ 3,267,612.91	\$ 32,904.09	\$ 32,904.09	\$ 13,591.54	\$ 3,281,204.45	\$ 19,312.55
WIOA ADULT SERVICES	20WA1	2020WOA001	\$ 594,722.00	\$ -	\$ 594,722.00	\$ 594,722.00	\$ 238,790.09	\$ 238,790.09	\$ 355,931.91
WIOA ADULT SERVICES	20WA2	2020WOA001	\$ 2,433,326.00	\$ -	\$ 2,433,326.00	\$ 2,433,326.00	\$ 1,852,455.94	\$ 1,852,455.94	\$ 580,870.06
<b>WIOA ADULT Total</b>			<b>\$ 7,081,861.00</b>	<b>\$ 3,899,997.60</b>	<b>\$ 3,181,863.40</b>	<b>\$ 3,181,863.40</b>	<b>\$ 2,097,346.67</b>	<b>\$ 5,997,344.27</b>	<b>\$ 1,084,516.73</b>
WIOA DISLOCATED WORKER	19WD1	2019WOD001	\$ 711,177.00	\$ 358,134.34	\$ 353,042.66	\$ 353,042.66	\$ 20,965.85	\$ 379,100.19	\$ 332,076.81
WIOA DISLOCATED WORKER	19WD2	2019WOD001	\$ 2,946,453.00	\$ 2,860,593.25	\$ 85,859.75	\$ 85,859.75	\$ (23,252.53)	\$ 2,837,340.72	\$ 109,112.28
WIOA DISLOCATED WORKER	20WD1	2020WOD001	\$ 849,412.00	\$ -	\$ 849,412.00	\$ 849,412.00	\$ 300,541.76	\$ 300,541.76	\$ 548,870.24
WIOA DISLOCATED WORKER	20WD2	2020WOD001	\$ 3,270,077.00	0	\$ 3,270,077.00	\$ 3,270,077.00	\$ 1,831,133.68	\$ 1,831,133.68	\$ 1,438,943.32
<b>WIOA DISLOCATED Total</b>			<b>\$ 7,777,119.00</b>	<b>\$ 3,218,727.59</b>	<b>\$ 4,558,391.41</b>	<b>\$ 4,558,391.41</b>	<b>\$ 2,129,388.76</b>	<b>\$ 5,348,116.35</b>	<b>\$ 2,429,002.65</b>
WIOA YOUTH SERVICES	19WOY	2019WOY001	\$ 4,373,355.00	\$ 4,149,150.17	\$ 224,204.83	\$ 224,503.93	\$ 113,208.05	\$ 4,262,358.22	\$ 110,996.78
WIOA YOUTH SERVICES	20WOY	2020WOY001	\$ 3,266,806.00	\$ 1,112,237.20	\$ 2,154,568.80	\$ 2,154,568.80	\$ 1,917,373.64	\$ 3,029,610.84	\$ 237,195.16
<b>WIOA YOUTH Total</b>			<b>\$ 7,640,161.00</b>	<b>\$ 5,261,387.37</b>	<b>\$ 2,378,773.63</b>	<b>\$ 2,379,072.73</b>	<b>\$ 2,030,581.69</b>	<b>\$ 7,291,969.06</b>	<b>\$ 348,191.94</b>
WIOA RAPID RESPONSE	20WOR	2020WOR001	\$ 50,513.00	\$ -	\$ 50,513.00	\$ 50,513.00	\$ 13,411.69	\$ 13,411.69	\$ 37,101.31
<b>WIOA RAPID RESPONSE Total</b>			<b>\$ 50,513.00</b>	<b>\$ -</b>	<b>\$ 50,513.00</b>	<b>\$ 50,513.00</b>	<b>\$ 13,411.69</b>	<b>\$ 13,411.69</b>	<b>\$ 37,101.31</b>
TEMPORARY ASST FOR NEEDY FAMILIES-TANF	20TAF	2020TAF001	\$ 6,169,544.00	\$ 4,778,149.15	\$ 1,391,394.85	\$ 1,391,394.85	\$ 168,905.21	\$ 4,947,054.36	\$ 1,222,489.64
TEMPORARY ASST FOR NEEDY FAMILIES-TANF	21TAF	2021TAF001	\$ 6,059,779.00	0	\$ 6,059,779.00	\$ 6,059,779.00	\$ 1,245,086.26	\$ 1,245,086.26	\$ 4,814,692.74
<b>TANF Total</b>			<b>\$ 12,229,323.00</b>	<b>\$ 4,778,149.15</b>	<b>\$ 7,451,173.85</b>	<b>\$ 7,451,173.85</b>	<b>\$ 1,413,991.47</b>	<b>\$ 6,192,140.62</b>	<b>\$ 6,037,182.38</b>
SUPPLEMENTAL NUTRITION ASST PRGRM - SNAP	21SNE	2021SNE001	\$ 1,686,265.00	0	\$ 1,686,265.00	\$ 1,686,265.00	\$ 1,295,388.83	\$ 1,295,388.83	\$ 390,876.17
<b>SNAP E&amp;T Total</b>			<b>\$ 1,686,265.00</b>	<b>\$ -</b>	<b>\$ 1,686,265.00</b>	<b>\$ 1,686,265.00</b>	<b>\$ 1,295,388.83</b>	<b>\$ 1,295,388.83</b>	<b>\$ 390,876.17</b>
NON CUSTODIAL PARENT	21NCP	2021NCP001	\$ 437,578.00	\$ 3.21	\$ 437,574.79	\$ 437,574.79	\$ 210,544.67	\$ 210,547.88	\$ 227,030.12
<b>NON CUSTODIAL PARENT Total</b>			<b>\$ 437,578.00</b>	<b>\$ 3.21</b>	<b>\$ 437,574.79</b>	<b>\$ 437,574.79</b>	<b>\$ 210,544.67</b>	<b>\$ 210,547.88</b>	<b>\$ 227,030.12</b>
CC SRVCS FORMULA ALLOCATION-CCF	20CCF	2020CCF001	\$ 84,753,484.00	\$ 72,614,892.28	\$ 12,138,591.72	\$ 12,138,591.72	\$ 6,582,810.96	\$ 79,197,703.24	\$ 5,555,780.76
CC SRVCS FORMULA ALLOCATION-CCF	21CCF	2021CCF001	\$ 67,352,895.00	0	\$ 67,352,895.00	\$ 67,352,895.00	\$ 29,879,476.11	\$ 29,879,476.11	\$ 37,473,418.89
<b>CHILD CARE CCF Total</b>			<b>\$ 152,106,379.00</b>	<b>\$ 72,614,892.28</b>	<b>\$ 79,491,486.72</b>	<b>\$ 79,491,486.72</b>	<b>\$ 36,462,287.07</b>	<b>\$ 109,077,179.35</b>	<b>\$ 43,029,199.65</b>
CC DVLPMNT FUND LOCAL MATCH - CCM	20CCM	2020CCM001	\$ 7,210,326.00	\$ 4,522,759.81	\$ 2,687,566.19	\$ 2,687,566.19	\$ 2,687,566.19	\$ 7,210,326.00	\$ -
CC DVLPMNT FUND LOCAL MATCH - CCM	21CCM	2021CCM001	\$ 7,244,574.00	0	\$ 7,244,574.00	\$ 7,244,574.00	\$ -	\$ -	\$ 7,244,574.00
<b>CHILD CARE CCM Total</b>			<b>\$ 14,454,900.00</b>	<b>\$ 4,522,759.81</b>	<b>\$ 9,932,140.19</b>	<b>\$ 9,932,140.19</b>	<b>\$ 2,687,566.19</b>	<b>\$ 7,210,326.00</b>	<b>\$ 7,244,574.00</b>
CC TEXAS DEPT FAMILY PROTECTIVE SRVCS-CCP	20CCP	2020CCP001	\$ 10,019,800.00	\$ 7,132,560.55	\$ 2,887,239.45	\$ 2,887,239.45		\$ 7,132,560.55	\$ 2,887,239.45
CC TEXAS DEPT FAMILY PROTECTIVE SRVCS-CCP	21CCP	2021CCP001	\$ 8,961,000.00	\$ 520,608.70	\$ 8,440,391.30	\$ 8,440,391.30	\$ 3,118,590.78	\$ 3,639,199.48	\$ 5,321,800.52
<b>CHILD CARE CCP Total</b>			<b>\$ 18,980,800.00</b>	<b>\$ 7,653,169.25</b>	<b>\$ 11,327,630.75</b>	<b>\$ 11,327,630.75</b>	<b>\$ 3,118,590.78</b>	<b>\$ 10,771,760.03</b>	<b>\$ 8,209,039.97</b>
TRADE ACT SERVICES	20TRA	2020TRA001	\$ 226,315.00	\$ 207,908.42	\$ 18,406.58	\$ 18,406.58	\$ 18,406.59	\$ 226,315.01	\$ (0.01)
TRADE ACT SERVICES	21TRA	2021TRA001	\$ 193,616.00	0	\$ 193,616.00	\$ 193,616.00	\$ 28,051.89	\$ 28,051.89	\$ 165,564.11
<b>TRADE ACT SERVICES Total</b>			<b>\$ 419,931.00</b>	<b>\$ 207,908.42</b>	<b>\$ 212,022.58</b>	<b>\$ 212,022.58</b>	<b>\$ 46,458.48</b>	<b>\$ 254,366.90</b>	<b>\$ 165,564.10</b>
WAGNER-PEYSER EMPLOYMENT SERVICES-WPA	20WPA	2021WPA001	\$ 1,392,426.00	\$ 576,769.69	\$ 815,656.31	\$ 815,656.31	\$ 535,167.89	\$ 1,111,937.58	\$ 280,488.42
WAGNER-PEYSER EMPLOYMENT SERVICES-WPA	21WPA	2021WPA001	\$ 635,893.00	0	\$ 635,893.00	\$ 635,893.00	\$ 8,398.41	\$ 8,398.41	\$ 627,494.59
<b>EMPLOYMENT SERVICES Total</b>			<b>\$ 2,028,319.00</b>	<b>\$ 576,769.69</b>	<b>\$ 1,451,549.31</b>	<b>\$ 1,451,549.31</b>	<b>\$ 543,566.30</b>	<b>\$ 1,120,335.99</b>	<b>\$ 907,983.01</b>

