



AUDIT & FINANCE COMMITTEE MEETING

Workforce Solutions Alamo
100 N. Santa Rosa St., Suite 120, Boardroom
San Antonio, TX 78207

May 31, 2024

10:30 AM

AGENDA

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 Caroline Goddard at (210) 322-6296.

The Chair of the Committee will be at the Host Location. The Host location is specified above. Meetings will be visible and audible to the public at the Host location, and there will be a visual or audio recording of the meeting. There will be two-way audio and video of the meeting between each Board member sufficient that Board members and public can hear and see them. WSA will comply with all Videoconferencing Guidelines.

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During the Public Comments portion of the meeting (Agenda Item 4), 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.

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- I. CALL TO ORDER
Presenter: Mary Batch, Committee Chair
- II. ROLL CALL AND QUORUM DETERMINATION
Presenter: Mary Batch, Committee Chair
- III. DECLARATIONS OF CONFLICT OF INTEREST
Presenter: Mary Batch, Committee Chair
- IV. PUBLIC COMMENT
Presenter: Mary Batch, Committee Chair
- V. DISCUSSION AND POSSIBLE ACTION REGARDING PREVIOUS MEETING MINUTES FOR APRIL 5, 2024
Presenter: Mary Batch, Committee Chair
- VI. PROCUREMENT UPDATES (DISCUSSION AND POSSIBLE ACTION)
Presenter: Gilbert Monk, Assistant Director of Procurement and Contracts
 - a. Facilities Update
 - b. Childcare Quality Request for Proposal
 - c. Temporary Services Request for Proposal
 - d. Contract Summary and RFP Updates
- VII. FISCAL UPDATES (DISCUSSION AND POSSIBLE ACTION)
Presenter: Gabriela Navarro Garcia, Controller
 - a. Audit Presentation, Guest Speaker Janet Pitman, ABIP
 - b. Financials
 - c. County-by-County Update
 - d. Ready to Work Analysis and Update
 - e. FY25 Budget Planning
- VIII. CEO REPORT
Presenter: Adrian Lopez, CEO
 - a. Implications to House Resolution 6655
- IX. CHAIR REPORT
Presenter: Mary Batch, Committee Chair
- X. EXECUTIVE SESSION:
Pursuant to Chapter 551 of the Texas Open Meetings Act, the Committee may move 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

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- 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;
- d. Government Code §551.074 – Personnel Matters Involving Senior Executive Staff and Employees of Workforce Solutions Alamo; and
- e. Government Code §551.089 – Discussions Regarding Security Devices or Audits.

XI. ADJOURNMENT

Presenter: Mary Batch, Committee Chair

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AUDIT & FINANCE COMMITTEE MEETING - MINUTES

Workforce Solutions Alamo
100 N. Santa Rosa St., Suite 120, Boardroom
San Antonio, TX 78207

April 5, 2024

10:30 AM

BOARD OF DIRECTORS: Mary Batch (Chair), Leslie Cantu, Lisa Navarro Gonzales, Mitchell Shane Denn

STAFF: Adrian Lopez, Adrian Perez, Angela Bush, Carlos Garcia, Caroline Goddard, Chuck Agwuegbo, Esmeralda Ramirez, Gabriela Navarro Garcia, Jeremy Taub, Kristen Rodriguez, Rebecca Espino Balencia, Teresa Chavez, Trema Cote, Vanessa McHaney, Gabriela Horbach, Manuel Ugues, Belinda Gomez, Brenda Garcia, Chakib Chehadi, Daisey Vega, Sylvia Perez, Gilbert Monk, Eric Vryn, Alfred Salazar, Angelica Miranda, Jessica Villarreal, John Amaro, Dr. Ricardo Ramirez, Roberto Corral

PARTNER STAFF: None

LEGAL COUNSEL: None

GUESTS: Anna-Lisa Larson with Array Corp

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I. CALL TO ORDER

Presenter: Mary Batch, Committee Chair

At 10:36am, Chair Mary Batch called the meeting to order.

II. ROLL CALL AND QUORUM DETERMINATION

Presenter: Mary Batch, Committee Chair

The roll was called, and a quorum was declared present.

III. DECLARATIONS OF CONFLICT OF INTEREST

Presenter: Mary Batch, Committee Chair

None.

IV. PUBLIC COMMENT

Presenter: Mary Batch, Committee Chair

None.

V. DISCUSSION AND POSSIBLE ACTION REGARDING PREVIOUS MEETING MINUTES FOR FEBRUARY 9, 2024

Presenter: Mary Batch, Committee Chair

Upon motion by Lisa Navarro Gonzales and seconded by Mitchell Shane Denn, the Committee unanimously approved the previous meeting minutes for February 9, 2024.

VI. PROCUREMENT UPDATES (DISCUSSION AND POSSIBLE ACTION)

Presenter: Jeremy Taub, Director of Procurement and Contracts

a. Contract Summary and RFP Updates

- The lease property search for Bandera is open and pending award in April. The lease property search for Pearsall is open and in progress with an anticipated award date in June. The lease property search for Hondo is open and in progress with an anticipated award date in September. Temporary staffing services is open

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and in progress with an anticipated award date in April. Office furniture design and installation services for the O'Connor workforce center is open and in progress with an anticipated award date in April.

- A re-solicitation for Child Care Quality Services RFP has been sent out on April 5, 2024. Updates included adding missing information, adding a budget, requesting financial statements, and updating timelines. Those who have submitted a proposal have been notified to resubmit. The independent evaluators have also been notified that there will be a 30-day delay. Additional steps and precautionary measures have been immediately taken to ensure this doesn't happen again, such as a pre-solicitation checklist, looking into a module that will automate the preparation process, and an internal QA review practice.
 - A Monday.com board has been implemented to plan procurements effectively over the next 18 months. It will help to monitor existing contracts and the remaining renewals, scope changes, and budget changes. It will also identify new procurements and assess department requirements and spend analysis.
- b. Purchase of Cyber-Security Solution Suite Software Licenses
- This is for an enterprise-wide license for a cyber-security solutions suite to protect the existing network, data, and online systems from various cyber threats. The contractor will work with board staff to conduct risk assessments, implement security measures, ensure compliance with regulations, monitoring and analyzing threats, and training on security protocols. The suggested contractor is Barcom Enterprises, LLC with a thirty-six-month contract in the amount of \$357,105.73 to be invoiced annually. A DIR (Department of Information Resources) contract is being utilized for this, which is a Texas agency that provides state procured awarded contracts to state entities and members of their program. Two other contractors were considered, however, Barcom proved to have the best price for the same licenses.

Upon motion by Lisa Navarro Gonzales and seconded by Mitchell Shane Denn, the Committee unanimously approved the purchase of cyber-security solution suite software licenses.

VII. FISCAL UPDATES (DISCUSSION AND POSSIBLE ACTION)

Presenter: Gabriela Navarro Garcia, Controller

Presented by: Angela Bush, CFO Consultant

a. Financial Reports

- Personnel has a 4.1% surplus. Staff training and development will take place within the following months.
- Facilities has a 6.11% surplus, which is reserved for a Common Area Maintenance (CAM) contingency.
- Equipment has a 16.33% surplus. The most significant budget surplus is the cloud-based infrastructure and replacement of computers that exceed useful life.
- General Office has a 20.64% surplus. The primary budget surplus is due to timing differences, marketing, and the insurance contingency.
- Professional Services has a 17.14% surplus. The variance is primarily a timing difference in legal, audit, and monitoring. Legal and professional services related

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to temporary staffing are utilized as needed to support the agency.

- Board of Directors has a 1.52% surplus. The board retreat and the NAWB Forum occurred in March.
 - Facility expenditures represent 27.26% of the approved budget, reflecting a 6.08% straight-line budget surplus. Significant items contributing to this are the mobile workforce unit and the Port of San Antonio.
 - Reserve is used for childcare and will be expensed in August and September.
 - Projects include Workforce Commission Initiatives such as the Career Pathway Youth Events.
 - Service Delivery has a 3.71% variance, which is acceptable.
 - Service Delivery Child Care has a 3.96% variance. Enrollments have been going up and are currently meeting expectations.
 - Service Delivery Ready to Work has a 16.15% variance. There is an expected increase in case management and intake and assessment.
 - Year-to-Date Service Delivery: COSA Child Care 82% urban and 18% rural, Ready to Work 100% urban, C2GPS Adult Bexar County 100% urban, C2GPS Adult 79% urban and 21% rural, and SERCO Youth 51% urban and 49% rural.
 - Key Variances:
 - TANF – Grant is currently on track at 30.49% expensed and expects to be fully expended by the end of the contract period on October 31.
 - Trade Act – The program has a small number of participants. Recently recruited two new participants that may cause additional expenses.
 - Child Care Quality – This program expects expenditures to ramp up in spring of 2024. Funds will be used for TRS improvements, teacher appreciation, assessment awards, indoor and outdoor activities for infants and toddlers, preschool curriculums, and CPR training and renewals.
 - Military Family – Expecting to see an increase in expenditures with two additional staff and additional outreach.
 - 22WPB Training & Employment Navigator – Contract ended on January 1, expected to return \$27,992. This was a pilot program in FY23 for trafficking victims.
 - Middle Skills – The board has had some challenges and expanded the statement of work to allow eligibility. Projected to expend \$58,000 by the end of the program.
 - 24REO PROWD Grant – New program for re-entry opportunities with a budget of \$1,174,500 for a three-year term.
 - TWC 2024 HB1 Budget Acceptance: TWC has reviewed WSA's annual HB1 budget submission for compliance. TWC has officially accepted WSA's audit for the period beginning on October 1, 2023, which was also officially accepted by TWC on February 26, 2024.
- b. County-by-County Update
- The county-by-county expense report FY24 YTD straight-line budget shows 83.43% urban and 16.57% rural.
 - The actual county-by-county expense report for January 2024 shows 80.78% urban and 19.22% rural.

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- FY24 Budget Analysis Service Delivery: Formula and childcare funds tend to spike in the summer months when the youth have an increase in work experience and childcare expenditures increase due to children being out of school. Non-formula funds also include a large allocation from Ready to Work, which has seen an increase in tuition and training.
 - CEO Adrian Lopez added that he had a meeting with Judge Kelly from Kerr County, and he expressed some concerns about the formula funds and how the budget was put together. He has requested a meeting to review the summary of the budget. WSA is having discussions about breaking down the service delivery part of the budget a bit more.
- c. Ready to Work Analysis and Update
- WSA has budgeted \$30,192,462 through September 30, 2024. The board currently has a surplus of \$160,540 that is reserved for monitoring questioned costs.
 - Expenditures as of January 31, 2024, show \$7.7 million in tuition and training, \$5.8 million in case management, \$1.7 million in intake and assessment, and \$291,000 in emergency services.
 - Challenges and Opportunities: Addressing fiscal staff turnover, ensuring the program remains fully staffed to provide cash flow management, partner and training provider invoicing, current financial reporting and analysis, implementation of SYNC software, and frequent training and outreach to our partners.
 - Challenge of Management of Cashflow: Tuition reimbursements from the city were completed up to 60 days after WSA paid training providers. To alleviate this challenge, fiscal staff worked with the Ready to Work team to increase the cash advance from \$1,158,264.25 to \$3,505,434.53.
 - Challenge of New Software Implementation: Transition and implementation of the invoicing and reporting of the new software was delayed through January 2024. Transition of the billing process through SYNC is delaying payment of pending invoices to WSA. Billing reports are not 100% available in SYNC, instructions for billing requirements are not clear, and the Funding Guide is being updated to align with billing requirements.
 - As of March 28, 2024, 4,962 applicants have been interviewed, 3,065 have enrolled in approved training, 424 have completed training, and 225 have been placed in jobs.
 - Chair Mary Batch would like to hear some Ready to Work success stories in the future.
 - CEO Adrian Lopez highlighted that the changes with the software are having real impacts on how WSA gets paid. The city requires 100% documentation for every invoice submitted. This is drastically different from what every other funding source requires. WSA does not require the same documentation for the childcare contract with the city. CPO Eric Vryn has been tasked to look at these processes and document the time it takes to submit an invoice, how long it takes to get paid, and describe what the back and forth is.
 - Angela Bush added that the city currently owes WSA \$2M. This impacts how

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and when WSA's pays its subrecipients, which are usually smaller non-profits and cannot wait for funds that long. Gabriela Navarro Garcia added that WSA pays training providers directly. It is possible that if the training providers are not being paid, then will they drop the participant.

- Lisa Navarro Gonzales asked what the board can do to assist because WSA is not a financial institution. CEO Adrian Lopez responded that the board could talk to council members or the Ready to Work advisory board members to provide some relief on the administrative burden.

d. Financial Monitoring Updates

- COSA fiscal monitoring for period June 1, 2022, through May 31, 2023, is pending to be finalized. The exit conference to review questioned items was conducted with COSA and WSA staff on December 14, 2023.
- SERCO fiscal monitoring for period April 1, 2022, through February 28, 2023, has been completed on July 5, 2023.
- C2 fiscal monitoring for period October 1, 2022, through September 30, 2023, is pending to be finalized. The exit conference to review questioned items was conducted with C2 and WSA staff on March 19, 2024.
- Fiscal integrity reviews are scheduled to be completed by June 3, 2024, for C2GPS, SERCO, and COSA.

VIII. CEO REPORT

Presenter: Adrian Lopez, CEO

a. Applications for Funding

- Letters of support have been provided for the Manufacturing Access Pathways Consortium, Teaching Strategies, LLC., and Together4Children.
- An MOU has been signed with Coastal Bend College to facilitate collaboration on CTE programs.

IX. CHAIR REPORT

Presenter: Mary Batch, Committee Chair

- Chair Mary Batch stated that the board will do whatever it can to assist with the challenges that are being had with the city right now because WSA cannot operate without the financials in order.

X. EXECUTIVE SESSION:

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- 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;

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- c. Pending or Contemplated Litigation;
 - d. Government Code §551.074 – Personnel Matters Involving Senior Executive Staff and Employees of Workforce Solutions Alamo; and
 - e. Government Code §551.089 – Discussions Regarding Security Devices or Audits.
- None.**

XI. ADJOURNMENT

Presenter: Mary Batch, Committee Chair

Upon motion by Lisa Navarro Gonzales and seconded by Mitchell Shane Denn, Chair Mary Batch adjourned the meeting at 11:56am.

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MEMORANDUM

To: Audit & Finance Committee

From: Adrian Lopez, CEO

Presented By: Gilbert Monk, Assistant Director
Procurement and Contracts Management

Date: May 31, 2024

Subject: New Facility Lease for Bandera Work Force Center

Summary:

The Workforce Solutions Alamo (WSA) Board of Directors is being updated on the proposal to award a contract for a facility lease at 4173 Highway 16, Bandera, TX. The estimated annual rent for the facility, including maintenance, partial utilities, taxes, and insurance, is \$21,600, with a yearly rent escalation percentage not to exceed five percent (5%), pending final negotiations. This supports Texas Talent and Economic Growth – Goal 2, Service Optimizers, in our Strategic Plan.

WSA was unable to negotiate a facility lease for a Workforce Center at the recommended property address and reserved the right to proceed with the next highest-ranked property address in negotiating a facility lease with its respective landlord.

Analysis:

The current location can no longer accommodate WSA's needs, and the Memorandum of Understanding (MOU) will terminate on November 14, 2024. In accordance with TWC's Financial Manual for Grants and Contracting (FMGC §J.6.1) and Uniform Guidance (UG), the initial step in the planning process requires a review of existing facilities that meet our current requirements. In selecting a facility to lease, WSA's business needs include the general location (customer populations, local businesses, and area crime statistics), access to public transportation, current parking, required space, ground floor access, ability to build out, and compliance with Americans with Disabilities Act (ADA) standards.

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In accordance with TWC's Financial Manual for Grants and Contracts (FMGC §J.6.2.2), on February 23, 2024, a Request for Information (RFI) was released to potential Lessors and Realtors, including local Realtors Pat Boyle Realty and Guilot Realty in Bandera, TX, to conduct market research and solicit potentially available properties for administering various Workforce programs. Additionally, WSA's contracted Real Estate Broker, PCR Brokerage San Antonio, LLC (dba Partners), conducted a required Competitive Market Analysis (CMA) to determine prospective locations, along with a required cost and technical analysis completed by Board Procurement staff, attached herein.

Accordingly, WSA Procurement and Contracts originally recommended two locations for the award (624 Highway 16 and 4173 Highway 16, respectively) to the Board. This was done if WSA could not negotiate a facility lease for a Workforce Center at the recommended property address, allowing WSA to proceed with the next highest-ranked property address. Since WSA was unable to negotiate a facility lease for a Workforce Center at the 624 Highway 16 location, WSA is now proceeding with the finalization of negotiations for the 4173 Highway 16 location.

Alternatives:

None. No properties met the requirements based on the market research and CMA analysis performed by the Board staff. However, after evaluating the properties against WSA's requirements, the property located at 4173 Highway 16, Bandera, TX, has been recommended for award on a best-value basis. Negotiations for finalizing the award are currently in progress.

Fiscal Impact:

The estimated annual rent amount is \$21,600, with an annual rent escalation not to exceed five percent (5%) for the recommended property. The anticipated initial term of the lease will be for a 3–5-year term with up to three (3) options to renew, not to exceed twenty (20) years inclusive of all renewals. The actual amount paid will be finalized during negotiations and specified in the lease.

Recommendation:

No board action is required at this time. WSA Procurement and Contracts Management has proceeded to finalize negotiations with the landlord to secure a lease at the recommended location, pending final facility inspection.

**Next Steps:**

Board staff will finalize negotiations in coordination with its contracted broker, Legal Services, and the landlord for the execution of a new lease agreement in Bandera, TX.

Attachments:

Cost Analysis

Lease Procurement Checklist



Cost Analysis:

TWC Lease Market Assessment Information	Subject Lease: 702 Buck St	624 Highway 16	4173 Highway 16	1401 Sycamore St.	158 Highway 16
Building Type and Class:	Class B Office	Class B Retail	Class B Retail	Class C Office	Class B Retail
Square Footage Needed and/or Available	1000	1500	1200	800	1000
Base Rent Rate:(\$/SQFT/YR) (Enter dollar amount/SQFT/YR)	\$0 x 1,000 sq. ft.=0	\$12 x 1500 sq. ft. = \$18,000	\$18.00 x 1200 sq. ft. = \$21,600	\$24.00 x 800 sq. ft. = \$21,776	\$10.20 x 1000 sq ft.= \$10,000
Total Base Rent Rate Per Term (60 Months)	\$0	\$90,000	\$108,000	\$96,000	\$50,000
Avg. Total Rent per Year	\$0	\$18,000	\$21,600	\$19,200	\$10,200
Type of Lease: NNN, Modified Gross, or Full Service.	FULL SERVICE	MODIFIED GROSS	Modified Gross	NNN	NNN
Additional Rent: Such as Operating Expenses or Common Area Maintenance (CAM), if not included in the Base Rent amount above (\$/SQFT/YR). Estimated Annual Amount	\$0	\$0	\$3,600	\$0	\$3,000
Estimated Utilities: If not included in the Base Rent or Additional Rent above (\$/SQFT/YR) Estimated Annual Amount	0	\$2,160	\$1,728	\$1,152	\$1,440

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TWC Lease Market Assessment Information	Subject Lease: 702 Buck St	624 Highway 16	4173 Highway 16	1401 Sycamore St.	158 Highway 16
Total Estimated Annual Cost: Annual Base Rent + Additional Rent (if needed) + Estimated Utilities	\$0	\$20,160	\$26,928	\$20,352	\$14,640
Total Available Parking Spaces: If by square footage, please note parking spaces per square foot.	20	>20	20	Unknown	5
Estimated Build Out Cost per Square Feet:	\$23.83	\$23.83	\$23.83	\$23.83	\$23.83
Total Build Out Cost per Year (Estimation):	\$4,766	\$7,149	\$5,719	\$3,813	\$4,766
Move Out Costs:(Moving Expenses: per hour rate x labor hours = total estimated cost)	\$0	\$280	\$280	\$280	\$280
Renovation to Current Lease (if needed): Total tenant improvements/expenditures	\$0	\$0	\$0	\$0	\$0
Total Annual Cost: Including rent per year + build out + utilities + moving + renovations	\$4,766	\$27,589	\$32,927	\$24,445	\$19,686
OVERALL RANKING		1	2	3	4



Notes: Other properties below were reviewed but did not meet facility space requirements for a Workforce Center. As a result, these properties were removed from consideration as potential locations for various reasons, including Adequate square footage, ADA compliance, or lack of immediate availability:

- 129 Highway 16, Bandera, TX, did not meet the space requirement.
- 611 Main Street, Bandera, TX, did not meet the space/ADA requirement.
- 2667 Highway 16, Bandera, TX, did not meet the space requirement.
- 1116 12th Street, Bandera, TX – Arthur Nagel Community Clinic, unavailable
- 803 Buck Street, Bandera, TX – Silver Sage Senior/Community Center, unavailable

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Lease Procurement Checklist

Name of Landlord/Contractor/Vendor:	Health and Human Services
Property Location and Address:	702 Buck Street
	Kerrville, Bandera, Texas 78003
Time Frame (current lease dates)	28 Mar 23 – 31 Mar 27
New Contract or Renewal:	New Contract
If Renewal, what Renewal #:	NA
# of Renewals Remaining:	0

Item	Description	Responsibility	Begin	Completed
1	Needs Determination (to include VRS)	Facilities	Feb `24	Feb `24
2	Market Research/RFI Supplementing broker's/agents use of listing services	Purchasing	Feb `24	Mar `24
3	Competitive Market Analysis (CMA)	Broker	Feb `24	Mar `24
4	Independent Cost Assessment	Purchasing	Mar `24	Mar `24
5	Technical Evaluation /Analysis	Purchasing	Mar `24	Mar `24
6	Broker identifies commercial properties that meet WSA specs.	Broker	Feb `24	Mar `24
7	Broker/agent schedules site visits and attends with WSA if warranted.	Broker /Purchasing	Mar `24	Mar `24
9	Broker agent requests a proposal from landlord for the property or properties that best meet the specifications.	Broker	Mar `24	Mar `24
10	WSA reviews the broker/agent recommendation and decides whether to execute a lease.	Purchasing / CEO	Mar `24	Mar `24
8	QA Review	QA	Apr `24	Apr `24
11	Memo of Recommendation prepared and submitted to WSA Board of Directors for approval.	Purchasing	Apr `24	Apr `24
12	Broker/agent negotiates lease terms with the landlord on behalf of WSA to include required lease provisions.	Broker /Purchasing	Mar `24	Apr `24
13	Lease - Legal Review	Legal	Mar `24	Apr `24

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Item	Description	Responsibility	Begin	Completed
14	Broker/agent assists WSA with the oversight of any alterations or improvements required to make space ready for move-in, (Build-out).	Broker /Purchasing	NA	NA
15	Procurement to retain all documentation to include Market Analysis and all related files.	Purchasing	Mar `23	Apr `24
LEASE AGREEMENT				
Evidence of Agreement Terms <u> X </u> 3 Year Term <u> </u> 5 Year Term				
Special Terms and Conditions List: _____ _____ _____				
Board Approval of Agreement Yes <input type="checkbox"/> No <input type="checkbox"/> Supporting Evidence: Board Meeting Minutes/				

- WSA shall conduct Initial market research to determine whether to supplement the use of listing services with public advertisement of the grantee's property search.
- An example of the steps a grantee might take when conducting a lease procurement with the full assistance of a real estate broker/agent includes the above.
- As noted, these are sample steps. A grantee's actual process may differ, provided it results in a procurement that provides for full and open competition and conformance with other UG and UGMS procurement standards.

