WORKFORCE SOLUTIONS
COASTAL BEND

Chief Elected Officials (CEO) Meeting

June 25, 2026
12:00 pm-noon

Mission Career Center
4981 Ayers Street
Mission Training Room
Corpus Christi, TX

Join Zoom Meeting

https://us02web.zoom.us/j/6023106124?pwd=LGkM5d67Dtb6LmUlVkD2iPYqMpA2DX.1&omn=88904043441

Toll Free Dial-In
888 475 4499 US Toll-free

Meeting ID: 602 310 6124
Passcode: 205402

www.workforcesolutionscb.org

Strategic Goals

- Establish and Strengthen Partnerships
- Effectively/Efficiently Target Rural Area Services
- Increase Workforce Awareness
- Expand Innovative Services to Business
- Explore New Revenue Opportunities
- Improve Internal Efficiencies
- Refine Board Culture

Mission Statement

At Workforce Solutions of the Coastal Bend, we invest in our regional economic success through access to jobs, training, and employer services.

Value Statement

Accountability – We address our customers and co-workers in a positive manner that elevates their spirit and creates a professional, supportive workplace for staff, job seekers, and employers.
Teamwork – We combine our individual talents for the benefit of the mission and common goals leveraging our unique abilities and contributions.
Trust – We consistently deliver on our commitments to our customers and co-workers to establish strong, sustainable relationships.
Integrity – We are honest, supportive, candid in addressing difficult issues, and willing to share success to demonstrate respect and consideration for our customers and co-workers.
Tenacity – We resist giving up when the going gets tough and support our customers and co-workers in seeing that issues are resolved and the job gets done.
Understanding – We are serious and passionate about delivering our services with compassion and empathy.
Dignity – We interact with customers and co-workers professionally regardless of their backgrounds, experience, and circumstances to reflect our commitment as public servants.
Enthusiasm – We recognize the importance and value of our work and know that every day we have the opportunity to help build the economic success of our regional economy.

Disclosure and Declaration of a Conflict of Interest

Conflicts of Interest and the appearance of Conflicts of Interest shall be reported according to Board Administrative Policies #1.0.101.00 - Standards of Conduct and Conflict of Interest; and #1.0.105.00 - Reporting Conflict of Interest, Fraud, and Abuse, which were adopted by the Board of Directors on April 26, 2007.

Conflict of Interest **–** A circumstance in which a Board Member, Board employee, Contracted Provider, or Contracted Provider's employee is in a decision-making position and has a direct or indirect interest, particularly a financial interest, that influences the individual's ability to perform job duties and fulfill responsibilities.

Appearance of a Conflict of Interest – A circumstance in which a Board Member, Board employee, Contracted Provider, or Contracted Provider's employee's action appears to be:

- influenced by considerations of one or more of the following: gain to the person, entity, or organization for which the person has an employment interest, substantial financial interest, or other interest, whether direct or indirect (other than those consistent with the terms of the contract), or;
- motivated by design to gain improper influence over the Commission, the Agency, the Board, or the Board's Chief Elected Officials.

Code of Ethics

The Workforce Solutions Code of Ethics is a guide for dealing with ethical matters in the workplace and in our relationship with our clients and members of the community.

- We believe in respect for the individual.
- We believe all persons are entitled to be treated with respect, compassion and dignity.
- We believe in openness and honesty in dealing with the general public, the people we serve, and our peers.
- We believe in striving for excellence.
- We believe in conducting ourselves in a way that will avoid even the appearance of favoritism, undue influence or impropriety, so as to preserve public confidence in our efforts.

WORKFORCE SOLUTIONS
COASTAL BEND

Chief Elected Officials (CEO) Council/Panel Meeting

Mission Career Center – 4981 Ayers Street– Mission Training Room
Corpus Christi, Texas

Join Zoom Meeting
https://us02web.zoom.us/j/6023106124?pwd=LGkM5d67Dtb6LmUIVkD2iPYqMpA2DX.1&omn=88904043441

Toll-Free Call In
888 475 4499 US Toll-free

Meeting ID: 602 310 6124
Passcode: 204502

Thursday, June 25, 2026 – 12:00 pm

AGENDA

I. **Call to Order:** *Judge George (Trace) Morrill III, Lead CEO*

II. **TOMA Rules:** *Sarahi Vasquez*

III. **Roll Call:** *Sarahi Vasquez*.....6
According to the Partnership Agreement, if a quorum is not present Judge George (Trace) Morrill III, Lead CEO will identify 3 voting members.

Partnership Agreement
Between the Coastal Bend Workforce Development Board and the Coastal Bend Chief Elected Officials Councils

II - E. Contracts. The CEO Council and the Board agree that all contract for education and job training services, except for individual referral agreements and contracts less than $50,000 will be first approved by the Board; and

a. Upon approval by the Board, such contracts will be presented to three (3) members of the CEO Council ("Panel") for concurrence.
b. Such concurrence by the three (3) members of the CEO Council ("Panel") shall operate to allow for the execution and implementation of the contracts.
c. The Contracts as approved by the Board and the three members of the CEO Council ("Panel") will be presented to the CEO Council for review.
d. All meetings of the three members of the CEO Council ("Panel") shall be held in accordance with the Texas Open Meetings Act.
e. The CEO Council will approve the Strategic Plan, Operational Plan and the Annual Master Plan.

(cont. page 2)

IV. **Announcement on Disclosure of Conflicts of Interest**
Any Conflicts of Interest or Appearance of a Conflict of Interest with items on this agenda shall be declared at this time. Members with conflicts will refrain from voting and are asked to refrain from discussion on such items. Conflicts discovered later in the meeting shall be disclosed at that time. Note: Information on open meetings is included at the end of this agenda.

V. **Public Comments**

VI. **CEO Council/Panel Comments**

VII. **Discussion and Possible Action on Minutes of September 25, 2025 CEO Council Meeting**.....7-11

VIII. **Discussion and Possible Action on Minutes of February 25, 2026 CEO Council Meeting**.....12-14

IX. **Chair Report:** *Gloria Perez*
1. Update on Board Member Appointments and Vacancies.....15
2. Board of Director and Committee Attendance Records.....16-17
3. Board Updates, Key Meetings, Items of Interest, and Communication

X. **President/CEO Report:** *Ken Trevino*
- Business Development, Public Relations and Organizational Update

XI. **CFO Report:** *Shileen Lee*.....18-21

XII. **Information Only:**
1. September 30, 2025 & 2024 Annual Financial Audit.....22-62

XIII. **Adjournment**

Notice: The Lead CEO of the CEO Council/Panel will be at 4981 Ayers Street, Corpus Christi, Texas where the Lead CEO will preside over the Meeting.

Notice: One or more members of the CEO Council/Panel may attend via video conference.

Note: Except for expressly authorized closed sessions, meetings, discussions, and deliberations of the CEO Council/Panel will be open to the public. Voting in all cases will be open to the public. CEO Council/Panel are advised that using personal communication devices to discuss CEO Council/Panel business during the meeting may be a violation of the Texas Open Meetings Act. Such communications also may be subject to the Texas Public Information Act.

Closed Session Notice. PUBLIC NOTICE is given that the CEO Council/Panel may elect to go into executive session at any time during the meeting in order to discuss matters listed on the agenda, when authorized by the provisions of the Open Meetings Act, Chapter 551 of the Texas Government Code. In the event the CEO Council/Panel elects to go into executive session regarding an agenda item, the section or sections of the Open Meetings Act authorizing the executive session will be publicly announced by the presiding officer.

Texas Open Meetings Act (TOMA). All public meetings are required to follow all parts of the Texas Open Meetings Act. Therefore, we will be holding this meeting both in-person at the **Mission Career Center, Mission Training Room** and on **ZOOM**. With this format, comes some changes to what is required of the CEO Council/Panel and the public.

- The presiding member (Lead CEO or designee) must be in-person at the meeting location, 4981 Ayers Street, Corpus Christi, Texas.
- CEO Council/Panel must be visible on camera in order to count toward the quorum and in order to vote.
- The public and all presenters will need to be visible while presenting information.

This hybrid meeting format will allow us to meet TOMA rules, while still ensuring the safety of those who must attend.

Chief Elected Officials Council/Panel Meeting
Roll Call Roster
June 25, 2026
(7 = Quorum for Council)
(3 = Quorum for Panel)

Chief Elected Officials "CEO" Council/Panel

_____ Judge George (Trace) Morrill III, Lead CEO; Bee County
_____ Judge Charles Burns; Kenedy County
_____ Judge Arnoldo Cantu; Duval County
_____ Judge Ray A. Garza; Aransas County
_____ Mayor Paulette Guajardo; City of Corpus Christi
_____ Judge David Krebs; San Patricio County
_____ Judge James Liska; Live Oak County
_____ Judge Rudy Madrid; Kleberg County
_____ Judge Jhiela "Gigi" Poynter; Refugio County
_____ Judge Eric Ramos; Brooks County
_____ Judge Connie Scott; Nueces County
_____ Judge Pedro "Pete" Trevino, Jr.; Jim Wells County

_____
Signed

_____
Printed Name

MINUTES
Workforce Solutions Coastal Bend
Special-Called Chief Elected Officials (CEO) Council Meeting
Mission Career Center – 4981 Ayers Street – Mission Training Room
Corpus Christi, TX

Join Zoom Meeting
https://us02web.zoom.us/j/83483485616?pwd=J1OKQp5gzw9bkbUHwaRu6dhHHyP5NG.1