**Workforce Solutions Alamo**  
**October 1, 2020 to September 30, 2021**  
**Grant Summary Report**

GRANT	FUND	GRANT NO.	Grant Budget	Estimate YTD as 9/30/20	Balance as 9/30/20	FY21 Budget (WSA)	Exp from 10/1/20 to 3/31/2021	YTD Exp 3/31/2021	Balance
RESOURCE ADMIN GRANT	21RAG	2021RAG001	\$ 11,857.00	0	\$ 11,857.00	\$ 11,857.00	\$ 4,150.12	\$ 4,150.12	\$ 7,706.88
<b>RESOURCE ADMIN GRANT Total</b>			<b>\$ 11,857.00</b>	<b>\$ -</b>	<b>\$ 11,857.00</b>	<b>\$ 11,857.00</b>	<b>\$ 4,150.12</b>	<b>\$ 4,150.12</b>	<b>\$ 7,706.88</b>
VETERANS EMPLOYMENT SERVICE	21TVC	2021TVC001	\$ 284,084.00	0	\$ 284,084.00	\$ 284,084.00	\$ 98,135.89	\$ 98,135.89	\$ 185,948.11
<b>VETERANS EMPLOYMENT SERVICE Total</b>			<b>\$ 284,084.00</b>	<b>\$ -</b>	<b>\$ 284,084.00</b>	<b>\$ 284,084.00</b>	<b>\$ 98,135.89</b>	<b>\$ 98,135.89</b>	<b>\$ 185,948.11</b>
CHILD CARE ATTENDANCE AUTOMATION	20CAA	2020CAA001	\$ 361,164.00	\$ 321,294.11	\$ 39,869.89	\$ 39,869.89		\$ 321,294.11	\$ 39,869.89
CHILD CARE ATTENDANCE AUTOMATION	21CAA	2021CAA001	\$ 361,164.00	0	\$ 361,164.00	\$ 361,164.00	\$ 121,126.21	\$ 121,126.21	\$ 240,037.79
<b>CHILD CARE ATTENDANCE AUTOMATION Total</b>			<b>\$ 722,328.00</b>	<b>\$ 321,294.11</b>	<b>\$ 401,033.89</b>	<b>\$ 401,033.89</b>	<b>\$ 121,126.21</b>	<b>\$ 442,420.32</b>	<b>\$ 279,907.68</b>
CC QUALITY - CCQ	20CCQ	2020CCQ001	\$ 1,941,072.00	\$ 1,287,361.45	\$ 653,710.55	\$ 653,710.55	\$ 654,256.13	\$ 1,941,617.58	\$ (545.58)
CC QUALITY - CCQ	21CCQ	2021CCQ001	\$ 1,947,771.00	0	\$ 1,947,771.00	\$ 1,947,771.00	\$ 821,153.06	\$ 821,153.06	\$ 1,126,617.94
<b>CCQ QUALITY Total</b>			<b>\$ 3,888,843.00</b>	<b>\$ 1,287,361.45</b>	<b>\$ 2,601,481.55</b>	<b>\$ 2,601,481.55</b>	<b>\$ 1,475,409.19</b>	<b>\$ 2,762,770.64</b>	<b>\$ 1,126,072.36</b>
WORKFORCE COMMISSION INITIATIVES	19WCI	2019WCI000	\$ 144,333.00	\$ 119,878.07	\$ 24,454.93	\$ 24,454.93	\$ 12,817.72	\$ 132,695.79	\$ 11,637.21
WORKFORCE COMMISSION INITIATIVES	20WCI	2020WCI001	\$ 105,272.00	\$ 54,282.25	\$ 50,989.75	\$ 50,989.75	\$ 37,074.00	\$ 91,356.25	\$ 13,915.75
WORKFORCE COMMISSION INITIATIVES	21WCI	2021WCI001	\$ 54,532.00	0	\$ 54,532.00	\$ 54,532.00	\$ 17,025.27	\$ 17,025.27	\$ 37,506.73
<b>WORKFORCE COMMISSION INITIATIVES Total</b>			<b>\$ 304,137.00</b>	<b>\$ 174,160.32</b>	<b>\$ 129,976.68</b>	<b>\$ 129,976.68</b>	<b>\$ 66,916.99</b>	<b>\$ 241,077.31</b>	<b>\$ 63,059.69</b>
REEMPLOYMENT SERVICES - REA	20REA	2020REA001	\$ 651,116.00	\$ 509,191.68	\$ 141,924.32	\$ 141,924.32	\$ 90,114.48	\$ 599,306.16	\$ 51,809.84
REEMPLOYMENT SERVICES - REA	21REA	2021REA001	\$ 526,998.00	0	\$ 526,998.00	\$ 526,998.00	\$ 3,437.86	\$ 3,437.86	\$ 523,560.14
<b>REEMPLOYMENT Total</b>			<b>\$ 1,178,114.00</b>	<b>\$ 509,191.68</b>	<b>\$ 668,922.32</b>	<b>\$ 668,922.32</b>	<b>\$ 93,552.34</b>	<b>\$ 602,744.02</b>	<b>\$ 575,369.98</b>
MILITARY FAMILY SUPPORT PROGRAM	20WS1	2020WOS001	\$ 222,630.00	\$ 219,938.74	\$ 2,691.26	\$ 2,691.26	\$ 2,700.12	\$ 222,638.86	\$ (8.86)
MILITARY FAMILY SUPPORT PROGRAM	21WS1	2021WOS001	\$ 222,630.00	0	\$ 222,630.00	\$ 222,630.00	\$ 930.60	\$ 930.60	\$ 221,699.40
<b>MILITARY FAMILY SUPPORT Total</b>			<b>\$ 445,260.00</b>	<b>\$ 219,938.74</b>	<b>\$ 225,321.26</b>	<b>\$ 225,321.26</b>	<b>\$ 3,630.72</b>	<b>\$ 223,569.46</b>	<b>\$ 221,690.54</b>
STUDENT HIREABILITY NAVIGATOR	18HN2	3018VRS120	\$ 200,000.00	\$ 10,797.76	\$ 189,202.24	\$ 189,202.24	\$ 74,708.82	\$ 85,506.58	\$ 114,493.42
<b>STUDENT HIREABILITY NAVIGATOR Total</b>			<b>\$ 200,000.00</b>	<b>\$ 10,797.76</b>	<b>\$ 189,202.24</b>	<b>\$ 189,202.24</b>	<b>\$ 74,708.82</b>	<b>\$ 85,506.58</b>	<b>\$ 114,493.42</b>
VOCATIONAL REHABILITATION-VR INFRA SPRT	21COL	2021COL001	\$ 716,874.06	\$ 45,466.44	\$ 671,407.62	\$ 671,407.62	\$ 326,371.87	\$ 371,838.31	\$ 345,035.75
<b>VR-INFRA SUPPORT Total</b>			<b>\$ 716,874.06</b>	<b>\$ 45,466.44</b>	<b>\$ 671,407.62</b>	<b>\$ 671,407.62</b>	<b>\$ 326,371.87</b>	<b>\$ 371,838.31</b>	<b>\$ 345,035.75</b>
TEXAS INDUSTRY PARTNER (TIP)	20TIP	2020TIP001	\$ 147,358.00	-	\$ 147,358.00	\$ 147,358.00		-	\$ 147,358.00
TEXAS INDUSTRY PARTNER (TIP)	21TIP	2021TIP001	\$ 73,320.00	0	\$ 73,320.00	\$ 73,320.00	\$ 72,840.00	\$ 72,840.00	\$ 480.00
<b>Texas Industry Partnership (TIP)</b>			<b>\$ 220,678.00</b>	<b>\$ -</b>	<b>\$ 220,678.00</b>	<b>\$ 220,678.00</b>	<b>\$ 72,840.00</b>	<b>\$ 72,840.00</b>	<b>\$ 147,838.00</b>
WIOA ALTERNATIVE FUNDING	19WAF	2019WAF001	\$ 479,224.00	\$ 165,314.36	\$ 313,909.64	\$ 313,909.64	\$ 55,161.22	\$ 220,475.58	\$ 258,748.42
<b>WIOA ALTERNATIVE FUNDING Total</b>			<b>\$ 479,224.00</b>	<b>\$ 165,314.36</b>	<b>\$ 313,909.64</b>	<b>\$ 313,909.64</b>	<b>\$ 55,161.22</b>	<b>\$ 220,475.58</b>	<b>\$ 258,748.42</b>
YOUTH JOB SKILLS INITIATIVE	19WS2	2019WOS002	\$ 286,000.00	\$ 78,710.02	\$ 207,289.98	\$ 207,289.98	\$ 72,444.67	\$ 151,154.69	\$ 134,845.31
<b>YOUTH JOB SKILL INITIATIVE Total</b>			<b>\$ 286,000.00</b>	<b>\$ 78,710.02</b>	<b>\$ 207,289.98</b>	<b>\$ 207,289.98</b>	<b>\$ 72,444.67</b>	<b>\$ 151,154.69</b>	<b>\$ 134,845.31</b>
HIGH DEMAND JOB TRAINING	20HJT	2020HJT001	\$ 31,342.00	-	\$ 31,342.00	\$ 31,342.00	\$ 60.09	\$ 60.09	\$ 31,281.91
<b>HIGH DEMAND JOB TRAINING Total</b>			<b>\$ 31,342.00</b>	<b>\$ -</b>	<b>\$ 31,342.00</b>	<b>\$ 31,342.00</b>	<b>\$ 60.09</b>	<b>\$ 60.09</b>	<b>\$ 31,281.91</b>
ACCD-HEALTH PROF OPPORTUNITIES GRNT-HPOG	HPOG2	HPOG2	\$ 81,698.00	-	\$ 81,698.00	\$ 81,698.00	\$ 30,980.76	\$ 30,980.76	\$ 50,717.24
ACCD-TECH WORKS GRANT - TEC20	TEC20	TEC20	\$ 83,580.00	\$ 25,072.80	\$ 58,507.20	\$ 58,507.20	\$ (190.88)	\$ 24,881.92	\$ 58,698.08
<b>ALAMO COLLEGES Total</b>			<b>\$ 165,278.00</b>	<b>\$ 25,072.80</b>	<b>\$ 140,205.20</b>	<b>\$ 140,205.20</b>	<b>\$ 30,789.88</b>	<b>\$ 55,862.68</b>	<b>\$ 109,415.32</b>
SUMMER EARN & LEARN	21VRS	3021VRS073	\$ 900,000.00	0	\$ 900,000.00	\$ 900,000.00	\$ 8,354.91	\$ 8,354.91	\$ 891,645.09
<b>SUMMER EARN &amp; LEARN Total</b>			<b>\$ 900,000.00</b>	<b>\$ -</b>	<b>\$ 900,000.00</b>	<b>\$ 900,000.00</b>	<b>\$ 8,354.91</b>	<b>\$ 8,354.91</b>	<b>\$ 891,645.09</b>
SKILLS DEVELOPMENT FUND	21SDF	2021SDF001	\$ 50,000.00	0	\$ 50,000.00	\$ 50,000.00	-	-	\$ 50,000.00
<b>SKILLS DEVELOPMENT FUND Total</b>			<b>\$ 50,000.00</b>	<b>\$ -</b>	<b>\$ 50,000.00</b>	<b>\$ 50,000.00</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 50,000.00</b>