MEMORANDUM

To: Audit & Finance Committee
From: Gilbert Monk, Assistant Director of Procurement and Contracts
Presented by: Gilbert Monk, Assistant Director of Procurement and Contracts
Date: May 31, 2024
Subject: RFP Update: Child Care Quality (CCQ) Improvement Services

Summary: Workforce Solutions Alamo (WSA) – Board of Directors previously approved a contract renewal for the purchase of Child Care Quality (CCQ) Improvement Services in the estimated annual amount of \$3,935,196 with a contract term effective 10/01/2023 – 09/30/2024, this was the third of three (3) one-year renewals and is currently being reprocured.

Update: A notice soliciting a Request for Proposals (RFP) was posted online and in the Texas Electronic State Business Daily (ESBD) on April 5, 2024. Procurement and Contracts issued an email to invite potential respondents to the RFP, and was posted on its eBid portal, Bonfire. The six (6) proposals received by the RFP deadline are being evaluated in accordance with the RFP specifications and requirements by independent evaluators.

Analysis: The Contractor will provide comprehensive services to be delivered to providers, directors, teachers, and community partners and shall comply with the following required elements:

1. Quality childcare activities defined in 40 TAC Section 809.16; and WD Letter 21-19, TA Bulletin 298 including any subsequent issuances.
2. Mentor quality childcare programs whose director receives ongoing mentoring; or that are in the process of obtaining a Texas Rising Star (TRS) certification.
3. A continuous quality improvement plan and needs assessment for each provider to determine appropriate goals, initiatives, and resources for each provider.
4. Technical assistance, including assistance to TRS providers and providers seeking TRS Certification.
5. Professional development for childcare providers, directors, and employees including attainment of a Child Development Associate (CDA) credential and fees or an associate or bachelor's degree in early childhood education or child development through public Colleges or Universities, including incentives for receiving a credential or degree and/or retention at employer.

The proposals received by the RFP deadline were reviewed for responsiveness and evaluated by the contracted evaluators. The anticipated contract term will be effective October 1, 2024, through September 30, 2025, with the option to renew for up to four (4) one-year periods upon written mutual consent of Workforce Solutions Alamo and the selected Contractor.

Alternatives: None.

Fiscal Impact: The estimated annual budget for this contract is \$4,000,000.00.

Staff Recommendation: To proceed with the evaluating proposals from qualified organizations to provide Child Care Quality (CCQ) Improvement Services which includes Texas Rising Star (TRS) Mentoring, TRS Business Specialist, and Quality Initiatives throughout the Alamo Workforce Development Area in accordance with the proposed timelines:

Action Item	Date - Tentative
Issue/Post/Advertise Solicitation	April 05, 2024
Pre-Submittal Conference	April 11, 2024
Final Date for Questions By	April 16, 2024
Issue Final Addendum By	April 17, 2024
Solicitation Submittal Deadline	May 03, 2024
Proposal Distribution Meeting for Evaluators	May 06, 2024
Proposal Evaluation Committee Meeting	May 21, 2024
Fiscal Integrity Review By	June 05, 2024
Lead Evaluator Recommendation Briefing	June 07, 2024
Audit & Finance / Oversight Committee	July 08, 2024
Executive Committee	July 12, 2024
Regular Board Meeting	July 19, 2024

Next Steps: Pending award by The Workforce Solutions Alamo – Board of Directors; Procurement will work to negotiate and execute a contract with the awarded Offeror.

Attachments: None



MEMORANDUM

To: Audit and Finance

From: Adrian Lopez, CEO

Presented By: Gilbert Monk, Assistant Director, Procurement and Contracts Management

Prepared By: Kristen Rodriguez, Procurement and Contract Specialist

Date: May 31, 2024

Subject: Discussion and Possible Action: Temporary Staffing Services

Summary: For discussion and potential action: The Workforce Solutions Alamo (WSA) Board of Directors is presented with a proposal to award contracts to MMC Group, LP, Tryfacta, Inc., Integrated Human Capital, Cambay Consulting, LLC, and Compunnel Software Group, Inc. for the purchase of Temporary Staffing Services on an IDIQ (Indefinite Delivery Indefinite Quantity) basis not to exceed \$500,000.00, unless authorized by a signed amendment by all parties. The term of the contract will be for one (1) year with four (4) renewal options. The allocated budget will be distributed among the five (5) selected vendors proportionate to the actual number of resources procured and the agreed-upon markup for each resource. This action aligns with Supporting Texas Talent and Economic Growth - Goal 2, Service Optimizers, in our strategic plan.

Analysis: Workforce Solutions Alamo (WSA) has identified a need for temporary staffing services to meet its personnel requirements for the upcoming fiscal year. Due to WSA's limited resources and funding, the Agency is unable to hire full-time employees. Therefore, the use of temporary staffing resources will help bring in subject matter experts needed to support daily operations.

In February 2024, a Request for Proposals (RFP) was issued to solicit proposals from qualified staffing agencies or firms with expertise in expedient sourcing, screening, and providing quality candidates to fill temporary staffing needs. Four hundred sixty-six (466) qualified offerors were invited to submit their proposals. After the RFP deadline, seventy-seven (77) proposals were received. These proposals were scrutinized for compliance and assessed internally by the Board Staff. Seventeen (17) proposals were excluded for not meeting the competitive criteria, and one (1)

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was dismissed due to incompleteness. The top five (5) finalists were selected from the remaining proposals based on the rankings from the evaluations.

By awarding multiple vendors, we mitigate the risk of poor performance or reliability issues that can disrupt operations and impact productivity. To prevent the disruption of services and productivity, vendors will be evaluated annually during the renewal period. Performance metrics will include time-to-fill positions, candidate quality, and feedback from hiring managers.

The scope of work requires the contractor to expediently source, screen, and provide quality candidates to fill temporary staffing needs for a diverse range of job categories, including, but not limited to:

Administrative/ Clerical
Finance/ Accounting
Procurement
Professional/ Management Services
Marketing/ Communications/Public Relations
Facilities
IT Staffing

Alternatives: Any alternative to approving the recommendation may lead to inadequate staffing to handle workload fluctuations, seasonal demands, or special projects. This can result in overburdened permanent staff, decreased productivity, and potentially missed deadlines for various internal departments at WSA that require temporary staffing assistance.

Fiscal Impact: This purchase shall not exceed \$500,000 unless an approved and signed amendment is made by all parties. The amount paid will depend on the quantity of materials and services procured at the agreed-upon rates. The allocated budget will be distributed among the five (5) selected vendors proportionate to the actual number of resources procured and the agreed-upon markup for each resource. The contract manager and Human Resources department will closely monitor the budget, along with Fiscal, by utilizing Microix, the accounting software, on a regular basis. Additionally, invoices will require approval from the contract manager, which will be verified to ensure we are being billed at the contract rate and within the allocated budget. The contract's duration will be for one (1) year with the option for four (4) renewals.

Below is the breakdown of the \$500k anticipated costs for the first contract term:



Temps	MMC Group, LP	TRYFACTA, INC.	Human Capital International	Cambay Consulting LLC	Compunnel Software Group, Inc.
CHILDCARE QUALITY	\$71,739.30				
WIOA PROGRAM ADMIN ASSISTANT	\$65,809.44				
INVENTORY SPECIALIST		\$16,635.20			
ADMINISTRATIVE ASSISTANT			\$81,478.01		
IT					\$71,170.56
RTW TEMP			\$38,087.37		
RTW TEMP			\$38,087.37		
RTW TEMP			\$38,087.37		
MIS				\$76,730.76	
Total Per Year	\$137,548.74	\$16,635.20	\$195,740.12	\$76,730.76	\$71,170.56
Markup Rate	38%	28%	37%	38%	28%
Ranked	1	2	3	4	5

Recommendation: Procurement & Contracts Management recommends awarding the contracts for the purchase of Temporary Staffing Services to MMC Group, LP, Tryfacta, Inc., Integrated Human Capital, Cambay Consulting, LLC, and Compunnel Software Group, Inc.

Next Steps: Upon approval, WSA Procurement and Contract Management (PCM), in coordination with WSA Human Resources, will negotiate and execute the contracts for Temporary Staffing Services.

Attachments: None



MEMORANDUM

To: Audit and Finance Committee

From: Adrian Lopez, CEO

Presented By: Gilbert Monk,
Assistant Director of Procurement and Contracts Management

Date: May 31, 2024

Subject: Contract Summary and RFP Update

Summary:

This report is intended to summarize current solicitations in progress and active contracts that the Procurement and Contracts Management (PCM) division monitors. Workforce Solutions Alamo Board staff processes contracts, renewals, and amendments, enabling the procurement of goods and services that are reasonable and necessary to administer funds to the greater 13-county Alamo Region. This update aligns with **Supporting Texas Talent and Economic Growth - Goal 2, Service Optimizers, through procuring goods and services in compliance with all applicable laws.**

Update:

- The Workforce Solutions Alamo (WSA) Contract Listing has been updated to include Year-To-Date expenditures of term contracts for transparency and budgetary purposes.
- The items shown below in (Table 1) summarize Procurement projects in progress.
- A bid schedule outlining Request for Proposal (RFP) projections for the next eighteen months is attached to this memo.
- General statistics are provided for year-to-date contract actions in (Table 2) for reporting purposes.

(Table 1)

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Solicitation	Purchase of	Opening (estimated)	Status	Anticipated Award Date
RFI 2024-007	Lease Property Search (Bandera)	February 2024	Pending Award	July 2024
RFI 2024-008	Leased Property Search (Pearsall)	April 2024	In Progress	July 2024
RFI 2024-010	Leased Property Search (Hondo)	April 2024	In Progress	September 2024
RFP 2024-003	Child Care Quality Services	February 2024	In Progress	July 2024
RFP 2024-005	Temporary Staffing Services	February 2024	Pending Award	June 2024

(Table 2)

Contract Actions: Year-To-Date for October 1, 2023 – May 22, 2024		
Contract Amendments	Contract Renewals	Contract New
17	30	15

**Contract Actions for procurement of commodities range in scope from General/Professional Service provider contracts to IT license services to Facility and Maintenance contracts.*

Analysis:

The WSA Procurement and Contracts Management (PCM) division is responsible for managing the procurement of goods and services operations. We are committed to conducting procurement acquisitions to the maximum extent practical in a manner that provides full and open competition consistent with the standards of the Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards (Uniform Guidance) and the Texas Workforce Commission Financial Management for Grants & Contract's (FMGC) Property, Procurement & Contract Standards.

The PCM takes the necessary and affirmative steps to contract with small and minority business firms and other Historically Underutilized Businesses (HUBs) when possible. In addition to pending procurement projects, a list of active contracts and their status is periodically presented to the Board for review. The attached list provides an update on the status of active agreements and upcoming renewals.

Alternatives: None.



Fiscal Impact: All budgeted costs were previously approved or were included in recent Budget Amendments. There are no anticipated budgetary changes resulting from this update.

Recommendation: No action is currently recommended. Future updates will be provided, and any necessary approval of the selected contractors will be requested upon completion of the RFP evaluation process for each solicitation, any necessary approval of the selected contractors will be requested. A recommendation will then be provided.

Next Steps: Procurement and Contracts Management proactively monitors contracts to identify new opportunities for purchasing goods and services and leverage cost savings to WSA in support of the local plan and the mission of Workforce Solutions Alamo. This update is to provide transparency and seeks to keep the Board of Directors informed of the procurement activities being conducted at WSA throughout the year.

Attachments:

- Attachment 1 - Active Contract Listing
- Attachment 2 - WSA – Facility Lease Schedule
- Attachment 3 - Bid Schedule

Attachment 1 - Active Contract Listing



SERVICES	Vendor	Estimated Yearly	Spend to Date	Remaining of Budget	Percentage
Fiscal Monitoring	Christine H Nguyen, CPA	\$149,265.00	\$129,705.00	\$19,560.00	87%
Sales and Service Cloud Enterprise	Salesforce Inc	\$614.00	\$576.00	\$38.00	94%
1YR VMWARE LICENSE-Virtualization Server	COMPUTER SOLUTIONS	\$31,546.00	\$31,524.68	\$21.32	100%
Storage Unit for Marbach Assets	Public Storage	\$495.00	\$438.73	\$56.27	89%
Cisco Wireless Access Point Support-Pearsall	Barcom Enterprises LLC.	\$71.77	\$71.77	\$0.00	100%
Commercial Insurance Broker	SWBC Insurance	\$0.00	\$-	\$0.00	#DIV/0!
MIP Maintenance & Support	Abila	\$16,185.69	\$16,185.69	\$0.00	100%
Mat Rentals	Service Uniform	\$19,000.00	\$18,226.60	\$773.40	96%
Vistana Front Doorbell Service Agreement	ADT LLC	\$1,019.00	\$156.00	\$863.00	15%
Domain-WSAlamo.org	Go Daddy	\$64.32	\$64.32	\$0.00	100%
Maintenance Handyman Services	360TXC LLC.	\$13,860.00	\$13,953.00	(\$93.00)	101%
Web Based IT staff Training	Solid Border	\$9,815.00	\$9,814.59	\$0.41	100%
National Association	NAWB	\$3,000.00	\$3,000.00	\$0.00	100%



Workforce Board					
APPSPACE 24MOS DIGITAL SIGNS	PRESIDIO	\$29,700.00	\$29,700.00	\$0.00	100%
HVAC PM Services	Fixya Air, LLC	\$45,000.00	\$30,673.00	\$14,327.00	68%
Netwrix Auditor for Active Directory/File Servers	FreeIT Data Solutions, Inc	\$6,103.50	\$6,103.50	\$0.00	100%
Nimble Support Services	FreeIT Data Solutions, Inc	\$7,172.00	\$7,172.00	\$0.00	100%
Cognito Forms Enterprise License	Cognito	\$1,257.60	\$1,257.60	\$0.00	100%
Temporary Staff Services	LK Jordan	\$175,000.00	\$118,691.93	\$56,308.07	68%
Storage Facility	Scobey Moving & Storage, LTD.	\$4,770.00	\$4,770.00	\$0.00	100%
Document Destruction	Shred-It (Stericycle)	\$15,000.00	\$12,810.47	\$2,189.53	85%
Security Operations Center (SOC) Services	FreeIT Data Solutions, Inc	\$103,626.00	\$103,625.58	\$0.42	100%
Microix Support & Maintenance	MICROIX	\$3,673.75	\$3,673.75	\$0.00	100%
Office Furniture and Installation Servcies	Icon Office Enviroments	\$275,000.00	\$ -	\$275,000.00	0%
SAGE ASSEST LICENSE & SUPPORT	SAGE	\$7,543.00	\$7,543.00	\$0.00	100%



Guard Services	Vets Securing America	\$369,576.00	\$275,677.15	\$93,898.85	75%
Board Book Subscription	Board Book	\$4,000.00	\$4,000.00	\$0.00	100%
Work Number Services Employment and SSN Verification Services	Carahsoft Technology	\$70,000.00	\$10,005.05	\$59,994.95	14%
IT Cloud Services	Freeit Data Solutions, Inc.	\$98,266.00	\$98,266.00	\$0.00	100%
NEWSLETTER SUBSCRIPTION	THE BOERNE STAR	\$65.00	\$65.00	\$0.00	100%
Architect and Space Planning Services	LK Design Group Inc.	\$150,000.00	\$93,367.79	\$56,632.21	62%
Gazelle Software	Abila	\$12,075.00	\$12,075.00	\$0.00	100%
Financial Audit Services	ABIP, PC	\$67,050.00	\$-	\$67,050.00	0%
Adult Services	C2 Global Professional Services, LLC	\$19,505,317.00	\$811,055.96	\$18,694,261.04	4%
Child Care Management Services	City of San Antonio, Department of Human Services	\$121,653,545.00	\$-	\$121,653,545.00	0%
Cognito Forms Enterprise License	Cognito	\$2,451.00	\$1,181.00	\$1,270.00	48%
Boardroom Digital Display	DTS	\$6,840.00	\$6,840.00	\$0.00	100%



Commercial Janitorial Services	M & Rs Elite Janitorial Solutions	\$213,520.00	\$124,853.50	\$88,666.50	58%
Legal Services	Martin & Drought, P.C.	\$90,000.00	\$-	\$90,000.00	0%
Job Placement and Worksite Monitoring Services	Professional Contract Services Inc.	\$180,000.00	\$-	\$180,000.00	0%
Youth Services	Serco of Texas Inc.	\$2,785,000.00	\$ 724,499.60	\$2,060,500.40	26%
Child Care Quality Improvement Activity	The City of San Antonio (COSA)	\$3,935,196.00	\$-	\$3,935,196.00	0%
Grant Writer Services	TJD Consulting	\$19,600.00	\$4,130.00	\$15,470.00	21%
Digital Marketing Services	WebHead Technologies	\$46,786.00	\$39,937.04	\$6,848.96	85%
North San Antonio Chamber of Commerce	NORTH SA COC	\$1,500.00	\$1,500.00	\$0.00	100%
Temporary Staffing Services	Human Capital International, LLC dba Integrated Human Capital	\$75,000.00	\$50,937.80	\$24,062.20	68%
CFO Augmentation Services	Collective Strategies	\$270,000.00	\$180,000.00	\$90,000.00	67%
Postage Machine Lease: NB, MB, EG, SF, SG, KV, WZ, DP	Pitney Bowes	\$7,017.00	\$1,535.10	\$5,481.90	22%
Leased Copier and Supplies-S Flores	Xerox Financial Services	\$23,582.00	\$20,045.04	\$3,536.96	85%



Walzem Burglar Alarm System Services	True Protection LLC	\$1,848.00	\$699.80	\$1,148.20	38%
Applicant Tracking System	Breezy	\$8,644.00	\$8,644.00	\$0.00	100%
Program Monitoring Services	Christine H Nguyen, CPA	\$225,000.00	\$44,906.25	\$180,093.75	20%
Hondo Wireless Internet	AT&T	\$903.24	\$386.39	\$516.85	43%
3YR WEBEX LICENSES - Web conferencing	Barcom Enterprises LLC.	\$10,440.00	\$10,440.00	\$0.00	100%
Fire and Burglar Monitoring SF	ADT	\$1,452.00	\$726.00	\$726.00	50%
Printer Leases	DOCUmentation	\$32,697.00	\$-	\$32,697.00	0%
Temporary Network Circuit	AT&T	\$1,145.00	\$-	\$1,145.00	0%
Event Management Software	EventBrite	\$954.00	\$318.00	\$636.00	33%
Fire and Burglar Monitoring DP	ADT	\$683.40	\$295.01	\$388.39	43%
Biomed Membership	Biomed SA	\$1,000.00	\$1,000.00	\$0.00	100%
Locksmith	Crites Downtown Lock and Key	\$2,500.00	\$132.50	\$2,367.50	5%
Cabinet SafeManageme nt	Gallion	\$47,545.35	\$47,545.35	\$0.00	100%
Pest Control Services	Orkin LLC	\$7,982.00	\$2,107.50	\$5,874.50	26%