Toll-Free Call In
888 475 4499 US Toll-free

Meeting ID: 834 8348 5616
Passcode: 309079

September 25, 2025 - 12:00 noon

CEO Council Members
Present
Judge George (Trace) Morrill III; Bee County
Judge Charles Burns; Kenedy County
Judge Arnoldo Cantu; Duval County
Judge Ray A. Garza; Aransas County
Mayor Paulette Guajardo; City of Corpus Christi
Judge David Krebs; San Patricio County
Judge James Liska; Live Oak County
Judge Rudy Madrid; Kleberg County
Judge Jhiela "Gigi" Poynter; Refugio County
Judge Eric Ramos; Brooks County
Judge Connie Scott; Nueces County
Judge Pedro "Pete" Trevino, Jr.; Jim Wells County

Proxies Present
None

Absent

Other Board Members Present
Dr. Criselda Leal

Nelda Rios, WS Contracts & Procurement Specialist
Vicki Stonum, WS Administrative Specialist
Luis Rodriguez, WS Career & Education Outreach Spec.
Lucinda Garcia, Legal Counsel
Jeremy Barbatto, ABIP

Others Present

Ken Trevino, WS President/CEO
Alba Silvas, WS Chief Operating Officer
Shileen Lee, WS Chief Financial Officer
Janet Neely, WS Executive Assistant
Milanda Ballesteros, WS Contract Specialist
Christina Gonzalez, WS Dir. of Str. Planning & Partnerships
Zachary James, WS IT Coordinator
Geri Escobar, C2GPS, LLC

I. Call to Order
Judge Morrill called the meeting to order at 12:07 pm.

II. TOMA Rules
Ms. Neely provided information on the Texas Open Meetings Act (TOMA) Rules.

III. Roll Call
The roll was called and a quorum was present.

IV. Announcement on Disclosure of Conflicts of Interest

Attention was called to the Disclosure and Declaration of Conflict of Interest and disclosures were requested by the chair at this time. None were made.

V. Public Comments

Attention was called Due to the new TOMA rules we do have a laptop set up at 4981 Ayers Street and it is listed on the zoom call as Public. The laptop is available and open to the public. There were no public comments at this time

VI. CEO Comments

There were no CEO Comments at this time. It was acknowledged that as the meeting goes on through items 7-12, Judges and CEO Members on Zoom, need to have their audio and visual recording on when voting to ensure accurate reporting.

VII. Discussion and Possible Action on Minutes of the March 4, 2025 CEO Council/Panel Meeting

A motion to approve the minutes of the March 4, 2025 CEO Council/Panel meeting was presented by the Chair and were seconded by Gigi Poytner. The motion was passed.

VIII. Discussion and Possible Action on Minutes of the May 22, 2025 CEO Council/Panel Meeting

A motion to approve the minutes of the May 22, 2025 CEO Council/Panel meeting was presented by the Chair and were seconded by Judge Krebs. The motion was passed.

IX. Chair Report

Chair De Los Santos presented the 8 new board members:

- Dr. Michelle Cavazos, superintendent of Gregory Portland ISD, appointed by San Patricio County Judge, Term Expiration: June 30 2028. She is to replace Dr. Leslie Faught.
- J.C Perez III, Chairman of Rural Economic Assistant League, representing CBO/OL, appointed by Judge Trevino in Jim Wells County, and is to replace Hunter.
- Dr. Zachary Suarez, President of Coastal Bend College, appointed by Judge Morrill in Bee County, representing adult basic continuing education, replacing Dr. Hoggard.
- Jeffrey R. West, Chief Workforce Development Officer for A&M Kingsville, of the Rural Innovation Zone, was appointed by Judge Madrid in Kleberg County representing community-based organizations and replacing Manny.
- Christina Esquivel, Marketing and Public Relations Director for Phil Esquivel & Associates, appointed by Judge Madrid in Kleberg County, represents the private sector and replacing Mr. Ramirez.
- Jenna Hoffman, President of Rockin' H' Ranch Service LLC, appointed by Judge Trevino, Jim Wells County, representing the private sector and replacing Ms. Bowman
- County Judge Jim Huff, a general partner of Huff Branch Limited Partnership, appointed by Judge Liska, represents the private sector, and replacing Randy Giesler.
- David Irizarry, Chief Executive Officer of Corpus Christi Medical Center, appointed by Mayor Guajardo of the City of Corpus Christi, representing private sector, and filling a vacancy.

Mr. De Los Santos provided updates on Board member appointments and vacancies (included on page 13 of the September 25 agenda packet). He stated he and Mr. Trevino are in consistent communication as they discuss continuity of operation. He explained how partnerships are

leveraged creatively, and how they are getting closer by sharing resources, and becoming more innovative and strategic. He explained how there was an attendance of 2300 children at the Robstown Nueces County Fairgrounds Events, with dozens of employers and trainers. Chair De Los Santos Board of Director and Committee Attendance Records (included on pages 14-15 of the September 25 agenda packet). He presented Board updates, key meetings, items of interest and communication.

X. President/CEO Report

Mr. Trevino delivered an extensive report outlining the organization's progress, strategic direction, and community impact. His remarks centered on the implementation of a four-pronged strategy for 2025, alignment with the Board's seven strategic goals, and the importance of preparing the organization for long-term growth.

Key Highlights:

1. Four-Pronged Strategy
   - Strategic Board Plan: Submitted to the State and progressing through multiple levels of review. Focus areas include expanding youth and apprenticeship programs, strengthening marketing integration, and elevating strategic partnerships.
   - Marketing Assessment: Conducted with MDR Advertising to evaluate visibility, identify communication gaps, and improve strategic messaging to ensure the community is aware of available programs.
   - Director of Strategic Planning and Partnerships: Hiring of Christina Gonzalez to connect organizational data to strategy, strengthen partnerships, and lead collaborative initiatives.
   - Town Halls: Nine sessions held across the region with frontline staff to present a "state of the workforce," gather candid feedback, and strengthen engagement.
2. Seven Strategic Goals
   - Reinforced as the foundation for organizational growth and storytelling. Tracking progress ensures consistent messaging, strengthens funding opportunities, and highlights community impact.
3. Community Engagement and Partnerships
   - Town halls showcased local pride and provided valuable feedback on challenges, tools, and barriers faced by staff and customers.
   - Partnerships with colleges, universities, counties, and economic development corporations are critical to building a unified vision for workforce development.
   - Consistent messaging across staff, judges, mayors, and other ambassadors ensures the community understands available resources such as training and tuition support.
4. Organizational Growth and Preparedness
   - Emphasis on being at the "intersection of preparation and opportunity," ensuring readiness to act quickly when funding or partnership opportunities arise.
   - Recent grants, including those for rural innovation schools and veterans' transition programs, were implemented immediately upon award.
   - The organization continues to push boundaries, adapt, and grow, regardless of challenges or successes.
5. Veterans Transition Grant
   - New Military-to-Civilian Transition Grant provides career center services, training funds, and paid work experience for veterans and military spouses.

- Strong partnerships with the Texas Veterans Commission, Texas Veteran Leadership Program, and Texas Veteran Network ensure veterans are connected to the right resources.
- Outreach efforts prioritize veterans upon entry into career centers, with immediate triage and tailored services.

Mr. Trevino emphasized that the organization is making measurable progress, strengthening its foundation, and positioning itself for long-term success. By aligning strategy, partnerships, and community engagement, the organization is enhancing its impact across the region. Mr. Trevino expressed pride in the team's work, excitement about the future, and gratitude for the opportunity to share the report in detail.

XI. CFO Report

Financial Review as of July 31, 2025

Ms. Lee presented the March Financial Report (included on pages 16-19 of the September 25 agenda packet).

FY 2026 Budget

Ms. Lee provided information on the FY 2026 Budget (included on pages 20-23 of the September 22 agenda packet).

XII. Concurrence with Contracts over $50,000.00:

1. To Authorize the President/CEO to Execute the Options for Renewal of Contracts and Leases Over $50k for Fiscal Year 2025-26: *(Reviewed and Approved for recommendation by Board of Directors on September 24, 2025).*

Shileen explained the Options for Renewal of Contracts and Leases Over $50k for Fiscal Year 2025-26. Chairman De Los Santos entertained the motion. The motion was seconded by a member of the board and was passed. (included on page 24 the September 25 agenda packet).

XIII. Information Only:

1. *Fiscal Report*

Ms. Lee presented the Fiscal Monitoring Report (included on pages 25-26 of the September 25 agenda packet).

2. *Monitoring Report*

Ms. Silvas provided updates on the Monitoring Report (included on pages 27-28 of the September 25 agenda packet).

3. *Facilities & IT Update*

Ms. Lee provided an update on Facilities and IT (included on page 29 of the September 25 agenda packet).

4. *Update on Procurements & Contracts*

Ms. Rios provided an update on Procurements and Contracts (included on pages 30-40 of the September 25 agenda packet).

5. *Performance Measure Update*

Ms. Silvas presented the Performance Measure Update (included on pages 41-45 of the September 25 agenda packet).

XIII. Adjournment

The meeting adjourned at 1:12 pm.