**Workforce Solutions Alamo**  
**October 1, 2020 to September 30, 2021**  
**Grant Summary Report**

GRANT	FUND	GRANT NO.	Grant Budget	Estimate YTD as 9/30/20	Balance as 9/30/20	FY21 Budget (WSA)	Exp from 10/1/20 to 3/31/2021	YTD Exp 3/31/2021	Balance
COVID 19 RESPONSE STATEWIDE FUNDS	20COV	2020COV001	\$ 308,626.00	\$ 30,346.61	\$ 278,279.39	\$ 278,279.39	\$ 69,550.24	\$ 99,896.85	\$ 208,729.15
DISASTER RECOVERY DISLOCATED WORKER	20NDW	2020NDW001	\$ 4,859,231.00	\$ 111,970.69	\$ 4,747,260.31	\$ 4,747,260.31	\$ 867,904.64	\$ 979,875.33	\$ 3,879,355.67
COVID 19 RESPONSE STATEWIDE FUNDS (SKILLS DEVELOPMENT FUND)	20COS	2020COS002	\$ 287,500.00	\$ 40,000.00	\$ 247,500.00	\$ 247,500.00	\$ 193,168.61	\$ 233,168.61	\$ 54,331.39
BEXAR COUNTY CARES	20BEX		\$ 6,107,000.00	\$ 759,522.89	\$ 5,347,477.11	\$ 5,347,477.11	\$ 1,040,319.28	\$ 1,799,842.17	\$ 4,307,157.83
BEXAR COUNTY CARES	21BEX		\$ 7,802,061.00	\$ (1,013.86)	\$ 7,803,074.86	\$ 7,803,074.86	\$ 2,840,594.98	\$ 2,839,581.12	\$ 4,962,479.88
CITY OF SAN ANTONIO TRAIN FOR JOBS	20CIT		\$ 2,293,380.71	\$ 129,987.44	\$ 2,163,393.27	\$ 2,163,393.27	\$ 1,210,012.29	\$ 1,339,999.73	\$ 953,380.98
CITY OF SAN ANTONIO TRAIN FOR JOBS	21CIT		\$ 13,731,691.26	0	\$ 13,731,691.26	\$ 13,731,691.26	\$ 3,364,250.42	\$ 3,364,250.42	\$ 10,367,440.84
<b>COVID GRANTS Total</b>			<b>\$ 35,389,489.97</b>	<b>\$ 1,070,813.77</b>	<b>\$ 34,318,676.20</b>	<b>\$ 34,318,676.20</b>	<b>\$ 9,585,800.46</b>	<b>\$ 10,656,614.23</b>	<b>\$ 24,732,875.74</b>
<b>GRAND TOTAL</b>			<b>\$ 270,116,658.03</b>	<b>\$ 106,641,885.82</b>	<b>\$ 162,574,772.21</b>	<b>\$ 163,475,071.31</b>	<b>\$ 64,138,575.98</b>	<b>\$ 170,780,461.80</b>	<b>\$ 99,336,196.23</b>

## MEMORANDUM

To: Audit & Finance Committee  
From: Adrian Lopez, CEO  
Presented by: Louis Tatum, CFO  
Date: May 28, 2021  
Regarding: Annual Audit Approval

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**SUMMARY:** The audit for Alamo Workforce Development, Inc. DBA Workforce Solutions Alamo (WSA) for fiscal year ended September 30, 2020, has been performed and completed by ABIP, PC. ABIP has performed their audit in accordance with auditing standards generally accepted in the United States and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States and the Uniform Guidance. In performing the audit, they interviewed staff and observed processes to develop a risk assessment over the internal controls and develop audit procedures they feel necessary to provide evidence for their audit opinions.

ABIP reports provided:

- Financial Audit – Opinion – Unmodified (clean opinion)
- Compliance Audits – Child Care Development, Child Care Protective Services, and WIA/WIOA Cluster – Unmodified (clean opinion)
- Report of Conduct of Audit

### STAFF RECOMMENDATION:

Discussion and Possible Action to approve the Independent Financial Audit Performed by ABIP for the period of 10/1/2019 - 09/30/2020.

### STRATEGIC OBJECTIVE:

ABIP performed the following activity during their audit:

#### Financial Audit

- Established an audit approach based on risk assessment and tailored programs to guide the audit process for efficiency and completeness.
- Performed overall analytical reviews on account balances to aid in the extent of audit procedures needed to provide reasonable assurance over activity and account balances.
- Reviewed and mailed AWS-prepared confirmations to related parties, legal counsel and financial institutions.
- Reviewed approval processes over individual transactions and tested allowability for particular grant contract.
- Performed substantive procedures for the various financial statement account balances as of year-end including cash, accounts receivable, prepaid expenses, fixed assets, accounts payable, accrued liabilities, and deferred revenues.
- Worked with management to assist in the preparation of the financial statement and ensure up to date disclosures are included.

- Prepare Report on Conduct of Audit for the fiscal year ended September 30, 2020.

**Compliance Audit – Child Care Development, Child Care Protective Services, and WIA/WIOA Cluster**

- Established an audit approach based on risk assessment and tailored programs to guide the audit process for efficiency and completeness.
- Interviewed staff pertinent to Child Care Development and Protective Services Funds (CCDF and CCPS Grants) and WIOA Funds to gain understanding of processes over disbursements, payroll and cash reimbursement processes.
- Performed a risk assessment over the 14 compliance requirements over the CCDF, CCPS, and WIOA Grants and planned test of controls and compliance for each.
- Sampled individual transactions for allowability with CCDF, CCPS, and WIOA Grants award and approvals by staff prior to payments to vendors.
- Sampled reimbursement draws (cash receipts) over allowable costs charged to the grants for proper approvals from staff and recording into the general ledger.
- Reviewed completeness and accuracy of Texas Workforce Commission reporting compliance requirement over CCDF, CCPS, and WIOA Grants.

**ATTACHMENTS:**

Financial Statements and Independent Auditor's Report



To the Board of Directors  
Alamo Workforce Development, Inc.  
dba Workforce Solutions – Alamo  
San Antonio, Texas

We have audited the financial statements of the Alamo Workforce Development, Inc. dba Workforce Solutions - Alamo for the year ended September 30, 2020, and we will issue our report thereon dated June 11, 2021. Professional standards require that we provide you with information about our responsibilities under generally accepted auditing standards, *Government Auditing Standards*, and the Uniform Guidance, as well as certain information related to the planned scope and timing of our audit. We have communicated such information in our engagement letter to you dated September 30, 2020. Professional standards also require that we communicate to you the following information related to our audit.

## Qualitative Aspects of Accounting Practices

### *Significant Accounting Policies*

Management is responsible for the selection and use of appropriate accounting policies. The significant accounting policies used by the Alamo Workforce Development, Inc. dba Workforce Solutions - Alamo are described in note 1 to the financial statements. No new accounting policies were adopted and the application of existing policies was not changed during 2020. We noted no transactions entered into by the Organization during the year for which there is a lack of authoritative guidance or consensus. All significant transactions have been recognized in the financial statements in the proper period.

### *Significant Accounting Estimates*

Accounting estimates are an integral part of the financial statements prepared by management and are based on management's knowledge and experience about past and current events and assumptions about future events. Certain accounting estimates are particularly sensitive because of their significance to the financial statements and because of the possibility that future events affecting them may differ significantly from those expected. The most sensitive estimate affecting the financial statements was depreciation expense. Management's estimate for depreciation is based on the estimated useful life of the assets. We evaluated the key factors and assumptions used to develop the depreciation in determining that it is reasonable in relation to the financial statements taken as a whole.

### *Financial Statement Disclosures*

The financial statement disclosures are neutral, consistent, and clear.

## Difficulties Encountered in Performing the Audit

We encountered no difficulties in dealing with management in performing and completing our audit.

Corrected and Uncorrected Misstatements

Professional standards require us to accumulate all misstatements identified during the audit, other than those that are clearly trivial, and communicate them to the appropriate level of management. Management has corrected all such misstatements. In addition, none of the misstatements detected as a result of audit procedures and corrected by management were material, either individually or in the aggregate, to the financial statements taken as a whole.

Disagreements with Management

For purposes of this letter, a disagreement with management is a financial accounting, reporting, or auditing matter, whether or not resolved to our satisfaction, that could be significant to the financial statements or the auditor's report. We are pleased to report that no such disagreements arose during the course of our audit.

Management Representations

We have requested certain representations from management that are included in the management representation letter dated June 11, 2021.

Management Consultations with Other Independent Accountants

In some cases, management may decide to consult with other accountants about auditing and accounting matters, similar to obtaining a "second opinion" on certain situations. If a consultation involves application of an accounting principle to the Organization's financial statements or a determination of the type of auditor's opinion that may be expressed on those statements, our professional standards require the consulting accountant to check with us to determine that the consultant has all the relevant facts. To our knowledge, there were no such consultations with other accountants.

Other Matters

We generally discuss a variety of matters, including the application of accounting principles and auditing standards, with management each year prior to retention as the Organization's auditors. However, these discussions occurred in the normal course of our professional relationship and our responses were not a condition to our retention.

