



MEMORANDUM

To: Audit and Finance Committee

From: Adrian Lopez, CEO

Presented By: Kristen Rodriguez, Director of Procurement and Contracts Management

Date: February 6, 2026

Subject: **Procurement Schedule**

Summary: The purpose of this memo is to provide the Audit & Finance Committee with a briefing on upcoming re-procurements in the procurement pipeline. This memo aligns with Supporting Texas Talent and Economic Growth - Goal 2, Service Optimizers, in our strategic plan.

Analysis: Procurement staff is preparing a series of re-procurements for existing contracts that are approaching expiration or renewal limits. These solicitations are intended to ensure continuity of services, maintain compliance with FMGC, and evaluate current scopes, pricing, and performance.

All procurements outlined below represent existing services or agreements and are not new initiatives. Each re-procurement will follow competitive procurement requirements and applicable threshold approvals.

Procurement	Contract End Date	Planned Solicitation Release	Anticipated Board
Website Hosting, Management & Digital Services	Aug 2026	Late Feb 2026	May/June 2026
Cybersecurity Services	Aug 2026	Late Feb 2026	May/June 2026
Management and Operations of Youth Services	Sept 2026	Mid Feb 2026	July 2026

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Childcare Professional Development Training Services	Sept 2026	Mid Feb 2026	July 2026
Program Monitoring Services	Oct 2026	Mid Feb 2026	July 2026
Cloud Services	Sept 2026	Late Feb 2026	July 2026
Seguin Lease	January 2027	NA	May/ June 2026
External Evaluators	NA	March 2026	NA

Fiscal Impact: The fiscal impact associated with each re-procurement is contingent upon the approval and availability of applicable funding sources and department budgets. Most of these contracts are anticipated to exceed \$150,000 annually and will be brought individually for Board review and approval in accordance with established authority thresholds.

Next Step: Procurement staff will proceed with the following steps for each re-procurement, as appropriate:

- Confirm approved funding sources and authorized department budgets
- Finalize scopes of work and procurement documents
- Issue solicitations in alignment with the planned procurement schedule
- Bring individual contracts forward for Audit & Finance Committee and/or Board review and approval, as required



MEMORANDUM

To: Audit & Finance Committee

From: Adrian Lopez, Chief Executive Officer

Presented By: Gabriela Navarro Garcia, Controller

Date: February 6, 2026

Subject: **FY25-26 Budget Amendment #1**

Summary: The board staff prepares a budget based on the assumption of planned allocations from the Texas Workforce Commission and anticipated carryover funds from existing contracts. The budget is prepared by utilizing Texas Workforce Commission planning estimates and forecasting contractor expenditures before actual budgets and allocations are received. Budget Amendment #1 provides a reconciliation of actual to those estimates.

Analysis: The staff requests approval to increase the budget from \$192,305,381 to \$199,796,542, an increase of \$7,491,161 or approximately 3.9%. The increase of \$5,391,690 in service delivery is primarily due to Childcare of \$5,077,177; additional adjustments are summarized below.

Fiscal Impact:

Corporate: There was an increase in personnel fringe benefits of \$64,424 due to increase of employee insurance rates. The approved corporate budget was \$8,716,376 and the amended budget will be \$8,780,800, a .7% increase.

Reserve: The reserve was initially budgeted at \$12,318,454. The board is projecting a \$1,793,170 increase or approximately 15% for a budget amount of \$14,111,623. This represents adjustments to Child Care service delivery costs due to the decreased target provided by TWC of children in care.

Initiatives: Initiatives were initially budgeted at \$529,947, which represented TWC, Workforce Initiatives that include jobs fairs such as Red White and YOU, and youth job fairs. The board is requesting to increase the project by \$241,878 for several grants that were extended or have been awarded since the initial budget approval.

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Service Delivery: The primary program adjustments are as follows:

Program	Grant	Amount
Adult	RESEA	\$351,574
Adult	TANF	\$300,112
Adult	WOA Adult	\$450,076
Adult	WIOA Dislocated	\$600,068
Child Care	CCDF, CCM, CCP, Quality	\$5,528,599
Non-TWC	Ready to Work	(\$2,453,068)
Total		\$4,777,361

Alternatives: None

Recommendation: Increase the budget from \$192,305,381 to \$199,796,542, an increase of \$7,491,161 or approximately 3.9%.

Next Steps: Board staff will continue to monitor expenditures and report any significant variance through a subsequent budget amendment.

Workforce Solutions Alamo
Board Fiscal Year October 1, 2025 - September 30, 2026
FY26 Budget Amendment #1

	FY26 Approved Budget	FY26 Budget Amendment #1	%	\$ Change	Budget Justification
SUMMARY					
CORPORATE BUDGET					
Personnel	\$ 5,672,536	\$ 5,736,960	1.1%	\$ 64,424	Increase in employee benefits rate
Facility	\$ 500,378	\$ 500,378	0.0%	-	
Equipment/Related Costs	\$ 284,564	\$ 284,564	0.0%	-	
General Office Expenses	\$ 516,208	\$ 516,208	0.0%	-	
Professional Services	\$ 1,697,690	\$ 1,697,690	0.0%	-	
Board Expenses	\$ 45,000	\$ 45,000	0.0%	-	
TOTAL WSA CORPORATE BUDGET	\$ 8,716,376	\$ 8,780,800	0.7%	\$ 64,424	
FACILITY & INFRASTRUCTURE BUDGET					
Facility Related Occupancy	\$ 4,511,406	\$ 4,511,406	0.0%	-	
Equipment Related	\$ 131,543	\$ 131,543	0.0%	-	
Rental of Equipment	\$ 59,683	\$ 59,683	0.0%	-	
Software Related	\$ 848,974	\$ 848,974	0.0%	-	
Communications	\$ 350,467	\$ 350,467	0.0%	-	
General Office	\$ 193,799	\$ 193,799	0.0%	-	
Other Professional Services	\$ 140,929	\$ 140,929	0.0%	-	
Reserve Facility	\$ 150,000	\$ 150,000	0.0%	-	
TOTAL FACILITY & INFRASTRUCTURE BUDGET	\$ 6,386,802	\$ 6,386,802	0.0%	\$ -	
RESERVE UNOBLIGATED	\$ 12,318,454	\$ 14,111,623	14.6%	\$ 1,793,170	
INITIATIVES	\$ 529,947	\$ 771,825	45.6%	\$ 241,878	Additional Grants
SERVICE DELIVERY BUDGET	\$ 164,353,802	\$ 169,745,492	3.3%	\$ 5,391,690	Additional Funds
TOTAL BUDGET	\$ 192,305,381	\$ 199,796,542	3.9%	\$ 7,491,161	

Workforce Solutions Alamo
Board Fiscal Year October 1, 2025 - September 30, 2026
FY26 Proposed Budget

	FY26 Approved Budget	FY26 Budget Amendment #1	% Change	\$ Change
PERSONNEL				
Salaries/Wages	\$ 4,349,164	\$ 4,349,164	0.0%	\$ -
Fringe Benefits	\$ 1,057,498	\$ 1,121,922	6.1%	\$ 64,424
Staff Travel	\$ 153,874	\$ 153,874	0.0%	\$ -
Staff Training/Development	\$ 112,000	\$ 112,000	0.0%	\$ -
PERSONNEL SUBTOTAL:	\$ 5,672,536	\$ 5,736,960	1.1%	\$ 64,424
FACILITY				
Rent	\$ 481,749	\$ 481,749	0.0%	\$ -
Storage	\$ 3,600	\$ 3,600	0.0%	\$ -
Maintenance and Repair	\$ 15,029	\$ 15,029	0.0%	\$ -
FACILITY SUBTOTAL:	\$ 500,378	\$ 500,378	0.0%	\$ -
EQUIPMENT				
Equipment Purchases	\$ 120,700	\$ 120,700	0.0%	\$ -
Equipment Rental	\$ -	\$ -	0.0%	\$ -
Software Licenses & Maintenance	\$ 163,864	\$ 163,864	0.0%	\$ -
EQUIPMENT SUBTOTAL:	\$ 284,564	\$ 284,564	0.0%	\$ -
GENERAL OFFICE				
Communications	\$ 14,618	\$ 14,618	0.0%	\$ -
Advertising	\$ 1,000	\$ 1,000	0.0%	\$ -
Insurance	\$ 268,981	\$ 268,981	0.0%	\$ -
Office Supplies	\$ 18,000	\$ 18,000	0.0%	\$ -
Postage/Shipping/Other	\$ 4,200	\$ 4,200	0.0%	\$ -
Printing, Binding & Reproduction	\$ 7,000	\$ 7,000	0.0%	\$ -
Publications & Subscriptions	\$ 11,829	\$ 11,829	0.0%	\$ -
Dues	\$ 14,580	\$ 14,580	0.0%	\$ -
Marketing (External)	\$ 100,000	\$ 100,000	0.0%	\$ -
Miscellaneous Costs	\$ 26,000	\$ 26,000	0.0%	\$ -
Non Federal	\$ 50,000	\$ 50,000	0.0%	\$ -
GENERAL OFFICE SUBTOTAL:	\$ 516,208	\$ 516,208	0.0%	\$ -
PROFESSIONAL SERVICES				
Legal-General Corporate Matters	\$ 125,000	\$ 125,000	0.0%	\$ -
Legal-Other Corporate Matters	\$ 75,000	\$ 75,000	0.0%	\$ -
Audit	\$ 82,000	\$ 82,000	0.0%	\$ -
Monitoring (Contractor)	\$ 435,000	\$ 435,000	0.0%	\$ -
Professional Services	\$ 939,124	\$ 939,124	0.0%	\$ -
Payroll Fees	\$ 41,566	\$ 41,566	0.0%	\$ -
PROFESSIONAL SERVICES SUBTOTAL	\$ 1,697,690	\$ 1,697,690	0.0%	\$ -
BOARD EXPENSES				
Board Member Travel	\$ 15,000	\$ 15,000	0.0%	\$ -
Board Member Training/Development	\$ 20,000	\$ 20,000	0.0%	\$ -
Board Meetings/Misc.	\$ 10,000	\$ 10,000	0.0%	\$ -
BOARD EXPENSES SUBTOTAL	\$ 45,000	\$ 45,000	0.0%	\$ -
TOTAL WSA CORPORATE BUDGET	\$ 8,716,376	\$ 8,780,800	0.7%	\$ 64,424
SUMMARY				
CORPORATE BUDGET				
Personnel	\$ 5,672,536	\$ 5,736,960	1.1%	\$ 64,424
Facility	\$ 500,378	\$ 500,378	0.0%	\$ -
Equipment/Related Costs	\$ 284,564	\$ 284,564	0.0%	\$ -
General Office Expenses	\$ 516,208	\$ 516,208	0.0%	\$ -
Professional Services	\$ 1,697,690	\$ 1,697,690	0.0%	\$ -
Board Expenses	\$ 45,000	\$ 45,000	0.0%	\$ -
TOTAL WSA CORPORATE BUDGET	\$ 8,716,376	\$ 8,780,800	0.7%	\$ 64,424