SA Chamber of Commerce Membership	SA Chamber of Commerce	\$602.00	\$602.00	\$0.00	100%
Language Interpreter Services	Universal Technical Translation	\$4,050.00	\$195.00	\$3,855.00	5%
Adobe Pro and Creative Licenses	Consistent Computer Bargain	\$1,452.00	\$1,452.00	\$0.00	100%
Data Analytic Software	LightCast	\$19,500.00	\$19,500.00	\$0.00	100%
Pleasanton Express Newspaper	Pleasanton Express	\$40.00	\$40.00	\$0.00	100%
Pearsall Lawn Services	Arriazola Lawn Care	\$600.00	\$120.00	\$480.00	20%
Professional Development Training	Avilo	\$7,500.00	\$-	\$7,500.00	0%
Membership to Bandera Chamber of Commerce	Bandera Chamber of Commerce	\$250.00	\$-	\$250.00	0%
Network and Voice Management Services	Barcom Enterprises LLC.	\$122,376.00	\$50,964.00	\$71,412.00	42%
Boerne Chamber of Commerce Membership	Boerne Chamber of Commerce	\$200.00	\$200.00	\$0.00	100%
Professional Development Training	Cargill Consulting	\$10,000.00	\$-	\$10,000.00	0%
Professional Development Training	Child Care Lounge		\$-	\$0.00	#DIV/0!
Membership to Hondo Chamber of Commerce	Hondo Chamber of Commerce	\$150.00	\$-	\$150.00	0%



Karnes City Chamber of Commerce	Karnes City Chamber of Commerce	\$50.00	\$50.00	\$0.00	100%
Professional Development Training	Peace Enforcement	\$4,200.00	\$-	\$4,200.00	0%
Access Control and Maintenance Services	Phoenix Integrated Inc	\$26,030.00	\$10,696.00	\$15,334.00	41%
Professional Development Training	Rainbow Institute	\$5,000.00	\$-	\$5,000.00	0%
Professional Development Training	Region 20	\$29,900.00	\$-	\$29,900.00	0%
Professional Development Training	Start Early	\$15,000.00	\$-	\$15,000.00	0%
Professional Development Training	Youth Empowerment	\$11,000.00	\$-	\$11,000.00	0%
E-Signature Software	Docusign	\$45,208.80	\$45,208.80	\$0.00	100%
Website Operation and Maintenance Support	WebHead Technologies	\$57,899.16	\$4,824.93	\$53,074.23	8%
Microsoft Project License	Consistent Computer Bargain	\$6,336.00	\$-	\$6,336.00	0%
Marketing & Outreach Services	Texas Creative	\$100,000.00	\$131.25	\$99,868.75	0%
Plumbing Services	1st Aid Plumbing	\$15,000.00	\$-	\$15,000.00	0%
Electrical Services	All Star Electric	\$12,000.00	\$308.04	\$11,691.96	3%
Leased Copier and Supplies-	Xerox Financial Services	\$186,035.00	\$145,727.00	\$40,308.00	78%



various locations					
Microsoft Intune	Consistent Computer Bargain	\$2,880.00	\$-	\$2,880.00	0%
Membership to SA Women Chamber of Commerce	SA Womens Chamber of Commerce	\$200.00	\$200.00	\$0.00	100%
Commerical Real Estate Broker	PCR Brokerage San Antonio LLC	\$0.00	\$-	\$0.00	#DIV/0!
Email outreach software	Constant Contact	\$9,444.00	\$5,964.00	\$3,480.00	63%
Kerville Flood Insurance	American Bankers Insurance CO of Florida	\$1,524.00	\$-	\$1,524.00	0%
Walzem Flood Insurance	American Bankers Insurance CO of Florida	\$834.00	\$-	\$834.00	0%
Password Manager	Lastpass	\$3,000.00	\$-	\$3,000.00	0%
Bandera-External Wifi	Spectrum	\$904.56	\$-	\$904.56	0%
Seguin-External Wifi	Spectrum	\$1,079.88	\$-	\$1,079.88	0%
Texas Economic Development Council Yearly Membership	Texas Economic Development Council	\$550.00	\$-	\$550.00	0%
ARGIS Mapping Software	ESRI	\$290.14	\$290.14	\$0.00	100%
Graphic Design Software	Canva	\$119.40	\$119.40	\$0.00	100%
Kerville External Wi-fi	Spectrum	\$1,199.88	\$105.02	\$1,094.86	9%



Agility Media Monitoring	Agility PR Solutions	\$8,000.00	\$-	\$8,000.00	0%
Microsoft Office 365 Software License	Consistent Computer Bargain	\$36,957.60	\$-	\$36,957.60	0%
Kenndy Flood Insurance	SWBC Insurance	\$537.00	\$-	\$537.00	0%
Social Media Scheduling Tool Subscription	HOOTSUITE	\$1,188.00	\$1,186.64	\$1.36	100%
Cisco Enterprise Licences	Barcom Enterprises LLC.	\$119,018.86	\$-	\$119,018.86	0%
Burglar Monitoring for Port SA WF Center	ADT	\$847.08	\$-	\$847.08	0%
Fax Service-Boerne WFC	GVTC Communication	\$333.48	\$-	\$333.48	0%
Moving Services	Scobey Moving & Storage, LTD.	\$25,000.00	\$-	\$25,000.00	0%
Port SA Network Circuit	Spectrum	\$12,712.00	\$-	\$12,712.00	0%
E FAX for SAFB Location	Nextivia	\$239.40	\$23.02	\$216.38	10%
Professional Employer Organization	SWBC	\$42,371.00	\$-	\$42,371.00	0%
IX-3 Postage Meter	Quadient	\$4,017.00	\$2,471.76	\$1,545.24	62%
RTW- Intake, Assesment and Case Management	The City of San Antonio (COSA)	\$102,390,463.00	\$-	\$102,390,463.00	0%
Compliance Hotline Provider	Lighthouse Services	\$307.00	\$-	\$307.00	0%



E Houston External Wifi	Spectrum	\$1,079.88	\$105.02	\$974.86	10%
Pearsall Flood Insurance	SWBC Insurance	\$666.00	\$-	\$666.00	0%
RTW- Intake, Assesment and Case Management	YWCA Olga Madri Center	\$5,280,206.00	\$391,708.49	\$4,888,497.51	7%
RTW- Intake, Assesment and Case Management	Avance PCEP School based	\$1,993,839.00	\$100,907.52	\$1,892,931.48	5%
RTW- Intake, Assesment and Case Management	Family Services Assocation of SA	\$9,432,421.00	\$95,379.73	\$9,337,041.27	1%
RTW- Intake, Assesment and Case Management	Chrysalis Ministries	\$5,376,545.00	\$830,081.74	\$4,546,463.26	15%
RTW- Intake, Assesment and Case Management	ECE at Texas A&M University	\$674,090.00	\$86,522.92	\$587,567.08	13%
RTW- Intake, Assesment and Case Management	San Antonio Food Bank	\$6,740,910.00	\$602,578.53	\$6,138,331.47	9%
Leased Copier and Supplies- Xerox C9070	Xerox Financial Services	\$30,420.00	\$19,773.00	\$10,647.00	65%
Leased Copier and Supplies- various locations	Xerox Financial Services	\$62,220.00	\$40,518.00	\$21,702.00	65%
Procurement Platform	Bonfire	\$74,849.97	\$49,899.98	\$24,949.99	67%
Storage Unit # 202	Inspire	\$1,380.00	\$1,380.00	\$0.00	100%
expwy-edge.wsalamo.org	Go Daddy	\$299.97	\$-	\$299.97	0%



vpn.wsalamo.org	Go Daddy	\$299.97	\$-	\$299.97	0%
Storage Facility	SafeSite	\$8,328.00	\$1,477.00	\$6,851.00	18%


Attachment 2 - WSA – Facility Lease Schedule:



Facility Lease Schedule				
Name	Status	Expires On:	Renewals Remaining	Pending Action
Bandera MOU	Procurement in Progress	2024-05-14	None	Reprocure
Boerne	Active	2026-11-30	None	Reprocure
Datapoint	Active	2029-03-30	None	Reprocure
E. Houston	Active	2030-01-31	None	Reprocure
Floresville	Active	2026-01-30	None	Reprocure
Fredericksburg MOU	Active		Annually	Renews annually in June
Hondo	Procurement in Progress	2024-12-31	None	Reprocure
Kenedy	Renewal in Progress	2025-01-31	(1) three-year	Renew
Kerrville	Renewal in Progress	2024-04-30	None	Reprocure
Subitems	Owner	Status		
		Working on it		
Marbach	Expired	2022-05-31	None	Relocating
Mobile Workforce Unit "RV"	New		NA	Pending Delivery
New Braunfels	Active	2032-01-30	None	Reprocure
O'Connor	Relocation in Progress	2034-10-05	(2) five-year	Renew
Pearsall	Procurement in Progress	2024-10-31	None	Reprocure
Pleasanton	Procurement in Progress	2025-01-01	None	Reprocure
Port SA	Relocation in Progress	2032-02-09	(2) five-year	Renew
Seguin	Active	2027-12-31	None	Reprocure
South Flores	Active	2028-07-31	None	Reprocure
Vistana	Active	2026-12-31	(1) five-year	Reprocure
Walzem	Expired	2023-12-29	None	Relocating
Subitems	Owner	Status		
SA Food Bank	Active	2025-12-31	None	Reprocure
Archive Building	Active			

Attachment 3 - Bid Schedule:



Bid Schedule		Powered by  monday.com	
Currently Out			
Name	Status	Timeline - Start	Timeline - End
RFP Temporary Staffing Services	Pending Approval	2024-02-01	2024-05-01
RFQ Handyman Services	Open Solicitation	2024-05-14	2024-06-04
RFP Child Care Quality Services	Evaluation	2023-11-01	2024-04-30
RFQ Mat Rentals	In Progress	2024-02-29	2024-05-31
RFP Phone System Cloud migration License and Implementation	Evaluation	2024-05-01	2024-06-08
		2023-11-01	2024-06-08
3 Months Out			
Name	Status	Timeline - Start	Timeline - End
RFI Property Search Bandera	Pending Approval		
RFI Pearsall Property Search	Open Solicitation		
PROWD RFP/RFA	In Progress	2024-05-17	2024-07-31
RFQ Childcare Kits	Assessing Requirements		
RFQ Childcare Curriculum	Assessing Requirements		
		2024-05-17	2024-07-31
6 Months Out			
Name	Status	Timeline - Start	Timeline - End
RFP Marketing Services	Pending SOW/Budget	2024-05-01	2024-12-31
RFP Leased Copier Services	Assessing Requirements	2024-04-30	2024-10-30
RFQs Architect and Space Planning Services	Assessing Requirements	2024-10-01	2024-12-01
RFQ Locksmith Services	Assessing Requirements	2024-04-30	2024-11-29
RFP Web Development & Site Content Support Services	Assessing Requirements	2024-04-30	2024-10-31
RFQ Language Interpreter Services	Assessing Requirements	2024-08-30	2024-11-29
RFQ Grant Writer Services	Assessing Requirements	2024-03-29	2024-08-30
RFQ Health Insurance Broker	Assessing Requirements	2024-06-03	2024-11-01
RFA Teacher Externship	Assessing Requirements	2024-10-01	2025-02-01
		2024-03-29	2025-02-01
12 Months Out			
Name	Status	Timeline - Start	Timeline - End
RFP Managed Print Services	Assessing Requirements		
RFI Hondo Property Search	Open Solicitation	2024-01-01	2024-12-24
RFI Pleasanton Property Search	Pending SOW/Budget	2024-01-01	2024-12-02
RFI Kenedy Property Search	In Progress		
RFP Leased Copier and Supplies (Various Locations (24))	In Progress	2024-03-21	2025-01-27
		2024-01-01	2025-01-27
18 Months Out			
Name	Status	Timeline - Start	Timeline - End
RFQs Legal Services	Assessing Requirements	2025-02-03	2025-09-30
RFQ eProcurement Software	Assessing Requirements	2024-03-21	2025-10-30
RFQ Pest Control Services	Assessing Requirements	2024-08-30	2024-11-29
		2024-03-21	2025-10-30

MEMORANDUM

To: Audit and Finance Committee
From: Angela Bush, CFO Consultant
Presented by: Janet Pitman, CPA, ABIP Partner
Date: May 31, 2024
Regarding: Annual Audit Approval

SUMMARY:

The audit for Alamo Workforce Development, Inc. DBA Workforce Solutions Alamo (WSA) for the fiscal year ended September 30, 2023, has been performed and completed by ABIP, PC. ABIP has performed its audit following auditing standards generally accepted in the United States and those applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States and the Uniform Guidance. The audit process involved interviews with staff, observation of processes to develop a risk assessment over the internal controls, and the development of audit procedures they felt necessary to provide evidence for their audit opinions.

ABIP reports provided:

- Financial Audit – Opinion – Unmodified (clean opinion)
- Compliance Audits – Childcare Development Funds (CCDF) Cluster and Ready to Work (RTW) – Unmodified (clean opinion)

STAFF RECOMMENDATION:

Discussion and approval request for the Alamo Workforce Development's Independent Financial Annual Audit Performed by ABIP from October 1, 2022, to September 30, 2023. Once approved, the audit report will be finalized and shared with the relevant stakeholders, including the Chief Elected Officials and the regulatory authorities.

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.
- They performed analytical reviews on account balances to aid in the extent of audit procedures needed to provide reasonable assurance of overactivity 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 grants and contracts.
- 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 preparing the financial statement and ensure up-to-date disclosures were included.

Compliance Audit – Childcare Development Funds Cluster and Ready to Work (RTW)

- Established an audit approach based on risk assessment and tailored programs to guide the audit process for efficiency and completeness.
- Interviewed staff from the Childcare Development Funds Cluster and Ready to Work Funds to understand processes over disbursements, payroll, and cash reimbursement processes.
- Performed a risk assessment of the compliance requirements over the CCDF Cluster and RTW Grants and planned a test of controls and compliance for each.
- Sampled individual transactions for allowability with CCDF Cluster and RTW Grants award and staff approvals before vendors' payments.
- 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 requirements over CCDF Cluster and RTW Grants.

GUEST PRESENTATION:

Janet Pitman from ABIP will present the annual audit to the Finance Committee.

Attachment:
FY23 Draft Audit

DRAFT

ALAMO WORKFORCE DEVELOPMENT, INC.
DBA WORKFORCE SOLUTIONS - ALAMO

FINANCIAL STATEMENTS AND
FEDERAL AND STATE AWARDS REPORTS

FOR THE YEAR ENDED SEPTEMBER 30, 2023



CPAs | ADVISORS

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



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

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INDEPENDENT AUDITOR'S REPORT

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

Report on the Audit of the Financial Statements

Opinion

We have audited the accompanying 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, 2023, and the related statements of activities, functional expenses, and cash flows for the year then ended, and the related notes to the financial statements.

In our opinion, the financial statements present fairly, in all material respects, the financial position of the Corporation, as of September 30, 2023, 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.

Basis for Opinion

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. Our responsibilities under those standards are further described in the Auditor's Responsibilities for the Audit of the Financial Statements section of our report. We are required to be independent of the Corporation and to meet our other ethical responsibilities, in accordance with the relevant ethical requirements relating to our audit. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinions.

Responsibilities of Management for the Financial Statements

Management is responsible for the preparation and fair presentation of the financial statements in accordance with accounting principles generally accepted in the United States of America, and for 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.

In preparing the financial statements, management is required to evaluate whether there are conditions or events, considered in the aggregate, that raise substantial doubt about the Corporation's ability to continue as a going concern within one year after the date that the financial statements are available to be issued.

Auditor's Responsibilities for the Audit of the Financial Statements

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance but is not absolute assurance and therefore is not a guarantee that an audit conducted in accordance with generally accepted auditing standards and *Government Auditing Standards* will always detect a material misstatement when it exists. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control. Misstatements are considered material if there is a substantial likelihood that, individually or in the aggregate, they would influence the judgment made by a reasonable user based on the financial statements.

In performing an audit in accordance with generally accepted auditing standards and *Government Auditing Standards*, we:

- Exercise professional judgment and maintain professional skepticism throughout the audit.
- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, and design and perform audit procedures responsive to those risks. Such procedures include examining, on a test basis, evidence regarding the amounts and disclosures in the financial statements.
- Obtain an understanding of internal control relevant to the audit 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 Corporation's internal control. Accordingly, no such opinion is expressed.
- Evaluate the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluate the overall presentation of the financial statements.
- Conclude whether, in our judgment, there are conditions or events, considered in the aggregate, that raise substantial doubt about the Corporation's ability to continue as a going concern for a reasonable period of time.

We are required to communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit, significant audit findings, and certain internal control-related matters that we identified during the audit.

Supplementary 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 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 schedule of expenditures of federal and state awards 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 21, 2024, 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 21, 2024



FINANCIAL SECTION



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

DRAFT

STATEMENT OF FINANCIAL POSITION

September 30, 2023

ASSETS

CURRENT ASSETS

Cash	\$ 1,342,531
Grants receivable	10,112,344
Account receivable - other	7,084,961
Prepaid expenses and deposits	<u>1,262,579</u>
Total current assets	<u>19,802,415</u>

PROPERTY AND EQUIPMENT

Property and equipment	26,423,806
Less accumulated depreciation	<u>(14,914,745)</u>
Net property and equipment	<u>11,509,061</u>

Total assets	<u><u>\$ 31,311,476</u></u>
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LIABILITIES AND NET ASSETS

CURRENT LIABILITIES

Accounts payable	\$ 7,597,438
Accrued liabilities	10,975,509
Deferred revenue	765,051
Lease liability	<u>2,604,239</u>
Total current liabilities	<u>21,942,237</u>

NONCURRENT LIABILITIES

Lease liability	<u>8,963,122</u>
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Total liabilities	<u>30,905,359</u>
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NET ASSETS

Without donor restrictions	
Undesignated	<u>406,117</u>
Total net assets	<u>406,117</u>

Total liabilities and net assets	<u><u>\$ 31,311,476</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, 2023

	<u>WITHOUT DONOR RESTRICTIONS</u>		
		INVESTMENT IN PROPERTY AND EQUIPMENT /	
	<u>UNDESIGNATED</u>	<u>LEASE LIABILITY</u>	<u>TOTAL</u>
REVENUE			
Grant contracts - federal	\$ 128,567,418	\$ -	\$ 128,567,418
Grant contracts - state	10,375,276	-	10,375,276
Vocational Rehabilitation			
Student Hireability Navigator	172,032	-	172,032
Summer Earn and Learn Program (SEAL)	665,552	-	665,552
Infrastructure Cost Reimbursement	505,699	-	505,699
Non-federal initiatives			
City of San Antonio - Ready to Work	12,075,160	-	12,075,160
San Antonio Area Foundation	32,603	-	32,603
Aspen Institute	45,754	-	45,754
Other	8,657	-	8,657
Service fees	65,198	-	65,198
Program income	<u>2,453</u>	<u>-</u>	<u>2,453</u>
Total revenue	<u>152,515,802</u>	<u>-</u>	<u>152,515,802</u>
EXPENSES			
Program services	148,706,952	(2,395,409)	146,311,543
Supporting services	<u>3,974,177</u>	<u>(126,074)</u>	<u>3,848,103</u>
Total expenses	<u>152,681,129</u>	<u>(2,521,483)</u>	<u>150,159,646</u>
Increase (decrease) in net assets	(165,327)	2,521,483	2,356,156
OTHER REVENUES AND (EXPENSES)			
Fixed assets - additions	-	97,525	97,525
Depreciation/amortization	-	(2,641,238)	(2,641,238)
Loss on disposal of asset	<u>-</u>	<u>(3,609)</u>	<u>(3,609)</u>
Change in net assets	(165,327)	(25,839)	(191,166)
NET ASSETS AT BEGINNING OF YEAR	629,745	478,398	1,108,143
Cumulative effect of accounting change (see note 1)	<u>-</u>	<u>(510,860)</u>	<u>(510,860)</u>
NET ASSETS AT END OF YEAR	<u>\$ 464,418</u>	<u>\$ (58,301)</u>	<u>\$ 406,117</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, 2023

	PROGRAM SERVICES	SUPPORTING SERVICES	
	ALL PROGRAMS	MANAGEMENT AND GENERAL	TOTAL
EXPENSES			
Salaries and related expenses			
Salaries	\$ 2,013,870	\$ 1,986,310	\$ 4,000,180
Payroll taxes	139,472	136,742	276,214
Employee benefits	<u>347,571</u>	<u>298,171</u>	<u>645,742</u>
Total salaries and related expenses	2,500,913	2,421,223	4,922,136
Advertising/outreach	97,246	38,537	135,783
Client services	23,949,499	-	23,949,499
Professional fees	486,587	772,310	1,258,897
Supplies and equipment	1,523,726	212,088	1,735,814
Facility rental	4,020,179	221,952	4,242,131
Insurance	120,651	93,588	214,239
Training/support services	12,049,661	-	12,049,661
Child care	102,647,200	-	102,647,200
Travel	43,960	45,975	89,935
Staff development	101,646	88,429	190,075
Communication	437,113	26,991	464,104
Software related	618,512	53,084	671,596
Profit	<u>110,059</u>	<u>-</u>	<u>110,059</u>
Total expenses before depreciation	148,706,952	3,974,177	152,681,129
Depreciation and amortization	<u>2,641,238</u>	<u>-</u>	<u>2,641,238</u>
Total expenses	<u><u>\$ 151,348,190</u></u>	<u><u>\$ 3,974,177</u></u>	<u><u>\$ 155,322,367</u></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, 2023

CASH FLOWS FROM OPERATING ACTIVITIES

Change in net assets	\$ (191,166)
Adjustments to reconcile change in net assets to cash provided by (used in) operating activities	
Depreciation/amortization expense	2,641,238
(Increase) decrease in operating assets	
Grants receivable	2,824,972
Other receivables	(6,441,532)
Prepaid and deposits	213,259
Right of use assets	(14,088,845)
Increase (decrease) in operating liabilities	
Accounts payable	2,708,902
Accrued liabilities	2,375,925
Deferred revenue	(2,906,862)
Lease liabilities	<u>11,567,361</u>
Net cash provided (used) by operating activities	<u>(1,293,139)</u>
Net increase (decrease) in cash	(1,390,664)

CASH AT BEGINNING OF YEAR	<u>2,733,195</u>
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CASH AT END OF YEAR	<u><u>\$ 1,342,531</u></u>
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The accompanying notes are an integral part of the financial statements.