Other Audit Issues

In July 2020, Alamo Workforce Development, Inc. dba Workforce Solutions - Alamo experienced a ransomware attack. As required by our professional standards we reviewed correspondence from Texas Workforce Commission along with the Corrective Action Plan and considered this information in planning and performing our financial and compliance audit for the fiscal year ended September 30, 2020. No additional comments or recommendations resulted from our review.

This information is intended solely for the use of the Audit and Finance Committee, the Board of Directors and management of the Alamo Workforce Development, Inc. dba Workforce Solutions - Alamo and is not intended to be and should not be used by anyone other than these specified parties.

Sincerely,

San Antonio, Texas  
June 11, 2021

DRAFT

ALAMO WORKFORCE DEVELOPMENT, INC.  
DBA WORKFORCE SOLUTIONS - ALAMO

FINANCIAL STATEMENTS AND  
FEDERAL AND STATE AWARDS REPORTS

FOR THE YEAR ENDED SEPTEMBER 30, 2020



CLIENT **FOCUSED.** RELATIONSHIP **DRIVEN.**



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September 30, 2020

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## INDEPENDENT AUDITORS' REPORT

To the Board of Directors  
Alamo Workforce Development, Inc.  
dba Workforce Solutions - Alamo  
San Antonio, Texas

**Report on the Financial Statements**

We have audited the accompanying financial statements of Alamo Workforce Development, Inc. dba Workforce Solutions – Alamo (the Corporation) (a non-profit organization), which comprise the statement of financial position as of September 30, 2020, and the related statement 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.

***Auditors' Responsibility***

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

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

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



***Opinion***

In our opinion, the financial statements referred to above present fairly, in all material respects, the financial position of the Corporation 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.

***Other Matters******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 and state awards, as required by Title 2 U.S. *Code of Federal Regulations* (CFR) Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards*, 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. 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 11, 2021, on our consideration of the Corporation's internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements and other matters. The purpose of that report is solely 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 effectiveness of the Corporation's 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 the Corporation's internal control over financial reporting and compliance.

San Antonio, Texas  
June 11, 2021

**FINANCIAL SECTION**



ALAMO WORKFORCE DEVELOPMENT, INC.  
DBA WORKFORCE SOLUTIONS – ALAMO

DRAFT

STATEMENT OF FINANCIAL POSITION

September 30, 2020

ASSETS

CURRENT ASSETS

Cash	\$ 1,459,041
Grants receivable	7,025,365
Account receivable - other	1,213,615
Prepaid expenses and deposits	<u>2,555,960</u>
Total current assets	<u>12,253,981</u>

PROPERTY AND EQUIPMENT

Property and equipment	3,569,590
Less: accumulated depreciation	<u>(2,710,354)</u>
Net property and equipment	<u>859,236</u>

Total assets	<u><u>\$ 13,113,217</u></u>
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LIABILITIES AND NET ASSETS

CURRENT LIABILITIES

Accounts payable	\$ 3,723,458
Accrued liabilities	7,098,885
Deferred revenue	<u>1,077,900</u>
Total current liabilities	<u>11,900,243</u>

Total liabilities	<u>11,900,243</u>
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NET ASSETS

Without donor restrictions	
Undesignated	353,738
Investment in property and equipment, net	<u>859,236</u>
Total net assets	<u>1,212,974</u>

Total liabilities and net assets	<u><u>\$ 13,113,217</u></u>
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The accompanying notes are an integral part of the financial statements.

**ALAMO WORKFORCE DEVELOPMENT, INC.  
DBA WORKFORCE SOLUTIONS – ALAMO**

**DRAFT**

**STATEMENT OF ACTIVITIES**

**For the year ended September 30, 2020**

	WITHOUT DONOR RESTRICTIONS		
		INVESTMENT IN	
		PROPERTY AND	
	UNDESIGNATED	EQUIPMENT	TOTAL
REVENUE			
Grant contracts	\$ 116,515,506	\$ -	\$ 116,515,506
Program income	2,038,150	-	2,038,150
Service fees	73	-	73
Other income	888	-	888
Total revenue	<u>118,554,617</u>	<u>-</u>	<u>118,554,617</u>
EXPENSES			
Program services	115,779,460	-	115,779,460
Supporting services	<u>2,854,503</u>	<u>-</u>	<u>2,854,503</u>
Total expenses	<u>118,633,963</u>	<u>-</u>	<u>118,633,963</u>
Increase (decrease) in net assets	(79,346)	-	(79,346)
OTHER REVENUES AND (EXPENSES)			
Fixed assets - additions	-	178,222	178,222
Depreciation	-	(237,915)	(237,915)
Loss on disposal of asset	<u>-</u>	<u>(658)</u>	<u>(658)</u>
Change in net assets	(79,346)	(60,351)	(139,697)
NET ASSETS AT BEGINNING OF YEAR	<u>433,084</u>	<u>919,587</u>	<u>1,352,671</u>
NET ASSETS AT END OF YEAR	<u>\$ 353,738</u>	<u>\$ 859,236</u>	<u>\$ 1,212,974</u>

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

**ALAMO WORKFORCE DEVELOPMENT, INC.  
DBA WORKFORCE SOLUTIONS – ALAMO**

**DRAFT**

**STATEMENT OF FUNCTIONAL EXPENSES**

**For the year ended September 30, 2020**

	PROGRAM SERVICES	SUPPORTING SERVICES	
	ALL PROGRAMS	MANAGEMENT AND GENERAL	TOTAL
EXPENSES			
Salaries and related expenses			
Salaries	\$ 1,404,794	\$ 1,458,043	\$ 2,862,837
Payroll taxes	113,815	112,199	226,014
Employee benefits	<u>261,536</u>	<u>238,735</u>	<u>500,271</u>
Total salaries and related expenses	1,780,145	1,808,977	3,589,122
Advertising	171,756	120,517	292,273
Client services	16,554,521	-	16,554,521
Professional fees	337,313	527,022	864,335
Supplies and equipment	2,285,097	166,137	2,451,234
Facility rental	2,858,089	151,167	3,009,256
Training/support services	5,504,542	-	5,504,542
Child care	84,979,086	-	84,979,086
Travel	32,752	12,020	44,772
Staff development	4,720	4,424	9,144
Communication	391,044	22,011	413,055
Software related	340,578	42,228	382,806
Profit	<u>539,817</u>	<u>-</u>	<u>539,817</u>
Total expenses before depreciation and loss on disposal	115,779,460	2,854,503	118,633,963
Depreciation	237,915	-	237,915
Loss on disposal of asset	<u>658</u>	<u>-</u>	<u>658</u>
Total expenses	<u>\$ 116,018,033</u>	<u>\$ 2,854,503</u>	<u>\$ 118,872,536</u>

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

**ALAMO WORKFORCE DEVELOPMENT, INC.  
DBA WORKFORCE SOLUTIONS – ALAMO**

**DRAFT**

**STATEMENT OF CASH FLOWS**

**For the year ended September 30, 2020**

**CASH FLOWS FROM OPERATING ACTIVITIES**

Change in net assets	\$ (139,697)
Adjustments to reconcile change in net assets to cash provided by (used in) operating activities	
Depreciation expense	237,915
Loss on disposal of assets	658
(Increase) decrease in operating assets	
Grants receivable	(234,102)
Other receivables	(649,916)
Prepaid and deposits	(1,914,876)
Increase (decrease) in operating liabilities	
Accounts payable	60,076
Accrued liabilities	3,117,339
Deferred revenue	<u>754,111</u>
Net cash provided by operating activities	<u>1,231,508</u>

**CASH FLOWS FROM INVESTING ACTIVITIES**

Purchase of property and equipment	<u>(178,222)</u>
Net cash used in investing activities	<u>(178,222)</u>

Net increase in cash	1,053,286
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CASH AT BEGINNING OF YEAR	<u>405,755</u>
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CASH AT END OF YEAR	<u><u>\$ 1,459,041</u></u>
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The accompanying notes are an integral part of the financial statements.

NOTES TO FINANCIAL STATEMENTS

September 30, 2020

(1) Summary of significant accounting policies

A summary of the significant accounting policies applied in the preparation of the accompanying financial statements is as follows:

Reporting entity

Alamo Workforce Development, Inc. dba Workforce Solutions – Alamo (the Corporation) is a nonprofit corporation organized to provide guidance, exercise oversight duties, manage workforce development activities, and promote social welfare and other charitable purposes in the Alamo service delivery area comprised of the thirteen (13) counties of Atascosa, Bandera, Bexar, Comal, Frio, Gillespie, Guadalupe, Karnes, Kendall, Kerr, Medina, McMullen, and Wilson.

The Corporation has been designated a local workforce development board for purposes of planning and implementing employment and training programs. The majority of the Corporation's funding is derived from contracts awarded by the Texas Workforce Commission (TWC), a state agency receiving pass-through funds from the U.S. Department of Labor, U.S. Department of Health and Human Services and the U.S. Department of Agriculture. The following is a description of the programs the Corporation administered during the year.

"Programs" can be classified in different ways as based on the way that they come about. These include "Formula-Funded Grants," "Workforce Initiatives," "Special Grants/Projects," "Fee-for-Service Grants," and "Other TWC Grants."

**Formula-Funded Grants**

Funds for services are allocated to state and local areas based on a formula. These grants are the Board's 'bread and butter' and form a part of our primary or core programs.

**Child Care Services (CCS).** Funds come from multiple streams and have different goals, as follows:

- **Child Care Subsidized Direct Funding.** Funds are used to provide child care subsidies:
  - For children formerly receiving general child protective services (CPS) to provide continuity of care for children and stability for the family;
  - For children of parents who are mandated to participate in the TANF/Choices and SNAP E&T programs (see below). Children are referred by Texas Health & Human Services (HHS) and services must be provided to these families (they do not go through the wait list). Available funds are used to serve these families first;
  - To support low-income parents/caregivers so they participate in eligible work activities and/or attend school or training to help them become economically self-sufficient while providing stability for the children through continuity of care. Depending on the availability of funding, children are enrolled on a wait list and the Board has discretion prioritizing enrollment into services.