Workforce Solutions Alamo
Board Fiscal Year October 1, 2025 - September 30, 2026
FY26 Proposed Budget

	FY26 Approved Budget	FY26 Budget Amendment #1	% Change	\$ Change
FACILITY & INFRASTRUCTURE BUDGET				
Facility Related Occupancy	\$ 4,511,406	\$ 4,511,406	0.0%	\$ -
Equipment Related	\$ 131,543	\$ 131,543	0.0%	\$ -
Rental of Equipment	\$ 59,683	\$ 59,683	0.0%	\$ -
Software Related	\$ 848,974	\$ 848,974	0.0%	\$ -
Communications	\$ 350,467	\$ 350,467	0.0%	\$ -
General Office	\$ 193,799	\$ 193,799	0.0%	\$ -
Other Professional Services	\$ 140,929	\$ 140,929	0.0%	\$ -
Reserve Facility	\$ 150,000	\$ 150,000	0.0%	\$ -
TOTAL FACILITY & INFRASTRUCTURE BUDGET	\$ 6,386,802	\$ 6,386,802	0.0%	\$ -
RESERVE UNOBLIGATED	\$ 12,318,454	\$ 14,111,623	15%	\$ 1,793,170
INITIATIVES	\$ 529,947	\$ 771,825	46%	\$ 241,878
SERVICE DELIVERY BUDGET				
Adult - Military Family Support (Bexar Only)	\$ -	\$ -	0.0%	\$ -
Military to Civilian Employment Program	\$ 150,842	\$ 214,184	42.0%	\$ 63,342
Adult - Non Custodial Parent (Bexar Only)	\$ 228,468	\$ 328,476	43.8%	\$ 100,008
Adult - Re-Employment Services	\$ 656,331	\$ 1,007,905	53.6%	\$ 351,574
Adult - SNAP E&T	\$ 532,681	\$ 632,696	18.8%	\$ 100,015
Adult - TANF	\$ 4,253,362	\$ 4,553,474	7.1%	\$ 300,112
Adult - Trade Act Services	\$ 4,500	\$ 5,000	11.1%	\$ 500
Adult - WIOA Adult	\$ 3,306,878	\$ 3,756,954	13.6%	\$ 450,076
Adult - WIOA Dislocated	\$ 2,591,012	\$ 3,191,080	23.2%	\$ 600,068
Adult - WIOA Rapid Response	\$ 41,273	\$ 50,321	21.9%	\$ 9,048
Youth - WIOA Youth	\$ 3,903,563	\$ 3,903,563	0.0%	\$ -
Child Care CCDF - Discretionary & Mandatory	\$ 112,316,137	\$ 117,393,314	4.5%	\$ 5,077,177
Child Care CCM - Match	\$ 7,595,230	\$ 7,595,230	0.0%	\$ -
Child Care CCP - DFPS Protective Services	\$ 7,703,855	\$ 7,806,848	1.3%	\$ 102,993
Child Care Quality	\$ 2,356,116	\$ 2,704,545	14.8%	\$ 348,429
Child Care Mentor	\$ 2,039,741	\$ 2,039,741	0.0%	\$ -
Child Care Quality - TRS Additional Distribution	\$ 4,732,602	\$ 4,732,602	0.0%	\$ -
Adult - Student Hireability Navigator	\$ 81,918	\$ 81,918	0.0%	\$ -
Adult - Training & Employment Navigator (Pilot Program)	\$ 85,157	\$ 9,999	-88.3%	\$ (75,158)
Adult - VRS Paid Work Experience	\$ 187,500	\$ 187,500	0.0%	\$ -
Facilities - Infra Support VR	\$ 151,737	\$ 151,737	0.0%	\$ (0)
Partner For Reentry Opp In Wd (PROWD)	\$ 335,572	\$ 352,350	5.0%	\$ 16,778
SNAP TTP Initiative	\$ 27,200	\$ 30,200	11.0%	\$ 3,000
Summer Earn & Learn	\$ 643,921	\$ 643,845	0.0%	\$ (76)
Teacher Externship	\$ 16,000	\$ 16,000	0.0%	\$ -
National Dislocated Worker - Disaster Recovery	\$ -	\$ 395,911	-	\$ 395,911
City of San Antonio - Ready To Work (Bexar Only)	\$ 9,870,105	\$ 7,417,037	-24.9%	\$ (2,453,068)
DOL - Infrastructure	\$ 542,100	\$ 543,061	0.2%	\$ 962
SERVICE DELIVERY BUDGET	\$ 164,353,802	\$ 169,745,492	3.3%	\$ 5,391,690
TOTAL BUDGET	\$ 192,305,381	\$ 199,796,542	3.9%	\$ 7,491,161

Workforce Solutions Alamo FY26 Budget Amendment #1
October 1, 2025-September 30, 2026