MINUTES
Workforce Solutions Coastal Bend
Chief Elected Officials (CEO) Council/Panel Meeting
Mission Career Center – 4981 Ayers Street – Mission Training Room
Corpus Christi, TX

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Toll-Free Call In
888 475 4499 US Toll-free

Meeting ID: 602 310 6124
Passcode: 205402

February 26, 2026 - 12:00 noon

CEO Council Members

Present
Judge George (Trace) Morrill III; Bee County
Judge Charles Burns; Kenedy County
Judge Ray A. Garza; Aransas County
Mayor Paulette Guajardo; City of Corpus Christi
Judge David Krebs; San Patricio County
Judge Eric Ramos; Brooks County

Absent
Judge Arnoldo Cantu; Duval County
Judge James Liska; Live Oak County
Judge Connie Scott; Nueces County
Judge Pedro "Pete" Trevino, Jr.; Jim Wells County
Judge Jhiela "Gigi" Poynter; Refugio County
Judge Rudy Madrid; Kleberg County

Proxies Present
None

WS Executive/Finance Committee

Other Board Members Present
Dr. Criselda Leal

Others Present

Ken Trevino, WS President/CEO
Alba Silvas, WS Chief Operating Officer
Shileen Lee, WS Chief Financial Officer
Sarahi Vasquez, WS Governance Specialist
Milanda Ballesteros, WS Contract Specialist
Christina Gonzalez, WS Dir. of Str. Planning & Partnerships
Ernest Everett, WS IT Coordinator
Ramsey Olivares, C2GPS, LLC
Monica Cisneros, C2GPS, LLC
Robert Reyna, C2GPS, LLC
Robert Gonzales, WS Contracts & Procurement Specialist
Vicki Stonum, WS Administrative Specialist
Luis Rodriguez, WS Career & Education Outreach Spec.
Lucinda Garcia, Legal Counsel
Celina Leal, WS Program Support Specialist
Geri Escobar, C2GPS, LLC
Tracy McAfee, WS IT Coordinator
Allyson Riojas, WS Child Care Data Analyst
Kristen Bily, WS Communications Director
Miroslava Paiz, WS Child Care Program Specialist

I. Call to Order
Judge Morrill called the meeting to order at 12:10 pm.

II. TOMA Rules
Ms. Vasquez provided information on the Texas Open Meetings Act (TOMA) Rules.

III. Roll Call
The roll was called and a quorum was present.

IV. Announcement on Disclosure of Conflicts of Interest

Attention was called to the Disclosure and Declaration of Conflict of Interest and disclosures were requested by the chair at this time. None were made.

V. Public Comments

Attention was called Due to the new TOMA rules we do have a laptop set up at 4981 Ayers Street and it is listed on the zoom call as Public. The laptop is available and open to the public. There were no public comments at this time

VI. CEO Comments

There were no CEO Comments at this time.

VII. Concurrence with Contracts over $50,000.00:

1. To Authorize the President/CEO to Execute the Options for Renewal of Contracts and Leases Over $50k for Fiscal Year 2025-26: *(Reviewed and Approved for recommendation by Board of Directors on September 24, 2025).*

Shileen explained the Options for Renewal of Contracts and Leases Over $50k for Fiscal Year 2025-26. A motion to approve the Concurrence with Contracts Over $50,000.00 was moved by Chair Perez, Judge Burns gave the first motion to approve, and Mayor Guajardo provided the second motion and was passed.

VIII. Chair Report

Chair Perez provided updates on Board Meetings and Assignments, where she stated the Executive Finance Meeting was a very successful meeting with 26 Board Members Present. Mrs. Perez discussed creating board assignments with Vice Chair Judge Huff and Mr. Trevino. She provided updates on key meetings, items of interest and communication regarding the creation of the new Ad hoc Administration Committee. Mrs. Perez discussed the one vacancy in Kenedy County, where she discussed requirements, such as, being in the private sector, and what they can do to get the position filled or open up a trade in another county. Kleberg or Kenedy County were named as a possibility of further discussion.

IX. President/CEO Report

Mr. Trevino outlined the organization's progress, strategic direction, and community impact through events such as the Maritime Job Fair. He expressed 28 Employers, 142 Job Seekers, and 4 training providers attended this training. Mr. Trevino discussed this being the third year this event was held, and added they worked with all 11 counties (42 school districts) for this event. Mrs. Gonzalez elaborated further on how the projection for this event is to be a grant magnet in the coming 4-5 years. Mayor Guajardo discussed generating more data for events like these, where Mrs. Gonzalez explained they will work on this task.

X. CFO Report

Financial Review as of December 31, 2025

Ms. Lee presented the following Financial Report (included on pages 12-15 of the February 26 agenda packet).

XI. Information Only:

1. *Monitoring Report*

Mr. Gonzales provided updates on the Monitoring Report (included on pages 17-18 of the February 26 agenda packet).

2.. *Update on Procurements & Contracts*

Mr. Gonzales provided an update on Procurements and Contracts (included on pages 19-26 of the February 26 agenda packet).

2. *Performance Measure Update*

Ms. Silvas presented the Performance Measure Update (included on pages 27-30 of the February 26 agenda packet

4. *Facilities & IT Update*

Ms. Lee provided an update on Facilities and IT (included on page 31 of the February 26 agenda packet).

XIII. Adjournment

The meeting adjourned at 1:21 pm.

CHAIR REPORT – CEO COUNCIL

IX. Chair Report

Update on Board Member Appointments and Vacancies

Current Vacancies:

County	Category	Previous Member
Kenedy	Private Sector	---

Board of Director and Committee Attendance Records

Attendance records for Board of Director and Committee meetings are provided on pages 16 - 17 of the agenda packet.

Workforce Solutions of the Coastal Bend
Board Meeting Attendance Record
February - May 2026

	Board Member	Representing	25-Feb	20-May	24-Sep			Attendance Rate
1	Alegria, Cynthia	Brooks	EA	EA				0%
2	Bernal, Hector	City of CC	1	EA				50%
3	Bevan, Jason	Nueces	1	1				100%
4	Brown, Lance	San Patricio	1	EA				50%
5	Cavazos, Michelle	San Patricio	1	EA				50%
6	Chavez, Andrea	City of CC	1	EA				50%
7	Clement, Sandra	City of CC	EA	EA				0%
8	De Los Santos, Jr. Raynaldo	Refugio	1	EA				50%
9	Esquivel, Christina	Kleberg	1	1				100%
10	Flower, Michelle	City of CC	1	1				100%
11	Garcia III, Jose R. "Joey"	Duval	1	EA				50%
12	Gatewood, Jesse	Nueces	EA	1				50%
13	Gonzalez, Jr., Victor M.	City of CC	1	1				100%
14	Hattman, Karl	Aransas	1	EA				50%
15	Hoffman, Jenna	Jim Wells	1	EA				50%
16	Huff, Jim	Live Oak	1	1				100%
17	Irizarry, David	City of CC	EA	EA				0%
18	Keener, Marcia	San Patricio	1	1				100%
19	Leal, Criselda	City of CC	1	EA				50%
20	Lopez, Omar	City of CC	1	1				100%
21	Lozano, Michelle	Nueces	1	EA				50%
22	Nelson, Travis	City of CC	EA	1				50%
23	Owen, John	City of CC	1	1				100%
24	Perez, Gloria	City of CC	1	1				100%
25	Perez III, J.C.	Jim Wells	1	EA				50%
26	Rivera, Leonard	City of CC	1	EA				50%
27	Seitz, Randy	Bee	1	1				100%
28	Suarez, Zachary Z.	Bee	1	1				100%
29	Temple, Susan	San Patricio	1	EA				50%
30	Tobar, Michelle	Nueces	1	EA				50%
31	Unda, C. Michelle	City of CC	1	1				100%
32	West, Jeffrey R.	Kleberg	EA	1				50%
33	Wilson, Catrina	City of CC	1	1				100%
34	Wisner, Liza	City of CC	1	1				100%

Workforce Solutions of the Coastal Bend
Committee Meeting Attendance Record
February - November 2026

Child Care Services							
Board Member	**Representing**	**10-Feb**	**5-May**	**8-Sep**			**Attendance Rate**
Keener, Marcia	San Patricio	1	1				100%
Cavazos, Michelle	San Patricio	1	1				100%
Alegria, Cynthia	Brooks	EA	EA				0%
Leal, Criselda Dr.	City of CC	1	1				100%
Suarez, Zachary Dr.	Bee	1	1				100%
Tobar, Michelle	Nueces	1	1				100%

Youth Services							
Board Member	**Representing**	**17-Feb**	**6-May**	**9-Sep**			**Attendance Rate**
Rivera, Leonard Dr.	City of CC	1	EA				50%
Clement, Sandra Dr.	City of CC	1	EA				50%
Flower, Michelle	City of CC	EA	1				50%
Hector Bernal	City of CC	EA	EA				0%
Michelle Lozano	Nueces	1	1				100%
Liza Wisner	City of CC	1	1				100%
Hoffman, Jenna	Jim Wells	1	1				100%

Workforce Services							
Board Member	**Representing**	**12-Feb**	**7-May**	**10-Sep**			**Attendance Rate**
Seitz, Randy	Bee	1	EA				50%
West, Jeffrey	City of CC	1	1				100%
Chavez, Andrea	TWC/City of CC	EA	EA				0%
Garcia, Jose R. "Joey" III	Duval	1	EA				50%
Catrina Wilson	City of CC	1	1				100%
Gatewood, Jesse	Nueces	1	1				100%

Public Relations							
Board Member	**Representing**	**12-Feb**	**7-May**	**10-Sep**			**Attendance Rate**
Unda, Michelle, C.	City of CC	1	1				100%
Bevan, Jason	Nueces	1	1				100%
Esquivel, Christina	Kleberg	1	1				100%
Hattman, Karl	Aransas	1	1				100%
Irizarry, David	City of CC	EA	EA				0%
Lopez, Omar	City of CC	1	EA				50%
Temple, Susan	San Patricio	EA	1				50%

Executive/Finance							
Board Member	**Representing**	**18-Feb**	**20-May**	**16-Sep**	**18-Nov**		**Attendance Rate**
Perez, Gloria	City of CC	1	1				100%
Huff, Jim	Live Oak	1	1				100%
Brown, Lance	San Patricio	1	1				100%
Nelson, Travis	City of CC	1	1				100%
Gonzalez, Jr., Victor M.	City of CC	1	1				100%
De Los Santos, Jr. Raynaldo	Refugio	1	1				100%
Keener, Marcia	San Patricio	1	1				100%
Rivera, Leonard Dr.	City of CC	1	1				100%
Seitz, Randy	Bee	1	1				100%