NOTES TO FINANCIAL STATEMENTS

September 30, 2023

(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 agency has been designated a local workforce development board to plan and implement employment and training programs. Most of the entity’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, the U.S. Department of Health and Human Services, and the U.S. Department of Agriculture. The following describes the programs the Corporation administered during the year.

“Programs” can be classified in different ways 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 are part of our primary or core programs.

CHILD CARE FORMULA FUNDED GRANTS

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

Child Care Scholarship Direct Funding. Funds are used to provide childcare scholarships:

Mandatory Children In-Care

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.

Discretionary Children In-Care

To support low-income parents/caregivers so they participate in initial job search, eligible work activities, and attend school or training to help them become economically self-sufficient while providing stability for the children through continuity of care. Depending on the funding availability, children are enrolled on a waitlist, and the Board has the discretion to prioritize enrollment into services.

NOTES TO FINANCIAL STATEMENTS

September 30, 2023

(1) Summary of significant accounting policies (continued)

Reporting entity (continued)

CHILD CARE FORMULA FUNDED GRANTS (continued)

Service Industry Recovery Child Care

A childcare program aimed at assisting low-wage workers in TWC-specified service industries, who generally operate in close quarters with their customers, and whose jobs could not be accomplished remotely from October 2022 to September 2023.

Texas Department of Family & Protective Services (DFPS) Child Care. Funds purchase childcare services for children 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 childcare to low-income families.

Child Care Quality Improvement Activities (QIA). Child Care Development funds for initiatives that help promote the quality of childcare, including training, professional development, and technical assistance 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.

Contracted Slots Pilot Program. To build the supply of quality slots reserved for infants and toddlers by high-quality child care providers.

FORMULA-FUNDED WORKFORCE DEVELOPMENT GRANTS

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

TANF/Choices. The program offers job preparation and educational services required for parents dependent on public assistance (Temporary Assistance for Needy Families/TANF) transition into economic self-sufficiency through employment.

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

NOTES TO FINANCIAL STATEMENTS

September 30, 2023

(1) Summary of significant accounting policies (continued)

Reporting entity (continued)

Trade Adjustment Assistance (TAA). Provides job training and employment services to workers who lost jobs due to international trade. This program is currently sunseting, but eligible participants will continue to be served through Dislocated Worker funds.

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 enhanced services to veterans and can only work with veterans. Additional services may be provided using WIOA funds.

Wagner-Peyser / Employment Services. Federal legislation established the ‘Employment Service’ and ancillary functions in 1935, as 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.

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 most likely to exhaust benefits and require reemployment services.

Training and Employment Navigator Pilot (PAB). This program outreaches to victims of sex trafficking to assist them with training and employment support systems, providing employment, wrap-around support services, and work experience opportunities.

Workforce Investment & Opportunity Act (WIOA). WIOA has three central “formula” 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 can also be used for Incumbent Workers and Customized Training, 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 grants have additional eligibility requirements that individuals must meet for funding.

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

WIOA Dislocated Worker – COVID-19. The program serves individuals who have lost their jobs due to a layoff or closure (e.g., through no fault of their own). It assists dislocated workers in returning to the workforce as quickly as possible.

Rapid Response. Rapid response is a proactive, business-focused strategy designed to help growing companies access a pool of skilled workers. Workers generally result from downsizing companies; the agency supports jobseekers during layoffs and plant closings. Services provided during this transitional period include immediate on-site assistance to transition workers to their subsequent employment as soon as possible.

NOTES TO FINANCIAL STATEMENTS

September 30, 2023

(1) Summary of significant accounting policies (continued)

Reporting entity (continued)

Workforce Investment & Opportunity Act (WIOA) (continued)

WIOA Youth – The program serves in-school and out-of-school youth ages 16-24, supporting them so they may enter or complete educational/training opportunities and gain the skills and credentials needed to obtain and retain employment. Under Title I of the Workforce Innovation and Opportunity Act of 2014, the WIOA Youth program funds states and outlying areas. States provide local workforce development areas resources to deliver comprehensive youth services that focus on assisting out-of-school youth and in-school youth with one or more barriers to employment, preparing for employment and postsecondary education opportunities, attaining educational skills training credentials, and securing employment with career/promotional opportunities.

Disaster Recovery Dislocated Worker – COVID-19. Disaster grant funds are needed to assist individuals in the Alamo 13 County region affected by COVID-19 in finding temporary employment in response to major economic dislocations. TWC increased the grant award to \$6.5 million.

Military Family Support Pilot Program. This program is designed to meet better the needs of military spouses entering the job market at military installations. It assists displaced military spouses in finding employment, education, and training.

Workforce Commission Initiatives (WCI)

TWC issues Workforce Commission Initiative (WCI) grant awards to Boards 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.

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.

Youth Career Fair Events. TANF funds support TWC's Jobs Y'all events for middle, high, and postsecondary students. These events will invite employers to participate in a relevant way to help students explore career opportunities in their industries. Student participation will encourage the exploration of career opportunities, including understanding pathways to in-demand careers, networking, internships, and other applied learning opportunities. Parents will also be invited to attend with their children to discuss their unique role in career exploration.

Texas Veterans Leadership Program (TVLP). The Board utilizes Wagner-Peyser Employment Service funds to support TWC's Texas Veterans Leadership Program (TVLP) staff. The Board shall ensure Agency TVLP staff has access to and uses shared equipment, software or hardware platforms, consumables, and telecommunications networks in shared facilities. The Board may acquire goods or services to support the Agency's TVLP staff.

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

NOTES TO FINANCIAL STATEMENTS

September 30, 2023

(1) Summary of significant accounting policies (continued)

Reporting entity (continued)

Fee-for-Service/Reimbursement Grants

TWC has begun issuing funding for Vocational Rehabilitation Services (VRS). These funds ensure 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). This program provided summer work readiness training and paid work experience for students with disabilities.

Student Hire Ability Navigator Project. Funding for two positions to serve as resources in the WDA to support, expand, and enhance pre-employment transition services to students with disabilities in the early phases of preparing for the transition to postsecondary education, employment, and life skills opportunities.

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 Special Initiatives are typically issued by RFA, which a board or community board applies for.

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.

Middle Skills Employment Supplies Pilot Program. The Board partners with non-profit entities, community programs, and other state agencies that provide training and certifications for middle-skill occupations but have insufficient funds to purchase the required supplies. This program provides funds to assist individuals trained by partner entities by allowing them to purchase specific items required by the employer and support services needed as a condition of employment.

Externship for Teachers. TWC funded a grant to reach out and collaborate with employers and independent school districts (ISDs) to provide externships for middle school and high school teachers, schools, counselors, and school administrators. WSA assists in developing and submitting a proposal in partnership with the Alliance for Technology Education in Applied Math and Science (ATEAMS). The project requires matching funds (e.g., non-federal funds from partners and private donors).

ALAMO WORKFORCE DEVELOPMENT, INC.
DBA WORKFORCE SOLUTIONS – ALAMO

NOTES TO FINANCIAL STATEMENTS

September 30, 2023

(1) Summary of significant accounting policies (continued)

Reporting entity (continued)

OTHER LOCAL PROGRAMS

Programs that are funded by non-TWC funds that support local general funding.

Ready to Work San Antonio. The City of San Antonio's Economic Development Department funds Ready to Work program to assist residents within city limits. The program provides workforce upskill opportunities through education and training to increase residents' chances of employment. This program is also supported by the Toyota Finish Line Grant, which incentivizes post-training and job placement reporting.

Aspen Institute The Aspen Institute funds are utilized to support the Workforce Leadership Academy, which identifies local and regional systems to encourage economic opportunities with community advocates. Academy alumni become part of the Aspen Institute's Economic Opportunity Fellows Network.

San Antonio Area Foundation. The San Antonio Area Foundation has provided a grant to support the Workforce Academy and the board's capacity.

Workforce Academy: The Workforce Academy educated local nonprofit agencies and employers to increase outreach throughout the community. Workforce Ambassadors are provided with outreached materials that promote the brand and services.

Capacity Building: These funds support learning, managing, and planning for board members and staff.

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NOTES TO FINANCIAL STATEMENTS

September 30, 2023

(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, 2023.

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, 2023. 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, 2023 was \$145,306.

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, 2023 of \$233,094.

NOTES TO FINANCIAL STATEMENTS

September 30, 2023

(1) Summary of significant accounting policies (continued)

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, 2023, 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, 2023, 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.

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.

NOTES TO FINANCIAL STATEMENTS

September 30, 2023

(1) Summary of significant accounting policies (continued)

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.

Change in accounting principle – adoption of FASB ASC 842, *Leases*

Effective October 1, 2022, the Corporation adopted FASB ASC 842, *Leases*. The new standard establishes a right of use (ROU) model that requires a lessee to record a ROU asset and a lease liability on the statement of financial position for all leases with terms longer than 12 months.

The Corporation elected to adopt FASB ASC 842, *Leases*, using the optional transition method that allows the Corporation to initially apply the new lease standard at the adoption date and recognize a cumulative effect adjustment to the opening balance of net assets in the period of adoption.

The adoption of the new standard resulted in the recognition of ROU lease assets of \$22,839,755, lease liabilities of \$9,299,122, and a cumulative net effect adjustment to net assets of \$510,858 as of October 1, 2022.

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

DRAFT

NOTES TO FINANCIAL STATEMENTS

September 30, 2023

(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, 2023, 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, 2023, consist of the following:

	COST OR BASIS OF PROPERTY			
	BALANCE SEPTEMBER 30, 2022	ADDITIONS	DELETIONS AND RETIREMENTS	BALANCE SEPTEMBER 30, 2023
Information and technology	\$ 1,032,201	\$ -	\$ 63,681	\$ 968,520
Furniture and fixtures	367,949	87,875	34,711	421,113
Vehicle	22,327	-	-	22,327
Leasehold improvements	2,162,441	9,650	-	2,172,091
Right to use asset - equipment	317,451	-	-	317,451
Right to use asset - buildings	22,522,304	-	-	22,522,304
Total	<u>\$ 26,424,673</u>	<u>\$ 97,525</u>	<u>\$ 98,392</u>	<u>\$ 26,423,806</u>

	ACCUMULATED DEPRECIATION/AMORTIZATION			
	BALANCE SEPTEMBER 30, 2022	ADDITIONS	DELETIONS AND RETIREMENTS	BALANCE SEPTEMBER 30, 2023
Information and technology	\$ 933,212	\$ 52,626	\$ 63,681	\$ 922,157
Furniture and fixtures	298,544	48,675	31,102	316,117
Vehicle	22,327	-	-	22,327
Leasehold improvements	1,852,436	57,561	-	1,909,997
Right to use asset - equipment	140,050	64,123	-	204,173
Right to use asset - buildings	9,121,721	2,418,253	-	11,539,974
Total	<u>\$ 12,368,290</u>	<u>\$ 2,641,238</u>	<u>\$ 94,783</u>	<u>\$ 14,914,745</u>

Depreciation/amortization expense for the year ended September 30, 2023, amounted to \$2,641,238.

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

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NOTES TO FINANCIAL STATEMENTS

September 30, 2023

(4) Leases

The Corporation leases office facilities and equipment under leases expiring in various years through 2032. The Corporation determined to use the 10-year treasury rate in effect at the inception of each lease as discount rates.

Minimum future rental payments under operating leases, which have remaining terms beyond September 30, 2023, are in the aggregate, as follows:

YEAR ENDED SEPTEMBER 30,	AMOUNT
2024	\$ 2,604,239
2025	2,063,933
2026	2,022,710
2027	1,784,545
2028	1,532,763
Thereafter	2,195,636
	<u>12,203,826</u>
Less interest:	<u>(636,465)</u>
Total	<u>\$ 11,567,361</u>

During the year ended September 30, 2023, the Corporation incurred \$2,521,483 of lease expense which is included in the accompanying statement of functional expenses.

(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 non-federal sources. It is the position of the Corporation that all costs incurred and charged against these funds for the year ended September 30, 2023, 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.

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

NOTES TO FINANCIAL STATEMENTS

September 30, 2023

(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 21, 2024 the date which the financial statements were available to be issued. No significant subsequent events occurred.

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FEDERAL AND STATE AWARDS SECTION



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

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, 2023, and the related statements of activities, functional expenses, and cash flows for the year then ended, and the related notes to the financial statements, and have issued our report thereon dated June 21, 2024.

Report on 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 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 entity'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.

Report on 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 financial statements. 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 21, 2024

INDEPENDENT AUDITOR'S 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 Federal and State Program

Opinion on Each Major Federal and State 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 identified as subject to audit 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, 2023. 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.

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, 2023.

Basis for Opinion on Each Major Federal and State Program

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*. Our responsibilities under those standards, the Uniform Guidance and the *State of Texas Single Audit Circular*, are further described in the Auditor's Responsibilities for the Audit of Compliance section of our report.

We are required to be independent of the Corporation and to meet our other ethical responsibilities, in accordance with relevant ethical requirements relating to our audit. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion on compliance for each major federal and state program. Our audit does not provide a legal determination of the Corporation's compliance with the compliance requirements referred to above.

Responsibilities of Management for Compliance

Management is responsible for compliance with the requirements referred to above and for the design, implementation, and maintenance of effective internal control over compliance with the requirements of laws, statutes, regulations, rules, and provisions of contracts or grant agreements applicable to the Corporations' federal and state programs.

Auditor's Responsibilities for the Audit of Compliance

Our objectives are to obtain reasonable assurance about whether material noncompliance with the compliance requirements referred to above occurred, whether due to fraud or error, and express an opinion on the Corporation's compliance based on our audit. Reasonable assurance is a high level of assurance but is not absolute assurance and therefore is not a guarantee that an audit conducted in accordance with generally accepted auditing standards, *Government Auditing Standards*, the Uniform Guidance, and the *State of Texas Single Audit Circular*, will always detect material noncompliance when it exists. The risk of not detecting material noncompliance resulting from fraud is higher than for that resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control. Noncompliance with the compliance requirements referred to above is considered material if there is a substantial likelihood that, individually or in the aggregate, it would influence the judgment made by a reasonable user of the report on compliance about the Corporation's compliance with the requirements of each major federal and state program as a whole.

In performing an audit in accordance with generally accepted auditing standards, *Government Auditing Standards*, the Uniform Guidance, and the *State of Texas Single Audit Circular*, we:

- Exercise professional judgment and maintain professional skepticism throughout the audit.
- Identify and assess the risks of material noncompliance, whether due to fraud or error, and design and perform audit procedures responsive to those risks. Such procedures include examining, on a test basis, evidence regarding the Corporation's compliance with the compliance requirements referred to above and performing such other procedures as we considered necessary in the circumstances.
- Obtain an understanding of the Corporation's internal control over compliance relevant to the audit in order to design audit procedures that are appropriate in the circumstances 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 the Corporation's internal control over compliance. Accordingly, no such opinion is expressed.

We are required to communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit and any significant deficiencies and material weaknesses in internal control over compliance that we identified during the audit.

Report on Internal Control over Compliance

A *deficiency in internal control over compliance* exists when the design or operation of a control over compliance does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct, noncompliance with a type of compliance requirement of a federal or state program on a timely basis. A *material weakness in internal control over compliance* is a deficiency, or a 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 Auditor's Responsibilities for the Audit of Compliance section above and was not designed to identify all deficiencies in internal control over compliance that might be material weaknesses or significant deficiencies in internal control over compliance. Given these limitations, during our audit we did not identify any deficiencies in internal control over compliance that we consider to be material weaknesses, as defined above. However, material weaknesses or significant deficiencies in internal control over compliance may exist that were not identified.

Our audit was not designed for the purpose of expressing an opinion on the effectiveness of internal control over compliance. Accordingly, no such opinion is expressed.

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 21, 2024



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

SCHEDULE OF EXPENDITURES OF FEDERAL AND STATE AWARDS

For the year ended September 30, 2023

GRANTOR/PASS-THROUGH GRANTOR PROGRAM TITLE	FEDERAL ALN NUMBER	PASS-THROUGH GRANTOR'S NUMBER	EXPENDITURES	PASS-THROUGH EXPENDITURES
<u>FEDERAL PROGRAMS</u>				
<u>U.S. Department of Labor</u>				
Passed Through Texas Workforce Commission and Texas Veteran's Commission:				
Employment Service Cluster				
Wagner Peyser-Employment Services	17.207	2022WPA001	\$ 154,065	\$ -
Wagner Peyser-Employment Services	17.207	2023WPA001	669,380	-
Training and Employment Navigator	17.207	2022WPB002	80,189	80,161
RAG - Employment Services	17.207	2022RAG001	(20)	-
RAG - Employment Services	17.207	2023RAG001	824	-
Wagner Peyser-Workforce Commission Initiatives	17.207	2023WCI001	58,886	-
Veteran's Services - DVOP	17.801	2022TVC001	(1,499)	-
Veteran's Services - DVOP	17.801	2023TVC001	284,084	-
Total Employment Service Cluster			<u>1,245,909</u>	<u>80,161</u>
Trade Adjustment Assistance Training Program	17.245	2021TRA001	(1,559)	(1,559)
Trade Adjustment Assistance Training Program	17.245	2022TRA001	5,154	3,940
Trade Adjustment Assistance Training Program	17.245	2023TRA001	19,170	18,524
Total ALN #17.245			<u>22,765</u>	<u>20,905</u>
WIOA Cluster				
Adult Services	17.258	2021WOA001	5,837	(8,159)
Adult Services	17.258	2021WOA001	33,777	(50,979)
Adult Services	17.258	2022WOA001	487,609	-
Adult Services	17.258	2022WOA001	3,438,762	2,506,076
Adult Services	17.258	2023WOA001	675,726	236,090
Military Family Support	17.258	2022WOS001	43,375	43,284
Military Family Support	17.258	2023WOS001	128,650	127,336
Workforce Community Initiatives	17.258	2022WCI001	(7,434)	-
Middle Skills Employment Supplies Program	17.258	2023WOS002	523	523
Youth Services	17.259	2021WOY001	418,582	293,851
Youth Services	17.259	2022WOY001	3,606,272	2,245,082
Youth Services	17.259	2023WOY001	273,492	228,099
Dislocated Services	17.278	2021WOD001	41,893	4,171
Dislocated Services	17.278	2021WOD001	282,740	(57,975)

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

SCHEDULE OF EXPENDITURES OF FEDERAL AND STATE AWARDS

For the year ended September 30, 2023

GRANTOR/PASS-THROUGH GRANTOR PROGRAM TITLE	FEDERAL ALN NUMBER	PASS-THROUGH GRANTOR'S NUMBER	EXPENDITURES	PASS-THROUGH EXPENDITURES
<u>FEDERAL PROGRAMS (CONTINUED)</u>				
Dislocated Services	17.278	2022WOD001	\$ 426,361	\$ -
Dislocated Services	17.278	2022WOD001	3,896,897	3,528,857
Dislocated Services	17.278	2023WOD001	26,996	192
Externship for Teachers	17.278	2022EXT001	5,876	4,600
Externship for Teachers	17.278	2023EXT001	192,248	168,051
Externship for Teachers	17.278	2023EXT002	41,117	41,117
Rapid Response	17.278	2022WOR001	39,171	33,452
Rapid Response	17.278	2023WOR001	18,701	16,861
Total WIOA Cluster			<u>14,077,171</u>	<u>9,360,529</u>
UI-Administration Reemployment Services and Eligibility Assessment	17.225	2022REA001	(3,995)	(9,979)
UI-Administration Reemployment Services and Eligibility Assessment	17.225	2023REA001	819,032	621,561
Total ALN #17.225			<u>815,037</u>	<u>611,582</u>
UI-Administration Reemployment Services and Eligibility Assessment	17.273	2022RAG001	(2)	-
UI-Administration Reemployment Services and Eligibility Assessment	17.273	2023RAG001	8,913	-
Total ALN #17.273			<u>8,911</u>	<u>-</u>
WIOA NDW/WIA National Emergency Grants	17.277	2020NDW001	1,872,108	1,468,857
WIOA NDW/WIA National Emergency Grants	17.277	2021NDW001	58,811	46,015
Total ALN #17.277			<u>1,930,919</u>	<u>1,514,872</u>
H-1B Job Training Grant - Alamo Colleges	17.268	Alamo College HG- 30124-17-60-A-48	(6,845)	(6,845)
Total U.S. Department of Labor			<u>18,093,867</u>	<u>11,581,204</u>