NOTES TO FINANCIAL STATEMENTS

September 30, 2020

(1) Summary of significant accounting policies (continued)

Reporting entity (continued)

- COVID Related Funds
  - Temporary Essential Worker Child Care: Provided essential services, most critically in health care and emergency services, but also across other industry sectors between April-September. Many of these essential workers have children and supporting child care will help ensure this is not a barrier for emergency support services.
  - Stabilization Grants for Providers: TWC offered Child Care Stabilization Grants for CCS providers who met eligibility requirements below for March, April, or May 2020:
    - 1) Remains temporarily closed
    - 2) Had active child care subsidy referrals at the time of closure
    - 3) Has applied for the Small Business Association Paycheck Protection Plan (PPP), if eligible, and was denied, loan payments have ended, or is awaiting determination.
    - 4) Has fixed facility costs, such as rent/mortgage or utilities
    - 5) Plans to reopen within the next 3-months.
  - Enhanced Reimbursement for CCS Providers: CCS providers received a 25% enhanced reimbursement rate March-September. This increased reimbursement rate helped sustain child care providers during the pandemic.
- **Texas Department of Family & Protective Services (DFPS) Child Care.** Funds purchase child care services for children who are deemed eligible (e.g., due to abuse and/or neglect) by DFPS. DFPS refers the children to CCS for services.
- **Child Care Local Match.** Provide subsidized child care to low-income families.
- **Child Care Attendance Automation Service (CCAA).** Funds are used to provide resources to Boards for statewide implementation of a standardized CCAA (e.g., swipe cards) through a managed network service created by TWC's designated vendor.
- **Child Care Quality Improvement Activities (QIA).** Child Care Development funds for initiatives that help promote the quality of child care, including training, professional development, and technical assistance that are primarily geared to benefit child care facilities that are working toward Texas Rising Star (TRS) certification or are TRS providers working toward a higher certification level.

**Non-Custodial Parent Choices (NCP).** Program targets low-income unemployed or underemployed noncustodial parents who are behind on their child support payments and whose children are current or former recipients of public assistance. Goal is to help NCP participants become economically self-sufficient while making consistent child support payments. The project is in collaboration with TWC, the Office of the Attorney General (OAG), WSA, and the Bexar County court system. NCPs are referred by the court system and they will either willingly participate in the project or will be subject to the court orders.

**Rapid Response.** Rapid Response is a proactive, business-focused strategy designed to help growing companies access an available pool of skilled workers from companies that are downsizing and to respond to layoffs and plant closings by providing immediate on-site assistance to transition workers to their next employment as soon as possible.

NOTES TO FINANCIAL STATEMENTS

September 30, 2020

(1) Summary of significant accounting policies (continued)

Reporting entity (continued)

**Supplemental Nutrition & Assistance Program Employment & Training (SNAP).** Program helps ‘food stamp’ recipients gain skills, training, or work experience and increase their ability to obtain regular employment.

**TANF/Choices.** Program offers job preparation and educational services required for parents who depend on public assistance (Temporary Assistance for Needy Families/TANF) to transition into economic self-sufficiency through employment.

**Trade Adjustment Assistance (TAA).** Program provides job training and employment services to workers who have lost their jobs due to the effects of international trade.

**Veterans Services.** Contract with the Texas Veterans Commission (TVC) to provide space, technical and administrative support to TVC staff co-located at WSA Career Centers. TVC provides enhance services to veterans and can only work with veterans. Additional services may be provided using WIOA funds.

**Wagner-Peyser / Employment Services.** Federal legislation that established the ‘Employment Service’ and ancillary functions in 1935, as subsequently amended. Employer, job matching, and other related services offered at the Centers are partly funded using Wagner-Peyser grant funds. The funds cover the salaries of state staff and supplies

**Workforce Investment & Opportunity Act (WIOA).** WIOA has three main “formula-funded” grants serving Adults, Dislocated Workers, and Youth. However, other smaller grants are funded through WIOA, such as Rapid Response and Trade Adjustment Assistance (TAA). WIOA funds also can be used for Incumbent Worker and Customized Training, both of which only require ‘basic’ WIOA eligibility (e.g., being eligible to work in the U.S., being employed and, for males, being registered in Selective Service). The following three grants do have additional eligibility requirements which individuals must meet for funding.

**WIOA Adult.** Program serves economically disadvantaged adults assisting them in obtaining the skills needed to obtain, retain, and/or advance in employment.

**WIOA DW.** Program serves individuals who have lost their jobs as a result of a layoff or closure (e.g., at no fault of their own). Program assists dislocated workers in returning to the workforce as quickly as possible.

**WIOA Youth.** Program serves in-school and out-of-school youth ages 16-24 supporting them so they may enter into or complete educational/training opportunities, so they may gain the skills and credentials needed to obtain and retain employment.

NOTES TO FINANCIAL STATEMENTS

September 30, 2020

(1) Summary of significant accounting policies (continued)

Reporting entity (continued)

**Special Grants/Projects.** Special Grants/Projects are those that WSA competes for (e.g., these are not like the “formula-funded grants” that TWC awards WSA). Rather, WSA writes a proposal to request and/or compete for funding, be this on our own and/or with partners.

**Disaster Recovery Dislocated Worker – COVID-19.** Disaster grant funds to assist individuals residing in the Alamo 13 County region affected by COVID-19 find temporary employment in response to major economic dislocations. TWC increased the grant award up to \$4.8 million.

**Skills Development Fund COVID-19 Special Initiative.** Skills Development Funds to respond to industry and workforce training needs. Partner with public community, technical colleges, or community-based organizations to provide customized training in a timely and efficient manner to jobseekers impacted by COVID-19.

**High Demand Job Training (HDJT).** Funds will be used for capacity building to help fill the large number of high skilled job openings In the Information Technology (IT) Industry in the Seguin area for Navarro and Seguin ISDs. The funds will address occupational needs in the IT Industry. The TWC grant funds will be matched with leveraged funds from the Seguin Economic Development Corporation (SEDC)] on a dollar-for-dollar basis.

**Externship for Teachers.** Grant available by TWC to outreach/collaborate with employers and Independent School Districts (ISDs) to provide externships for middle school and/or high school teachers, schools, counselors, and school administrators. WSA assists in the development and submits a proposal in partnership with the Alamo STEM Workforce Coalition (ASWC). ASWC is comprised of the Alliance for Technology Education in Applied Math and Science (ATEAMS), the Education Service Center 20 (ESC-20), SA Works, UTSA, and C2 GPS. The project requires matching funds (e.g., non-federal funds put in by the partners and/or private donors).

**Texas Industry Partnership.** Grant available by TWC to support South Texas Electrical JATC to facilitate the development of a Certified Building Industry Consulting Service International (BICSI) Lab that will allow South Texas Electrical to conduct Information and Communication Technology (ICT) courses for apprentices/students in an Authorize Training Facility (ATF).

**Texas Industry Partnership.** Grant available by TWC to support and increase training capacity in the Aerospace, Aviation & Defense, and the Information and Computer Technology industries. The purpose of this project is to purchase aviation equipment and Information Technology (IT) supplies for the Hallmark University (HU) College of Aeronautics. Equipment and supplies purchased through this Grant Award will be used to train HU college students as well as increase the University’s capacity to better accommodate dual-credit programs for high school students who choose to pursue a career in aviation through the HU College of Aeronautics.

NOTES TO FINANCIAL STATEMENTS

September 30, 2020

(1) Summary of significant accounting policies (continued)

Reporting entity (continued)

**Train for Jobs San Antonio** is funding from the City of San Antonio's Economic Development Department. These funds are to assist residents and businesses affected by the COVID-19 public health crisis. The program consists of providing workforce upskill opportunities through education and training to residents negatively impacted by job loss due to COVID-19. This program is funded through the City of San Antonio's Workforce Development Recovery Strategy. These efforts are intended to increase residents' chances of employment, as business affected by COVID-19 begin to rehire.

**Bexar County Strong (BCS).** Grant program funded by County of Bexar through Bexar County Commissioners Court. This program targets Bexar County Residents affected by COVID-19 pandemic by helping displaced workers identify available training and educational programs and, employer opportunities to better able these individuals to succeed in finding employment.

**Workforce Commission Initiatives (WCI)**

WCIs are grant awards issued to Boards by TWC to fund specific project initiatives. The focus and timeframes of these grants vary. These initiatives support the delivery of services to workers and employers and help fund projects that strengthen and add value to the delivery system. The following are some examples.

**Hiring, Red, White, and You! Job Fair.** Employment Service (ES) funds to support the annual job fair event (virtual or in person) for Transitioning Service Members, Veterans, Military Spouses, and the Public.

**Career in Texas Industries/Youth Career Fair Events.** TANF funds that support Career in Texas Industries or Youth Career events for middle school, high school, and postsecondary students. Events aim at promoting exploration of career opportunities including understanding pathways to in-demand careers, networking, internships, and other applied learning opportunities. This year's event is for graduates or soon to be graduates of programs in the Construction, Healthcare, and Information Technology field. "Bridging the Gap" event brings you subject matter experts, education training providers, a virtual job fair to young adults ages 18-24. Career Pathways event will take place October 2021. This event is a virtual career exploration event designed to allow high school students to explore in demand occupations and career opportunities in the Alamo Area. This event is for grades 9-12 and will feature live guest speakers in various industries. College and Job readiness workshops will be held. All school districts and teachers are encouraged to attend!

**Texas Veterans Leadership Program.** Utilizes ES funds to support TWC's Texas Veterans Leadership Program (TVLP) staff. The Board shall ensure Agency TVLP staff is provided access to and use of common equipment, software or hardware platforms, consumables, and telecommunications networks in shared facilities. The Board may acquire goods or services needed to support the Agency's TVLP staff.

**Child Care Quality Conference.** Utilize CCDF funds to cover travel costs to the TWC Child Care Quality Conference.

**Foster Care Youth Conference.** Utilize TANF funds to cover travel costs to the Foster Care Youth Conference.

NOTES TO FINANCIAL STATEMENTS

September 30, 2020

(1) Summary of significant accounting policies (continued)

Reporting entity (continued)

**Excellence In Rural Service Delivery.** Utilize funding to focus on innovative strategies to expand accessibility and services in the most rural and remote areas of the Alamo region.

**Military Family Support Pilot Program.** Program designed to better meet the needs of military spouses entering the job market at military installations.

**Fee-for-Service Grants**

TWC has begun issuing funding for Vocational Rehabilitation Services (VRS). These funds aim at ensuring that Texas effectively prepares students with disabilities to obtain competitive and integrated employment through participation in employability skills and work readiness training, career exploration activities, work experience, postsecondary education, and other activities.