Funding Source	EXPENDITURES													
	Original Budget FY	Grant Amount	Budget	Amendment #1								Service Delivery -	Service Delivery -	
	25-26	Updates	Amendment #1	Adjustment	Corporate	Facilities	Initiatives	Outreach	Ops	Clients	Reserve			
SERVICE DELIVERY - TWC														
Military to Civilian Employment Program	\$ 127,327	\$ 225,085	\$ 188,688	\$ 61,361	\$ 18,869	\$ -	\$ -	\$ -	\$ 76,796	\$ 93,023	\$ -			
Military to Civilian Employment Program	\$ 93,785	\$ 225,085	\$ 93,785	\$ -	\$ 9,379	\$ -	\$ -	\$ -	\$ 20,122	\$ 24,244	\$ 40,041			
Adult - Non Custodial Parent (Bexar Only)	\$ 351,409	\$ 437,578	\$ 432,421	\$ 81,012	\$ 103,945	\$ -	\$ -	\$ 6,122	\$ 257,885	\$ 64,469	\$ -			
Adult - Re-Employment Services	\$ -	\$ 1,628,778	\$ 236,877	\$ 236,877	\$ 12,330	\$ 34,312	\$ -	\$ -	\$ 190,235	\$ -	\$ -			
Adult - Re-Employment Services	\$ 918,281	\$ 1,437,723	\$ 1,437,723	\$ 519,442	\$ 342,232	\$ 277,821	\$ -	\$ 7,905	\$ 809,765	\$ -	\$ -			
Adult - SNAP E&T	\$ 1,268,933	\$ 1,136,512	\$ 1,136,512	\$ (132,421)	\$ 267,994	\$ 235,821	\$ -	\$ 10,681	\$ 497,615	\$ 124,400	\$ -			
Adult - TANF	\$ 252,119	\$ 6,590,722	\$ 528,676	\$ 276,557	\$ -	\$ -	\$ -	\$ -	\$ 422,941	\$ 105,735	\$ -			
Adult - TANF	\$ 6,636,840	\$ 6,636,840	\$ 6,186,840	\$ (450,000)	\$ 927,530	\$ 1,035,543	\$ -	\$ 5,733	\$ 3,215,274	\$ 803,791	\$ 198,968			
Adult - Trade Act Services	\$ 5,000	\$ 5,000	\$ 5,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 5,000	\$ -			
Adult - WIOA Adult	\$ -	\$ 1,289,821	\$ 150,375	\$ 150,375	\$ -	\$ -	\$ -	\$ -	\$ 105,263	\$ 45,113	\$ -			
Adult - WIOA Adult	\$ 711,240	\$ 4,286,956	\$ 959,495	\$ 248,255	\$ -	\$ -	\$ -	\$ -	\$ 671,647	\$ 287,849	\$ -			
Adult - WIOA Adult	\$ 4,836,736	\$ 1,107,411	\$ 1,107,411	\$ (3,729,325)	\$ 129,548	\$ 159,414	\$ -	\$ 7,705	\$ 567,526	\$ 243,218	\$ -			
Adult - WIOA Adult	\$ -	\$ 3,729,325	\$ 3,729,325	\$ 3,729,325	\$ 518,193	\$ 472,627	\$ -	\$ 24,276	\$ 1,123,069	\$ 681,290	\$ 909,870			
Adult - WIOA Dislocated	\$ 868,175	\$ 1,149,558	\$ 853,255	\$ (14,920)	\$ -	\$ -	\$ -	\$ -	\$ 597,279	\$ 255,977	\$ -			
Adult - WIOA Dislocated	\$ -	\$ 3,520,747	\$ 716,672	\$ 716,672	\$ -	\$ -	\$ -	\$ -	\$ 501,670	\$ 215,002	\$ -			
Adult - WIOA Dislocated	\$ 4,111,151	\$ 1,001,187	\$ 1,001,187	\$ (3,109,964)	\$ 171,416	\$ 289,981	\$ 1,001,187	\$ 11,910	\$ 414,734	\$ 113,145	\$ -			
Adult - WIOA Dislocated	\$ -	\$ 3,109,964	\$ 3,109,964	\$ 3,109,964	\$ 542,819	\$ 699,995	\$ -	\$ 37,716	\$ 685,354	\$ 358,292	\$ 785,787			
Adult - WIOA Rapid Response	\$ 46,605	\$ 51,557	\$ 37,432	\$ (9,173)	\$ -	\$ -	\$ -	\$ -	\$ 37,432	\$ -	\$ -			
Adult - WIOA Rapid Response	\$ 1,432	\$ 51,557	\$ 12,889	\$ 11,457	\$ -	\$ -	\$ -	\$ -	\$ 12,889	\$ -	\$ -			
Facilities - Employment Services	\$ -	\$ 667,237	\$ 57,606	\$ 57,606	\$ 5,708	\$ 51,897	\$ -	\$ -	\$ -	\$ -	\$ -			
Facilities - Employment Services	\$ 570,891	\$ 787,839	\$ 787,839	\$ 216,948	\$ 78,836	\$ 709,003	\$ -	\$ -	\$ -	\$ -	\$ -			
Facilities - Veterans Employment Service	\$ 299,138	\$ 299,138	\$ 299,138	\$ -	\$ 29,914	\$ 269,224	\$ -	\$ -	\$ -	\$ -	\$ -			
Youth - WIOA Youth	\$ 1,048,918	\$ 5,910,587	\$ 1,716,541	\$ 667,622	\$ 279,891	\$ 199,065	\$ -	\$ 27,607	\$ 520,291	\$ 689,687	\$ -			
Youth - WIOA Youth	\$ 5,087,523	\$ 5,087,523	\$ 4,793,926	\$ (293,597)	\$ 803,453	\$ 487,614	\$ -	\$ 78,573	\$ 1,635,318	\$ 952,087	\$ 836,880			
SERVICE DELIVERY - TWC CHILD CARE														
Child Care CCDF - Discretionary & Mandatory	\$ -	\$ 125,506,409	\$ 3,308,275	\$ 3,308,275	\$ 87,284	\$ 9,952	\$ -	\$ -	\$ -	\$ 3,211,039	\$ -			
Child Care CCDF - Discretionary & Mandatory	\$ 120,587,242	\$ 120,587,242	\$ 120,587,242	\$ -	\$ 2,822,198	\$ 321,782	\$ -	\$ 180,184	\$ 6,338,270	\$ 107,663,821	\$ 3,260,987			
Child Care CCM - Match	\$ 4,108,087	\$ 7,595,230	\$ 7,595,230	\$ 3,487,143	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 7,595,230	\$ -			
Child Care CCM - Match	\$ 7,536,082	\$ 7,536,082	\$ 7,536,082	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 7,536,082			
Child Care CCP - DFPS Protective Services	\$ 8,109,321	\$ 8,722,082	\$ 8,217,734	\$ 108,414	\$ 410,887	\$ -	\$ -	\$ -	\$ -	\$ 7,806,848	\$ -			
Child Care Quality 2%	\$ 309,758	\$ 4,412,859	\$ 383,817	\$ 74,059	\$ -	\$ 38,324	\$ -	\$ -	\$ 176,827	\$ 168,666	\$ -			
Child Care Mentor	\$ 2,269,741	\$ 2,269,741	\$ 2,269,741	\$ -	\$ -	\$ 150,000	\$ -	\$ -	\$ 2,039,741	\$ -	\$ 80,000			
Child Care Quality	\$ 2,726,028	\$ 2,726,028	\$ 2,726,028	\$ -	\$ 212,650	\$ 78,920	\$ -	\$ -	\$ 657,552	\$ 1,700,000	\$ 76,905			
Child Care Quality - Board Strategic Planning	\$ 3,500	\$ 3,500	\$ 3,500	\$ -	\$ 2,000	\$ -	\$ -	\$ -	\$ -	\$ 1,500	\$ -			
Child Care Quality 4%	\$ -	\$ 4,069,145	\$ 257,249	\$ 257,249	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 257,249	\$ -			
Child Care Quality 4%	\$ 4,732,602	\$ 4,732,602	\$ 4,732,602	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 4,475,353	\$ 257,249			
SERVICE DELIVERY - TWC SPECIAL INITIATIVES														
Adult - Student Hireability Navigator	\$ 192,500	\$ 210,000	\$ 184,666	\$ (7,834)	\$ 99,189	\$ 10,386	\$ -	\$ -	\$ 75,092	\$ -	\$ -			
Adult - Student Hireability Navigator	\$ 17,500	\$ 210,000	\$ 17,500	\$ -	\$ 9,355	\$ 1,319	\$ -	\$ -	\$ 6,827	\$ -	\$ -			
Adult - Training & Employment Navigator (Pilot Program)	\$ 111,918	\$ 195,856	\$ 38,743	\$ (73,175)	\$ 20,034	\$ 8,710	\$ -	\$ -	\$ 9,999	\$ -	\$ -			
Adult - VRS Paid Work Experience	\$ 187,500	\$ 187,500	\$ 187,500	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 187,500	\$ -			
Facilities - Infra Support VR	\$ 732,289	\$ 798,861	\$ 734,881	\$ 2,592	\$ 73,229	\$ 519,773	\$ -	\$ -	\$ 141,879	\$ -	\$ -			
Facilities - Infra Support VR	\$ 66,572	\$ 798,861	\$ 66,572	\$ -	\$ 6,657	\$ 50,057	\$ -	\$ -	\$ 9,858	\$ -	\$ -			
Partner For Reentry Opp In Wd (PROWD)	\$ 374,722	\$ 1,174,500	\$ 391,500	\$ 16,778	\$ 39,150	\$ -	\$ -	\$ -	\$ 171,102	\$ 181,248	\$ -			
Resource Admin Grant	\$ 11,857	\$ 11,857	\$ 11,857	\$ -	\$ 1,186	\$ 10,671	\$ -	\$ -	\$ -	\$ -	\$ -			
SNAP TTP Initiative	\$ 30,000	\$ 33,000	\$ 33,000	\$ 3,000	\$ 2,800	\$ -	\$ -	\$ -	\$ 18,000	\$ 12,200	\$ -			
Summer Earn & Learn	\$ 900,000	\$ 900,000	\$ 900,000	\$ -	\$ 6,155	\$ -	\$ 250,000	\$ 1,435	\$ 131,262	\$ 511,148	\$ -			
Teacher Externship	\$ -	\$ 200,000	\$ 48,533	\$ 48,533	\$ -	\$ -	\$ 48,533	\$ -	\$ -	\$ -	\$ -			
Teacher Externship	\$ 200,000	\$ 200,000	\$ 200,000	\$ -	\$ -	\$ -	\$ 135,467	\$ -	\$ 16,000	\$ -	\$ 48,533			
Work Commission Initiatives	\$ 100,250	\$ 100,250	\$ 100,250	\$ -	\$ 4,303	\$ -	\$ 95,947	\$ -	\$ -	\$ -	\$ -			
National Dislocated Worker - Disaster Recovery	\$ -	\$ 723,455	\$ 436,952	\$ 436,952	\$ 41,042	\$ -	\$ -	\$ -	\$ 30,931	\$ 364,980	\$ -			
SPECIAL INITIATIVES														
City of San Antonio - Ready To Work (Bexar Only)	\$ 11,114,758	\$ 11,114,758	\$ 8,346,668	\$ (2,768,091)	\$ 603,995	\$ 245,315	\$ -	\$ -	\$ 2,726,824	\$ 4,690,213	\$ 80,321			
DOL - Infrastructure	\$ 597,648	\$ 2,000,000	\$ 608,966	\$ 11,318	\$ 46,628	\$ 19,276	\$ -	\$ 5,152	\$ 273,471	\$ 264,439	\$ -			
ADAM SCRIPPS FOUNDATION FUND	\$ -	\$ 187,500	\$ 167,258	\$ 167,258	\$ -	\$ -	\$ 167,258	\$ -	\$ -	\$ -	\$ -			
KRONKOWSKY FOUNDATION FUND	\$ -	\$ 21,000	\$ 12,121	\$ 12,121	\$ -	\$ -	\$ 12,121	\$ -	\$ -	\$ -	\$ -			
TEXAS MUTUAL INS COMPANY CHARITABLE GRANT	\$ -	\$ 62,500	\$ 62,500	\$ 62,500	\$ -	\$ -	\$ 62,500	\$ -	\$ -	\$ -	\$ -			
OTHER														
Unrestricted - Non-Federal	\$ 50,000	\$ 50,000	\$ 50,000	\$ -	\$ 50,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -			
	\$ 192,305,379	\$ 357,714,548	\$ 199,796,542	\$ 7,491,163	\$ 8,780,799	\$ 6,386,802	\$ 771,825	\$ 405,000	\$ 25,186,737	\$ 144,153,754	\$ 14,111,623			



MEMORANDUM

To: Audit and Finance Committee

From: Adrian Lopez, Chief Executive Officer

Presented by: Gabriela Navarro Garcia, Controller

Date: February 6, 2026

Regarding: **Financial Report – December 31, 2025**

SUMMARY: Financial reports through December 31, 2025, have been prepared for the fiscal year October 1, 2025, through September 30, 2026; the straight-line expenditure benchmark is 25% 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:

Expenditures	% Expensed	Comments
Personnel	23.18%	The personnel expenditures are acceptable within the budget.
Board Facility	25.21%	The WSA Board facility expenditures are acceptable and within the budget.
Equipment	20.16%	The equipment expenditures are acceptable and within the budget.
General Office Expense	16.06%	The primary budget surplus is due to the insurance contingency.
Professional Services	10.77%	This variance consists in a timing difference in monitoring expenditures. Legal and professional services related to temporary staffing are utilized as needed to support the agency.
Board Training & Development	5.00%	Increase in expenditures are expected to reflect in the next month following the TWC conference travel closeouts.
Total Expense	20.27%	

Corporate expenditure represents 3.94% of overall expenditures, and demonstrating a budget surplus of approximately 4.73% through December 2025.

FACILITIES AND INFRASTRUCTURE BUDGET:

Expenditures	% Expensed	Comments
Overall	24.14%	The facility expenditures represent 3.43% of the overall expenditures and reflecting a .86% straight-line budget surplus. This is an acceptable variance.

ACTIVE GRANTS ONLY (TWC):

Grant	End date	Budget	% Expense	Comments
25TAF Temporary Assistance for Needy Families	10/31/2025	\$6,590,722	98.46%	The board is currently closing out the grant and are expecting an estimate of \$140,000 unutilized funds.
25CCQ – Child Care Quality	10/31/2025	\$4,412,859	97.92%	The grant was underspent due to the vacancies of mentor staff.
25MTC – Military to Civilian Employment Program	04/30/2026	\$225,085	31.82%	Expenditures are expected to increase in the next months.
25VR1 - SEAL	09/30/2026	\$900,000	1.20%	TWC increased targets from 128 to 256, and are expecting to expend more funds than previous year

ACTIVE GRANTS ONLY (NON-TWC):

Grant	End date	Budget	% Expense	Comments
DOL Building Pathways	09/30/2029	\$2,000,000	3.28%	Grant received for a 4-year period. Expenditures will start increasing in the next months.
22RTW	05/31/2025	\$65,554,565	58.23%	Expenditures will continue to be realized in the following months as outstanding invoices come in for training started in the contract period.
25RTW	05/31/2026	\$11,114,758	46.09%	Expenditures will be reflected in the coming months as outstanding invoices come in for training started in the contract period.