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

SCHEDULE OF EXPENDITURES OF FEDERAL AND STATE AWARDS

For the year ended September 30, 2023

GRANTOR/PASS-THROUGH GRANTOR PROGRAM TITLE	FEDERAL ALN NUMBER	PASS-THROUGH GRANTOR'S NUMBER	EXPENDITURES	PASS-THROUGH EXPENDITURES
<u>FEDERAL PROGRAMS (CONTINUED)</u>				
<u>U.S. Department of Agriculture</u>				
Passed Through Texas Workforce Commission:				
SNAP - E&T	10.561	2022SNE001	\$ (59,872)	\$ (51,222)
SNAP - E&T	10.561	2023SNE001	1,072,067	915,547
Total U.S. Department of Agriculture			1,012,195	864,325
<u>U.S. Department of Health and Human Services</u>				
Passed Through Texas Workforce Commission:				
<u>CCDF Cluster</u>				
Child Care Development Funds	93.575	2022CCF001	5,975,326	5,922,593
Child Care Development Funds	93.575	2023CCF001	57,746,428	57,746,932
Child Care Quality Funds	93.575	2020CCQ001	(18,760)	(18,760)
Child Care Quality Funds	93.575	2022CCQ001	2,189,996	102,056
Child Care Quality Funds	93.575	2023CCQ001	3,278,189	2,002,833
Service Industry Recovery - Child Care Development Funds	93.575	2022CCX001	3,375,446	3,376,659
Child Care - TRS Contracted Slots	93.575	2022CSL001	258,673	226,803
Child Care Development Funds	93.596	2022CCF001	(200,000)	(200,000)
Child Care Development Funds	93.596	2023CCF001	23,239,464	23,239,464
Child Care Development Funds-Mandatory & Matching	93.596	2022CCM001	7,372,742	7,372,742
Total CCDF Cluster			103,217,504	99,771,322
Title XX - Social Services Block Grant	93.667	2023CCF001	182,330	182,330
<u>TANF Cluster</u>				
Temporary Assistance to Needy Families (TANF)	93.558	2022TAF001	351,620	265,307
Temporary Assistance to Needy Families (TANF)	93.558	2023TAF001	5,381,356	4,857,370
TANF - WCI	93.558	2022WCI001	6,608	-
TANF - WCI	93.558	2023WCI001	17,429	-
Wagner Peyser - Employment Services	93.558	2023WPA001	35,230	-
TANF - Non Custodial	93.558	2023NCP001	269,279	269,290
Total TANF Cluster			6,061,522	5,391,967
Total U.S. Department of Health and Human Services			109,461,356	105,345,619
TOTAL FEDERAL FUNDS			128,567,418	117,791,148

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

SCHEDULE OF EXPENDITURES OF FEDERAL AND STATE AWARDS

For the year ended September 30, 2023

GRANTOR/PASS-THROUGH GRANTOR PROGRAM TITLE	FEDERAL ALN NUMBER	PASS-THROUGH GRANTOR'S NUMBER	EXPENDITURES	PASS-THROUGH EXPENDITURES
<u>STATE PROGRAMS</u>				
<u>Texas Workforce Commission</u>				
Passed Through Texas Workforce Commission:				
Child Care Development Funds	NA	2023CCF001	\$ 2,529,381	\$ 337,683
Child Care DFPS	NA	2022CCP001	(532)	-
Child Care DFPS	NA	2023CCP001	5,675,172	5,410,027
Child Care DFPS	NA	2024CCP001	546,933	520,866
RAG - Employment Services	NA	2022RAG001	(5)	-
RAG - Employment Services	NA	2023RAG001	2,120	-
SNAP E&T	NA	2023SNE001	279,403	-
TANF	NA	2023TAF001	949,666	-
TANF - Non Custodial	NA	2023NCP001	160,794	84,944
TANF - Non Custodial	NA	2024NCP001	15,270	10,565
Skills Development Fund	NA	2021SDF003	215,674	215,674
Workforce Commission Initiatives IKEA - Helping Offices Manage Electronically	NA	2021DON001	1,400	-
Total Texas Workforce Commission			<u>10,375,276</u>	<u>6,579,759</u>
TOTAL STATE FUNDS			<u>10,375,276</u>	<u>6,579,759</u>
TOTAL FEDERAL AND STATE FUNDS			<u><u>\$ 138,942,694</u></u>	<u><u>\$ 124,370,907</u></u>

NOTES TO SCHEDULE OF EXPENDITURES OF FEDERAL AND STATE AWARDS

For the year ended September 30, 2023

(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, 2023. 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**

SCHEDULE OF FINDINGS AND QUESTIONED COSTS

For the year ended September 30, 2023

SECTION I – SUMMARY OF AUDITOR’S RESULTS

FINANCIAL STATEMENTS

Type of auditor’s report issued: Unmodified

Internal control over financial reporting:

- Material weakness(es) identified? Yes 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

FEDERAL AND STATE AWARDS

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: Unmodified

Any audit findings disclosed that are required to be reported in accordance with 2 CFR Section 200.516(a) and the *State of Texas Single Audit Circular*? Yes X No

IDENTIFICATION OF MAJOR FEDERAL PROGRAMS

<u>ALN Number(s)</u>	<u>Name of Federal Program or Cluster</u>
93.575/93.596	Child Care Development Funds Cluster

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**

SCHEDULE OF FINDINGS AND QUESTIONED COSTS

For the year ended September 30, 2023

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

IDENTIFICATION OF MAJOR STATE PROGRAMS

<u>ALN Number(s)</u>	<u>Name of State Program or Cluster</u>
N/A	Child Care Development Funds Cluster

Dollar threshold used to distinguish between Type A and Type B programs: \$750,000

Auditee qualified as low-risk auditee for State Programs? X Yes 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**

SUMMARY SCHEDULE OF PRIOR AUDIT FINDINGS

For the year ended September 30, 2023

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



MEMORANDUM

To: Audit and Finance Committee
From: Gabriela Navarro Garcia, Controller
Presented by: Gabriela Navarro Garcia, Controller
Date: May 31, 2024
Regarding: Financial Report – March 31, 2024

SUMMARY: Financial reports through March 31, 2024, have been prepared for the fiscal year October 1, 2023, through September 30, 2024; the straight-line expenditure benchmark is 50.00% of the budget. The board regularly analyzes Corporate and Facility Budgets in addition to the Grant Summary Report to monitor budgets against actual expenditures.

CORPORATE BUDGET:

Department	% Expensed	Comments
Personnel	42.20%	This is an acceptable variance. Staff training and development will take place within the following months.
Board Facility	41.08%	The WSA Board facility budget is acceptable and within the budget.
Equipment	29.27%	The most significant budget surplus is the cloud-based infrastructure and replacement of computers exceeding helpful life.
General Office Expense	18.56%	The primary budget surplus is due to timing differences, marketing, and the insurance contingency.
Professional Services	27.01%	This variance is primarily a timing difference in legal, audit, and monitoring. Legal and professional services related to temporary staffing are utilized as needed to support the agency.
Board Training & Development	47.28%	This is an acceptable variance within this budget category. The annual board retreat and NAWB Forum in Washington took place in March.
Total Expense	36.72%	

Corporate expenditures represent 36.72% of the annual budget, demonstrating a budget surplus of approximately 13.28% of the approved budget.

FACILITIES AND INFRASTRUCTURE BUDGET:

Department	% Expensed	Comments
Overall	38.32%	The facility expenditures represent 38.32% of the approved budget, reflecting a 11.68% straight-line budget surplus. The Mobile Workforce Center Unit and Port of San Antonio are significant contributors to this variance.

ACTIVE GRANTS ONLY (TWC):

Grant	End date	Budget	% Expense	Comments
24WOR Rapid Response	06/30/2023	\$59,607	96.28%	The board has requested additional funds to continue Rapid Response services through the end of the contract. We can also use Dislocated Worker Funds for rapid response
24CCQ	10/31/2024	\$6,246,767	19.32%	Current funding started on November 1, 2024; expenditures are expected to ramp up in the spring.
24CCP	12/31/2024	\$4,898,565	87.03%	The average cost of childcare for the mandatory Childcare population is \$500,000 per month. The board has requested additional funding from TWC to extend the service through the end of the contract.
23WS2 Middle Skills	03/31/2024	\$116,439	44.58%	The Alamo Board has had some challenges and expanded the statement of work to allow wider eligibility, which helped increase expenditures in the last months of the contract. We are expecting to return \$64,529.
24WOZ Upskills & Training	07/31/2024	\$170,471	.44%	This is a new program that targets training in high-demand occupations. Expenditures are expected to increase in the following months.
24REO – PROWD Grant	09/30/2027	\$1,174,500	1.17%	This is a multi-year initiative. This is a new program for reentry opportunities. Expenditures are expected to increase in the following months.

ACTIVE GRANTS ONLY (NON-TWC):

Grant	End date	Budget	% Expense	Comments
SAF22 Workforce Academy	12/31/2024	\$100,000	57.43%	Grant was extended from 11/30/23 to 12/31/24. We are expecting to expend by mid-year.
CAP22 Capacity Building	12/31/2024	\$37,500	6.45%	This grant is used for capacity building, focusing on staff performance, technology management, and strategic planning.
TOY24 Toyotetsu	04/30/2024	\$46,525	0%	Funds were used to provide incentives to RTW participants with job placements. Expenditures will be reflected in April. We are expecting to return \$40,000
22RTW	3/31/2025	\$30,192,462	61.74%	This variance is primarily a timing difference. Expenditures will continue to be realized in the following months as enrollment and activities increase.

ATTACHMENTS:

Financial Statement – March 31, 2024

Workforce Solutions Alamo
Corporate Expenditure Report
Board Fiscal Year October 01, 2023-September 30, 2024
Report Period: 10/01/23 - 3/31/2024

	50.00%					
	Annual Budget	Amendment # 1	Amended Budget #1	YTD Expenses	% Expensed	Balance
PERSONNEL						
Salaries/Wages	\$ 4,359,985	\$ -	\$ 4,359,985	\$ 1,928,228	44.23%	\$ 2,431,757
Fringe Benefits	1,153,947	-	1,153,947	475,632	41.22%	678,315
Staff Travel	160,045	-	160,045	45,134	28.20%	114,911
Staff Training & Development	193,250	-	193,250	26,927	13.93%	166,323
<i>PERSONNEL SUBTOTAL:</i>	\$ 5,867,227	\$ -	\$ 5,867,227	\$ 2,475,921	42.20%	\$ 3,391,306
BOARD FACILITY						
Rent	\$ 461,665	-	\$ 461,665	\$ 207,774	45.01%	\$ 253,891
Storage	\$ 30,000	-	\$ 30,000	\$ 5,911	19.70%	\$ 24,089
Maintenance and Repair	35,000	-	35,000	2,677	7.65%	32,323
<i>FACILITY SUBTOTAL:</i>	\$ 526,665	\$ -	\$ 526,665	\$ 216,362	41.08%	\$ 310,303
EQUIPMENT/RELATED COSTS						
Equipment Purchases	\$ 87,800	-	\$ 87,800	\$ 20,044	22.83%	\$ 67,756
Equipment Rental	15,000	-	15,000	7,750	51.67%	7,250
Repair & Maintenance	-	-	-	-	0.00%	-
Software Licenses & Maintenance	175,194	-	175,194	53,580	30.58%	121,615
<i>EQUIPMENT/RELATED COSTS SUBTOTAL:</i>	\$ 277,994	\$ -	\$ 277,994	\$ 81,374	29.27%	\$ 196,620
GENERAL OFFICE EXPENSES						
Communications	\$ 47,300	-	\$ 47,300	\$ 21,441	45.33%	\$ 25,859
Advertising	10,000	-	10,000	28	0.28%	9,972
Insurances	300,000	-	300,000	40,955	13.65%	259,045
Office Supplies	23,700	-	23,700	5,786	24.41%	17,914
Postage/Shipping/Other	7,500	-	7,500	2,023	26.97%	5,478
Printing, Binding & Reproduction	20,000	-	20,000	2,686	13.43%	17,314
Publications & Subscriptions	13,200	-	13,200	3,013	22.83%	10,187
Dues	25,000	-	25,000	6,947	27.79%	18,053
Marketing (External)	120,000	50,000	170,000	23,937	14.08%	146,063
Miscellaneous Costs	25,000	-	25,000	836	3.34%	24,164
Non Federal	50,000	50,000	100,000	30,002	30.00%	69,998
<i>GENERAL OFFICE EXP SUBTOTAL:</i>	\$ 641,700	\$ 100,000	\$ 741,700	\$ 137,654	18.56%	\$ 604,046
PROFESSIONAL SERVICES						
Legal Services-Corporate	\$ 125,000	-	\$ 125,000	\$ 35,000	28.00%	\$ 90,000
Legal Services-Other	75,000	-	75,000	16,586	22.11%	58,414
Audit	75,000	-	75,000	9,245	12.33%	65,755
Monitoring (Contractor)	500,000	-	500,000	75,258	15.05%	424,743
Professional Services	1,172,110	-	1,172,110	384,162	32.78%	787,948
Payroll Fees	40,000	10,000	50,000	19,180	38.36%	30,820
<i>PROFESSIONAL SERVICES SUBTOTAL:</i>	\$ 1,987,110	\$ 10,000	\$ 1,997,110	\$ 539,430	27.01%	\$ 1,457,680
BOARD EXPENSES						
Board Member Travel	\$ 5,000	-	\$ 5,000	\$ 13,328	266.55%	\$ (8,328)
Board Member Training/Development	25,000	-	25,000	3,450	13.80%	21,550
Board Meetings & Misc. Costs	15,000	-	15,000	4,500	30.00%	10,500
<i>BOARD EXPENSES SUBTOTAL:</i>	\$ 45,000	\$ -	\$ 45,000	\$ 21,278	47.28%	\$ 23,722
TOTAL EXPENSES	\$ 9,345,696	\$ 110,000	\$ 9,455,696	\$ 3,472,018	36.72%	\$ 5,983,678
SUMMARY:						
Personnel	\$ 5,867,227	-	\$ 5,867,227	\$ 2,475,921	42.20%	\$ 3,391,306
Board Facility	526,665	-	526,665	216,362	41.08%	310,303
Equipment/Related Costs	277,994	-	277,994	81,374	29.27%	196,620
General Office Expenses	641,700	100,000	741,700	137,654	18.56%	604,046
Professional Services	1,987,110	10,000	1,997,110	539,430	27.01%	1,457,680
Board Expenses	45,000	-	45,000	21,278	47.28%	23,722
TOTAL CORPORATE EXPENSES	\$ 9,345,696	\$ 110,000	\$ 9,455,696	\$ 3,472,018	36.72%	\$ 5,983,678

WORKFORCE SOLUTIONS ALAMO
Board Fiscal Year October 01, 2023 - September 30, 2024

Report Period: 10/01/2023-3/31/2024

Facilities & Infrastructure Report

Facilities & Infrastructure	Budgeted Amt.	YTD Expenses	% Expensed	% Straightline Benchmark	Balance
Workforce Facilities	\$ 6,567,328.00	\$ 2,470,304.62	37.62%	50.00%	\$ 4,097,023
Port SA	700,000.00	269,923.31	38.56%	50.00%	430,077
Mobile RV Unit	510,000.00	240,054.93	47.07%	50.00%	269,945
	\$ 7,777,328	\$ 2,980,282.86	38.32%	50.00%	\$ 4,797,045.14

<u>Facilities:</u>	<u>End of Lease</u>	
Walzem	6/30/2024	
Datapoint	3/31/2030	
Datapoint - Child Care	3/31/2030	
Marbach	3/31/2024	Relocated to Port SA
Port SA	4/30/2034	
S. Flores	7/31/2028	
E. Houston	8/16/2030	
New Braunfels	1/31/2032	
Hondo	12/31/2024	
Seguin	1/15/2027	
Kenedy	1/30/2025	
Floresville	7/31/2026	
Kerrville	4/30/2024	
Boerne	11/30/2026	
Pleasanton	1/31/2025	
Pearsall	10/31/2024	
SA Foodbank	12/31/2024	
Fredericksburg	No Expiration	
Bandera	No Expiration	

Workforce Solutions Alamo
October 1, 2023 to September 30, 2024
Grant Summary Report