CFO REPORT – EXECUTIVE/FINANCE

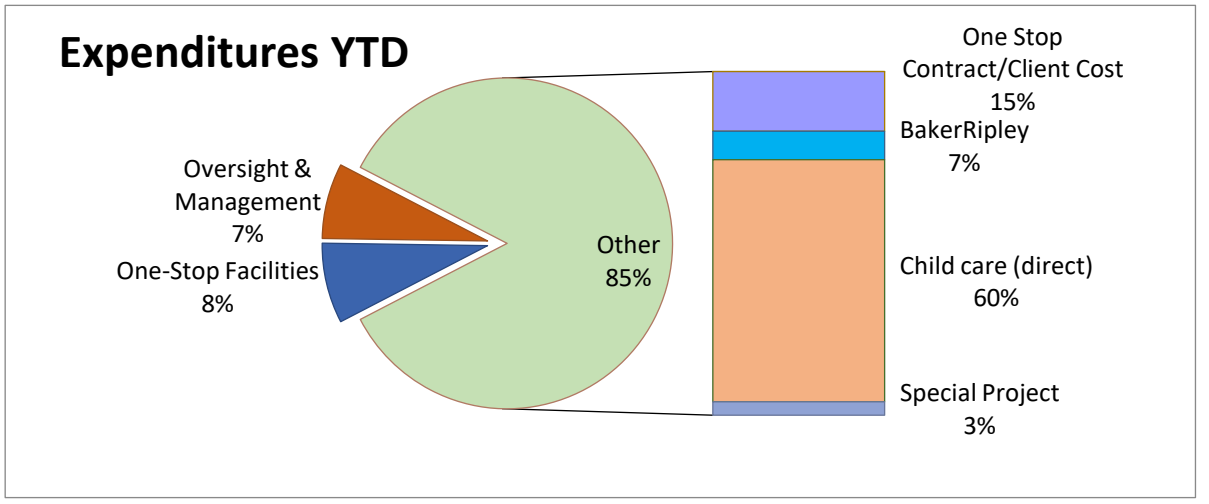
XI. CFO Report for March 31, 2026.

BACKGROUND INFORMATION

Financial Statements are prepared on a monthly basis by Board Professionals. Attached is a copy of the most recent financial report.

WORKFORCE SOLUTIONS COASTAL BEND
STATEMENT OF ACTIVITIES
For the Month Ending
March 31, 2026

	FY2025-6 Amended Budget	YTD	% Expended
REVENUES			
Grant revenue - federal	43,816,616	21,035,539	48%
Grant revenue - Non federal	30,000	7,500	
	43,846,616	**21,043,038**	**48%**
EXPENSES			
Oversight & Management			
Salaries and benefits	2,201,758	1,170,161	53%
Facilities and related expense	326,600	139,904	43%
Furniture, equipment, & software	75,000	58,550	78%
General administrative expense	123,000	66,368	54%
Communication expense	55,000	25,140	46%
Professional fees and services	275,000	40,812	15%
Staff development expense	40,000	11,761	29%
Travel expense	80,000	17,040	21%
Total Oversight & Management Expe	**3,176,358**	**1,529,736**	**48%**
One Stop Operations			
Facilities and related expense	1,545,000	1,309,649	85%
Furniture, equipment, & software	360,000	191,498	53%
General administrative expense	266,500	50,313	19%
Communication expense	170,000	77,882	46%
Total One Stop Operations	**2,341,500**	**1,629,341**	**70%**
Contracted services	**38,503,758**	**17,614,088**	**46%**
Total expense	**44,021,616**	**20,773,165**	**47%**



WORKFORCE SOLUTIONS COASTAL BEND
BALANCE SHEET
For the Month Ending
March 31, 2026

ASSETS		
Current Assets		
Cash & Cash Equivalents	$	228,187
Money Market Account	$	715,720
Due from TWC		1,176,797
Accounts Receivable		32,666
Prepaid Expense		96,137
Other Assets		68,518
Total Current Assets	**$**	**2,318,025**
Fixed Assets		
Building Improvements	$	5,089,930
Furniture and Equipment		716,836
Right to use		4,641,174
Less Accumulated Depreciation		(3,028,351)
Net Fixed Assets	**$**	**7,419,588**
Total Assets	**$**	**9,737,613**
LIABILITIES		
Current Liabilities		
Accounts Payable	$	2,005,454
Accrued Expense		223,394
Accrued Vacation		77,433
Lease Liability		579,247
Total Current Liabilities	**$**	**2,885,528**
NONCURRENT LIABILITIES		
Lease Liability	$	3,046,091
Total Liabilities	**$**	**5,931,619**
NET ASSETS		
Unrestricted-Non-Federal Fund	$	553,817
Temporarily Restricted-Ticket to Work/Other		(542,073)
Investment in Fixed Assets		3,794,250
Total Net Assets	**$**	**3,805,994**
Total Liabilities and Net Assets	**$**	**9,737,613**

Contract No.	Contract Program	Begin Date	End Date	Current Budget	Cum. Expenditures	Budget Balance	% Expended	TWC % Target
Expires 5/31/2026								
2225MTC001	MTC - Military to Civilian Employment	6/3/2025	5/31/2026	$212,197.00	62,273.96	$149,923.04	29%	NA
2225TAN002	TANF - Texas Internship Initiative	3/13/2025	5/31/2026	$100,000.00	41,505.17	$58,494.83	42%	NA
2225WOS001	WOS - Healthcare Internship Fund	6/3/2025	5/31/2026	$99,438.00	60,805.75	$38,632.25	61%	NA
Expires 6/30/2026								
2224WOA001	WIOA - FY24 Adult Allocation (Oct)	7/1/2024	6/30/2026	$1,671,987.00	$1,671,987.00	$0.00	100%	100%
2224WOA001	WIOA - PY24 Adult Allocation (July)	7/1/2024	6/30/2026	$503,052.00	$503,052.00	$0.00	100%	100%
2224WOD001	WIOA - FY24 Dislocated Worker Allocation (Oct)	7/1/2024	6/30/2026	$1,043,136.00	$1,043,136.00	$0.00	100%	100%
2224WOD001	WIOA - PY24 Dislocated Worker Allocation (July)	7/1/2024	6/30/2026	$340,594.00	$340,594.00	$0.00	100%	100%
2224WOY001	WIOA - PY24 Youth Allocation	7/1/2024	6/30/2026	$2,357,433.00	$2,357,433.00	$0.00	100%	100%
2225TIP001	WIOS - Texas Partnership Initiative	3/27/2025	6/30/2026	$134,072.00	$104,349.50	$29,722.50	78%	NA
Non TWC	TIP-Kingsville Chamber	3/27/2025	6/30/2026	$134,072.00	$104,349.50	$29,722.50	78%	NA
2225WOR001	WIOA - PY25 Rapid Response	7/1/2025	6/30/2026	$21,991.00	$655.56	$21,335.44	3%	NA
Expires 9/30/2026								
2226NCP001	Noncustodial Parent Choices Program	9/1/2025	9/30/2026	$292,402.00	$188,561.70	$103,840.30	64%	54%
2226RAG001	Resource Administration Grant	10/1/2025	9/30/2026	$4,778.00	$0.00	$4,778.00	0%	NA
2226REA001	Reemployment Services and Eligibility Assessment	10/1/2025	9/30/2026	$605,668.00	$225,364.14	$380,303.86	37%	50%
2226SDR001	SNAP E&T TPR Contracts	10/1/2025	9/30/2026	$33,000.00	$0.00	$33,000.00	0%	NA
2226SNE001	SNAP E&T	10/1/2025	9/30/2026	$374,349.00	$212,783.02	$161,565.98	57%	50%
2226TRA001	Trade Act Services for Dislocated Workers	10/1/2025	9/30/2026	$5,000.00	$0.00	$5,000.00	0%	NA
2226WCI001	WCI - Workforce Commission Initiatives	10/1/2025	9/30/2026	$57,291.00	$12,971.05	$44,319.95	23%	NA
Expires 10/31/2026								
2226CCQ001	Child Care- CCQ	10/1/2025	10/31/2026	$1,401,578.00	$228,227.01	$1,173,350.99	16%	NA
2226CQF001	Child Care- CQF	10/1/2025	10/31/2026	$1,285,724.00	$286,316.66	$999,407.34	22%	NA
2226TAF001	TANF Choice	10/1/2025	10/31/2026	$2,811,446.00	$1,211,227.05	$1,600,218.95	43%	46%
Non TWC	VR Colocation-Recurring	9/1/2025	10/31/2026	$56,769.73	$7,935.33	$48,834.40	14%	NA
Non TWC	VR Colocation-One Time	9/1/2025	10/31/2026	$286,636.37	$107,345.41	$179,290.96	37%	NA
Non TWC	Student Hireability	9/1/2025	10/31/2026	$113,000.00	$47,133.70	$65,866.30	42%	NA
Expires 12/31/2026								
2226CCF001	Child Care - CCF	8/1/2025	12/31/2026	$29,735,129.00	$16,158,450.24	$13,576,678.76	54%	54%
2226CCM001	Child Care - Local Match	10/1/2025	12/31/2026	$1,858,292.00	$0.00	$1,858,292.00	0%	NA
2226CCP001	Child Care - DFPS	9/1/2025	12/31/2026	$1,131,248.00	$772,932.69	$358,315.31	68%	NA
2226WPA001	Wagner-Peyser Employment Services	10/1/2025	12/31/2026	$34,191.00	$7,398.56	$26,792.44	22%	NA
Expires 1/31/2027								
2226EXT001	EXT - Externships for Teachers	2/19/2026	1/31/2027	$61,898.00	$0.00	$61,898.00	0%	NA
Expires 3/30/2027								
2225ATG0012	Apprenticeship Texas Expansion Grant	9/30/2025	3/30/2027	$99,000.00	$0.00	$99,000.00	0%	NA
Expires 4/30/2027								
Non TWC	TEA	3/18/2025	4/30/2027	$237,500.00	$48,950.08	$188,549.92	21%	NA
Expires 6/30/2027								
2225WOA001	WIOA - FY26 Adult Allocation (Oct)	7/1/2025	6/30/2027	$1,297,401.00	$506,562.85	$790,838.15	39%	40%
2225WOA001	WIOA - PY25 Adult Allocation (July)	7/1/2025	6/30/2027	$547,378.00	$547,378.00	$0.00	100%	60%
2225WOD001	WIOA - FY26 Dislocated Worker Allocation (Oct)	7/1/2025	6/30/2027	$820,755.00	$150,195.42	$670,559.58	18%	40%
2225WOD001	WIOA - PY25 Dislocated Worker Allocation (July)	7/1/2025	6/30/2027	$363,369.00	$220,311.00	$143,058.00	61%	60%
2225WOY001	WIOA - PY25 Youth Allocation	7/1/2025	6/30/2027	$1,981,620.00	$1,386,883.95	$594,736.05	70%	60%
Non TWC	TESLA	NA	NA	$5,000.00	$2,037.96	$2,962.04	41%	NA
Non TWC	Port of Corpus Christi	NA	NA	$47,000.00	$35,182.92	$11,817.08	1%	NA
Expires 9/30/2027								
Non TWC	3022VRS047 - Summer Earn & Learn (SEAL)	10/1/2021	9/30/2027	$230,000.00	$0.00	$230,000.00	1%	NA
				$52,395,395.10	**$28,654,290.18**	**$23,741,104.92**		