ATTACHMENTS: Financial Statements – December 2025

**Workforce Solutions Alamo
Corporate Expenditure Report
FY 2025 - 2026
as of December 2025**

	Annual Budget	YTD Expenses	% Expensed	Balance
PERSONNEL				
Salaries/Wages	\$ 4,349,164	\$ 1,040,065	23.91%	\$ 3,309,099
Fringe Benefits	1,057,498	258,563	24.45%	798,935
Staff Travel	153,874	11,257	7.32%	142,617
Staff Training & Development	112,000	5,276	4.71%	106,724
<i>PERSONNEL SUBTOTAL:</i>	\$ 5,672,536	\$ 1,315,162	23.18%	\$ 4,357,374
BOARD FACILITY				
Rent	\$ 481,749	\$ 120,975	25.11%	\$ 360,774
Storage	\$ 3,600	\$ 2,871	79.75%	\$ 729
Maintenance and Repair	15,029	2,316	15.41%	12,713
<i>BOARD FACILITY SUBTOTAL:</i>	\$ 500,378	\$ 126,162	25.21%	\$ 374,216
EQUIPMENT/RELATED COSTS				
Equipment Purchases	\$ 120,700	\$ 6,284	5.21%	\$ 114,416
Equipment Rental	-	3,534	0.00%	(3,534)
Repair & Maintenance	-	-	0.00%	-
Software Licenses & Maintenance	163,864	47,552	29.02%	116,312
<i>EQUIPMENT/RELATED COSTS SUBTOTAL:</i>	\$ 284,564	\$ 57,370	20.16%	\$ 227,194
GENERAL OFFICE EXPENSES				
Communications	\$ 14,618	\$ 11,772	80.53%	\$ 2,846
Advertising	1,000	-	0.00%	1,000
Insurances	268,981	16,490	6.13%	252,492
Office Supplies	18,000	991	5.51%	17,009
Postage/Shipping/Other	4,200	11	0.26%	4,189
Printing, Binding & Reproduction	7,000	1,377	19.67%	5,623
Publications & Subscriptions	11,829	2,930	24.77%	8,899
Dues	14,580	2,742	18.81%	11,838
Marketing (External)	100,000	13,592	13.59%	86,408
Miscellaneous Costs	26,000	1,079	4.15%	24,921
Non Federal	50,000	31,914	63.83%	18,086
<i>GENERAL OFFICE EXP SUBTOTAL:</i>	\$ 516,208	\$ 82,898	16.06%	\$ 433,310
PROFESSIONAL SERVICES				
Legal Services-Corporate	\$ 125,000	\$ 23,700	18.96%	\$ 101,300
Legal Services-Other	75,000	3,351	4.47%	71,649
Audit	82,000	-	0.00%	82,000
Monitoring (Contractor)	435,000	-	0.00%	435,000
Professional Services	939,124	147,013	15.65%	792,111
Payroll Fees	41,566	8,826	21.23%	32,740
<i>PROFESSIONAL SERVICES SUBTOTAL:</i>	\$ 1,697,690	\$ 182,890	10.77%	\$ 1,514,800
BOARD EXPENSES				
Board Member Travel	\$ 15,000	\$ -	0.00%	\$ 15,000
Board Member Training/Development	20,000	-	0.00%	20,000
Board Meetings & Misc. Costs	10,000	2,250	22.50%	7,750
<i>BOARD EXPENSES SUBTOTAL:</i>	\$ 45,000	\$ 2,250	5.00%	\$ 42,750
TOTAL EXPENSES				
	\$ 8,716,376	\$ 1,766,731	20.27%	\$ 6,949,645
SUMMARY:				
Personnel	\$ 5,672,536	\$ 1,315,162	23.18%	\$ 4,357,374
Board Facility	500,378	126,162	25.21%	374,216
Equipment/Related Costs	284,564	57,370	20.16%	227,194
General Office Expenses	516,208	82,898	16.06%	433,310
Professional Services	1,697,690	182,890	10.77%	1,514,800
Board Expenses	45,000	2,250	5.00%	42,750
TOTAL CORPORATE EXPENSES				
	\$ 8,716,376	\$ 1,766,731	20.27%	\$ 6,949,645

**Workforce Solutions Alamo
Facilities & Infrastructure Report
FY 2025 - 2026
as of December 2025**

Facilities & Infrastructure	Annual Budget	YTD Expenses	% Expensed	Balance
Workforce Facilities	\$ 6,386,802	\$ 1,541,473	24.14%	\$ 4,845,329
TOTAL FACILITIES EXPENSES	\$ 6,386,802	\$ 1,541,473	24.14%	\$ 4,845,329

Facilities	End of Lease	Note	Facilities	End of Lease	Note
Port SA	4/30/2034		S. Flores	7/31/2028	
O'Connor	10/5/2034		Kerrville	4/30/2029	
Pearsall	3/31/2030		Datapoint	3/31/2030	
Hondo	12/31/2027		Datapoint - Child Care	3/31/2030	
SA Foodbank	12/31/2025		E. Houston	8/16/2030	
Kenedy	1/31/2027		New Braunfels	1/31/2032	
Pleasanton	1/31/2028		Bandera	1/14/2028	
Floresville	7/31/2026				
Boerne	11/30/2026				
Seguin	1/15/2027				

Workforce Solutions Alamo
Grant Summary Report
FY 2025-2026
as of December 2025

Grant	Remaining Balance		FY26 Budget	Expenses FY 25 - 26	Total Grant		Grant Expended	Months Remaining
	Grant Awards	as 9/30/25			Expenses	Grant Balance		
2024 WIOA ADULT SERVICES	\$ 5,576,777.00	\$ 1,105,334.52	\$ 711,240	\$ 261,307.33	\$ 4,732,749.81	\$ 844,027.19	84.87%	6
2025 WIOA ADULT SERVICES	\$ 4,836,736.00	\$ 4,836,736.00	\$ 4,836,736	\$ 861,705.20	\$ 861,705.20	\$ 3,975,030.80	17.82%	18
2024 WIOA DISLOCATED WORKER	\$ 4,670,305.00	\$ 1,566,424.66	\$ 868,175	\$ 690,628.36	\$ 3,794,508.70	\$ 875,796.30	81.25%	6
2025 WIOA DISLOCATED WORKER	\$ 4,111,151.00	\$ 4,111,151.00	\$ 4,111,151	\$ 390,437.26	\$ 390,437.26	\$ 3,720,713.74	9.50%	18
2024 WIOA YOUTH SERVICES	\$ 5,910,587.00	\$ 1,711,953.00	\$ 1,048,918	\$ 26,067.98	\$ 4,224,701.98	\$ 1,685,885.02	71.48%	6
2025 WIOA YOUTH SERVICES	\$ 5,087,523.00	\$ 4,793,925.53	\$ 5,087,523	\$ 873,923.71	\$ 1,167,521.18	\$ 3,920,001.82	22.95%	18
WIOA RAPID RESPONSE	\$ 51,557.00	\$ 37,431.78	\$ 46,605	\$ 15,657.83	\$ 29,783.05	\$ 21,773.95	57.77%	6
WIOA RAPID RESPONSE **	\$ -	\$ -	\$ 1,432	\$ 0	\$ 0	\$ -	0.00%	18
NATIONAL DISLOCATED WORKER GRANT - DISASTER RECOVER	\$ 723,455.00	\$ -	\$ -	\$ 464.71	\$ 464.71	\$ 722,990.29	0.06%	21
TEMPORARY ASST FOR NEEDY FAMILIES-TANF	\$ 6,590,722.00	\$ 523,032.08	\$ 252,119	\$ 421,390.06	\$ 6,489,079.98	\$ 101,642.02	98.46%	
TEMPORARY ASST FOR NEEDY FAMILIES-TANF	\$ 6,636,840.00	\$ -	\$ 6,636,840	\$ 1,109,931.00	\$ 1,109,931.00	\$ 5,526,909.00	16.72%	10
SUPPLEMENTAL NUTRITION ASST PRGRM - SNAP	\$ 1,031,512.00	\$ -	\$ 1,268,933	\$ 331,781.50	\$ 331,781.50	\$ 699,730.50	32.16%	9
SUPPLEMENTAL NUTRITION ASST PRGRM - SNAP	\$ 105,000.00	\$ -	\$ -	\$ -	\$ -	\$ 105,000.00	0.00%	9
NON CUSTODIAL PARENT	\$ 437,578.00	\$ 432,122.95	\$ 351,409	\$ 102,767.69	\$ 108,222.74	\$ 329,355.26	24.73%	9
CC SRVCS FORMULA ALLOCATION-CCF	\$ 125,506,409.00	\$ 4,525,602.41	\$ 0	\$ 4,526,603.43	\$ 125,507,410.02	\$ (1,001.02)	100.00%	
CC SRVCS FORMULA ALLOCATION-CCF	\$ 120,587,242.00	\$ 120,587,242.00	\$ 120,587,242	\$ 20,990,393.68	\$ 20,990,393.68	\$ 99,596,848.32	17.41%	12
CC DVLPMNT FUND LOCAL MATCH - CCM	\$ 7,595,230.00	\$ 6,067,013.86	\$ 4,108,087	\$ 6,067,013.86	\$ 7,595,230.00	\$ -	100.00%	
CC DVLPMNT FUND LOCAL MATCH - CCM **	\$ -	\$ -	\$ 7,536,082	\$ -	\$ -	\$ -	0.00%	12
CC TEXAS DEPT FAMILY PROTECTIVE SRVCS-CCP	\$ 8,963,129.00	\$ 425,739.35	\$ -	\$ 0	\$ 8,537,389.65	\$ 425,739.35	95.25%	
CC TEXAS DEPT FAMILY PROTECTIVE SRVCS-CCP	\$ 8,722,082.00	\$ 8,216,824.61	\$ 8,109,321	\$ 2,092,482.63	\$ 2,597,740.02	\$ 6,124,341.98	29.78%	12
TRADE ACT SERVICES	\$ 5,000.00	\$ -	\$ 5,000	\$ -	\$ -	\$ 5,000.00	0.00%	9
WAGNER-PEYSER EMPLOYMENT SERVICES-WPA	\$ 667,237.00	\$ 57,169.28	\$ -	\$ 60,125.94	\$ 670,193.66	\$ (2,956.66)	100.44%	
WAGNER-PEYSER EMPLOYMENT SERVICES-WPA	\$ 787,839.00	\$ -	\$ 570,891	\$ 152,878.62	\$ 152,878.62	\$ 634,960.38	19.40%	12
RESOURCE ADMIN GRANT **	\$ -	\$ -	\$ 11,857	\$ 0	\$ 0	\$ -	0.00%	9
TEXAS VETERANS COMMISSION **	\$ -	\$ -	\$ 299,138	\$ 80,235.92	\$ 80,235.92	\$ (80,235.92)	0.00%	9
CC QUALITY - CCQ	\$ 4,412,859.00	\$ 560,356.21	\$ 309,758	\$ 468,623.45	\$ 4,321,126.24	\$ 91,732.76	97.92%	
CC QUALITY - CCQ	\$ 4,999,269.00	\$ -	\$ 4,999,269	\$ 563,652.46	\$ 563,652.46	\$ 4,435,616.54	11.27%	12
QUALITY IMPROVEMENT ACTIVITY	\$ 4,069,145.00	\$ 435,294.81	\$ -	\$ 435,294.81	\$ 4,069,145.00	\$ -	100.00%	
QUALITY IMPROVEMENT ACTIVITY	\$ 4,732,602.00	\$ -	\$ 4,732,602	\$ 540,175.00	\$ 540,175.00	\$ 4,192,427.00	11.41%	10
REEMPLOYMENT SERVICES - REA	\$ 1,628,778.00	\$ 235,484.31	\$ 0	\$ 219,073.58	\$ 1,612,367.27	\$ 16,410.73	98.99%	2
REEMPLOYMENT SERVICES - REA	\$ 1,437,723.00	\$ -	\$ 918,281	\$ 344,410.65	\$ 344,410.65	\$ 1,093,312.35	23.96%	9
PARTNERS FOR REENTRY OPPORTUNITIES IN WD (PROWD)	\$ 1,174,500.00	\$ 719,903.20	\$ 374,722	\$ 60,658.57	\$ 515,255.37	\$ 659,244.63	43.87%	21
MILITARY TO CIVILIAN EMPLOYMENT PROGRAM	\$ 225,085.00	\$ 188,650.62	\$ 127,327	\$ 35,180.71	\$ 71,615.09	\$ 153,469.91	31.82%	4
MILITARY TO CIVILIAN EMPLOYMENT PROGRAM **	\$ -	\$ -	\$ 93,785	\$ -	\$ -	\$ -	0.00%	
TEACHER EXTERNSHIP	\$ 200,000.00	\$ 48,532.70	\$ 0	\$ 39,661.97	\$ 191,129.27	\$ 8,870.73	95.56%	3
TEACHER EXTERNSHIP **	\$ -	\$ -	\$ 200,000	\$ -	\$ -	\$ -	0.00%	
STUDENT HIREABILITY NAVIIGATOR	\$ 210,000.00	\$ 184,666.21	\$ 192,500	\$ 46,332.21	\$ 71,666.00	\$ 138,334.00	34.13%	8
STUDENT HIREABILITY NAVIIGATOR **	\$ -	\$ -	\$ 17,500	\$ -	\$ -	\$ -	0.00%	
VOCATIONAL REHABILITATION-VR INFRA SUPPORT	\$ 798,861.23	\$ 734,881.36	\$ 732,289	\$ 191,770.97	\$ 255,750.84	\$ 543,110.39	32.01%	8
VOCATIONAL REHABILITATION-VR INFRA SUPPORT**	\$ -	\$ -	\$ 66,572	\$ -	\$ -	\$ -	0.00%	
PAID WORK EXPERIENCE (PWE)	\$ 187,500.00	\$ -	\$ 187,500	\$ 0	\$ 0	\$ 187,500.00	0.00%	21
TRAINING & EMPLOYMENT NAVIGATOR PILOT	\$ 195,856.00	\$ 38,655.55	\$ 111,918	\$ 6,241.51	\$ 163,441.96	\$ 32,414.04	83.45%	
WORKFORCE COMMISSION INITIATIVES	\$ 100,250.00	\$ -	\$ 100,250	\$ 53,843.23	\$ 53,843.23	\$ 46,406.77	53.71%	9
SUMMER EARN & LEARN (SEAL)	\$ 900,000.00	\$ -	\$ 900,000	\$ 10,817.39	\$ 10,817.39	\$ 889,182.61	1.20%	9
SNAP EMPLOYMENT & TRAINING PARTNERSHIP	\$ 33,000.00	\$ -	\$ 30,000	\$ -	\$ -	\$ 33,000.00	0.00%	9
ADAM SCRIPPS FOUNDATION FUND	\$ 187,500.00	\$ 167,257.66	\$ 0	\$ 0	\$ 20,242.34	\$ 167,257.66	10.80%	
KRONKOWSKY FOUNDATION FUND	\$ 21,000.00	\$ 12,120.55	\$ 0	\$ 1,562.31	\$ 10,441.76	\$ 10,558.24	49.72%	