GRANT	FUND	GRANT NO.	Grant Budget	Estimate YTD as 9/30/23	Balance as 9/30/23	FY24 Budget (WSA)	Exp from 10/1/23 to 3/31/24	YTD Exp 3/31/24	Balance
WIOA ADULT SERVICES	22WA1	2022WOA001	\$ 947,323.00	\$ 889,535.10	\$ 57,787.90	\$ 57,787.90	\$ 56,632.22	\$ 946,167.32	\$ 1,155.68
WIOA ADULT SERVICES	22WA2	2022WOA001	\$ 3,456,318.00	\$ 3,438,903.01	\$ 17,414.99	\$ 17,414.99	\$ (3,213.08)	\$ 3,435,689.93	\$ 20,628.07
WIOA ADULT SERVICES	23WA1	2023WOA001	\$ 1,277,859.00	\$ 675,725.52	\$ 602,133.48	\$ 602,133.48	\$ 591,304.59	\$ 1,267,030.11	\$ 10,828.89
WIOA ADULT SERVICES	23WA2	2023WOA001	\$ 4,244,872.00	0	\$	\$ 4,244,872.00	\$ 1,841,175.88	\$ 1,841,175.88	\$ 2,403,696.12
WIOA ADULT Total			\$ 9,926,372.00	\$ 5,004,163.63	\$ 677,336.37	\$ 4,922,208.37	\$ 2,485,899.61	\$ 7,490,063.24	\$ 2,436,308.76
WIOA DISLOCATED WORKER	22WD1	2022WOD001	\$ 1,184,451.00	\$ 579,581.80	\$ 604,869.20	\$ 604,869.20	\$ 307,173.03	\$ 886,754.83	\$ 297,696.17
WIOA DISLOCATED WORKER	22WD2	2022WOD001	\$ 3,996,897.00	\$ 3,896,973.22	\$ 99,923.78	\$ 99,923.78	\$ (24,083.18)	\$ 3,872,890.04	\$ 124,006.96
WIOA DISLOCATED WORKER	23WD1	2023WOD001	\$ 1,175,801.00	\$ 26,995.58	\$ 1,148,805.42	\$ 1,148,805.42	\$ 285,726.20	\$ 312,721.78	\$ 863,079.22
WIOA DISLOCATED WORKER	23WD2	2023WOD001	\$ 3,599,032.00	0	\$	\$ 3,599,032.00	\$ 1,633,921.24	\$ 1,633,921.24	\$ 1,965,110.76
WIOA DISLOCATED Total			\$ 9,956,181.00	\$ 4,503,550.60	\$ 1,853,598.40	\$ 5,452,630.40	\$ 2,202,737.29	\$ 6,706,287.89	\$ 3,249,893.11
WIOA YOUTH SERVICES	22WOY	2022WOY001	\$ 4,732,035.00	\$ 4,137,856.98	\$ 594,178.02	\$ 594,178.02	\$ 106,328.17	\$ 4,244,185.15	\$ 487,849.85
WIOA YOUTH SERVICES	23WOY	2023WOY001	\$ 5,861,245.00	\$ 273,492.33	\$ 5,587,752.67	\$ 5,587,752.67	\$ 1,915,505.16	\$ 2,188,997.49	\$ 3,672,247.51
WIOA YOUTH Total			\$ 10,593,280.00	\$ 4,411,349.31	\$ 6,181,930.69	\$ 6,181,930.69	\$ 2,021,833.33	\$ 6,433,182.64	\$ 4,160,097.36
WIOA RAPID RESPONSE	23WOR	2023WOR001	\$ 59,607.00	\$ 18,701.69	\$ 40,905.31	\$ 40,905.31	\$ 38,685.47	\$ 57,387.16	\$ 2,219.84
WIOA RAPID RESPONSE Total			\$ 59,607.00	\$ 18,701.69	\$ 40,905.31	\$ 40,905.31	\$ 38,685.47	\$ 57,387.16	\$ 2,219.84
TEMPORARY ASST FOR NEEDY FAMILIES-TANF	23TAF	2023TAF001	\$ 8,011,037.00	\$ 6,331,324.16	\$ 1,679,712.84	\$ 1,679,712.84	\$ 334,778.76	\$ 6,666,102.92	\$ 1,344,934.08
TEMPORARY ASST FOR NEEDY FAMILIES-TANF	24TAF	2024TAF001	\$ 6,851,831.00	\$ -	\$ -	\$ 6,851,831.00	\$ 3,157,502.95	\$ 3,157,502.95	\$ 3,694,328.05
TANF Total			\$ 14,862,868.00	\$ 6,331,324.16	\$ 1,679,712.84	\$ 8,531,543.84	\$ 3,492,281.71	\$ 9,823,605.87	\$ 5,039,262.13
SUPPLEMENTAL NUTRITION ASST PRGRM - SNAP	24SNE	2024SNE001	\$ 1,283,189.00	0	\$	\$ 1,283,189.00	\$ 637,514.63	\$ 637,514.63	\$ 645,674.37
SNAP E&T Total			\$ 1,283,189.00	\$ -	\$ -	\$ 1,283,189.00	\$ 637,514.63	\$ 637,514.63	\$ 645,674.37
NON CUSTODIAL PARENT	24NCP	2024NCP001	\$ 437,578.00	\$ 15,270.04	\$ 422,307.96	\$ 422,307.96	\$ 227,563.46	\$ 242,833.50	\$ 194,744.50
NON CUSTODIAL PARENT Total			\$ 437,578.00	\$ 15,270.04	\$ 422,307.96	\$ 422,307.96	\$ 227,563.46	\$ 242,833.50	\$ 194,744.50
CC SRVCS FORMULA ALLOCATION-CCF	23CCF	2023CCF001	\$ 87,130,697.00	\$ 83,698,107.20	\$ 3,432,589.80	\$ 3,432,589.80	\$ 3,433,094.43	\$ 87,131,201.63	\$ (504.63)
CC SRVCS FORMULA ALLOCATION-CCF	24CCF	2024CCF001	\$ 103,725,503.00	\$ -	\$ -	\$ 103,725,503.00	\$ 39,177,153.67	\$ 39,177,153.67	\$ 64,548,349.33
CHILD CARE CCF Total			\$ 190,856,200.00	\$ 83,698,107.20	\$ 3,432,589.80	\$ 107,158,092.80	\$ 42,610,248.10	\$ 126,308,355.30	\$ 64,547,844.70
CC DVLPMNT FUND LOCAL MATCH - CCM	23CCM	2023CCM001	\$ 7,539,884.00	\$ -	\$ 7,539,884.00	\$ 7,539,884.00	\$ 7,539,884.00	\$ 7,539,884.00	\$ -
CC DVLPMNT FUND LOCAL MATCH - CCM	24CCM	2024CCM001	\$ 7,584,186.00	\$	\$	\$ 7,584,186.00	\$ -	\$ -	\$ 7,584,186.00
CHILD CARE CCM Total			\$ 15,124,070.00	\$ -	\$ 7,539,884.00	\$ 15,124,070.00	\$ 7,539,884.00	\$ 7,539,884.00	\$ 7,584,186.00
CC TEXAS DEPT FAMILY PROTECTIVE SRVCS-CCP	23CCP	2023CCP001	\$ 8,115,000.00	\$ 6,118,686.69	\$ 1,996,313.31	\$ 1,996,313.31	\$ 978.34	\$ 6,119,665.03	\$ 1,995,334.97
CC TEXAS DEPT FAMILY PROTECTIVE SRVCS-CCP	24CCP	2024CCP001	\$ 4,898,565.00	\$ 546,933.25	\$ 4,351,631.75	\$ 4,351,631.75	\$ 3,716,385.22	\$ 4,263,318.47	\$ 635,246.53
CHILD CARE CCP Total			\$ 13,013,565.00	\$ 6,665,619.94	\$ 6,347,945.06	\$ 6,347,945.06	\$ 3,717,363.56	\$ 10,382,983.50	\$ 2,630,581.50
TRADE ACT SERVICES	23TRA	2023TRA001	\$ 50,400.00	\$ 19,170.17	\$ 31,229.83	\$ 31,229.83	\$ 21,827.52	\$ 40,997.69	\$ 9,402.31
TRADE ACT SERVICES	24TRA	2024TRA001	\$ 27,000.00	0	\$	\$ 27,000.00	\$ 114.44	\$ 114.44	\$ 26,885.56
TRADE ACT SERVICES Total			\$ 77,400.00	\$ 19,170.17	\$ 31,229.83	\$ 58,229.83	\$ 21,941.96	\$ 41,112.13	\$ 36,287.87
WAGNER-PEYSER EMPLOYMENT SERVICES-WPA	23WPA	2023WPA001	\$ 1,020,888.00	\$ 704,618.53	\$ 316,269.47	\$ 316,269.47	\$ 274,508.52	\$ 979,127.05	\$ 41,760.95
WAGNER-PEYSER EMPLOYMENT SERVICES-WPA	24WPA	2024WPA001	\$ 667,896.00	0	\$	\$ 667,896.00	\$ 212,219.18	\$ 212,219.18	\$ 455,676.82
EMPLOYMENT SERVICES Total			\$ 1,688,784.00	\$ 704,618.53	\$ 316,269.47	\$ 984,165.47	\$ 486,727.70	\$ 1,191,346.23	\$ 497,437.77
RESOURCE ADMIN GRANT	24RAG	2024RAG001	\$ 11,857.00	0	\$	\$ 11,857.00	\$ 5,306.33	\$ 5,306.33	\$ 6,550.67
RESOURCE ADMIN GRANT Total			\$ 11,857.00	\$ -	\$ -	\$ 11,857.00	\$ 5,306.33	\$ 5,306.33	\$ 6,550.67
TEXAS VETERANS COMMISSION	24TVC	2024TVC001	\$ 284,084.00	0	\$	\$ 284,084.00	\$ 135,828.03	\$ 135,828.03	\$ 148,255.97
VETERANS EMPLOYMENT SERVICE Total			\$ 284,084.00	\$ -	\$ -	\$ 284,084.00	\$ 135,828.03	\$ 135,828.03	\$ 148,255.97

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GRANT	FUND	GRANT NO.	Grant Budget	Estimate YTD as 9/30/23	Balance as 9/30/23	FY24 Budget (WSA)	Exp from 10/1/23 to 3/31/24	YTD Exp 3/31/24	Balance
CC QUALITY - CCQ	23CCQ	2023CCQ001	\$ 5,820,249.00	\$ 3,278,190.33	\$ 2,542,058.67	\$ 2,542,058.67	\$ 1,736,576.89	\$ 5,014,767.22	\$ 805,481.78
CC QUALITY - CCQ	24CCQ	2024CCQ001	\$ 6,246,767.00	0	\$ -	\$ 6,246,767.00	\$ 1,207,126.38	\$ 1,207,126.38	\$ 5,039,640.62
CCQ QUALITY Total			\$ 12,067,016.00	\$ 3,278,190.33	\$ 2,542,058.67	\$ 8,788,825.67	\$ 2,943,703.27	\$ 6,221,893.60	\$ 5,845,122.40
CHILD CARE - TRS CONTRACTED SLOTS	22CSL	2022SCSL001	\$ 746,230.00	\$ 258,672.86	\$ 487,557.14	\$ 487,557.14	\$ 71,112.72	\$ 329,785.58	\$ 416,444.42
CHILD CARE - TRS CONTRACTED SLOTS - Total			\$ 746,230.00	\$ 258,672.86	\$ 487,557.14	\$ 487,557.14	\$ 71,112.72	\$ 329,785.58	\$ 416,444.42
WORKFORCE COMMISSION INITIATIVES	24WCI	2024WCI001	\$ 94,250.00	0	\$ -	\$ 94,250.00	\$ 59,201.50	\$ 59,201.50	\$ 35,048.50
WORKFORCE COMMISSION INITIATIVES Total			\$ 94,250.00	\$ -	\$ -	\$ 94,250.00	\$ 59,201.50	\$ 59,201.50	\$ 35,048.50
REEMPLOYMENT SERVICES - REA	23REA	2023REA001	\$ 935,000.00	\$ 819,070.82	\$ 115,929.18	\$ 115,929.18	\$ 97,374.53	\$ 916,445.35	\$ 18,554.65
REEMPLOYMENT SERVICES - REA	24REA	2024REA001	\$ 920,073.00	0	\$ -	\$ 920,073.00	\$ 436,589.76	\$ 436,589.76	\$ 483,483.24
REEMPLOYMENT Total			\$ 1,855,073.00	\$ 819,070.82	\$ 115,929.18	\$ 1,036,002.18	\$ 533,964.29	\$ 1,353,035.11	\$ 502,037.89
PARTNERS FOR REENTRY OPPORTUNITIES IN WD (PROWD)	24REO	2024REO001	\$ 1,174,500.00	\$ -	\$ -	\$ 1,174,500.00	\$ 13,791.30	\$ 13,791.30	\$ 1,160,708.70
PARTNERS FOR REENTRY OPPORTUNITIES IN WD Total			\$ 1,174,500.00	\$ -	\$ -	\$ 1,174,500.00	\$ 13,791.30	\$ 13,791.30	\$ 1,160,708.70
MILITARY FAMILY SUPPORT PROGRAM	23WOS	2023WOS001	\$ 221,896.00	\$ 128,650.35	\$ 93,245.65	\$ 93,384.56	\$ 67,056.19	\$ 195,706.54	\$ 26,189.46
MILITARY FAMILY SUPPORT PROGRAM	24WOS	2024WOS001	\$ 221,896.00	0	\$ -	\$ 221,896.00	\$ 76,496.83	\$ 76,496.83	\$ 145,399.17
MILITARY FAMILY SUPPORT Total			\$ 443,792.00	\$ 128,650.35	\$ 93,245.65	\$ 315,280.56	\$ 143,553.02	\$ 272,203.37	\$ 171,588.63
STUDENT HIREABILITY NAVIGATOR	18HN5	3024VRS056	\$ 210,000.00	\$ 19,572.47	\$ 190,427.53	\$ 190,427.53	\$ 89,918.85	\$ 109,491.32	\$ 100,508.68
STUDENT HIREABILITY NAVIGATOR Total			\$ 210,000.00	\$ 19,572.47	\$ 190,427.53	\$ 190,427.53	\$ 89,918.85	\$ 109,491.32	\$ 100,508.68
VOCATIONAL REHABILITATION-VR INFRA SPRT	24COL	2024COL001	\$ 535,919.54	\$ 42,490.45	\$ 493,429.09	\$ 493,429.09	\$ 260,173.28	\$ 302,663.73	\$ 233,255.81
VR-INFRA SUPPORT Total			\$ 535,919.54	\$ 42,490.45	\$ 493,429.09	\$ 493,429.09	\$ 260,173.28	\$ 302,663.73	\$ 233,255.81
PAID WORK EXPERIENCE (PWE)	24PWE	3024VRS107	\$ 187,500.00	0	\$ -	\$ 187,500.00	\$ 725.86	\$ 725.86	\$ 186,774.14
PAID WORK EXPERIENCE (PWE) Total			\$ 187,500.00	\$ -	\$ -	\$ 187,500.00	\$ 725.86	\$ 725.86	\$ 186,774.14
WIOA - UPSKILLING AND TRAINING	24WOZ	2024WOZ001	\$ 170,471.00	0	\$ -	\$ 170,471.00	\$ 756.93	\$ 756.93	\$ 169,714.07
WIOA - UPSKILLS AND TRAINING Total			\$ 170,471.00	\$ -	\$ -	\$ 170,471.00	\$ 756.93	\$ 756.93	\$ 169,714.07
TRAINING & EMPLOYMENT NAVIGATOR PILOT	22WPB	2022WPB002	\$ 192,946.00	\$ 139,720.06	\$ 53,225.94	\$ 53,225.94	\$ 23,650.00	\$ 163,370.06	\$ 29,575.94
TRAINING & EMPLOYMENT NAVIGATOR PILOT	24WPB	2024WPB001	\$ 195,856.00	0	\$ -	\$ 195,856.00	\$ 12,485.86	\$ 12,485.86	\$ 183,370.14
TRAINING & EMPLOYMENT NAVIGATOR PILOT Total			\$ 388,802.00	\$ 139,720.06	\$ 53,225.94	\$ 249,081.94	\$ 36,135.86	\$ 175,855.92	\$ 212,946.08
MIDDLE SKILLS EMPLOYMENT SUPPLIES PILOT PROJECT	23WS2	2023WOS002	\$ 116,439.00	\$ 523.44	\$ 115,915.56	\$ 115,915.56	\$ 51,386.38	\$ 51,909.82	\$ 64,529.18
MIDDLE SKILLS EMPLOYMENT SUPPLIES PILOT PROJECT Total			\$ 116,439.00	\$ 523.44	\$ 115,915.56	\$ 115,915.56	\$ 51,386.38	\$ 51,909.82	\$ 64,529.18
TEACHER EXTERNSHIP	23EXT	2023EXT001	\$ 200,000.00	\$ 192,252.87	\$ 7,747.13	\$ 7,747.13	\$ 6,177.64	\$ 198,430.51	\$ 1,569.49
TEACHER EXTERNSHIP	23EX2	2023EXT002	\$ 106,726.00	\$ 41,116.75	\$ 65,609.25	\$ 65,609.25	\$ 61,611.66	\$ 102,728.41	\$ 3,997.59
TEACHER EXTERNSHIP Total			\$ 306,726.00	\$ 233,369.62	\$ 73,356.38	\$ 73,356.38	\$ 67,789.30	\$ 301,158.92	\$ 5,567.08
SUMMER EARN & LEARN (SEAL)	22VR1	3022VRS045	\$ 900,000.00	\$ 662,278.44	\$ 237,721.56	\$ 237,721.56	\$ (36,373.17)	\$ 625,905.27	\$ 274,094.73
SUMMER EARN & LEARN (SEAL)	23VR1	3022VRS045	\$ 900,000.00	0	\$ -	\$ 900,000.00	\$ 140,964.51	\$ 140,964.51	\$ 759,035.49
SEAL Total			\$ 1,800,000.00	\$ 662,278.44	\$ 237,721.56	\$ 1,137,721.56	\$ 104,591.34	\$ 766,869.78	\$ 1,033,130.22
SAN ANTONIO AREA FOUNDATION-WORKFORCE ACADEMY	SAF22		\$ 100,000.00	\$ 35,266.63	\$ 64,733.37	\$ 64,733.37	\$ 22,162.74	\$ 57,429.37	\$ 42,570.63
SAN ANTONIO AREA FOUNDATION-CAPACITY BUILDING	CAP22		\$ 37,500.00	\$ 799.00	\$ 36,701.00	\$ 36,701.00	\$ 1,620.00	\$ 2,419.00	\$ 35,081.00
SAN ANTONIO AREA FOUNDATION TOTAL			\$ 137,500.00	\$ 36,065.63	\$ 101,434.37	\$ 101,434.37	\$ 23,782.74	\$ 59,848.37	\$ 77,651.63
ASPEN INSTITUTE	ASP23		\$ 100,000.00	\$ 45,763.56	\$ 54,236.44	\$ 54,236.44	\$ 32,406.51	\$ 78,170.07	\$ 21,829.93
ASPEN INSTITUTE TOTAL			\$ 100,000.00	\$ 45,763.56	\$ 54,236.44	\$ 54,236.44	\$ 32,406.51	\$ 78,170.07	\$ 21,829.93
TOYOTETSU PILOT PROGRAM (RTW)	TOY24		\$ 46,525.00	0	\$ -	\$ 46,525.00	0	\$ -	\$ 46,525.00
TOYOTETSU PILOT PROGRAM TOTAL			\$ 46,525.00	\$ -	\$ -	\$ 46,525.00	\$ -	\$ -	\$ 46,525.00
READY TO WORK-COSA	22RTW		\$ 30,192,462.00	\$ 12,257,949.36	\$ 17,934,512.64	\$ 17,934,512.64	\$ 6,382,652.60	\$ 18,640,601.96	\$ 11,551,860.04
READY TO WORK-COSA TOTAL			\$ 30,192,462.00	\$ 12,257,949.36	\$ 17,934,512.64	\$ 17,934,512.64	\$ 6,382,652.60	\$ 18,640,601.96	\$ 11,551,860.04
GRAND TOTAL			\$ 318,748,240.54	\$ 129,294,192.66	\$ 51,016,759.88	\$ 189,454,186.79	\$ 76,439,460.93	\$ 205,733,653.59	\$ 113,014,586.95

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GRANT	FUND	Grant End Date	GRANT NO.	Grant Budget	YTD Exp 3/31/24	Balance	Grant Expended 3/31/24	Months Remaining
WIOA ADULT SERVICES	22WA1	6/30/2024	2022WOA001	\$ 947,323.00	\$ 946,167.32	\$ 1,155.68	99.88%	3
WIOA ADULT SERVICES	22WA2	6/30/2024	2022WOA001	\$ 3,456,318.00	\$ 3,435,689.93	\$ 20,628.07	99.40%	3
WIOA ADULT SERVICES	23WA1	6/30/2025	2023WOA001	\$ 1,277,860.00	\$ 1,267,030.11	\$ 10,829.89	99.15%	15
WIOA ADULT SERVICES	23WA2	6/30/2025	2023WOA001	\$ 4,244,871.00	\$ 1,841,175.88	\$ 2,403,695.12	43.37%	15
WIOA ADULT Total				\$ 9,926,372.00	\$ 7,490,063.24	\$ 2,436,308.76		
WIOA DISLOCATED WORKER	22WD1	6/30/2024	2022WOD001	\$ 1,184,451.00	\$ 886,754.83	\$ 297,696.17	74.87%	3
WIOA DISLOCATED WORKER	22WD2	6/30/2024	2022WOD001	\$ 3,996,897.00	\$ 3,872,890.04	\$ 124,006.96	96.90%	3
WIOA DISLOCATED WORKER	23WD1	6/30/2025	2023WOD001	\$ 1,175,801.00	\$ 312,721.78	\$ 863,079.22	26.60%	15
WIOA DISLOCATED WORKER	23WD2	6/30/2025	2023WOD001	\$ 3,599,032.00	\$ 1,633,921.24	\$ 1,965,110.76	45.40%	15
WIOA DISLOCATED Total				\$ 9,956,181.00	\$ 6,706,287.89	\$ 3,249,893.11		
WIOA YOUTH SERVICES	22WOY	6/30/2024	2022WOY001	\$ 4,732,035.00	\$ 4,244,185.15	\$ 487,849.85	89.69%	3
WIOA YOUTH SERVICES	23WOY	6/30/2025	2023WOY001	\$ 5,861,245.00	\$ 2,188,997.49	\$ 3,672,247.51	37.35%	15
WIOA YOUTH Total				\$ 10,593,280.00	\$ 6,433,182.64	\$ 4,160,097.36		
WIOA RAPID RESPONSE	23WOR	6/30/2024	2023WOR001	\$ 59,607.00	\$ 57,387.16	\$ 2,219.84	96.28%	3
WIOA RAPID RESPONSE Total				\$ 59,607.00	\$ 57,387.16	\$ 2,219.84		
TEMPORARY ASST FOR NEEDY FAMILIES-TANF	24TAF	10/31/2024	2024TAF001	\$ 6,851,831.00	\$ 3,157,502.95	\$ 3,694,328.05	46.08%	7
TANF Total				\$ 6,851,831.00	\$ 3,157,502.95	\$ 3,694,328.05		
SUPPLEMENTAL NUTRITION ASST PRGRM - SNAP	24SNE	9/30/2024	2024SNE001	\$ 1,283,189.00	\$ 637,514.63	\$ 645,674.37	49.68%	6
SNAP E&T Total				\$ 1,283,189.00	\$ 637,514.63	\$ 645,674.37		
NON CUSTODIAL PARENT	24NCP	9/30/2024	2024NCP001	\$ 437,578.00	\$ 242,833.50	\$ 194,744.50	55.49%	6
NON CUSTODIAL PARENT Total				\$ 437,578.00	\$ 242,833.50	\$ 194,744.50		
CC SRVCS FORMULA ALLOCATION-CCF	24CCF	12/31/2024	2024CCF001	\$ 103,725,503.00	\$ 39,177,153.67	\$ 64,548,349.33	37.77%	9
CHILD CARE CCF Total				\$ 103,725,503.00	\$ 39,177,153.67	\$ 64,548,349.33		
CC DVLPMNT FUND LOCAL MATCH - CCM	24CCM	12/31/2024	2024CCM001	\$ 7,584,186.00	\$ -	\$ 7,584,186.00	0.00%	9
CHILD CARE CCM Total				\$ 7,584,186.00	\$ -	\$ 7,584,186.00		
CC TEXAS DEPT FAMILY PROTECTIVE SRVCS-CCP	24CCP	12/31/2024	2024CCP001	\$ 4,898,565.00	\$ 4,263,318.47	\$ 635,246.53	87.03%	9
CHILD CARE CCP Total				\$ 4,898,565.00	\$ 4,263,318.47	\$ 635,246.53		
TRADE ACT SERVICES	24TRA	9/30/2024	2024TRA001	\$ 27,000.00	\$ 114.44	\$ 26,885.56	0.42%	6
TRADE ACT SERVICES Total				\$ 27,000.00	\$ 114.44	\$ 26,885.56		
WAGNER-PEYSER EMPLOYMENT SERVICES-WPA	24WPA	12/31/2024	2024WPA001	\$ 667,896.00	\$ 212,219.18	\$ 455,676.82	31.77%	9
EMPLOYMENT SERVICES Total				\$ 667,896.00	\$ 212,219.18	\$ 455,676.82		
RESOURCE ADMIN GRANT	24RAG	9/30/2024	2024RAG001	\$ 11,857.00	\$ 5,306.33	\$ 6,550.67	44.75%	6
RESOURCE ADMIN GRANT Total				\$ 11,857.00	\$ 5,306.33	\$ 6,550.67		
TEXAS VETERANS COMMISSION	24TVC	9/30/2024	2024TVC001	\$ 284,084.00	\$ 135,828.03	\$ 148,255.97	47.81%	6
TEXAS VETERANS COMMISSION Total				\$ 284,084.00	\$ 135,828.03	\$ 148,255.97		
CC QUALITY - CCQ	24CCQ	10/31/2024	2024CCQ001	\$ 6,246,767.00	\$ 1,207,126.38	\$ 5,039,640.62	19.32%	7
CCQ QUALITY Total				\$ 6,246,767.00	\$ 1,207,126.38	\$ 5,039,640.62		
WORKFORCE COMMISSION INITIATIVES	24WCI	9/30/2024	2024WCI001	\$ 94,250.00	\$ 59,201.50	\$ 35,048.50	62.81%	6
WORKFORCE COMMISSION INITIATIVES Total				\$ 94,250.00	\$ 59,201.50	\$ 35,048.50		
REEMPLOYMENT SERVICES - REA	23REA	3/31/2024	2023REA001	\$ 935,000.00	\$ 916,445.35	\$ 18,554.65	98.02%	