**Summer Earn & Learn (SEAL).** Includes work readiness training and paid work experience during the summer for students with disabilities.

**Student HireAbility Navigator Project.** Funding for two positions to serve as resources in the WDA to support, expand, and enhance the provision of pre-employment transition services to students with disabilities who are in the early phases of preparing for transition to postsecondary education and employment.

**Vocational Rehabilitation – Co-location.** Funding for co-location of Vocational Rehabilitation TWC team members into WSA's American Job Centers to offer a wide variety of pre-vocational and vocational services for individuals with disabilities.

**Other TWC Grants**

TWC sometimes may issue grants to Boards that are not tied to Workforce Initiatives.

**Youth Job Skills.** TWC funding to support boards with the highest number of dropouts and youth UI Claimants. This initiative develops strategies to provide enhanced service delivery to Out-of-School without a secondary school diploma/equivalency, disadvantaged youth, and areas with high poverty rates.

**Reemployment Services and Eligibility Assessment (RESEA).** Grant programs funded by Title I of WIOA and the federal-state Unemployment Insurance (UI) program are required partners in a comprehensive, integrated workforce system. This program targets claimants who are most likely to exhaust benefits and be in need of reemployment services.

NOTES TO FINANCIAL STATEMENTS

September 30, 2020

(1) Summary of significant accounting policies (continued)

Basis of accounting

The financial statements of the Corporation have been prepared on the accrual basis of accounting. The accompanying statements of financial position and activities focus on the Corporation as a whole and report the amounts of total assets, liabilities, net assets, and changes in net assets.

The Corporation classifies its financial statements to present two (2) classes of net assets:

- *Net assets without donor restrictions* include those net assets whose use is not restricted by donor-imposed stipulations. Restricted grant proceeds or contributions whose restrictions are met in the same reporting period are reported as revenue without donor restrictions.
- *Net assets with donor restrictions* include net assets subject to donor-imposed restrictions that may or will be satisfied by the actions of the Corporation or the passage of time. The Corporation had no net assets with donor restrictions at September 30, 2020.

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 tax

The Corporation is exempt from federal income taxes under Section 501(c)(3) of the Internal Revenue Code. The Corporation had no unrelated business income during the year ended September 30, 2020. Accordingly, no provision for income taxes were made in the accompanying financial statements.

Pension plan

The Corporation has adopted an employee retirement plan, which is a money purchase pension plan. It covers all employees who have met certain service requirements.

The Corporation may contribute to the plan. During the fiscal year, the Corporation matched up to 6.0% for employees who elected to participate in the plan. Plan expense for the year ended September 30, 2020 was \$118,688.

**NOTES TO FINANCIAL STATEMENTS**

**September 30, 2020**

(1) Summary of significant accounting policies (continued)

Compensated absences

Employees of the Corporation earn annual leave on a bi-weekly basis. The maximum amount that will be paid upon separation of employment varies based upon years of employment. The Corporation had an accrued liability at September 30, 2020 of \$219,066.

Receivables

The allowance for doubtful accounts is established as losses are estimated to have occurred through a provision for bad debts charged to earnings. Losses are charged against the allowance when management believes the uncollectability of a receivable is confirmed. Subsequent recoveries, if any, are credited to the allowance. The allowance for doubtful accounts is evaluated on a regular basis by management and is based on historical experience and specifically identified questionable receivables. The evaluation is inherently subjective as it requires estimates that are susceptible to significant revision as more information becomes available.

At September 30, 2020, no allowance for future bad debts had been established as it is management's opinion that losses, if incurred, would not materially affect the financial statements.

Grants receivable primarily represent balances due from grantees for funds billed under the terms of the contract. The Corporation does not record an allowance for uncollectibles against the grants receivable because management believes the receivables are considered to be 100% collectible.

Revenue recognition and deferred revenue

Contracts that are entered into by the Corporation are recognized as grant revenue when expenditures are incurred in accordance with the terms of the contract. Amounts received but not yet earned on continuing contracts are recorded as deferred revenue.

In-kind contributions and donated services

Donated services are valued at their estimated fair market value at the time of donation and are included in the statements of activities. During the year ended September 30, 2020, there were none noted to be significant to the financial statements.

Property and equipment

Fixed assets are valued at historical cost or estimated cost if historical cost is not available. Contributed fixed assets are valued at their estimated fair market value at the time of donation. Depreciation of property and equipment is provided over the estimated useful lives of the respective assets using the straight-line method. Expenses for betterments that materially extend the useful life of an asset are capitalized at cost.



NOTES TO FINANCIAL STATEMENTS

September 30, 2020

(1) Summary of significant accounting policies (continued)

Property and equipment (continued)

The useful lives by type of asset are as follows:

<u>ASSET CLASS</u>	<u>USEFUL LIFE</u>
Information and technology	3- 5 years
Furniture and fixtures	5 years
Leasehold improvements	4-10 years

Title to equipment is vested with the Corporation; however, TWC reserves the right to transfer title or issue disposition instructions for property with a unit cost of \$5,000 or greater.

Cost allocation plan

The Corporation uses an administrative cost pool to allocate administrative costs which cannot be identified by a workforce funding title. These costs are allocated based on some acceptable measure of benefits received. Only actual, not budgeted, unassignable direct costs are pooled and distributed to the various titles. The Corporation has the following cost pools to be used to distribute costs: Bexar County Workforce Center, Rural Workforce Center, Workforce Center Cost Pool Program, and Administrative. Administrative costs which benefit all programs are allocated to each grant using the administrative cost pool. The cost allocation plan is prepared by the Chief Financial Officer (CFO) and submitted to the Executive Director (ED) for approval. The plan may be modified as necessary by the CFO to ensure compliance with the TWC regulations.

The plan is reviewed for modification for addition/deletion of funding sources, significant changes in programs or cost pool expenditures, or other events which could affect the reliability of the cost allocation plan.

Functional allocation of expenses

Certain salaries, employee benefits, and other expenses benefiting programs and administrative activities are allocated on a functional basis in the statements of activities and the schedule of functional expenses.



**ALAMO WORKFORCE DEVELOPMENT, INC.  
DBA WORKFORCE SOLUTIONS – ALAMO**

**DRAFT**

**NOTES TO FINANCIAL STATEMENTS**

**September 30, 2020**

**(2) Cash and cash equivalents**

The Corporation's funds are required to be deposited and invested under the terms of a depository contract. The depository bank deposit for safekeeping and trust with the Corporation's agent bank approved pledged securities in an amount sufficient to protect the Corporation's funds on a day-to-day basis during the period of the contract. The pledge of approved securities is waived only to the extent of the depository bank's dollar amount of Federal Deposit Insurance Corporation (FDIC) Insurance.

The Corporation's cash deposits at September 30, 2020, were entirely covered by FDIC insurance or by pledged collateral held by the Corporation's agent bank. The deposits were collateralized in accordance with Texas law.

For purposes of the statements of cash flows, all highly liquid instruments with a maturity of approximately 90 days or less are considered to be cash equivalents.

**(3) Property and equipment**

Property and equipment held by the Corporation at September 30, 2020, consist of the following:

COST OR BASIS OF PROPERTY				
	BALANCE SEPTEMBER 30, 2019	ADDITIONS	DELETIONS AND RETIREMENTS	BALANCE SEPTEMBER 30, 2020
Information and technology	\$ 974,290	\$ 58,329	\$ 41,888	\$ 990,731
Furniture and fixtures	423,215	46,374	101,640	367,949
Vehicle	22,327	-	-	22,327
Leasehold improvements	<u>3,672,640</u>	<u>73,519</u>	<u>1,557,576</u>	<u>2,188,583</u>
Total	<u>\$ 5,092,472</u>	<u>\$ 178,222</u>	<u>\$ 1,701,104</u>	<u>\$ 3,569,590</u>

ACCUMULATED DEPRECIATION				
	BALANCE SEPTEMBER 30, 2019	ADDITIONS	DELETIONS AND RETIREMENTS	BALANCE SEPTEMBER 30, 2020
Information and technology	\$ 731,601	\$ 90,150	\$ 41,888	\$ 779,863
Furniture and fixtures	250,879	46,805	101,640	196,044
Vehicle	22,327	-	-	22,327
Leasehold improvements	<u>3,168,078</u>	<u>100,960</u>	<u>1,556,918</u>	<u>1,712,120</u>
Total	<u>\$ 4,172,885</u>	<u>\$ 237,915</u>	<u>\$ 1,700,446</u>	<u>\$ 2,710,354</u>

Depreciation expense for the year ended September 30, 2020, amounted to \$237,915.

NOTES TO FINANCIAL STATEMENTS

September 30, 2020

(4) Leases

The Corporation leases office facilities and equipment under operating leases expiring in various years through 2030. Minimum future rental payments under operating leases, which have remaining terms beyond September 30, 2020, are in the aggregate, as follows:

YEAR ENDED SEPTEMBER 30,	AMOUNT
2021	\$ 3,154,895
2022	2,812,717
2023	2,805,095
2024	2,568,061
2025	1,833,676
Thereafter	<u>9,347,123</u>
Total	<u>\$ 22,521,567</u>

The leases have a right of cancellation clause in the event the Corporation does not receive funding. Total operating lease expense for the year ended September 30, 2020, amounted to \$2,702,914.

(5) Concentration of credit risk

Management believes concentrations of credit risk in grants receivable are limited due to contracts with state governmental agencies which management believes are credit-quality. Also, management believes the receivables from these contracts are collectible.

(6) Contingent liabilities

The Corporation receives a majority of its funding from federally assisted, pass-through grants from the U.S. Department of Labor, Health and Human Services, and Agriculture through TWC. Program expenditures are subject to program compliance audits by the grantor. Any liability reimbursement, which may arise as a result of these audits, would require reimbursement from nonfederal sources. It is the position of the Corporation that all costs incurred and charged against these funds for the year ended September 30, 2020, are considered eligible under the terms of the contracts and grants.

The Corporation could potentially be a defendant in legal actions from transactions and activities conducted in the ordinary course of business. Management, after consultation with legal counsel, believes the aggregate liabilities, if any, will not be material to the financial statements.

Risk related to grantor concentration – The Corporation's funding is concentrated in government grants. If funding were discontinued, it would have a severe impact on operations. Services would be curtailed or discontinued, and uncertainty would exist in continuing operations.