Workforce Solutions Alamo
Grant Summary Report
FY 2025-2026
as of December 2025

Grant	Grant Awards	Remaining Balance		FY26 Budget	Expenses FY 25 - 26	Total Grant		Grant Expended	Months Remaining
		as 9/30/25				Expenses	Grant Balance		
READY TO WORK-COSA	\$ 65,554,565.00	\$ 27,874,317.98	0		\$ 493,783.71	\$ 38,174,030.73	\$ 27,380,534.27	58.23%	
READY TO WORK-COSA	\$ 11,114,758.14	\$ 8,307,439.07		\$ 11,114,758	\$ 2,315,969.78	\$ 5,123,288.85	\$ 5,991,469.29	46.09%	5
DOL BUILDING PATHWAYS	\$ 2,000,000.00	\$ 1,944,313.47	\$ 597,648		\$ 9,881.93	\$ 65,568.46	\$ 1,934,431.54	3.28%	46
TEXAS MUTUAL INS COMPANY CHARITABLE GRANT	\$ 100,000.00	\$ 1,367.64	0		0	\$ 98,632.36	\$ 1,367.64	98.63%	
TEXAS MUTUAL INS COMPANY CHARITABLE GRANT	\$ 62,500.00	\$ 62,500.00	0		0		\$ 62,500.00	0.00%	10
LIFT FUND	\$ 3,600.00	\$ 1,948.66	0		\$ 194.83	\$ 1,846.17	\$ 1,753.83	51.28%	
GRAND TOTAL	\$ 422,953,262.37	\$ 200,515,393.03	\$ 192,255,379		\$ 44,892,925.78	\$ 245,650,805.12	\$ 177,302,457.25		



MEMORANDUM

To: Audit and Finance Committee

From: Adrian Lopez, Chief Executive Officer

Presented by: Gabriela Navarro Garcia, Controller

Date: February 4, 2026

Regarding: **Financial Analysis – SA Ready to Work**

SUMMARY: On November 3, 2020, City of San Antonio (COSA) 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 COSA. The term of this agreement began on May 13, 2022, with a three (3) year period. A one-year renewal agreement began June 1, 2025.

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

Expenditure Update:

2022-2025 RTW Contract

WSA has budgeted \$65,554,565 through May 2025. To date, \$38,174,031 has been expended. Final reconciliation is underway for training and emergency services costs, which are not yet reflected in the current reporting period.

3-Year Budget	Contract	Expenditures	Budget Balance
\$65,554,565.00		\$38,174,031	\$27,380,534

The board currently maintains a reserve of \$250,376. An ongoing reconciliation is in progress to account for potential duplicate billing, disallowed expenditures, and closeout operational costs.

2025-2026 RTW Contract Renewal

WSA has executed a 1-year renewal with COSA beginning June 1, 2025, for \$11,114,758. WSA has expended \$5,123,289 through December 31, 2025.

The board currently maintains a reserve of \$235,110 designated for potential monitoring-related disallowed costs, strategic initiatives, and closeout operational expenses.

1-Year Budget	Contract Expenditures	Budget Balance
\$11,114,758	\$5,123,289	\$5,991,469

Program Challenges and Opportunities

Ready to Work is an evolving program, and the board continues to work through any program challenges by presenting solutions, focusing on opportunities to strengthen the program and achieve success for program recipients, providers, partners, and COSA.

Key updates are as follows:

- 1. Contract Renewals**
 - All subcontractors have successfully executed contract renewals, ensuring continuity of services and alignment with project goals.
- 2. Budget & Expenditures**
 - Current expenditures are at 46% of the total budget.
 - There is a 11% straight-line variance, which is within an acceptable range.
- 3. Cashflow & Billing**
 - No cashflow issues reported.
 - The board has adopted accrual-based billing, improving financial predictability and aligning revenue recognition with service delivery.

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.



MEMORANDUM

To: Audit and Finance Committee

Presented by: Gabriela Navarro Garcia, Controller

Date: February 6, 2026

Regarding: **Client Expenditure Analysis**

SUMMARY: *Update and Possible Discussion on Support Services with TWC Programs and Ready to Work Funds.* The Board continues to monitor and analyze client support services for the fiscal year to identify the most common barriers for job training and job placement. The analysis will be utilized to have ongoing discussions with our partners to identify additional resources for our clients.

ANALYSIS: In the current Fiscal Year through December 2025, a total of \$322,405 has been expensed for support services to assist our clients.

TWC Programs: There is a slight increase in percentage allocated to rent support and transportation. Overall expenses total \$227,313, trending similar to FY25. Rent and transportation continue to be the highest costs for support services.

Client Expenditure Comparison - TWC Programs as of December 2025						
Category	FY24		FY25		FY26	
	FY24 Actuals	Allocation %	FY25 Actuals	Allocation %	FY26 Year-to-Date	Allocation %
Work Related	\$ 30,205	5.59%	\$ 105,232	11.38%	\$ 22,990	10.11%
Rent	\$ 201,270	37.27%	\$ 389,776	42.16%	\$ 108,552	47.75%
Utilities	\$ 31,049	5.75%	\$ 66,829	7.23%	\$ 21,307	9.37%
Transportation	\$ 194,106	35.95%	\$ 251,816	27.24%	\$ 71,664	31.53%
Incentives	\$ 45,056	8.34%	\$ 72,650	7.86%	\$ 2,800	1.23%
Youth - Support Services	\$ 38,313	7.10%	\$ 38,247	4.14%	\$ -	0.00%
TOTAL:	\$ 539,999	100.00%	\$ 924,550	100.00%	\$ 227,313	100.00%

Ready to Work – There is a significant increase in percentage allocated to rent support utilities and a slight reduction in percentage in Utility support. Overall expenses total \$95,091, trending \$20,000 more compared to FY25. Rent and Utilities continue to be the highest costs for support services.