INFORMATION ONLY

XII – 1. September 30, 2025 & 2024 Annual Financial Audit

BACKGROUND INFORMATION

Board Professionals will present the Independent Audit for Fiscal Year End September 30, 2025 & 2024

COASTAL BEND WORKFORCE DEVELOPMENT BOARD

ANNUAL FINANCIAL AND COMPLIANCE REPORTS

SEPTEMBER 30, 2025 AND 2024

abip

CPAs | ADVISORS

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


WORKFORCE SOLUTIONS
COASTAL BEND

COASTAL BEND WORKFORCE DEVELOPMENT BOARD

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WORKFORCE SOLUTIONS
COASTAL BEND

COASTAL BEND WORKFORCE DEVELOPMENT BOARD

CERTIFICATE OF BOARD OF DIRECTORS

I,_____, Chairman of the Board of Directors of Coastal Bend Workforce Development Board, do hereby certify that this accompanying audit report for fiscal years ended September 30, 2025 and 2024, from ABIP, PC, was reviewed and _____ approved / _____ disapproved at a meeting of the Board of Directors held on the 20th day of May, 2026.

_____ _____

Chairman, Board of Directors Date


WORKFORCE SOLUTIONS
COASTAL BEND

INDEPENDENT AUDITOR'S REPORT

To the Board of Directors
Coastal Bend Workforce Development Board
Corpus Christi, Texas

Report on the Audit of the Financial Statements

Opinion

We have audited the accompanying financial statements of Coastal Bend Workforce Development Board (a nonprofit organization), which comprise the statements of financial position as of September 30, 2025 and 2024, and the related statements of activities and change in net assets, 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 Coastal Bend Workforce Development Board, as of September 30, 2025 and 2024, 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 audits 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 Coastal Bend Workforce Development Board 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 Coastal Bend Workforce Development Board's ability to continue as a going concern within one year after the date that the financial statements are available to be issued.

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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 Coastal Bend Workforce Development Board'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 Coastal Bend Workforce Development Board'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 audits were 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 May 20, 2026, on our consideration of Coastal Bend Workforce Development Board'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 Coastal Bend Workforce Development Board'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 Coastal Bend Workforce Development Board's internal control over financial reporting and compliance.



San Antonio, Texas
May 20, 2026


WORKFORCE SOLUTIONS
COASTAL BEND

FINANCIAL SECTION


WORKFORCE SOLUTIONS
COASTAL BEND

COASTAL BEND WORKFORCE DEVELOPMENT BOARD

STATEMENTS OF FINANCIAL POSITION

September 30, 2025 and 2024

	2025	2024
ASSETS		
CURRENT ASSETS		
Cash	$ 996,751	$ 968,191
Grants receivable	3,828,791	5,998,816
Account receivable - other	24,472	-
Other assets	246,902	233,737
Total current assets	5,096,916	7,200,744
PROPERTY AND EQUIPMENT		
Property and equipment	12,771,043	9,339,904
Less accumulated depreciation	(5,120,722)	(3,689,745)
Net property and equipment	7,650,321	5,650,159
Total assets	$ 12,747,237	$ 12,850,903
LIABILITIES AND NET ASSETS		
CURRENT LIABILITIES		
Accounts payable	$ 1,217,750	$ 2,961,769
Accrued expenses	542,105	477,475
Deferred revenue	2,512,535	3,039,152
Accrued vacation	193,502	91,324
Lease liability	522,125	668,206
Total current liabilities	4,988,017	7,237,926
NONCURRENT LIABILITIES		
Lease liability	2,261,548	2,422,590
Total liabilities	7,249,565	9,660,516
NET ASSETS		
Without donor restrictions:		
Unrestricted	631,024	631,024
Investment in property and equipment, net	4,866,648	2,559,363
Total net assets	5,497,672	3,190,387
Total liabilities and net assets	$ 12,747,237	$ 12,850,903

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

COASTAL BEND WORKFORCE DEVELOPMENT BOARD

STATEMENT OF ACTIVITIES AND CHANGE IN NET ASSETS

For the year ended September 30, 2025

	WITHOUT DONOR RESTRICTIONS		
	UNRESTRICTED	INVESTMENT IN PROPERTY AND EQUIPMENT	TOTAL
SUPPORT AND REVENUE			
Grant revenue - federal	$ 41,162,117	$ -	$ 41,162,117
Grant revenue - state	5,320,789	-	5,320,789
Grant revenue - non federal	696,024	-	696,024
Interest income - non federal	19,076	-	19,076
Program income	7,741	-	7,741
Total support and revenue	47,205,747	-	47,205,747
EXPENSES			
Administration	2,600,249	(34,380)	2,565,869
Program services	44,605,498	(653,243)	43,952,255
Total expenses	47,205,747	(687,623)	46,518,124
Increase in net assets	-	687,623	687,623
OTHER REVENUES AND (EXPENSES)			
Fixed assets/right to use - additions	-	3,431,138	3,431,138
Right to use lease liability - additions	-	(380,500)	(380,500)
Depreciation/amortization expense	-	(1,430,976)	(1,430,976)
Change in net assets	-	2,307,285	2,307,285
NET ASSETS AT BEGINNING OF YEAR	631,024	2,559,363	3,190,387
NET ASSETS AT END OF YEAR	$ 631,024	$ 4,866,648	$ 5,497,672

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

COASTAL BEND WORKFORCE DEVELOPMENT BOARD

STATEMENT OF ACTIVITIES AND CHANGE IN NET ASSETS

For the year ended September 30, 2024

	WITHOUT DONOR RESTRICTIONS		
	UNRESTRICTED	INVESTMENT IN PROPERTY AND EQUIPMENT	TOTAL
SUPPORT AND REVENUE			
Grant revenue - federal	$ 41,921,507	$ -	$ 41,921,507
Grant revenue - state	2,924,928	-	2,924,928
Grant revenue - non federal	645,812	-	645,812
Interest income - non federal	18,942	-	18,942
Program income	25,011	-	25,011
Total support and revenue	45,536,200	-	45,536,200
EXPENSES			
Administration	2,060,801	(34,335)	2,026,466
Program services	43,458,408	(652,368)	42,806,040
Total expenses	45,519,209	(686,703)	44,832,506
Increase in net assets	16,991	686,703	703,694
OTHER REVENUES AND (EXPENSES)			
Fixed assets - additions	-	1,424,611	1,424,611
Right to use lease liability - additions		(152,162)	(152,162)
Depreciation/amortization expense	-	(661,394)	(661,394)
Change in net assets	16,991	1,297,758	1,314,749
NET ASSETS AT BEGINNING OF YEAR	614,033	1,261,605	1,875,638
NET ASSETS AT END OF YEAR	$ 631,024	$ 2,559,363	$ 3,190,387

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

COASTAL BEND WORKFORCE DEVELOPMENT BOARD

STATEMENT OF FUNCTIONAL EXPENSES

For the year ended September 30, 2025

	ADMINISTRATION	PROGRAM SERVICES	TOTAL
Direct care	$ -	$ 27,580,648	$ 27,580,648
Communication expense	29,803	183,209	213,012
Furniture and equipment	-	62,994	62,994
Insurance	32,742	40,972	73,714
Outreach/public notices	19,954	128,470	148,424
Office expense	69,553	420,109	489,662
Professional fees	227,945	2,762	230,707
Program services	90	11,947,201	11,947,291
Rent and rent related	168,004	1,732,560	1,900,564
Salaries and fringe benefits	1,849,378	1,535,161	3,384,539
Subscription/membership	14,837	122,243	137,080
Software	11,554	35,886	47,440
Travel/staff development/conference fee	113,604	282,586	396,190
Building improvement	10,966	530,697	541,663
Discretionary	51,819	-	51,819
Total expenses	$ 2,600,249	$ 44,605,498	$ 47,205,747