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GRANT	FUND	Grant End Date	GRANT NO.	Grant Budget	YTD Exp 3/31/24	Balance	Grant Expended 3/31/24	Months Remaining
REEMPLOYMENT SERVICES - REA	24REA	9/30/2024	2024REA001	\$ 920,073.00	\$ 436,589.76	\$ 483,483.24	47.45%	6
REEMPLOYMENT Total				\$ 1,855,073.00	\$ 1,353,035.11	\$ 502,037.89		
PARTNERS FOR REENTRY OPPORTUNITIES IN WD	24REO	9/30/2027	2024REO001	\$ 1,174,500.00	\$ 13,791.30	\$ 1,160,708.70	1.17%	43
PARTNERS FOR REENTRY OPPORTUNITIES IN WD Total				\$ 1,174,500.00	\$ 13,791.30	\$ 1,160,708.70		
MILITARY FAMILY SUPPORT PROGRAM	24WOS	12/31/2024	2024WOS001	\$ 221,896.00	\$ 76,496.83	\$ 145,399.17	34.47%	9
MILITARY FAMILY SUPPORT Total				\$ 221,896.00	\$ 76,496.83	\$ 145,399.17		
STUDENT HIREABILITY NAVIGATOR	18HN5	8/31/2024	3024VRS056	\$ 210,000.00	\$ 109,491.32	\$ 100,508.68	52.14%	5
STUDENT HIREABILITY NAVIGATOR Total				\$ 210,000.00	\$ 109,491.32	\$ 100,508.68		
VOCATIONAL REHABILITATION-VR INFRA SPRT	24COL	8/31/2024	2024COL001	\$ 535,919.54	\$ 302,663.73	\$ 233,255.81	56.48%	5
VR-INFRA SUPPORT Total				\$ 535,919.54	\$ 302,663.73	\$ 233,255.81		
PAID WORK EXPERIENCE (PWE)	24PWE	9/30/2025	3024VRS107	\$ 187,500.00	\$ 725.86	\$ 186,774.14	0.39%	18
PAID WORK EXPERIENCE (PWE) Total				\$ 187,500.00	\$ 725.86	\$ 186,774.14		
WIOA - UPSKILLING AND TRAINING	24WOZ	7/31/2024	2024WOZ001	\$ 170,471.00	\$ 756.93	\$ 169,714.07	0.44%	4
WIOA - UPSKILLS AND TRAINING Total				\$ 170,471.00	\$ 756.93	\$ 169,714.07		
TRAINING & EMPLOYMENT NAVIGATOR	24WPB	10/31/2025	2024WPB001	\$ 195,856.00	\$ 12,485.86	\$ 183,370.14	6.38%	19
TRAINING & EMPLOYMENT NAVIGATOR Total				\$ 195,856.00	\$ 12,485.86	\$ 183,370.14		
MIDDLE SKILLS EMPLOYMENT SUPPLIES PILOT PROJ	23WS2	3/31/2024	2023WOS002	\$ 116,439.00	\$ 51,909.82	\$ 64,529.18	44.58%	
MIDDLE SKILLS EMPLOYMENT SUPPLIES PILOT PROJECT				\$ 116,439.00	\$ 51,909.82	\$ 64,529.18		
SUMMER EARN & LEARN (SEAL)	23VR1	9/30/2024	3021VRS073	\$ 900,000.00	\$ 140,964.51	\$ 759,035.49	15.66%	6
SEAL Total				\$ 900,000.00	\$ 140,964.51	\$ 759,035.49		
SAN ANTONIO AREA FOUNDATION-WORKFORCE AC/	SAF22	12/31/2024		\$ 100,000.00	\$ 57,429.37	\$ 42,570.63	57.43%	9
SAN ANTONIO AREA FOUNDATION-CAPACITY BUILDII	CAP22	12/31/2024		\$ 37,500.00	\$ 2,419.00	\$ 35,081.00	6.45%	9
SAN ANTONIO AREA FOUNDATION Total				\$ 137,500.00	\$ 59,848.37	\$ 77,651.63		
ASPEN INSTITUTE	ASP23	3/31/2024		\$ 100,000.00	\$ 78,170.07	\$ 21,829.93	78.17%	
ASPEN INSTITUTE TOTAL				\$ 100,000.00	\$ 78,170.07	\$ 21,829.93		
TOYOTETSU PILOT PROGRAM (RTW)	TOY24	4/30/2024		\$ 46,525.00	0	\$ 46,525.00	0.00%	1
TOYOTETSU PILOT PROGRAM TOTAL				\$ 46,525.00	\$ -	\$ 46,525.00		
READY TO WORK-COSA	22RTW	3/31/2025		\$ 30,192,462.00	\$ 18,640,601.96	\$ 11,551,860.04	61.74%	12
READY TO WORK-COSA TOTAL				\$ 30,192,462.00	\$ 18,640,601.96	\$ 11,551,860.04		
GRAND TOTAL				\$ 198,692,287.54	\$ 90,625,981.68	\$ 108,066,305.86		



MEMORANDUM

To: Audit and Finance Committee
From: Gabriela Navarro Garcia, Controller
Presented by: Gabriela Navarro Garcia, Controller
Date: May 31, 2024
Regarding: FY24 Budget Analysis Service Delivery

SUMMARY: *Update and Possible Discussion on Service Delivery Expenditure by County.* The preparation of the annual budget considers allocation factors, under Texas Administrative Code, Chapter 800, Chapter B, Allocations. These allocations provide guidance in allocating funds by each county within the Service Delivery Area. TWC awards contracts in aggregate amounts to the Alamo region, requiring the board to serve participants throughout the region.

Upon request of local officials, the board is analyzing a pilot initiative to track Service Delivery expenditures by County to ensure that each county is receiving a fair share of the fund's allocation by state allocation factors.

ANALYSIS: The board has evaluated the initial budget allocation, year to date expenditures, and year to date variance analysis for each county. As of March 30, 2024, Bexar County has a budget target of 84.05% of expenditures, against actual expenditures of 80.91%. The rural counties have target expenditures of 15.95% of the total budget against 19.09% of expenditures.

Another factor to consider when reviewing the report is Formula and Childcare Funds tend to spike in the summer months, when the youth have an increase in work experience and Childcare expenditures increase due to children being out of school. Non-Formula funds also include a large allocation from Ready to Work which we have seen an increase in tuition and training.

FISCAL IMPACT: The board will continue to monitor expenditure by county and work collaboratively with service providers to ensure proper outreach is being conducted in all counties to make funds and services available.

ATTACHMENTS:

YTD Straight-line County Budget Report
YTD County Expenditure Report

**County by County Expense Report - FY24 YTD Straight- Line Budget
March 31, 2024**

Counties	Formula Funds		Child Care Funds		Non-Formula Funds		Total	
	Budget	Percentage %	Budget	Percentage %	Budget	Percentage %	Budget	Percentage %
ATASCOSA	\$ 392,391.99	2.85%	\$ 1,470,696.66	2.20%	\$ 70,308.70	0.38%	1,933,397.34	1.95%
BANDERA	\$ 136,118.48	0.99%	\$ 230,990.97	0.35%	\$ 40,424.77	0.22%	407,534.21	0.41%
BEXAR	\$ 10,221,597.43	74.32%	\$ 55,113,378.20	82.56%	\$ 17,815,524.59	96.68%	83,150,500.22	84.05%
COMAL	\$ 614,831.67	4.47%	\$ 2,271,076.88	3.40%	\$ 121,229.61	0.66%	3,007,138.16	3.04%
FRIO	\$ 226,515.68	1.65%	\$ 542,451.19	0.81%	\$ 26,299.47	0.14%	795,266.34	0.80%
GILLESPIE	\$ 150,494.70	1.09%	\$ 239,072.39	0.36%	\$ 21,292.89	0.12%	410,859.98	0.42%
GUADALUPE	\$ 672,996.28	4.89%	\$ 3,198,047.76	4.79%	\$ 113,685.36	0.62%	3,984,729.41	4.03%
KARNES	\$ 178,997.21	1.30%	\$ 86,854.91	0.13%	\$ 20,111.51	0.11%	285,963.63	0.29%
KENDALL	\$ 207,004.40	1.51%	\$ 572,439.34	0.86%	\$ 32,872.56	0.18%	812,316.29	0.82%
KERR	\$ 206,757.29	1.50%	\$ 1,044,010.24	1.56%	\$ 55,113.87	0.30%	1,305,881.40	1.32%
MCMULLEN	\$ 247,334.19	1.80%	\$ -	0.00%	\$ 35,739.44	0.19%	283,073.64	0.29%
MEDINA	\$ 245,246.89	1.78%	\$ 1,183,991.22	1.77%	\$ 37,868.44	0.21%	1,467,106.55	1.48%
WILSON	\$ 252,758.62	1.84%	\$ 801,353.02	1.20%	\$ 37,549.68	0.20%	1,091,661.33	1.10%
	\$ 13,753,044.82	100.00%	\$ 66,754,362.77	100.00%	\$ 18,428,020.90	100.00%	\$ 98,935,428.50	100.00%

County by County Expense Report - March 2024

Counties	Formula Funds		Child Care Funds		Non-Formula Funds		Total	
	Expenditures	Percentage %	Expenditures	Percentage %	Expenditures	Percentage %	Expenditures	Percentage %
ATASCOSA	\$ 353,940.55	3.26%	\$ 1,324,957.20	2.33%	\$ 38,788.95	2.16%	\$ 1,717,686.70	2.47%
BANDERA	135,251.92	1.25%	198,442.94	0.35%	7,107.31	0.40%	340,802.17	0.49%
BEXAR	7,797,630.86	71.78%	47,027,226.89	82.67%	1,438,666.16	80.08%	56,263,523.91	80.91%
COMAL	920,149.02	8.47%	1,868,349.69	3.28%	101,482.67	5.65%	2,889,981.37	4.16%
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*This expenditures exclude Bexar County only funds which includes: City of San Antonio, Non Custodial Parent, Military Family, Student Hireability Navigator, VRS Paid Work Experience, Training and Employment Navigator, and High Demand Job Training



MEMORANDUM

To: Audit and Finance Committee
From: Gabriela Navarro Garcia, Controller
Presented by: Gabriela Navarro Garcia, Controller
Date: April 5, 2024
Regarding: Financial Analysis – SA Ready to Work - Update

SUMMARY: *Update and Possible Discussion on SA: Ready to Work.* On November 3, 2020, City of San Antonio voters approved the SA: Ready to Work ballot initiative, authorizing a 1/8th cent sales and use tax for four years to provide workforce development training and higher education to unemployed, underemployed, or underserved residents to obtain high-demand, well-paid careers, by Chapter 379A of the Texas Local Government Code ("the Better Jobs Act"). No further action has been requested at this time.

ANALYSIS: Under this initiative, Workforce Solutions Alamo (WSA) executed an agreement with the city of San Antonio to provide the services necessary to the SA Ready to Work program (the "Program"), which includes the following objectives: increase access to industry-recognized certification training and college; provide wraparound services and emergency funding to ensure successful completion of training and career placement; increase collaboration within the workforce ecosystem; and promote accountability and adaptability throughout the process.

FISCAL IMPACT: The award amount for this contract is One Hundred Five Million, Seven Hundred Eighty-One Thousand, Nine Hundred Fifty-Three Dollars (\$105,781,953), and it is funded through a grant by the City of San Antonio. The term of this agreement began on May 13, 2022, and will be for a three (3) year period unless sooner terminated in accordance with the provisions of the Agreement.

FISCAL UPDATE: The WSA fiscal department has served as a fiscal agent for the Ready to Work partners. This memo is intended to provide an update on the current program's financial performance and challenges.

Expenditure Update:

WSA has budgeted \$30,192,462 through September 30, 2024. WSA has expended \$18,675,832 through March 31, 2024

Board Profit has decreased by \$147,993 The significant variance is in Board Revenue. Revenue Fees Earned decreased from Quarter 1 by \$62,279.66. Some of the accrued Subrecipients' Invoices were revised in March for duplicate billings and/or unallowed costs. Unallowed costs include insufficient backup, tuition and emergency services cap overages, and missing required fields from Signify/SYNC per the funding guide.

The board currently has a surplus of \$128,836 reserved for monitoring questioned costs.

Ready to Work Rollforward				
	FY22	FY23	FY24-Q1	FY24-Q2
BOARD COST				
Revenue Fees Earned	\$ 10,862.92	\$ 628,966.52	\$ 956,939.64	1,007,139.80
Expenditures	\$ 92,719.98	\$ 575,734.82	\$ 680,111.22	878,304.14
Net Profit	\$ (81,857.06)	\$ 53,231.70	\$ 276,828.42	\$ 128,835.66
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Revenue Fees Earned	\$ 209,858.41	\$ 5,033,039.90	\$ 8,443,596.72	\$ 9,291,351.28
Expenditures	\$ 106,423.65	\$ 5,033,039.90	\$ 8,443,596.72	\$ 9,291,351.28
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CLIENT COST				
Revenue-Cost- Reimbursement	\$ 15,003.69	\$ 6,649,174.64	\$ 7,804,594.79	\$ 9,384,480.25
Expenditures-Cost Reimbursement	\$ 36,581.39	\$ 6,649,174.64	\$ 7,804,594.79	\$ 9,384,480.25
Net	\$ (21,577.70)	\$ -	\$ -	\$ -

Program Challenges and Opportunities

Ready to Work is an evolving program, and the board continues to work through any program challenges by presenting common-sense solutions, focusing on opportunities to strengthen the program and achieve success for program recipients, providers, partners, and the City of San Antonio.

Some of the challenges that we have worked through include addressing staff turnover in fiscal staff, ensuring the program remains fully staffed to provide the following:

- Cash Flow Management
- Partner and Training Provider Invoicing
- Current financial reporting and analysis
- Implementation of SYNC software (a salesforce platform)
- Frequent training and outreach to our partners.

One of the most significant challenges WSA faced in FY23 was cash flow management. Tuition reimbursements from the City of San Antonio are completed from 60 to 90 days after WSA paid training providers. To alleviate this challenge, fiscal staff worked with the Ready to Work team to increase the cash advance from \$1,158,264.25 to \$3,505,434.53. We currently have paid back \$639,059 in alignment with our payment plan. WSA is working with the city in discussing opportunities to receive cash advances in the future to alleviate cashflow.

A second challenge was that Ready to Work moved to a Salesforce-based platform in December 2023. The transition of the billing process through SYNC is delaying the payment of pending invoices to WSA.

- One super user license per prime agency.
- Workflow Manual does not act as cohesive desk guide to accurately prepare invoices.
- Data migration errors from Signify to SYNC

The board staff looks forward to continually working with the city to proactively identify and work through any challenges that may occur and will work to strengthen the financial and programmatic program performance.



Procurement & Contracts Management

Audit and Finance Committee



Procurement & Contracts Update

May 31, 2024

Gilbert Monk

Assistant Director, Procurement and Contracts Management

Bandera

Tentative Opening: August 2024

- **Summary:** The Workforce Solutions Alamo (WSA) Board of Directors is presented with a proposal to consider authorizing staff to award a contract (Lease) for a Facility Lease at one of two locations: 624 Highway 16, Bandera, TX, and 4173 Highway 16, Bandera, TX. As WSA was unable to finalize the lease with the first location through negotiations, it has now moved to finalize negotiations on location #2(4173 Highway 16).
- **Process Overview:** On February 23, WSA issued an RFI to solicit potentially available properties. Nine (9) properties were evaluated; of those nine (9), four (4) were deemed viable options. Accordingly, the other five (5) were disqualified for various reasons, such as non-adherence to Building Code standards, Lack of immediate availability, and failure to adhere to WSA spacing requirements.



Bandera: Property #2

Tentative Opening: May 2024

- **Selection Process:** New facility lease for the Bandera Workforce Center.
- **Financial:** Rent - \$1,800 per month, with up to 5% annual escalation.
- **Location(s):** 4173 Highway 16, Bandera, TX
- **Term:** Initial lease term of 3-5 years, with renewal options.



4173 State Highway 16, Bandera, TX

Childcare Quality Request for Proposal (RFP)



- ❖ **Rebid RFP for Child Care Quality Services to update requirements:**
 - ❖ Estimated annual budget is **\$4,000,000.00**.
 - ❖ **Six proposals were received** by the solicitation submittal deadline.
 - ❖ Evaluations have concluded and are in the process of fiscal integrity review.

Action Item	2024 - RFP	Rebid
Issue/Post/Advertise Solicitation	February 14, 2024	April 4, 2024
Solicitation Submittal Deadline	April 2, 2024	May 3, 2024
Evaluation Due: Committee Meeting	April 19, 2024	May 17, 2024
Finance Committee	May 31, 2024	July 8, 2024
Executive Committee	June 7, 2024	July 12, 2024
Board Meeting	June 21, 2024	July 19, 2024
Transition - Planning	Summer 2024	AUG - SEPT
Contract Start Date	October 1, 2024	October 1, 2024



Temporary Staffing Services

- ❖ **Purpose:** Temporary Staffing Service is needed for urgent and planned needs or to fill a full-time opening to maintain operations while finding the right individual for the position.
- ❖ **Scope:** Contractor will work with board staff to;
 - ❖ Assist in recruiting potential applicants for the program based on established eligibility criteria provided by WSA.
 - ❖ Ensure all potential hires undergo verifiable background checks, drug screening, and employment reference checks.
 - ❖ Maintain payroll records for all employees.
 - ❖ Ensure all personnel hired possess all required documents for employment, e.g., Form W-4, Form I-9, E-Verify System for Employment Eligibility, job application form, etc.
- ❖ **Contractors:** MMC Group, LP., Tryfacta, Inc., Integrated Human Capital, Cambay Consulting, LLC., and Compunnel Software Group, Inc.
- ❖ **Term/Amount** – Twelve (12) month contracts with four (4) one-year renewal options. An aggregate amount of \$500,000 will be distributed among the five (5) selected vendors, proportionate to the actual number of resources procured and the agreed-upon markup for each resource.





Contract Summary and RFP Updates

<u>Solicitation</u>	<u>Purchase of</u>	<u>Opening (estimated)</u>	<u>Status</u>	<u>Anticipated Award Date</u>
RFI 2024-007	Lease Property Search (Bandera)	February 2024	Pending Award	June 2024
RFI 2024-008	Leased Property Search (Pearsall)	April 2024	In Progress	July 2024
RFI 2024-010	Leased Property Search (Hondo)	March 2024	In Progress	September 2024
RFP 2024-005	Temporary Staffing Services	February 2024	Pending Award	July 2024
RFP 2024-015	Child Care Quality (CCQ) Improvement Services	April 4, 2024	In Progress	July 2024
RFP 2024-013	Phone Cloud Migration	April 18, 2024	Evaluation	August 2024



Financial Reports

Audit and Finance Committee



Annual Audit Presentation

May 31, 2024

Janet Pitman, C.P.A

Partner, ABIP





Annual Audit Presentation

Guest Presenter:

Janet Pitman, CPA, Partner, ABIP

Key Highlights:

- Unmodified Clean Opinion
- No Findings or Questioned Costs
- Maintained Low-Risk Audit Status
- Change in Net Assets
 - Change in Accounting Standard FASB ASC 842 \$(510,860)
 - Operational Decrease in Net Assets (\$165,327)



Annual Audit Presentation

Operational Decrease in Net Assets:

Service Fee Revenue :	\$ 65,198
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Non-Federal Expenditures:

Procurement Questioned Cost	\$ 58,309
Train for Jobs Disallowed Cost	32,000
Terminated Staff Related Cost	66,000
Meals related to Training	9,000
Board Retreat	18,000
Sponsorship/Community Events	44,216
Branding	<u>3,000</u>
Total	\$230,525

Net Operational Decrease 2023	(\$165,327)
--------------------------------------	--------------------



Questions



Financial Reports and Analysis March 2024

May 31, 2024

Gabriela Navarro Garcia

Controller





Budget to Actual Expenditures

MARCH 2024 BUDGET TO ACTUAL VARIANCE ANALYSIS					
Budget Category	FY24 Budget	FY24 Actuals (March 2024)	% Expensed	Straight-Line Target (50.00%)	YTD Variance %
Corporate -Personnel	\$ 5,867,227.00	\$ 2,475,921.00	42.20%	\$ 2,933,613.50	7.80%
Corporate -Facilities	\$ 526,665.00	\$ 216,362.00	41.08%	\$ 263,332.50	8.92%
Corporate -Equipment Related	\$ 277,994.00	\$ 81,374.00	29.27%	\$ 138,997.00	20.73%
Corporate -General Office	\$ 741,700.00	\$ 137,654.00	18.56%	\$ 370,850.00	31.44%
Corporate - Professional Services	\$ 1,997,110.00	\$ 539,430.00	27.01%	\$ 998,555.00	22.99%
Corporate - Board of Directors	\$ 45,000.00	\$ 21,278.00	47.28%	\$ 22,500.00	2.72%
Corporate Total	\$ 9,455,696.00	\$ 3,472,019.00	36.72%	\$ 4,727,848.00	13.28%
Facilities	7,777,328.00	2,980,282.86	38.32%	\$ 3,888,664.00	11.68%
Reserve	11,002,098.00	-	0.00%	\$ 5,501,049.00	50.00%
Projects	249,916.00	204,248.58	81.73%	\$ 124,958.00	-31.73%
Service Delivery - TWC	18,983,727.00	8,349,760.95	43.98%	\$ 9,491,863.50	6.02%
Service Delivery - TWC Child Care	120,209,630.00	54,244,172.60	45.12%	\$ 60,104,815.00	4.88%
Service Delivery Ready to Work	30,192,462.00	6,084,006.24	20.15%	\$ 15,096,231.00	29.85%
Total Budget	\$ 197,870,857.00	\$ 75,334,490.23	38.07%	\$ 98,935,428.50	11.93%



Corporate Expenditures

Personnel:

- Staff training and development will take place within the following months.