Client Expenditure Comparison- Ready to Work as of December 2025						
Category	FY24		FY25		FY26	
	FY24 Actuals	Allocation %	FY25 Actuals	Allocation %	FY26 Year-to-Date	Allocation %
Rent	\$ 121,209	52.67%	\$ 110,448	37.59%	\$ 49,264	51.81%
Utilities	\$ 52,095	22.64%	\$ 87,881	29.91%	\$ 19,895	20.92%
Transportation	\$ 15,123	6.57%	\$ 37,360	12.71%	\$ 5,419	5.70%
Laptops/Computers	\$ 28,019	12.18%	\$ 22,918	7.80%	\$ 4,370	4.60%
Training Related	\$ 2,113	0.92%	\$ 8,243	2.81%	\$ 2,411	2.54%
Other: Medical, Legal, Food, Daycare, Loans	\$ 11,565	5.03%	\$ 26,988	9.18%	\$ 13,733	14.44%
TOTAL:	\$ 230,125	100.00%	\$ 293,838	100.00%	\$ 95,091	100.00%

MEMORANDUM

To: Audit and Finance Committee

From: Adrian Lopez, Chief Executive Officer

Presented by: Gabriela Navarro Garcia, Controller

Date: February 6, 2026

Regarding: **County by County Expenditure Analysis**

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 continues to analyze 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. The budget and actual expenditures percentages through December 31, 2025, for Bexar and Rural Counties can be found in Table 1.

Table 1:

	TWC Programs			Child Care Funds			Other Funding		
	Actuals	Budget	Actuals %	Actuals	Budget	Actuals %	Actuals	Budget	Actuals %
Urban	3,698,400	4,990,898	74%	29,733,959	31,288,377	83%	1,001,148	649,742	83%
Rural	1,270,545	1,600,471	26%	5,950,475	6,307,213	17%	208,481	202,920	17%

Bexar County has a slight decrease from budget to actual for the TWC Programs. WSA's allocations are based on guidance from the TAC 800, actual expenditures are based on needs of a community.

There was a slight Decrease in the percentage allocated to Bexar County for TWC Programs. Overall, 82% expenditures were allocated to Bexar County and 18% to the Rural counties, representing 1% variance from the straight-line budget.

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 County by County Expense to Budget Comparison Report

**Workforce Solutions Alamo
County by County Expense Report - TWC Programs
FY 2025 - 2026
as of December 2025**

County	Annual Budget		Straight-line Budget		YTD Expenditures		Over/Under Budget
	Amount	%	Amount	%	Amount	%	
Atascosa	\$ 650,035	2.47%	\$ 162,509	2.47%	\$ 134,672	2.71%	\$ 515,363
Bandera	\$ 252,588	0.96%	\$ 63,147	0.96%	\$ 55,416	1.12%	\$ 197,172
Bexar	\$ 19,963,591	75.72%	\$ 4,990,898	75.72%	\$ 3,698,400	74.43%	\$ 16,265,192
Comal	\$ 1,393,755	5.29%	\$ 348,439	5.29%	\$ 351,755	7.08%	\$ 1,042,000
Frio	\$ 440,372	1.67%	\$ 110,093	1.67%	\$ 86,642	1.74%	\$ 353,730
Gillespie	\$ 243,126	0.92%	\$ 60,781	0.92%	\$ 42,907	0.86%	\$ 200,219
Guadalupe	\$ 1,396,876	5.30%	\$ 349,219	5.30%	\$ 204,916	4.12%	\$ 1,191,960
Karnes	\$ 273,615	1.04%	\$ 68,404	1.04%	\$ 53,159	1.07%	\$ 220,456
Kendall	\$ 487,552	1.85%	\$ 121,888	1.85%	\$ 86,989	1.75%	\$ 400,564
Kerr	\$ 398,146	1.51%	\$ 99,537	1.51%	\$ 100,150	2.02%	\$ 297,996
McMullen	\$ 78,263	0.30%	\$ 19,566	0.30%	\$ 3,081	0.06%	\$ 75,182
Medina	\$ 341,762	1.30%	\$ 85,441	1.30%	\$ 68,196	1.37%	\$ 273,566
Wilson	\$ 445,793	1.69%	\$ 111,448	1.69%	\$ 82,661	1.66%	\$ 363,132
TOTAL	\$ 26,365,475	100.00%	\$ 6,591,369	100.00%	\$ 4,968,945	100.00%	\$ 21,396,530
SUMMARY:							
Location	Annual Budget		Straight-line Budget		YTD Expenditures		Over/Under Budget
	Amount	%	Amount	%	Amount	%	
Urban	\$ 19,963,591	76%	\$ 4,990,898	76%	\$ 3,698,400	74%	\$ 16,265,192
Rural	\$ 6,401,883	24%	\$ 1,600,471	24%	\$ 1,270,545	26%	\$ 5,131,338
TOTAL	\$ 26,365,475	100.00%	\$ 6,591,369	100.00%	\$ 4,968,945	100.00%	\$ 21,396,530

Workforce Solutions Alamo
County by County Expense Report - Child Care
FY 2025 - 2026
as of December 2025

County	Annual Budget		Straight-line Budget		YTD Expenditures		Over/Under Budget
	Amount	%	Amount	%	Amount	%	
Atascosa	\$ 2,487,398	1.65%	\$ 621,849	1.65%	\$ 846,027	2.37%	\$ 1,641,371
Bandera	\$ 838,346	0.56%	\$ 209,587	0.56%	\$ 108,886	0.31%	\$ 729,460
Bexar	\$ 125,153,510	83.22%	\$ 31,288,377	83.22%	\$ 29,733,959	83.32%	\$ 95,419,551
Comal	\$ 3,701,983	2.46%	\$ 925,496	2.46%	\$ 1,204,865	3.38%	\$ 2,497,118
Frio	\$ 1,395,962	0.93%	\$ 348,990	0.93%	\$ 318,311	0.89%	\$ 1,077,650
Gillespie	\$ 721,294	0.48%	\$ 180,323	0.48%	\$ 172,796	0.48%	\$ 548,498
Guadalupe	\$ 7,079,848	4.71%	\$ 1,769,962	4.71%	\$ 1,408,471	3.95%	\$ 5,671,377
Karnes	\$ 1,021,494	0.68%	\$ 255,374	0.68%	\$ 116,603	0.33%	\$ 904,891
Kendall	\$ 1,247,742	0.83%	\$ 311,936	0.83%	\$ 310,209	0.87%	\$ 937,533
Kerr	\$ 2,838,123	1.89%	\$ 709,531	1.89%	\$ 435,329	1.22%	\$ 2,402,794
McMullen	\$ 37,329	0.02%	\$ 9,332	0.02%	\$ 11,192	0.03%	\$ 26,136
Medina	\$ 2,352,148	1.56%	\$ 588,037	1.56%	\$ 687,622	1.93%	\$ 1,664,525
Wilson	\$ 1,507,186	1.00%	\$ 376,796	1.00%	\$ 330,164	0.93%	\$ 1,177,022
TOTAL	\$ 150,382,361	100.00%	\$ 37,595,590	100.00%	\$ 35,684,434	100.00%	\$ 114,697,927

SUMMARY:							
Location	Annual Budget		Straight-line Budget		YTD Expenditures		Over/Under Budget
	Amount	%	Amount	%	Amount	%	
Urban	\$ 125,153,510	83%	\$ 31,288,377	83%	\$ 29,733,959	83%	\$ 95,419,551
Rural	\$ 25,228,851	17%	\$ 6,307,213	17%	\$ 5,950,475	17%	\$ 19,278,376
TOTAL	\$ 150,382,361	100%	\$ 37,595,590	100%	\$ 35,684,434	100%	\$ 114,697,927

Workforce Solutions Alamo
County by County Expense Report - Other Funding
FY 2025 - 2026
as of December 2025

County	Annual Budget		Straight-line Budget		YTD Expenditures		Over/Under Budget
	Amount	%	Amount	%	Amount	%	
Atascosa	\$ 54,503	1.60%	\$ 13,626	1.60%	\$ 7,639	0.63%	\$ 46,864
Bandera	\$ 29,437	0.86%	\$ 7,359	0.86%	\$ 19,559	1.62%	\$ 9,877
Bexar	\$ 2,598,970	76.20%	\$ 649,742	76.20%	\$ 1,001,148	82.76%	\$ 1,597,822
Comal	\$ 217,433	6.38%	\$ 54,358	6.38%	\$ 51,394	4.25%	\$ 166,039
Frio	\$ 66,664	1.95%	\$ 16,666	1.95%	\$ 7,839	0.65%	\$ 58,824
Gillespie	\$ 21,586	0.63%	\$ 5,397	0.63%	\$ -	0.00%	\$ 21,586
Guadalupe	\$ 170,641	5.00%	\$ 42,660	5.00%	\$ 42,307	3.50%	\$ 128,333
Karnes	\$ 19,500	0.57%	\$ 4,875	0.57%	\$ 27	0.00%	\$ 19,473
Kendall	\$ 56,027	1.64%	\$ 14,007	1.64%	\$ 28,094	2.32%	\$ 27,933
Kerr	\$ 97,320	2.85%	\$ 24,330	2.85%	\$ 42,177	3.49%	\$ 55,143
McMullen	\$ 5,913	0.17%	\$ 1,478	0.17%	\$ -	0.00%	\$ 5,913
Medina	\$ 27,755	0.81%	\$ 6,939	0.81%	\$ 8,985	0.74%	\$ 18,770
Wilson	\$ 44,901	1.32%	\$ 11,225	1.32%	\$ 458	0.04%	\$ 44,443
TOTAL	\$ 3,410,649	100.00%	\$ 852,662	100.00%	\$ 1,209,629	100.00%	\$ 2,201,020

SUMMARY:							
Location	Annual Budget		Straight-line Budget		YTD Expenditures		Over/Under Budget
	Amount	%	Amount	%	Amount	%	
Urban	\$ 2,598,970	76%	\$ 649,742	76%	\$ 1,001,148	83%	\$ 1,597,822
Rural	\$ 811,679	24%	\$ 202,920	24%	\$ 208,481	17%	\$ 603,198
TOTAL	\$ 3,410,649	100%	\$ 852,662	100%	\$ 1,209,629	100%	\$ 2,201,020



MEMORANDUM

To: Audit and Finance Committee

Presented by: Gabriela Navarro Garcia, Controller

Date: February 6, 2026

Regarding: **Fiscal Monitoring**

SUMMARY: *Update and Possible Discussion on Financial Monitoring & Single Audit Reviews for Subrecipients.* Federal and State legislation and policies require recipients of federal funds to conduct a financial evaluation of the application of these funds on at least an annual basis. Properly conducted financial evaluations measure:

- The degree of compliance with applicable laws, regulations, policies, and procedures.
- Adequacy of management controls.
- Reliable information is captured, reported, and used to improve decision-making.
- Resources are efficiently, effectively used, and protected from waste, fraud, and abuse.
- Past, current, and projected effectiveness and efficiency of program administration.