**NOTES TO FINANCIAL STATEMENTS**

**September 30, 2020**

(7) Risk management

The Corporation is exposed to various risks of loss related to torts; theft of, damage to, and destruction of assets; errors and omissions; and natural disasters. For all such risks, the Corporation has purchased commercial insurance in varying amounts to mitigate the risk of loss.

(8) Evaluation of subsequent events

Management has evaluated subsequent events through June 11, 2021 the date which the financial statements were available to be issued. No significant subsequent events occurred.

**FEDERAL AND STATE AWARDS SECTION**



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

To the Board of Directors  
Alamo Workforce Development, Inc.  
dba Workforce Solutions - Alamo  
San Antonio, Texas

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 Alamo Workforce Development, Inc. dba Workforce Solutions – Alamo (the Corporation) (a nonprofit organization), which comprise the statement of financial position as of September 30, 2020, and the related statement 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 11, 2021.

### **Internal Control Over Financial Reporting**

In planning and performing our audit of the financial statements, we considered the Corporation's internal control over financial reporting (internal control) as a basis for designing 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 the Corporation's internal control. Accordingly, we do not express an opinion on the effectiveness of the Corporation's internal control.

*A deficiency in internal control* exists when the design or operation of a control does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct, misstatements on a timely basis. *A material weakness* is a deficiency, or a combination of deficiencies, in internal control, such that there is a reasonable possibility that a material misstatement of the Corporation'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 the Corporation's financial statements are free from material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements, noncompliance with which could have a direct and material effect on the determination of financial statement amounts. However, providing an opinion on compliance with those provisions was not an objective of our audit, and accordingly, we do not express such an opinion. The results of our tests disclosed no instances of noncompliance or other matters that are required to be reported under *Government Auditing Standards*.

**Purpose of this Report**

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

San Antonio, Texas  
June 11, 2021

INDEPENDENT AUDITORS' REPORT ON COMPLIANCE FOR EACH MAJOR  
FEDERAL AND STATE PROGRAM AND ON INTERNAL CONTROL OVER COMPLIANCE  
REQUIRED BY THE UNIFORM GUIDANCE AND THE STATE OF TEXAS SINGLE AUDIT CIRCULAR

To the Board of Directors  
Alamo Workforce Development, Inc.  
dba Workforce Solutions - Alamo  
San Antonio, Texas

### **Report on Compliance for Each Major Program**

We have audited Alamo Workforce Development, Inc. dba Workforce Solutions – Alamo's (the Corporation) (a nonprofit organization) 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 the Corporation's major federal and state programs for the year ended September 30, 2020. The Corporation'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 federal and state statutes, regulations, and the terms and conditions of its federal and state awards applicable to its federal and state programs.

#### ***Auditors' Responsibility***

Our responsibility is to express an opinion on compliance for each of the Corporation'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; 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* (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 the Corporation'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 and state program. However, our audit does not provide a legal determination of the Corporation's compliance.



***Opinion on Each Major Federal and State Program***

In our opinion, the Corporation 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 and state programs for the year ended September 30, 2020.

**Report on Internal Control Over Compliance**

Management of the Corporation 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 the Corporation's internal control over compliance with the types of requirements that could have a direct and material effect on each 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 the Corporation'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 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.

San Antonio, Texas  
June 11, 2021

**ALAMO WORKFORCE DEVELOPMENT, INC.  
DBA WORKFORCE SOLUTIONS – ALAMO**

**DRAFT**

**SCHEDULE OF EXPENDITURES OF FEDERAL AND STATE AWARDS**

**For the year ended September 30, 2020**

GRANTOR/PASS-THROUGH GRANTOR PROGRAM TITLE	FEDERAL CFDA NUMBER	PASS-THROUGH GRANTOR'S NUMBER	EXPENDITURES	PASS-THROUGH EXPENDITURES
<b><u>FEDERAL PROGRAMS</u></b>				
<b><u>U.S. Department of Labor</u></b>				
Passed Through Texas Workforce Commission and Texas Veteran's Commission:				
<b>Employment Service Cluster</b>				
Wagner Peyser-Employment Services	17.207	2020WPA001	\$ 154,872	\$ -
RAG - Employment Services	17.207	2020RAG001	9,087	-
Wagner Peyser-Workforce Commission Initiative	17.207	2019WCI000	27,413	27,413
Wagner Peyser-Workforce Commission Initiative	17.207	2020WCI001	3,282	3,282
Wagner Peyser-Employment Services	17.207	2019WPA000	100,137	-
Veteran's Services - DVOP	17.801	VES 20-20	67,693	-
Veteran's Services - LVER	17.804	VES 20-20	203,081	-
<b>Total Employment Service Cluster</b>			<u>565,565</u>	<u>30,695</u>
Trade Adjustment Assistance Training Program	17.245	2020TRA001	207,908	190,070
Trade Adjustment Assistance Training Program	17.245	2019TRA000	11,340	11,340
<b>Total CFDA #17.245</b>			<u>219,248</u>	<u>201,410</u>
<b>WIA/WIOA Cluster</b>				
Externships Teachers	17.258	2019EXT001	34,494	13,565
Adult Services	17.258	2019WOA001	632,383	335,418
Adult Services	17.258	2019WOA001	3,267,610	3,191,711
Adult Services	17.258	2018WOA000	82,386	18,956
Adult Services	17.258	2018WOA000	381,775	-
Military Family Support	17.258	2019WOS001	100,476	98,974
Adult-Workforce Commission Initiatives	17.258	2019WCI000	31,102	19,454
Military Family Support	17.258	2020WOS001	219,939	216,124
Youth Services	17.259	2018WOY000	66,037	-
Youth Services	17.259	2019WOY001	3,947,621	3,037,720
Youth Job Skills Initiative	17.259	2019WOS002	78,710	77,722
Youth Services	17.259	2020WOY001	1,112,233	795,095
Dislocated Services	17.278	2018WOD000	101,097	-
Dislocated Services	17.278	2018WOD000	696,965	376,053
WIOA-Alternative Funding	17.278	2019WAF001	165,308	147,632
Dislocated Services	17.278	2019WOD001	358,133	-
Dislocated Services	17.278	2019WOD001	2,860,584	2,741,073
Rapid Response	17.278	2019WOR001	125,693	86,606
COVID 19 Response	17.278	2020COV001	30,347	20,347
<b>Total WIA/WIOA Cluster</b>			<u>14,292,893</u>	<u>11,176,450</u>
UI-Administration Reemployment Services and Eligibility Assessment	17.225	2020REA001	509,192	330,428
RAG-Temp. Labor Certification-Foreign Workers	17.273	2020RAG001	732	-
WIOA NDW/WIA National Emergency Grants	17.277	2020NDW001	111,971	79,688
H-1B Job Training Grant - Alamo Colleges	17.268	Alamo College HG-30124-17-60-A-48	25,073	25,073
<b>Total U.S. Department of Labor</b>			<u>15,724,674</u>	<u>11,843,744</u>

**ALAMO WORKFORCE DEVELOPMENT, INC.  
DBA WORKFORCE SOLUTIONS – ALAMO**

**DRAFT**

**SCHEDULE OF EXPENDITURES OF FEDERAL AND STATE AWARDS**

**For the year ended September 30, 2020**

GRANTOR/PASS-THROUGH GRANTOR PROGRAM TITLE	FEDERAL CFDA NUMBER	PASS-THROUGH GRANTOR'S NUMBER	EXPENDITURES	PASS-THROUGH EXPENDITURES
<b><u>FEDERAL PROGRAMS (CONTINUED)</u></b>				
<b><u>U.S. Department of Agriculture</u></b>				
Passed Through Texas Workforce Commission:				
SNAP - E&T	10.561	2020SNE001	\$ 1,640,991	\$ 943,581
<b>Total U.S. Department of Agriculture</b>			<u>1,640,991</u>	<u>943,581</u>
<b><u>U.S. Department of Health and Human Services</u></b>				
Passed Through Texas Workforce Commission:				
<b>CCDF Cluster</b>				
Child Care Attendance Automations	93.575	2020CAA001	321,294	-
Child Care Development Funds	93.575	2019CCF000	1,121,975	701,059
Child Care Development Funds	93.575	2020CCF001	51,739,187	50,072,160
Child Care Quality Funds	93.575	2019CCQ000	371,262	320,328
Child Care Quality Funds	93.575	2020CCQ001	1,287,361	1,192,780
Child Care Development Funds - WCI	93.575	2020WCI001	640	640
Child Care Development Funds	93.596	2020CCF001	14,522,382	14,522,382
Child Care Development Funds-Mandatory & Match	93.596	2020CCM001	4,522,760	4,522,760
Child Care Development Funds-Mandatory & Match	93.596	2019CCM000	5,441,788	5,441,788
<b>Total CCDF Cluster</b>			<u>79,328,649</u>	<u>76,773,897</u>
Title XX - Social Services Block Grant	93.667	2020CCF001	175,436	175,436
<b>TANF Cluster</b>				
Temporary Assistance to Needy Families (TANF)	93.558	2019TAF000	687,856	349,891
Temporary Assistance to Needy Families (TANF)	93.558	2020TAF001	4,046,708	2,525,616
Wagner Peyser - Employment Services	93.558	2020WPA001	421,896	-
TANF - WCI	93.558	2019WCI000	9,495	-
TANF - WCI	93.558	2020WCI002	50,355	33,178
TANF - Non Custodial	93.558	2020NCP001	269,279	175,458
TANF - Non Custodial	93.558	2021NCP001	3	3
Board Service Award	93.558	2019PAB001	12,792	-
<b>Total TANF Cluster</b>			<u>5,498,384</u>	<u>3,084,146</u>
Health Profession Opportunity Grant - Alamo College	93.093	90FX0048-04	(29)	(29)
Health Profession Opportunity Grant - Alamo College	93.093	90FX0048-05	66,715	66,448
<b>Total CFDA #93.093</b>			<u>66,686</u>	<u>66,419</u>
<b>Total U.S. Department of Health and Human Services</b>			<u>85,069,155</u>	<u>80,099,898</u>
<b><u>U.S. Department of Treasury</u></b>				
Passed Through Bexar County:				
Coronavirus Relief Fund	21.019	BEXAR-WSA	758,509	460,636
<b>Total U.S. Department of Education</b>			<u>758,509</u>	<u>460,636</u>
<b>TOTAL FEDERAL FUNDS</b>			<u>103,193,329</u>	<u>93,347,859</u>