Equipment:

- The most significant budget surplus is the cloud-based infrastructure and replacement of computers that exceed useful life.

General Office:

- The primary budget surplus is due to timing differences, marketing, and the insurance contingency.



Corporate Expenditures

Professional Services:

- The variance is primarily a timing difference in legal, audit, and monitoring. Legal and professional services related to temporary staffing are utilized as needed to support the agency.

Board Training & Development:

- The board retreat and the NAWB Forum occurred in March of 2024.



Facilities and Projects

Facilities:

- Facility expenditures represent 38.32% of the approved facilities budget, reflecting a 11.68% straight-line budget surplus:
- Significant items contributing to this are:
 - Mobile Workforce Center Unit
 - Port of San Antonio

Special projects include:

- Workforce Commission Initiatives – WSA will continue to provide Career Pathway Youth Events.



YTD Expenditures by Budget Category

MARCH 2024 YTD EXPENDITURES



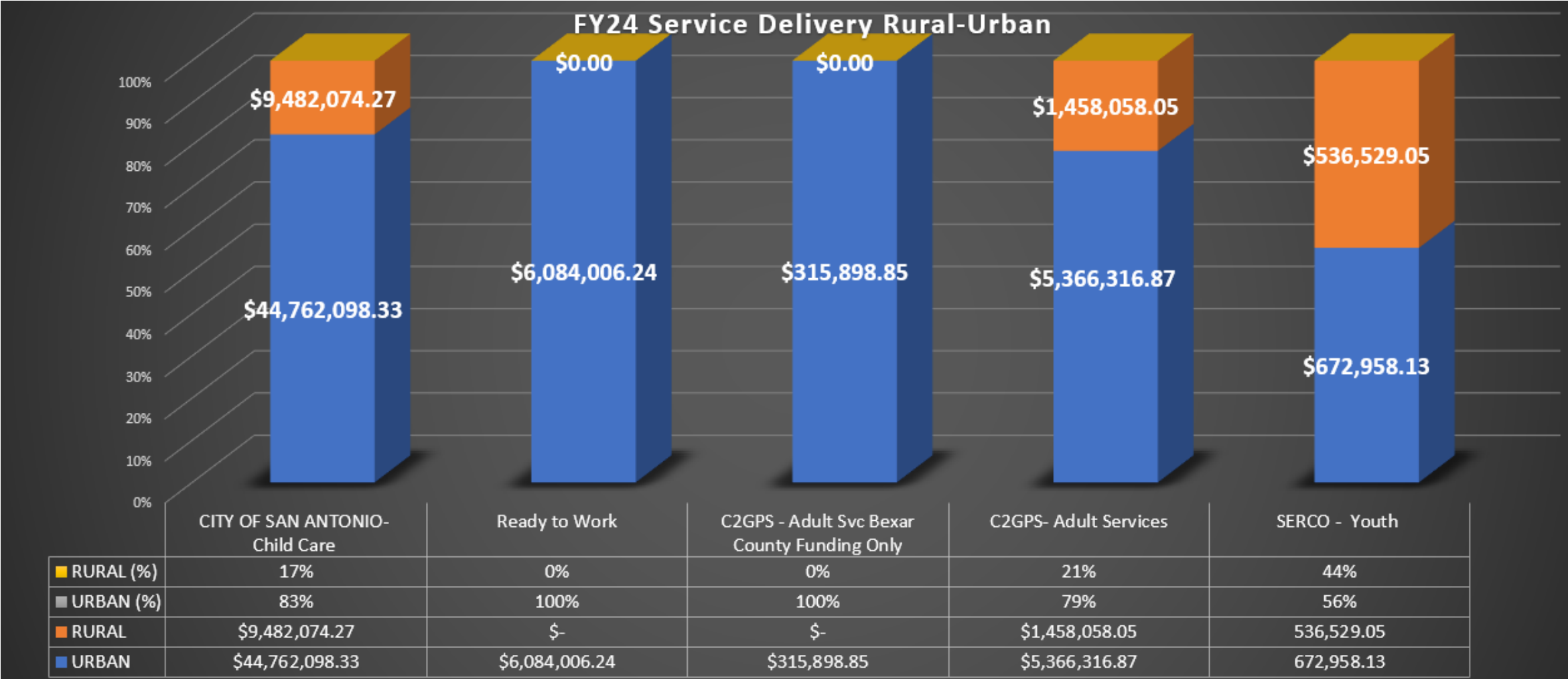
YTD Expenditures by Budget Category Comparison

MARCH 2024 YTD EXPENDITURES





March 2024 Year-to-Date Service Delivery Rural-Urban



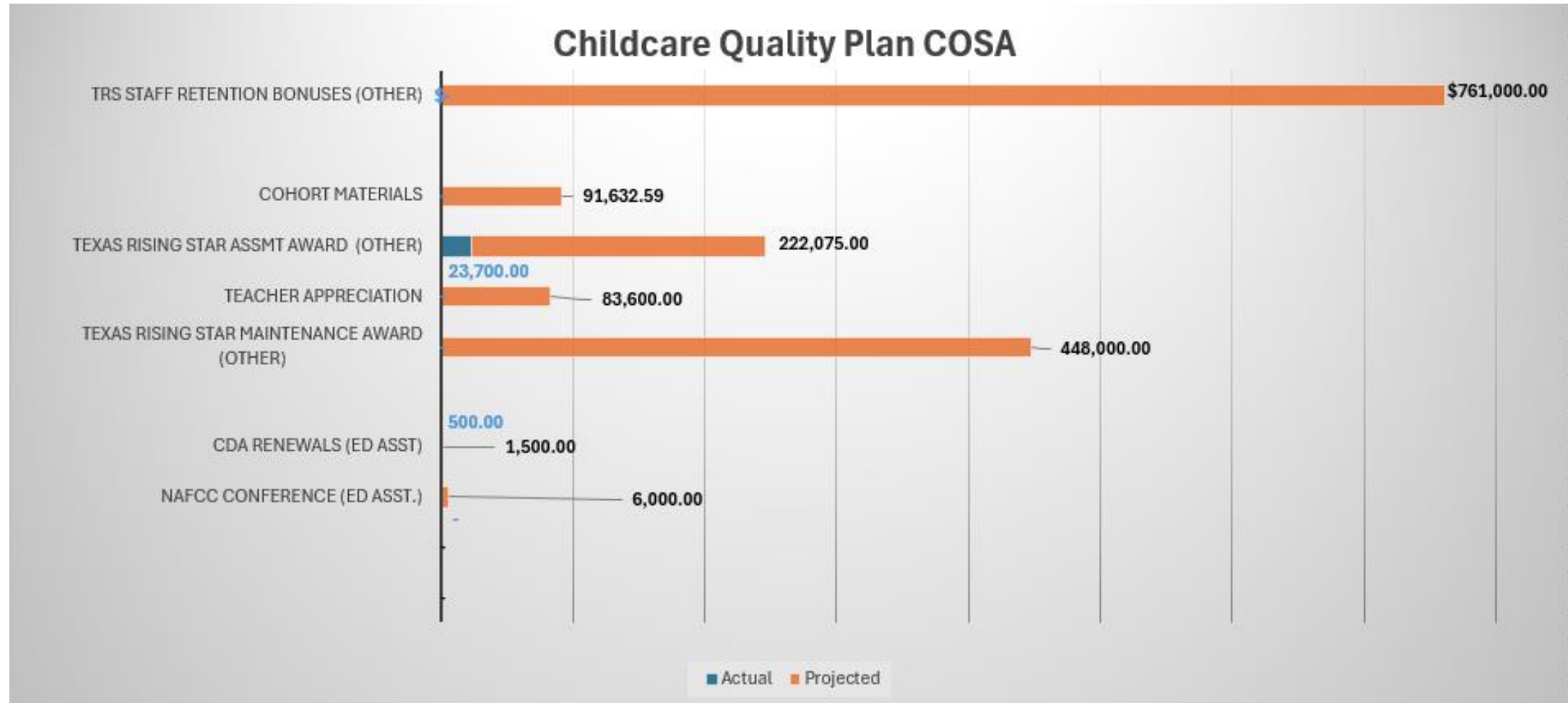


Key Variances

- CCP(DFPS)- Contract ends 12/31/2024 and we have 87.03% expensed. . The average cost of childcare for the mandatory Childcare population is \$500,000 per month. The board has requested additional funding from TWC to extend the service through the end of the contract.
- Child Care Quality- The board expecting expenditures for this grant to significantly increase in upcoming months as detailed in the next chart. As of March 31, 2024, approximately 20% of the funds were spent, and we are projecting to spent \$700,000 in April of 2024.



Key Variances – Childcare Quality





Key Variances – Childcare Quality





Key Variances

- Middle Skills- The Board has had some challenges and expanded the statement of work to allow wider eligibility, which helped increase expenditures in the last months of the contract. We are expecting to return \$64,529.
- 24REO PROWD Grant- New program for re-entry opportunities with a budget of \$1,174,500 for a three-year term.
- Toyota Funds - Funds were used to provide incentives to RTW participants with job placements. Expenditures will be reflected in April. We are expecting to return \$40,000.



Questions



FY24 Budget Analysis – Service Delivery County-by-County Update

May 31, 2024

Gabriela Navarro Garcia

Controller



County by County Expense Report FY24 YTD Straight-Line Budget



County by County Expense Report - FY24 YTD Straight- Line Budget March 31, 2024								
Counties	Formula Funds		Child Care Funds		Non-Formula Funds		Total	
	Budget	Percentage %	Budget	Percentage %	Budget	Percentage %	Budget	Percentage %
ATASCOSA	\$ 392,391.99	2.85%	\$ 1,470,696.66	2.20%	\$ 70,308.70	0.38%	1,933,397.34	1.95%
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BEXAR	\$ 10,221,597.43	74.32%	\$ 55,113,378.20	82.56%	\$ 17,815,524.59	96.68%	83,150,500.22	84.05%
COMAL	\$ 614,831.67	4.47%	\$ 2,271,076.88	3.40%	\$ 121,229.61	0.66%	3,007,138.16	3.04%
FRIO	\$ 226,515.68	1.65%	\$ 542,451.19	0.81%	\$ 26,299.47	0.14%	795,266.34	0.80%
GILLESPIE	\$ 150,494.70	1.09%	\$ 239,072.39	0.36%	\$ 21,292.89	0.12%	410,859.98	0.42%
GUADALUPE	\$ 672,996.28	4.89%	\$ 3,198,047.76	4.79%	\$ 113,685.36	0.62%	3,984,729.41	4.03%
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County by County Expense Report

March 2024



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FY24 Budget Analysis Service Delivery



- Formula and Childcare Funds tend to spike in the summer months, when the youth have an increase in work experience and Childcare expenditures increase due to children being out of school.
- Non-Formula funds also include a large allocation from Ready to Work which we have seen an increase in tuition and training.



Questions



Ready to Work Analysis and Update

May 31, 2024

Gabriela Navarro Garcia

Controller



Ready to Work Budget and Expenditures



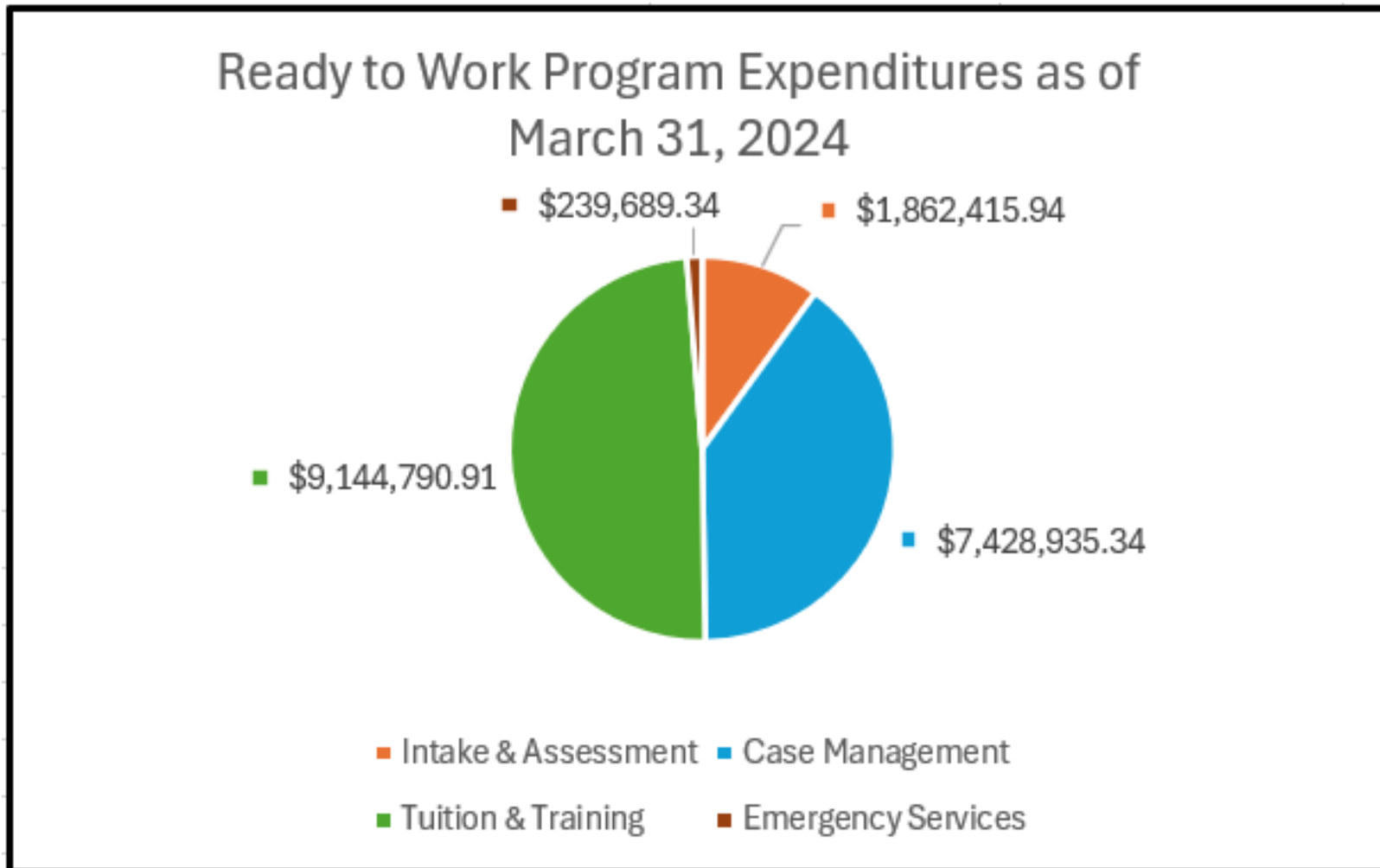
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Net	\$ (21,577.70)	\$ -	\$ -	\$ -

The board currently has a surplus of \$128,836 that is reserved for monitoring questioned cost.



Expenditures as of 03/31/2024





Challenges and Opportunities

- Addressing fiscal staff turnover, ensuring the program remains fully staffed to provide:
 - Cash Flow Management
 - Partner and Training Provider Invoicing
 - Current financial reporting and analysis
 - Implementation of SYNC software
 - Frequent training and outreach to our partners.



Challenges: Management of Cashflow

- City has been current on payments
- Our cash advance increased from \$1,158,264.25 to \$3,505,434.53 in January and WSA has paid back \$639,059 as of March 2024.
- WSA is working with the city in opportunities to receive cash advances in the future and alleviate cashflow.

Challenges: New Software Implementation



- Updates to the billing reports, procedures outlined in the updated funding guide, and the workflow manual do not act as a cohesive desk guide to accurately prepare the invoice.
- Data migration errors from Signify to SYNC such as disbursement dates and correct agency information.
- One user license per prime agency for generating reports.



Ready to Work

- As of May 22, 2024:
 - Applicants Interviewed: 5,407
 - Enrolled in approved training: 3,284
 - Completed Training: 890
 - Placed in jobs: 554





Questions

FY25 Budget Planning

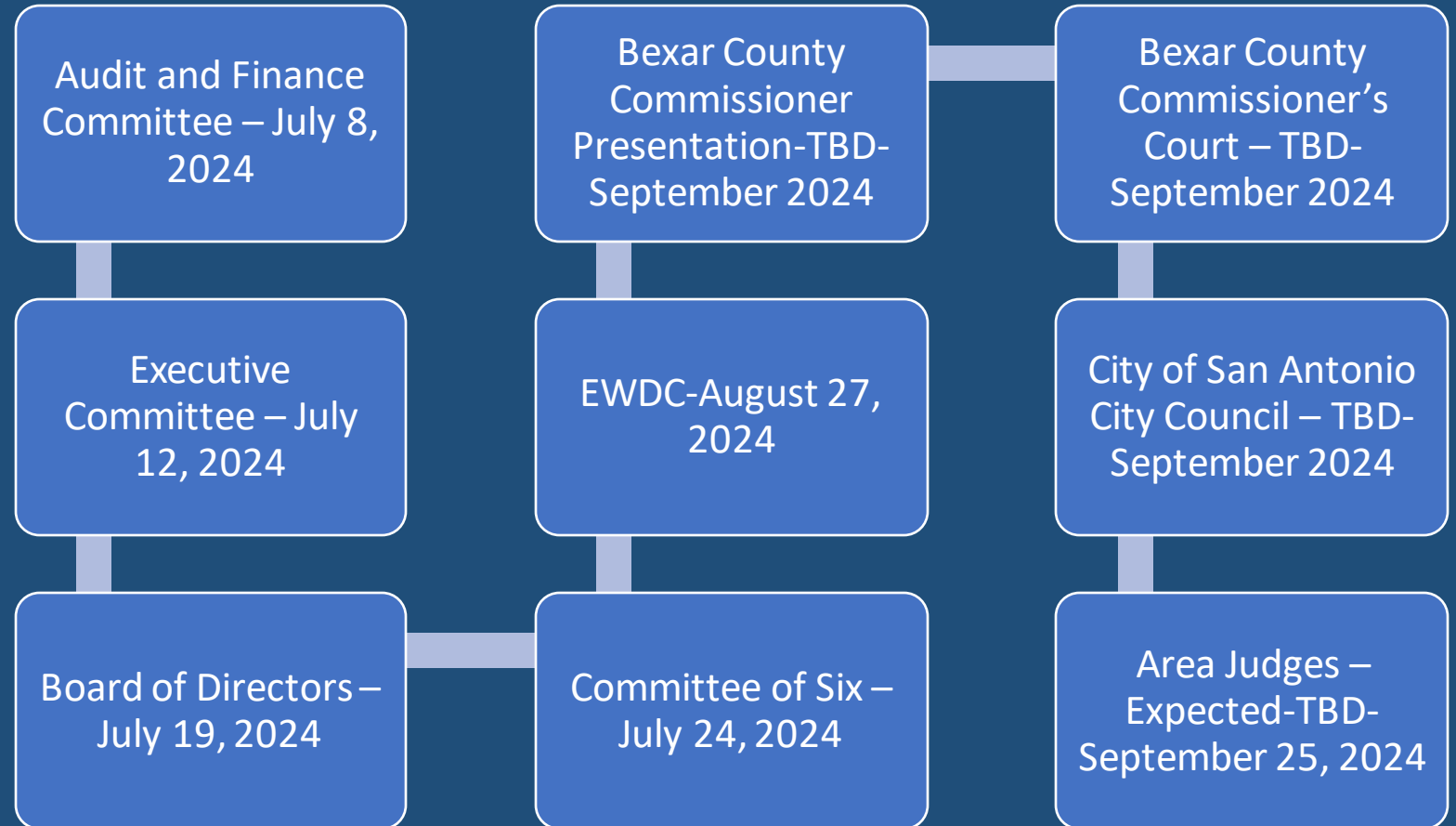
May 31, 2024

Angela Bush

CFO Consultant



FY25 Budget Approval Process





Questions

Thank you!