Additionally, the Texas Workforce Commission's Financial Manual for Grants and Contracts (FMGC) requires boards to complete an annual single audit desk review before executing a contract renewal. The reviews were conducted by Christine Nguyen, CPA.

ANALYSIS: The Financial Monitoring reports for the City of San Antonio have been completed and closed for FY 24-25. The reports outlined any concerns Ms. Nguyen discovered during the review. The subrecipients had the opportunity to provide supporting documentation and/or respond to the observations and findings. The following items for each subrecipient were notated in the review.

COSA– Child Care Services

- I. Audit
 - a. The Annual Financial and Compliance Report in Accordance with the CFR Part 200 Uniform administrative requirements audit report for the period ending September 30, 2024, was reviewed. No issues were identified.
- II. Cash Management
 - a. No issues exceptions found.
- III. Expenditure Disbursement
 - a. Personnel Costs
No exceptions were found.

- b. Non-Personnel Costs
 - 1. One transaction did not have procurement documentation-Questioned Costs=total amounts charged to WSA.
 - 2. Overstated on number of miles to be reimbursed. Costs questioned, \$22.24.
 - c. Provider Payments
 - 1. We need evidence to justify rate variance.
 - 2. We need evidence of ACH payments for four payments.
 - d. Parent Recoupment Payments
 - No exceptions were found.
- IV. Insurance
- a. No exceptions were found.

FISCAL IMPACT: The board is finalizing resolution for disallowed costs that were identified in the review.

ATTACHMENTS:

Financial Monitoring Report for City of San Antonio



January 7, 2026

Ms. Melody Woosley
 Director
 Department of Human Services
 City of San Antonio
 P.O. Box 839966
 San Antonio, TX 78283

Dear Ms. Woosley,

Federal and State legislation and policies require recipients of federal and state funds to conduct a financial evaluation of the application of such funds on at least an annual basis. To that purpose, Workforce Solutions Alamo (WSA), with the assistance of Ms. Christine Nguyen, CPA, has completed a *Financial Compliance Monitoring Report*, dated December 18, 2025 of City of San Antonio (COA) in its capacity to deliver Child Care Services for Workforce Solutions Alamo (WSA) from June 1, 2024, through April 30, 2025.

The report and related attachments provide the results of the financial evaluation and identify the following areas that require resolution:

1. **Expenditure Disbursements**

Non-Personnel Costs Findings:

1. One transaction did not have procurement documentation. Questioned costs equal total amounts charged to WSA. *Attachment 1.*

Recommendation: Calculate the total amount charged to WSA for purchases with ODP and refund WSA.

2. Overstated on number of miles to be reimbursed. *Attachment 1.*

Recommendation: Refund of \$22.24 is due to WSA.

Provider Payments Findings:

1. We need evidence to justify rate variance.

Recommendation: Resolve remaining issues in *Attachment 2.*

2. We need evidence of ACH payments for four payments.

Recommendation: Resolve remaining issues in *Attachment 2.*

2. **Financial & Other Reporting Requirements Findings:**

1. For the FY25 CCS contract, we found that the amount reported to WSA exceeded the general ledger expenditures by \$2,489.24.

Recommendation: Address the above issues or refund WSA \$2,489.24

Your assistance in coordinating the refunding of these amounts to WSA and resolving these items by January 19, 2026, is appreciated.

We appreciate the cooperation and assistance your staff provided throughout the review and their outstanding efforts in successfully offering services to the urban and rural communities.

Please contact Gabriela Navarro Garcia, Controller, if you have questions or need further assistance.

Sincerely,

DocuSigned by:

A8660FAA8A94453...

Adrian Lopez
Chief Executive Officer

cc: Esmeralda Apolinar Ramirez, WSA Sr. Accounting Manager.
Gabriela Navarro Garcia, WSA Controller.
Jessica Dovalina, COSA Assistant Director
Ana Cantu, COSA Fiscal Administrator
Stephen Gonzalez, COSA Fiscal Administrator

Attachments:

Financial Compliance Monitoring Report– WSA-COSA-FY25-08
24-25 COSA Report Attach 1
24-25 COSA Report Attach 2
24-25 COSA Report Attach 3

WORKFORCE SOLUTIONS - ALAMO
CITY OF SAN ANTONIO
Financial Compliance Monitoring Report
June 1, 2024-April 30, 2025
Report #: 24-25-WSA-COSA-08
Report Date: December 18, 2025

CHRISTINE H. NGUYEN
CERTIFIED PUBLIC ACCOUNTANT
4771 Sweetwater Blvd., #195
Sugar Land, TX 77479
(832) 215-9696

INTRODUCTION

Federal and State legislation and policies require recipients of federal funds to conduct a financial evaluation of the application of these funds on at least an annual basis.

Properly conducted financial evaluations measure:

- The degree of compliance with applicable laws, regulations, policies, and procedures.
- Adequacy of management controls.
- Reliable information is captured, reported, and used to improve decision-making.
- Resources are efficiently and effectively used and protected from waste, fraud, and abuse.
- Past, current, and projected effectiveness and efficiency of program administration.
- Financial and program performance relevant to organizational goals.

This report provides the results of the financial evaluation of:

1. City of San Antonio (COSA) in its capacity to deliver Child Care services for Workforce Solutions Alamo (WSA) for the period from June 1, 2024 through May 31, 2025.

The applicable sections of the current Texas Workforce Commission's Financial Monitoring Guide, applicable provisions from the OMB Circulars, federal and State regulations in concert with proprietary instruments and guides developed by **Christine H. Nguyen, CPA** were used in performing this financial evaluation.

The off-site review was conducted by Christine Nguyen, CPA, Michael Nguyen, CPA, Mary Yee, Mai Horio, Jack Nguyen, and Brittney Nguyen (the firm) beginning May 15, 2025. The Exit Conference was conducted on November 13, 2025. Additional documents were provided on November 21, 2025.

OVERVIEW

The scope of this financial evaluation included a review of the following areas:

- Audit / Monitoring
- Disbursements
- Provider Payments
- Financial Reporting
- Insurance
- Local Match
- Recoupment

The following review area resulted in instances of non-compliance or otherwise reportable conditions:

1. Disbursements
2. Financial Billing

The issues as identified in the Schedule of Financial Findings and Recommendations will be classified as either an observation or a finding:

- **Observation:** The financial areas as identified are not considered as non-compliance issues with federal and State rules and regulations or contract requirements. The intent for the recommendations of these observations is to strengthen the subcontractor's current accounting systems.
- **Finding:** The financial areas as identified are considered as non-compliance issues with federal and State rules and regulations or contract requirements. The subcontractor must implement a corrective action plan immediately to address these findings.

SCHEDULE OF FINANCIAL FINDINGS AND RECOMMENDATIONS

I. AUDIT

The audit reports for the period ended September 30, 2024 were reviewed. COSA has received an unmodified opinion for the audited period and is considered a low-risk auditee. There were no questioned costs that pertained to WSA programs.

II. CASH MANAGEMENT

The cash management system was evaluated to ensure that the following processes have been implemented:

1. To minimize the time lapse between the receipt of funds from WSA and disbursement of those funds.
2. To reconcile bank reconciliations timely.
3. To ensure that the fidelity bond coverage is sufficient to protect WSA from loss. To have written policies and procedures to document cash management processes.

The January 2025 through March 2025 bank reconciliations for Operating and Payroll accounts were reviewed. No exceptions found.

III. EXPENDITURE DISBURSEMENTS

The disbursement test was conducted to determine if personnel and non-personnel costs were expended in compliance with federal and State regulations and that expenditures were supported with sufficient documentation.

A. Personnel Costs

The firm selected 40 transactions. *No exceptions were identified.*

B. Non-Personnel Costs

The firm selected 25 transactions.

Findings

1. One transaction did not have procurement documentation-Questioned Costs=total amounts charged to WSA.
2. Overstated on number of miles to be reimbursed. Questioned Costs-\$22.24.

Attachment 1 details the questioned costs.

Recommendations

1. Calculated the total amount charged to COSA for purchases with ODP and refund to WSA.
2. Refund \$22.24 for questioned costs with mileage reimbursement.

C. Provider Payments

The firm randomly selected 40 customers for review. The elements tested are as follows:

1. Days billed accurately reflected on TWIST.
2. Accuracy of Parent Share of Cost deducted.
3. Accuracy of rate paid to Provider.

4. Evidence of Provider Agreement that is effective for reviewed payment.
5. Evidence of TWIST Payment Proof.
6. Verification that amounts of check proof and ACH Direct Deposit or Cancelled Payment Check match.

Findings

1. We need evidence to justify rate variance.
2. We need evidence of ACH payments for four payments.

Details are in **Attachment 2**.

Recommendation

1. Resolve the remaining issues in **Attachment 2**.

D. Parent Recoupment Payments

A financial compliance review of WSA's Child Care Services (CCS) Recoupment payments was conducted to evaluate the City of San Antonio's CCS staff's compliance with Texas Administrative Code, Title 40, Part 20, Chapter 809, Subchapter F: Fraud, Fact-Finding and Improper Payments; the Texas Workforce Commission (TWC), Child Care Services Guide, Part G: Fraud, Fact-Finding and Improper Payments; TWC Workforce Development Letter WD 21-16, Change 2: Requirements for Reporting and Fact-Finding for Suspected Fraud, Waste, Theft, Program Abuse Cases, and Recovery of Improper Payments—Update, July 30, 2021; and, WSA and COSA Child Care policies and procedures. Four (4) randomly selected child care recoupment payments. *No exceptions were found.*

IV. FINANCIAL & OTHER REPORTING

The following reports were reviewed:

- FY24 Closeout (CCDF)
- May 2025 (Project-to-date billing)
- Local Match

1. Financial Billings

Findings

1. For the FY25 CCS contract, we found that the amount reported to WSA exceeded the general ledger expenditures by \$2,489.24. Questioned Costs.