**ALAMO WORKFORCE DEVELOPMENT, INC.  
DBA WORKFORCE SOLUTIONS – ALAMO**

**DRAFT**

**SCHEDULE OF EXPENDITURES OF FEDERAL AND STATE AWARDS**

**For the year ended September 30, 2020**

GRANTOR/PASS-THROUGH GRANTOR PROGRAM TITLE	FEDERAL CFDA NUMBER	PASS-THROUGH GRANTOR'S NUMBER	EXPENDITURES	PASS-THROUGH EXPENDITURES
<b><u>STATE PROGRAMS</u></b>				
<b><u>Texas Workforce Commission</u></b>				
Passed Through Texas Workforce Commission:				
Child Care Development Funds	NA	2020CCF001	\$ 6,177,798	\$ 6,177,798
Child Care Protective Services	NA	2020CCP001	6,520,909	6,210,390
Child Care Protective Services	NA	2021CCP001	520,609	495,540
Skills Development Fund COVID 19	NA	2020COS002	40,000	40,000
RAG - Employment Services	NA	2020RAG001	2,038	-
SNAP E&T	NA	2020SNE001	245,229	245,229
TANF	NA	2020TAF001	731,418	731,418
TANF - Non Custodial	NA	2020NCP001	164,398	164,398
Veterans Service	NA	VES 19-20	2,062	-
<b>Total Texas Workforce Commission</b>			<u>14,404,461</u>	<u>14,064,773</u>
 <b>TOTAL STATE FUNDS</b>			 <u>14,404,461</u>	 <u>14,064,773</u>
 <b>TOTAL FEDERAL AND STATE FUNDS</b>			 <u>\$ 117,597,790</u>	 <u>\$ 107,412,632</u>

NOTES TO SCHEDULE OF EXPENDITURES OF FEDERAL AND STATE AWARDS

For the year ended September 30, 2020

(1) Basis of presentation

The accompanying schedule of expenditures of federal and state awards (the Schedule) includes federal and state grant activity of the Corporation under programs of the federal and state government for the year ended September 30, 2020. The information in this Schedule is presented in accordance with the requirements of the Uniform Guidance and *State of Texas Single Audit Circular*. Because the Schedule presents only a selected portion of the operations of the Corporation, it is not intended to and does not present the financial position, changes in net assets, or cash flows of the Corporation.

Federal and state grant funds are considered to be earned to the extent of expenditures were made under the provisions of the grant and, accordingly, when such funds are received, they are recorded as deferred revenue until earned.

(2) Summary of significant accounting policies

Expenditures reported on the Schedule are reported on the accrual basis of accounting. Such expenditures are recognized following the cost principles contained in the Uniform Guidance and the State of Texas Single Audit Circular, wherein certain types of expenditures are not allowable or are limited as to reimbursement.

Pass-through entity identifying numbers are presented where available.

Workforce Solutions Alamo elected not to use the 10 percent de minimis indirect cost rate.

**ALAMO WORKFORCE DEVELOPMENT, INC.  
DBA WORKFORCE SOLUTIONS – ALAMO**

**DRAFT**

**SCHEDULE OF FINDINGS AND QUESTIONED COSTS**

**For the year ended September 30, 2020**

**SECTION I – SUMMARY OF AUDITOR’S RESULTS**

<b>FINANCIAL STATEMENTS</b>			
	Type of auditor’s report issued: <u>Unmodified</u>		
	Internal control over financial reporting: •    Material weakness(es) identified?	___ Yes	_X_ No
	•    Significant deficiency(ies) identified that is (are) not considered to be material weakness(es)?	___ Yes	_X_ None Reported
	Noncompliance material to financial statements noted?	___ Yes	_X_ No

<b>FEDERAL AND STATE AWARDS</b>			
	Internal control over major programs: •    Material weakness(es) identified?	___ Yes	_X_ No
	•    Significant deficiency(ies) identified that is (are) not considered to be material weakness(es)?	___ Yes	_X_ None Reported
	Type of auditor’s report issued on compliance for Major programs: <u>Unmodified</u>		
	Any audit findings disclosed that are required to be reported in accordance with 2 CFR Section 200.516(a) and the <i>State of Texas Single Audit Circular</i> ?	___ Yes	_X_ No

<b>IDENTIFICATION OF MAJOR FEDERAL PROGRAMS</b>			
	CFDA Number(s)	Name of Federal Program or Cluster	
	93.575/93.596	Child Care Development Funds	
	Dollar threshold used to distinguish between Type A and Type B programs:		\$3,000,000
	Auditee qualified as low-risk auditee?	_X_ Yes	___ No

**ALAMO WORKFORCE DEVELOPMENT, INC.  
DBA WORKFORCE SOLUTIONS – ALAMO**

**DRAFT**

**SCHEDULE OF FINDINGS AND QUESTIONED COSTS**

**For the year ended September 30, 2020**

SECTION I – SUMMARY OF AUDITOR’S RESULTS (CONTINUED)

<b>IDENTIFICATION OF MAJOR STATE PROGRAMS</b>			
	CFDA Number(s)	Name of State Program or Cluster	
	N/A	Child Care Development Funds	
	Dollar threshold used to distinguish between Type A and Type B programs:		\$432,134
	Auditee qualified as low-risk auditee for State Programs?	<u>  X  </u> Yes	<u>      </u> No

SECTION II – FINANCIAL STATEMENT FINDINGS

None were noted.

SECTION III – FEDERAL AND STATE AWARDS FINDINGS AND QUESTIONED COSTS

None were noted.

**ALAMO WORKFORCE DEVELOPMENT, INC.  
DBA WORKFORCE SOLUTIONS – ALAMO**

**DRAFT**

**SUMMARY SCHEDULE OF PRIOR AUDIT FINDINGS**

**For the year ended September 30, 2020**

<u>PROGRAM</u>	<u>CORRECTIVE ACTION PLAN</u>
No prior audit findings	N/A





# EMPLOYER EVENTS



# WSA Workforce on Wheels (W.O.W.) Bus





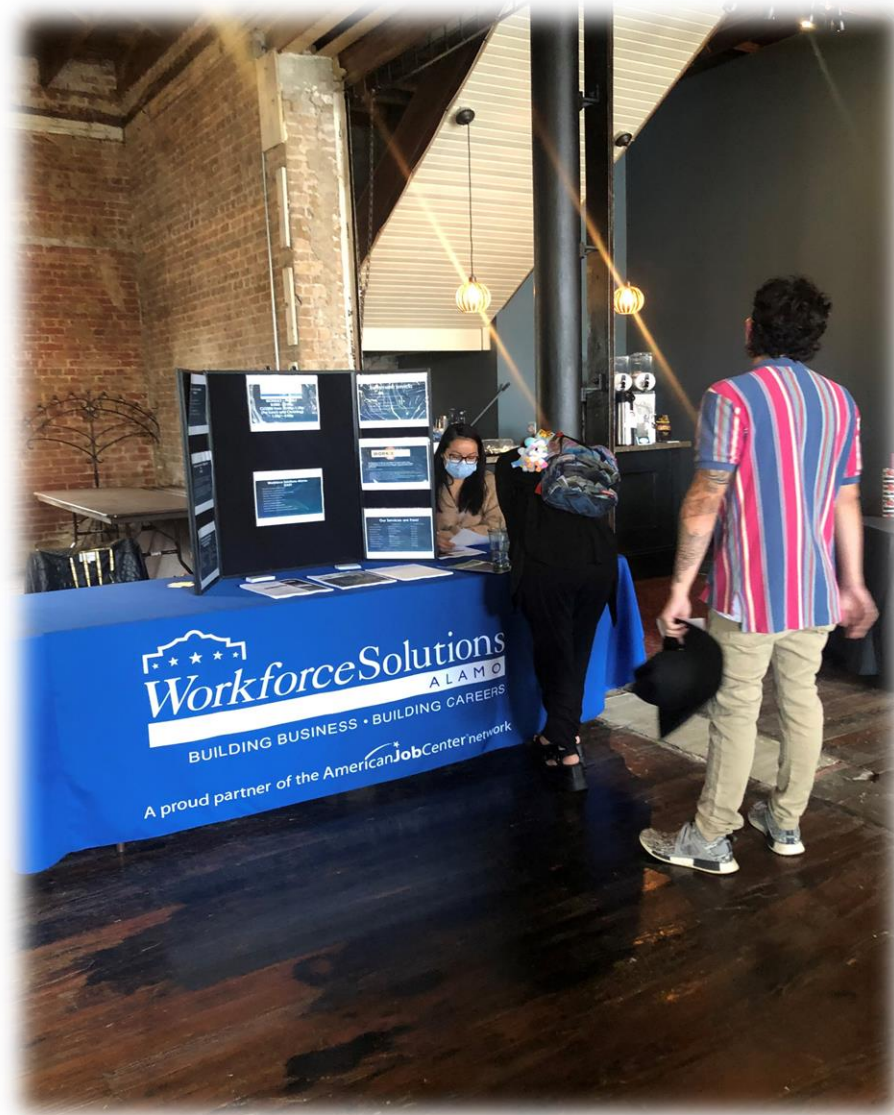
# Inside WSA W.O.W. Bus



# Job Fair in Seguin



# Job Fair in Seguin





# Jobs Seekers in Seguin



# WSA Vaccination Clinics





# Partnerships with Key Partners

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- ❖ Texas A & M
  - Data partner to support the Texas Talent Connection Grant \$200K
- ❖ San Antonio Education Partnership
  - Trellis Foundation Career Exploration \$200K
- ❖ Alamo Colleges
  - Navistar \$1 million Skills Development Fund
- ❖ San Antonio Housing Authority
  - \$2.3 million Jobs Plus Program
- ❖ Northeast Lakeview College
  - Equipment grant \$205K
- ❖ Jet Grants
  - Boerne ISD \$101K
  - Ingram ISD \$91K
  - Southside ISD \$83K



# Career Fairs

2021 Events (44) Jan 2021 to May 2021	Employers In Attendance	Registered Job Seekers (or In Person Attendance )	Total Logged In	Job Postings Available	Job Openings Available	Interviews	Hires
44 Events	451	3167	1524	1777	11864	535	125