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

COASTAL BEND WORKFORCE DEVELOPMENT BOARD

STATEMENT OF FUNCTIONAL EXPENSES

For the year ended September 30, 2024

	ADMINISTRATION	PROGRAM SERVICES	TOTAL
Direct care	$ -	$ 28,269,577	$ 28,269,577
Communication expense	28,110	179,799	207,909
Furniture and equipment	-	31,856	31,856
Insurance	32,188	36,741	68,929
Outreach/public notices	4,619	37,434	42,053
Office expense	60,435	605,399	665,834
Professional fees	92,744	12,914	105,658
Program services	-	10,953,039	10,953,039
Rent and rent related	112,760	1,139,695	1,252,455
Salaries and fringe benefits	1,608,057	1,464,562	3,072,619
Subscription/membership	11,406	69,276	80,682
Software	12,778	211,205	223,983
Travel/staff development/conference fee	58,150	275,204	333,354
Building improvement	5,272	162,995	168,267
Discretionary	34,282	8,712	42,994
Total expenses	$ 2,060,801	$ 43,458,408	$ 45,519,209

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

COASTAL BEND WORKFORCE DEVELOPMENT BOARD

STATEMENTS OF CASH FLOWS

For the years ended September 30, 2025 and 2024

	2025	2024
CASH FLOWS FROM OPERATING ACTIVITIES		
Change in net assets	$ 2,307,285	$ 1,314,749
Adjustments to reconcile change in net assets to cash provided by operating activities		
Depreciation/amortization expense	1,430,976	661,394
(Increase) decrease in operating assets		
Grants receivable	2,170,025	(2,757,603)
Accounts receivable	(24,472)	21,215
Other assets	(13,165)	7,948
Increase (decrease) in operating liabilities		
Accounts payable	(1,744,019)	470,723
Deferred revenue	(526,617)	2,139,548
Accrued expenses	64,630	163,977
Accrued vacation	102,178	20,588
Net cash provided by operating activities	3,766,821	2,042,539
CASH FLOWS FROM INVESTING ACTIVITIES		
Purchase of property and equipment	(3,431,138)	(1,272,449)
Purchase of right to use asset	380,500	-
Net cash provided by (used in) investing activities	(3,050,638)	(1,272,449)
CASH FLOWS FROM FINANCING ACTIVITIES		
Payment of principal on right of use lease liability	(687,623)	(686,703)
Net increase (decrease) in cash and cash equivalents	28,560	83,387
CASH AND CASH EQUIVALENTS AT BEGINNING OF YEAR	968,191	884,804
CASH AND CASH EQUIVALENTS AT END OF YEAR	$ 996,751	$ 968,191
NONCASH INVESTING AND FINANCING ACTIVITIES		
Right to use assets acquired under lease	$ 380,500	$ 152,162

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

(1) Organization and nature of activities

On July 1, 1997, the Private Industry Council (PIC) of Corpus Christi/Nueces County and the Rural Coastal Bend Services Delivery Areas merged to form the Coastal Bend Workforce Development Board (the Board) to comply with the Workforce and Economic Competitiveness Act Chapter 2308 of the Texas Government Code (the Act). The Board was incorporated under the Texas Non-Profit Corporation Act for the purpose of implementation and development of workforce related activities and programs in the eleven county Coastal Bend region. The Board, through the partnership and the interlocal agreements with the Coastal Bend Chief Elected Officials Council, is designated as the grant recipient and the administrative entity for the workforce development area. The Board receives funding from local, state and federal sources, and must comply with spending, reporting and record keeping requirements of these entities.

(2) Summary of significant accounting policies

Financial statement presentation

The Board 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 Board or the passage of time. The Board had no net assets with donor restrictions at September 30, 2025 and 2024.

Basis of accounting

The financial statements of the Board have been prepared on the accrual basis of accounting and accordingly reflect all significant receivables, payables and other liabilities.

Estimates

Management uses estimates and assumptions in preparing the financial statements. Those estimates and assumptions affect the reported amounts of assets and liabilities, the disclosure of contingent assets and liabilities, and the report of revenues and expenses.

Allowances for uncollectable

No allowance for uncollectable has been established. All receivables from the state and sub-recipients are deemed fully collectible.

(2) Summary of significant accounting policies (continued)

Cash and cash equivalents

For the purpose of the statement of cash flows, the Board considers all unrestricted highly liquid investments with an initial maturity of three months or less to be cash equivalents. This includes cash in bank, certificates of deposit, and money market accounts.

Revenue/receivable concentrations

The Board receives substantially all of its revenue from grants through federal and state agencies. Grant revenue is recorded by the Board as it is earned with the offset to a receivable. The Board does not recognize an allowance for bad debt, as all receivables are deemed collectable.

Functional expense allocation

Costs incurred by the Board in providing management and oversight of various programs have been summarized on a functional basis. Accordingly, these costs are recognized among the programs either as administrative or program and are distributed to the various funding sources based upon an established cost allocation plan on a monthly basis. Unassignable administrative and program costs are allocated to each grant based upon each grant's proportional share of total Workforce Center's expenses.

Fixed assets

The Board capitalizes property and equipment with a unit cost of $5,000 or more and a useful life greater than 1 year for depreciation and financial statement presentation. Asset purchases under $5,000 are expensed. The Board tracks property with a unit cost of $500 or more to comply with internal policy. The valuation of the fixed assets is cost, if purchased, or fair market value, if donated. The Texas Workforce Commission (TWC) has an interest in all property purchased with TWC funds.

Income taxes

Income taxes are not provided for in the financial statements since the Board is exempt from federal income taxes and filing IRS Form 990 under Section 501(c)(3) of the Internal Revenue Code. The Board is not classified as a private foundation.

(3) Deposits and collateral

At September 30, 2025 and 2024, the total bank balances were $764,480 and $1,030,609, respectively. Bank balances of $250,000 are covered by federal depository insurance. At September 30, 2025 and 2024, all of the Board's bank balances were covered by federal depository insurance as well as collateralized securities held by the pledging institution.

(4) Grants receivable

	2025	2024
Due from Texas Workforce Commission		
Child Care	$ 1,787,733	$ 4,033,858
Child Care Department of Family Protective Services	290,693	79,230
Child Care Quality Improvement Activity Grant	384,763	350,740
Colocation	16,747	17,938
Healthcare Internship Fund	38,842	-
Middle Skills Employment Supplies Pilot Project	-	90
Military Family Support Pilot	-	3,748
Military to Civilian	13,037	-
Non-Custodial Parent Choices Program	23,907	2,227
Reemployment Services and Eligibility Assessment	66,980	122,048
Resource Administration Grant	866	1,731
Skilled Development Fund	10,285	-
SNAP Employment Training	98,939	198,540
Summer Earn and Learn Program	111,219	116,525
TEA	23,032	42,964
Temporary Assistance to Needy Families	20,744	67,480
Tesla Funding	2,038	-
Texas Industry Partnership	25,075	-
Texas Partnership Initiative	6,255	15,928
Upskill	12,000	12,000
Veterans Employment Services	27,043	1,427
VRS Student Hireability Navigator	34,923	6,181
Wagner-Peyser Employment Services	40,320	146
Women's Entrepreneurship	100	100
Workforce Commission Initiatives	32,310	21,297
Workforce Innovation and Opportunity Act Adult	111,285	41,067
Workforce Innovation and Opportunity Act Dislocated	51,353	23,784
Workforce Innovation and Opportunity Act Externships for Teachers Statewide	44,034	49,108
Workforce Innovation and Opportunity Act Rapid Response	122	12,199
Workforce Innovation and Opportunity Act Youth	554,146	778,460
Total due from Texas Workforce Commission	$ 3,828,791	$ 5,998,816

(5) Deferred revenue

	2025	2024
Deferred revenue		
Cheniere Kiosk	$ 30,000	$ 30,000
Child Care	1,850,129	1,841,706
Child Care Protective Services	-	22,635
Colocation	-	44
Discretionary Fund	55,175	-
Healthcare Internship Fund	90	-
Non-Custodial Parent Choices Program	-	15,592
PBS Ready to Learn	-	1,000
PBS Ready to Learn	1,000	-
Perkins	-	20,868
Port of Corpus Christi	44,545	24,876
SNAP Employment Training	-	122,753
Student Hireability	30,047	2,317
Temporary Assistance to Needy Families	126,103	561,724
Texas Industry Partnership	72,943	-
TIP Kingsville Chamber	-	140,328
University of Incarnate Word	-	341
Vocational Rehabilitation	20,971	20,971
Walmart Foundation	62,174	69,509
Women's Entrepreneurship	11,250	7,233
Workforce Innovation and Opportunity Act Adult	38,836	139,578
Workforce Innovation and Opportunity Act Dislocated	161,737	17,677
Workforce Innovation and Opportunity Youth	7,535	-
Total deferred revenue	$ 2,512,535	$ 3,039,152

(6) Fixed assets

	BALANCE 09/30/2024	ADDITIONS	DELETIONS	BALANCE 09/30/2025
Fixed assets:				
Equipment	$ 624,963	$ 71,775	$ -	$ 696,738
Building improvements	3,921,605	3,003,788	-	6,925,393
Right to use	4,793,336	355,575	-	5,148,911
Total fixed assets	9,339,904	3,431,138	-	12,771,042
Accumulated depreciation:				
Equipment	(490,059)	(5,606)	-	(495,665)
Building improvements	(1,664,849)	(803,835)	-	(2,468,684)
Right to use	(1,534,837)	(621,535)	-	(2,156,372)
Total accumulated depreciation	(3,689,745)	(1,430,976)	-	(5,120,721)
Fixed assets - net	$ 5,650,159	$ 2,000,162	$ -	$ 7,650,321

(7) Compensated absences

The Board employees are granted vacation pay in varying amounts based on length of service. Accrued unused vacation is paid upon an employee's termination. Compensated absences are charged to the applicable program when taken. The earned amount as of September 30, 2025 and 2024, was $193,502 and $91,324, respectively.