Recommendation

1. Refund WSA \$2,489.24.

2. Local Match

A financial compliance review of WSA's Child Care Services (CCS) Local Match payments was conducted to evaluate the City of San Antonio's CCS staff's compliance with relevant Federal, State, and WSA and COSA Child Care policies and procedures. The monitors reviewed ten (10) randomly selected local match certifications. **No issues were identified.**

V. INSURANCE

COSA has provided evidence of self-insurance coverage for all required insurance based on contract requirement. *No issues were identified.*

MEMORANDUM

To: Audit and Finance Committee

From: Adrian Lopez, Chief Executive Officer

Presented by: Gabriela Navarro Garcia, Controller

Date: February 6, 2026

Regarding: **Single Audit Briefing**

SUMMARY:

The audit for Alamo Workforce Development, Inc. DBA Workforce Solutions Alamo (WSA) for the fiscal year ended September 30, 2025, will be performed and completed by ABIP, PC. ABIP will perform 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 will involve interviews with staff, observation of processes to develop a risk assessment over internal controls, and the development of audit procedures they feel necessary to provide evidence for their audit opinions.

Annual Audit Updates

- The Annual Audit field work is expected to start on March 30, 2026 through April 17, 2026.
- The Audit Report will initially be presented to the Audit and Finance Committee on May 29, 2026 for approval, followed by the Executive Committee on June 5, 2026, and the Board of Directors on June 12, 2026.
- Following the approval, the final Annual Audit will be submitted to the Federal Audit Clearing House.

STRATEGIC OBJECTIVE:

ABIP will perform the following activity during their audit:

Financial Audit

- Establish an audit approach based on risk assessment and tailored programs to guide the audit process for efficiency and completeness.
- Perform analytical reviews on account balances to aid in the extent of audit procedures needed to provide reasonable assurance of overactivity and account balances.

- Review and mailed WSA-prepared confirmations to related parties, legal counsel, and financial institutions,
- Review approval processes over individual transactions and tested allowability for grants and contracts.
- Perform 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.
- Work with management to assist in preparing the financial statement and ensure up-to-date disclosures were included.
- Interview staff from selected Clusters to understand processes over disbursements, payroll, and cash reimbursement processes.
- Perform a risk assessment of the compliance requirements over the selected Clusters and plan a test of controls and compliance for each.
- Sample individual transactions for allowability of selected Clusters and staff approvals before vendors' payments.
- Sample reimbursement draws (cash receipts) over allowable costs charged to the grants for proper approvals from staff and recording into the general ledger.
- Review completeness and accuracy of Texas Workforce Commission reporting compliance requirements over the selected Clusters.



MEMORANDUM

To: Audit and Finance Committee

Presented By: Gabriela Navarro Garcia, Controller

Date: February 6, 2026

Subject: **Childcare System Updates**

Supporting Texas Talent and Economic Growth – Goal 2, Service Optimizers.

Summary: The Texas Workforce Solutions (TWC) launched TX Child Care Connection (TX3C) software in January 2025. Since the launch the staff have been working through many challenges such as payments to providers, reporting and program requirements.

TWC meets twice a week with the Boards to discuss concerns with reporting, provider and contractor feedback, status updates to the software and payments. While these meetings are beneficial there continues to be limited progress on system updates which has led to manual processes being implemented.

Fiscal Impact: TWC continues to track the issues and potential fixes that have been identified by the Board (attachment).

Next Steps: Staff will continue to attend the TWC meetings to receive updates and communicate ongoing challenges. In addition, staff will closely monitor the potential delays in funding and notify all impacted parties.

workforcesolutionsalamo.org
communications@wsalamo.org

100 N. Santa Rosa Street
San Antonio, Texas 78207
(210) 272-3260

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TX3C Child Care Case Management Board Updates: January 5, 2026

Board Action Items

IF NOT COMPLETE:

- Outreach CCS providers about new Child Care Worker priority for CCS** (10/7/2025 email from Allison Wilson to EDs and from Nina Rodriguez to Board CC contacts)
- Provide TWC with your authorized Child Care ServiceNow Users** (11/4/25 email from Laura Mayorga to Board CC contacts)

WEEKLY:

- Review new pending/unauthorized Notices of Action** and authorize any that were missed by staff (see weekly emails from Laura Mayorga to Board CC contacts).
- Review your Board's CIN file** and reconcile any duplicate CIN numbers (see weekly emails from Laura Mayorga to Board CC contacts).

EVERY PAYMENT CYCLE:

- Reminder: Continue to compare the 245 Report to the Payment Matrix** and correct the 245 file as needed each payment run. *If you have not been comparing the 245 Report to the Payment Matrix, you will need to go back and do the comparison on all previously processed payment runs.*
- Complete Bi-weekly Reporting on CCS Payment Issuance** (11/7/2025 email from Allison Wilson to EDs and from Layla Wiewel to Board CC contacts)

Releases Deployed

KinderTrack Release 4.36 – deployed 1/2/25

Note this release includes the new fields and functionality to support the new Child Care Worker Priority (as required by [SB 462](#), 89th Texas Legislature).

Issue Type	Issue key	Summary	Priority
Bug Fix	KTTX-1449	Sponsor not found under assigned provider in KinderConnect	High
Enhancement	KTTX-1331	Add New Priority Group - Childcare Worker Parent - FM BridgeCare to Intake	Critical
Enhancement	KTTX-1208	Add Parent Contact info to Intake Search Results Grid and CSV	High

Issue Type	Issue key	Summary	Priority
Bug Fix	KTTX-1058	Error when shortening Schedule	High
Enhancement	KTTX-1034	TRS Rating on Payment Statement Report – dbo.spReportStatementDetails	High
Bug Fix	KTTX-1015	Schedule Save Needs to check future agreements – User get the WPI that the provider does not have an agreement when saving a schedule.	High
Enhancement	KTTX-1079	Update Family Notes sizing	Medium
Support	KTTX-1579	245 Report Displays Incorrect Allocation Program	Critical
Enhancement	KTTX-1588	New item to update Provider Utilities	High
Enhancement	KTTX-1650	[BridgeCare] Update Application to Handle New Child Care Worker Priority	High
Enhancement	KTTX-1468	Add Babel and Equal Opportunity Language to Parent Email Messages	Very High
Update	RA-147	DFPS Referral and Family Type Mapping	High
Update	RA-148	Family, Parent, Child & Eligibility Characteristics Dates Mapping for Referrals	High
Bug Fix	KTTX-1621	Payment Calculator Not Using Fee Flag on Notice Causing Fee to be Applied to First Calculated Child in Family Regardless of Child's Ability to Receive Fee	High

Planned Releases

Below are the current plans for KinderTrack releases 4.37, and 4.38.

KinderTrack Release 4.37 (UAT on 1/5/2026; Prod ≈ 1/14/2026 pending successful UAT)

The following issues are currently being considered for inclusion in the 4.37 release. TWC works with KinderSystems to identify the level of effort of each item and to prioritize which issues to include based on criticality and resources.

Issue Type	Issue key	Summary	Priority
Bug	KTTX-1552	UAT KT TX - 245 Payment Report -Adjustment payment amount is displaying double when payment falls across two months	High

Issue Type	Issue key	Summary	Priority
Enhancement	KTTX-1528	Set Grayed Out Payments to Present When Re-Auth Set	Highest
Bug	KTTX-1281	Cannot Delete Notice after Adjusting Payments	High
Bug	KTTX-1159	JAWS - Expanding/Collapsing Left Menu Moves Screen Reader Focus to Top of Page in KT	High
Bug	KTTX-1297	Incorrect application date in KinderTrack	High
Enhancement	KTTX-1551	One-time update of existing waiting list applications with child care worker priority data	Critical
Bug	KTTX-1200	Cannot create discontinue notice after creating adjusted payments	High
Enhancement	KTTX-1665	Accept New Quality Rates Types - SUSA and SUSI	High
Report	KTTX-1474	Create Child Attendance Report	High
Enhancement	KTTX-1546	Add Program Allocation Column to Audit Window on Payment > Payment Screen	High
Bug	KTTX-1404	Absence Alert Emails Sent to Multiple Families/Sponsors for Children who Transferred Boards	Critical
Bug	KTTX-850	Cases Denied or Discontinued string truncation error - spReportCasesDeniedDiscontinued	High
Enhancement	KTTX-1364	Update Homeless Questions on the Wait List/Full Application (Kindertrack/Intake)	High
Enhancement	KTTX-1653	Update Homeless Questions on the Wait List/Full Application (Bridgecare)	High
Bug	KTTX-1685	Recert Notice Text Not Appearing in UAT	

KinderTrack Release 4.38 (UAT on 2/2/2026; Prod ≈ mm/dd/2026 pending successful UAT)

Bug	KTTX-835	Unable to copy family from board to board	High
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Bug	KTTX-1634	Adjusted Payments on the 245 showing the current service month instead of the actual service month of the payment	High
Bug	KTTX-1080	PD Issue Tracker: 209-Unable to run ACF 801 Report statewide	High
Bug		DFPS Smarty API issues	Very High

Critical/High Priority Backlog

Issue Type	Issue key	Summary	Priority
Enhancement	KTTX-1214	Ability to Edit Intake Application Priority Group on Waiting List	High
Enhancement	KTTX-1351	Send Families Waitlist Application When Failed to Recertify	High
Bug	KTTX-1053	Family Message Timestamp Updating on All Messages When One is Sent or Received	High
Support	KTTX-1578	Payment>Payment Page Shows the Wrong Program	Critical
Support	KTTX-1531	Inconsistent Receipt of Recertification Invitation Link	Critical
Enhancement	KTTX-1468	Add Babel and Equal Opportunity Language to TX Absence and Application Messages	Very High
	KTTX-1683	Issue date is changing after a notice is saved	High
Support	KTTX-1612	Wrong Units on Performance Report	High
Bug	KTTX-1628	Adjusted Payments on the 245 showing the current service month instead of the actual service month of the payment	High
Bug	IA-150	Incomplete Reminder Delivery	Critical
Enhancement	RA-137	Family Address validation when importing referrals	Medium
Enhancement	KTTX-1538	ChildCare Worker Priority	High
Enhancement	KTTX-1625	Update teen parent questions on the Waitlist/Full Application	High