(8) Leases

The Organization leases office facilities and equipment under leases expiring in various years through 2032. The Organization 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, 2025, are in the aggregate, as follows:

YEAR ENDED SEPTEMBER 30,	AMOUNT
2026	$ 600,118
2027	470,775
2028	446,406
2029	396,854
2030	367,067
Thereafter	786,543
	3,067,763
Less interest	(284,090)
Total	$ 2,783,673

Minimum future rental payments under operating leases, which have remaining terms beyond September 30, 2024, are in the aggregate, as follows:

YEAR ENDED SEPTEMBER 30,	AMOUNT
2025	$ 703,154
2026	709,408
2027	637,636
2028	645,456
2029	653,459
Thereafter	1,520,396
	4,869,509
Less interest	(1,778,713)
Total	$ 3,090,796

During the years ended September 30, 2025 and 2024, the Organization incurred $703,154 and $759,154, respectively, of lease expense which is included in the accompanying statement of functional expenses.

(9) Retirement plan

The Board provides employees the opportunity to participate in the Board's retirement plan. The plan is a 401(k) profit sharing plan. The Board's profit sharing plan and the provisions in this policy are subject to the rules and regulations of the Employee Retirement Income Security Act (ERISA) and the Internal Revenue Service.

Benefits under the plan are based on the employee's vested interest in the value of his/her account at the time their benefits become payable as a result of his/her retirement or other separation from service or other distribution event. That value will depend on the contributions credited to their account and on the investment performance of the nest fund established to hold and invest those contributions. On September 24, 2021 the Board changed the vesting period to 100% vested on day one of the employee's employment date and all active employees were 100% vested as of that date.

Effective October 1, 2013 employees can make plan contributions up to the maximum allowed by the plan, not to exceed the IRS limits, and they can choose to make contributions before paying taxes and/or after-tax contributions through the plan's Roth 401(k) option. Employees may increase or decrease their contributions to the plan each payroll period. Employees are automatically 100% vested in their contributions and roll over contributions.

Coastal Bend Workforce Development Board will make a safe harbor matching contribution equal to 100% of the first 5% of eligible pay that the employee contributes.

More specific information on the retirement plan can be found in the summary plan description of the plan.

Existing and new employees, who have previously worked with any workforce organization (Board, One-Stop contractors, or TWC) within the State of Texas, shall be allowed to carry over their years of service earned at that organization to the Board's retirement plan. Contributions paid during the fiscal period were $64,070 and $61,945 for years ended 2025 and 2024, respectively.

(10) Economic dependence

Coastal Bend Workforce Development Board receives a significant portion of its revenue from pass-through funds of federal and state grants. The Board operated during the fiscal year under one major source of funds, the Texas Workforce Commission. The grant amounts are appropriated each year at the federal and state level. If significant budget cuts are made at the federal and state level, the amount of funds the Organization receives could be reduced significantly and have an adverse impact on its operations.

(11) Contingencies

Individual grants are subject to additional financial and compliance audits by the grantors or their representatives. Such audits could result in requests for reimbursements to the grantor agency for expenditures disallowed under terms of the grants. The Board's management is of the opinion that disallowance, if any, will not have a material effect on the financial statements.

(12) Subsequent events

Management has evaluated subsequent events through May 20, 2026, the date the financial statements were available to be issued. No significant subsequent events occurred.

SINGLE AUDIT SECTION


WORKFORCE SOLUTIONS
COASTAL BEND

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
Coastal Bend Workforce Development Board
Corpus Christi, 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 Coastal Bend Workforce Development Board (a nonprofit organization), which comprise the statement of financial position as of September 30, 2025 and 2024, and the related statements of activities, functional expenses, and cash flows for the years then ended, and the related notes to the financial statements, and have issued our report thereon dated May 20, 2026.

Report on Internal Control Over Financial Reporting

In planning and performing our audit of the financial statements, we considered Coastal Bend Workforce Development Board'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 Coastal Bend Workforce Development Board's internal control. Accordingly, we do not express an opinion on the effectiveness of Coastal Bend Workforce Development Board's internal control.

A *deficiency in internal control* exists when the design or operation of a control does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct, misstatements on a timely basis. A *material weakness* is a deficiency, or 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.

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Report on Compliance and Other Matters

As part of obtaining reasonable assurance about whether Coastal Bend Workforce Development Board'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 Coastal Bend Workforce Development Board's internal control or on compliance. This report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the Organization's internal control and compliance. Accordingly, this communication is not suitable for any other purpose.

ABIP, PC

San Antonio, Texas
May 20, 2026

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
Coastal Bend Workforce Development Board
Corpus Christi, Texas

Report on Compliance for Each Major Federal and State Program

Opinion on Each Major Federal and State Program

We have audited Coastal Bend Workforce Development Board (a non-profit 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 Coastal Bend Workforce Development Board's major federal and state programs for the year ended September 30, 2025. Coastal Bend Workforce Development Board's major federal and state programs are identified in the summary of auditor's results section of the accompanying schedule of findings and questioned costs.

In our opinion, Coastal Bend Workforce Development Board complied, in all material respects, with the types of compliance requirements referred to above that could have a direct and material effect on each of its major federal and state programs for the year ended September 30, 2025.

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 Coastal Bend Workforce Development Board 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 Coastal Bend Workforce Development Board'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 Coastal Bend Workforce Development Boards' federal and state programs.

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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 Coastal Bend Workforce Development Board'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 Coastal Bend Workforce Development Board'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 Coastal Bend Workforce Development Board'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 Coastal Bend Workforce Development Board'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 Coastal Bend Workforce Development Board'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.

ABIP, PC

San Antonio, Texas
May 20, 2026


WORKFORCE SOLUTIONS
COASTAL BEND

COASTAL BEND WORKFORCE DEVELOPMENT BOARD

SCHEDULE OF EXPENDITURES OF FEDERAL AND STATE AWARDS

Year ended September 30, 2025

GRANTOR/PASS-THROUGH GRANTOR PROGRAM TITLE	FEDERAL ALN NUMBER	PASS-THROUGH GRANTOR'S NUMBER	AWARD AMOUNT	CURRENT FISCAL YEAR EXPENDITURES	PASS-THROUGH TO SUBRECIPIENTS
FEDERAL FUNDS					
U.S. Department of Labor					
Passed Through Texas Workforce Commission and Texas Veteran's Commission:					
Employment Service Cluster					
Wagner-Peyser Employment Services	17.207	2224WPA001	$ 2,032	$ 80,304	$ 80,960
Wagner-Peyser Employment Services	17.207	2225WPA001	38,304	38,304	38,304
Workforce Commission Initiatives	17.207	2225WCI001	19,224	19,224	14,922
Workforce Commission Initiatives	17.207	2226WCI001	56,224	1,000	1,000
Reemployment Services and Eligibility Assessment	17.225	2224REA001	634,768	61,215	52,984
Reemployment Services and Eligibility Assessment	17.225	2225REA001	632,499	622,061	530,012
Resource Administration Grant	17.207	2224RAG001	2,042	2,042	2,042
Veterans Employment Services	17.801	2224TVC001	37,412	37,412	6,000
Total Employment Service Cluster			1,422,505	861,562	726,224
WIOA Cluster					
Workforce Innovation and Opportunity Act - Adult	17.258	2223WOA001	2,261,393	90,773	90,383
Workforce Innovation and Opportunity Act - Adult	17.258	2225WOA001	1,844,779	126,815	74,239
Workforce Innovation and Opportunity Act - Adult	17.258	2224WOA001	2,175,039	1,846,673	1,341,845
Middle Skills Employment Supplies Pilot Project (WOS)	17.258	2223WOS002	61,749	(90)	(90)
Texas Partnership Initiative	17.258	2225TIP001	134,082	67,385	67,385
Healthcare Internship Fund - Statewide	17.258	2225WOS001	99,438	43,554	43,391
Military to Civilian	17.258	2225MTC001	212,197	13,290	13,290
Military Family Support Pilot	17.278	2224WOS001	55,240	16,093	14,483
Workforce Innovation and Opportunity Act- Youth	17.259	2223WOY001	2,449,912	270,899	270,465
Workforce Innovation and Opportunity Act- Youth	17.259	2224WOY001	2,357,433	1,802,073	1,265,844
Workforce Innovation and Opportunity Act- Youth	17.259	2225WOY001	1,981,620	553,490	336,547
WIOA - Externships for Teachers Statewide	17.258	2224EXT001	183,170	19,247	-
WIOA - Externships for Teachers Statewide	17.258	2225EXT001	178,448	122,726	122,657
Workforce Innovation and Opportunity Act- Dislocated	17.278	2225WOD001	1,184,124	11,640	-
Workforce Innovation and Opportunity Act- Dislocated	17.278	2224WOD001	1,383,730	994,635	769,413
Workforce Innovation and Opportunity Act- Dislocated	17.278	2223WOD001	1,571,984	16,411	10,893
Workforce Innovation and Opportunity Act- Rapid Response	17.278	2225WOR001	21,991	123	123
Workforce Innovation and Opportunity Act- Rapid Response	17.278	2224WOR001	25,122	8,246	8,246
Total WIOA Cluster			18,181,451	6,003,983	4,429,114
Resource Administration Grant	17.273	2225RAG001	520	520	520
Total U.S. Department of Labor			19,604,476	6,866,065	5,155,858
U.S. Department of Agriculture					
Passed Through Texas Workforce Commission:					
SNAP Cluster					
Supplemental Nutrition Assistance Program	10.561	2225SDR001	30,000	11,315	10,778
Supplemental Nutrition Assistance Program	10.561	2224SNE001	390,775	390,775	385,419
Supplemental Nutrition Assistance Program	10.561	2224SNE001	389,895	5,952	5,952
Total U.S. Department of Agriculture			810,670	408,042	402,149

(continued)

COASTAL BEND WORKFORCE DEVELOPMENT BOARD

SCHEDULE OF EXPENDITURES OF FEDERAL AND STATE AWARDS

Year ended September 30, 2025

GRANTOR/PASS-THROUGH GRANTOR PROGRAM TITLE	FEDERAL ALN NUMBER	PASS-THROUGH GRANTOR'S NUMBER	AWARD AMOUNT	CURRENT FISCAL YEAR EXPENDITURES	PASS-THROUGH TO SUBRECIPIENTS
FEDERAL FUNDS (CONTINUED)					
U.S. Department of Health and Human Services					
Passed Through Texas Workforce Commission:					
CCDF Cluster					
Child Care Services Formula Grant	93.596	2224CCF001	$ 4,504,579	$ (1,800,506)	$ (1,807,583)
Child Care Services Formula Grant	93.596	2225CCF001	4,530,072	4,530,072	-
Childcare Local Initiative Grant	93.596	2224CCM001	1,897,372	1,897,372	1,897,372
Childcare Local Initiative Grant	93.596	2225CCM001	1,865,656	1,865,656	1,865,656
Child Care Services Formula Grant	93.575	2225CCF001	21,866,873	21,724,198	23,204,470
Childcare Quality Improvement Activity Grant	93.575	2225CCQ001	1,077,773	934,148	934,148
Childcare Quality Improvement Activity Grant	93.575	2225CCQ001	1,234,931	1,101,548	1,101,548
Childcare Quality Improvement Activity Grant	93.575	2224CCQ001	1,736,117	489,151	486,865
Total CCDF Cluster			38,713,373	30,741,639	27,682,476
TANF Cluster					
Wagner-Peyser Employment Services	93.558	2225WPA001	2,016	2,016	660
Non-Custodial Parent Choices Program	93.558	2225NCP001	179,940	179,940	134,123
Non-Custodial Parent Choices Program	93.558	2224NCP001	87,632	1,422	1,422
Temporary Assistance to Needy Families	93.558	2225TAF001	2,461,249	2,335,146	1,481,148
Temporary Assistance to Needy Families	93.558	2224TAF001	2,560,010	474,958	432,655
Texas Internship Initiative	93.558	2225TAN003	100,000	19,494	19,357
Texas Internship Initiative	93.558	2224TAN003	100,000	52,280	41,956
Workforce Commission Initiatives	93.558	2225WCI001	36,067	36,000	36,000
Total TANF Cluster			5,526,914	3,101,256	2,147,321
Social Services Block Grant					
Child Care Services Formula Grant	93.667	2225CCF001	45,115	45,115	45,115
Total Social Services Block Grant			45,115	45,115	45,115
Total U.S. Department of Health and Human Services			44,285,402	33,888,010	29,874,912
Total Federal Awards			64,700,548	41,162,117	35,432,919
STATE FUNDS					
Texas Workforce Commission					
Temporary Assistance to Needy Families		2225TAF001	331,007	331,007	331,007
Temporary Assistance to Needy Families		2226TAF001	333,626	61	-
Non-Custodial Parent Choices Program		2226NCP001	112,463	22,723	10,234
Non-Custodial Parent Choices Program		2225NCP001	112,463	112,463	112,463
Resource Administration Grant		2225RAG001	900	900	900
Supplemental Nutrition Assistance Program		2225SNE001	109,493	109,493	-
Child Care Department of Family Protective Services		2224CCP001	941,000	40,145	52
Child Care Department of Family Protective Services		2225CCP001	1,217,562	1,038,400	1,032,830
Child Care Department of Family Protective Services		2226CCP001	1,131,248	113,508	112,676
Child Care Services Formula Grant		2226CCF001	2,028,853	1,739,028	1,414,869
Child Care Services Formula Grant		2225CCF001	2,314,672	1,813,061	2,314,672
Total State Awards			8,633,287	5,320,789	5,329,703
TOTAL FEDERAL AND STATE AWARDS			$ 73,333,835	$ 46,482,906	$ 40,762,622

COASTAL BEND WORKFORCE DEVELOPMENT BOARD

NOTES TO SCHEDULE OF EXPENDITURES OF FEDERAL AND STATE AWARDS

September 30, 2025

(1) Basis of presentation

The schedule of expenditures of federal and state awards presents expenditures for all federal and state assistance awards that were in effect for the year ended September 30, 2025 for Coastal Bend Workforce Development Board. The information in this schedule is presented in accordance with the requirements of the Uniform Guidance and State of Texas Single Audit Circular.

(2) Summary of significant accounting policies

Expenditures are reported on the accrual basis of accounting in accordance with accounting principles generally accepted in the United States of America as further described in the notes to financial statements.

Coastal Bend Workforce Development Board elected not to use the 10 percent de minimus indirect cost rate.

(3) Relationship to financial statements

Total expenses:		
Per statement of activities and change in net assets	$	47,205,747
Per schedule of federal awards		41,162,117
	$	6,043,630
Non federal and state expenses:		
State	$	5,320,789
Non-federal		696,024
Program income/related expenses		26,817
	$	6,043,630

COASTAL BEND WORKFORCE DEVELOPMENT BOARD

SCHEDULE OF FINDINGS AND QUESTIONED COSTS

For the year ended September 30, 2025

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 deficiencies identified that are not considered to be material weakness(es)? ____ Yes __X__ None reported

Noncompliance material to the financial statements noted? ____ Yes __X__ No

Federal and State Awards

Internal control over major programs:

- Material weakness(es) identified? ____ Yes __X__ No
- Significant deficiencies identified that 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)? ____ Yes __X__ No

Identification of major programs:

Federal:

ALN NUMBER(S)	NAME OF FEDERAL/STATE PROGRAM OR CLUSTER
93.575/93.596	Child Care Development Fund Cluster

State:

N/A	Child Care Development Funds

Dollar threshold used to distinguish between Type A and Type B programs:

- Federal - $1,234,864
- State - $1,000,000

Auditee qualified as low-risk auditee? __X__ Yes ____ No

(continued)

COASTAL BEND WORKFORCE DEVELOPMENT BOARD

SCHEDULE OF FINDINGS AND QUESTIONED COSTS

For the year ended September 30, 2025

SECTION II: FINANCIAL STATEMENT FINDINGS

No matters were reported.

SECTION III: FEDERAL AND STATE AWARD FINDINGS AND QUESTIONED COSTS

No matters were reported.

COASTAL BEND WORKFORCE DEVELOPMENT BOARD

SUMMARY SCHEDULE OF PRIOR YEAR FINDINGS

For the year ended September 30, 2025

FINDINGS/RECOMMENDATION	CURRENT STATUS	MANAGEMENT'S EXPLANATION IF NOT IMPLEMENTED
None	-	No prior year findings

WFSCB Glossary of Terms

Program Title	Acronym	Program Description
Able-bodied Adult Without Dependents	ABAWD	An individual 18 yrs.+, but under the age of 50, without dependents. SNAP-ABAWD recipients are referred by the Texas Health and Human Services Commission (HHSC).
Board Contract Year	BCY	Board Contract Year (runs from Oct. 1 - Sept. 30)
Career & Education Outreach Program	CEOP	Provides career information to students at public middle and high schools, grades six through twelve, to direct students towards high-growth/high-demand occupations. Students receive in-depth information and directions on career choices as well as access to workforce resources.
Dislocated Worker	DW	An individual who has been terminated or laid off from employment is not eligible for unemployment benefits due to insufficient earnings and is unlikely to return to a previous industry or occupation.
Department of Labor	DOL	United States Department of Labor
Educator Externship	EDEX	Informs teachers of the skill sets needed for in-demand jobs, and allows the teachers to inform and guide students toward employment in industries that match their skill sets.
Employment Services (Wagner-Peyser)	ES	Services for employers and job seekers to ensure employers have access to qualified workers. Provides job matching and recruitment services to employers and job seekers.
Eligible Training Provider	ETP	Training providers certified by the Texas Workforce Commission to provide WIOA-funded training programs.
Eligible Training Program List	ETPL	A comprehensive list of training programs approved for WIOA-funded training using Individual Training Accounts.
Fiscal Year	FY	The fiscal year is the accounting period of the federal government. It begins on October 1 and ends on September 30 of the next calendar year.
Individual Training Accounts	ITA	An account established for eligible WIOA customers for training in an array of state-approved training programs. ITAs may be used only for programs included on the statewide ETPL.
Local Workforce Development Board	LWDB	Local workforce development board established in accordance with WIA Section 117, for the purpose of policy planning for a local area and has the responsibility to ensure that the workforce needs of employers and job seekers in the geographic area governed by the local unit of government are met.
Monthly Performance Report	MPR	Performance accountability indicators used to assess the effectiveness of states and local workforce systems to achieve positive outcomes for individuals served by the six core workforce programs.
Migrant and Seasonal Farmworker Program	MSFW	A nationally directed program created by Congress in response to the chronic seasonal unemployment and underemployment experienced by migrant and seasonal farmworkers (MSFW). Provides funding to help migrant and seasonal farmworkers and their families achieve economic self-sufficiency.
National Dislocated Worker	NDW	A grant awarded to areas affected by major disaster or national catastrophe to assist in disaster relief employment and assist the substantial number of workers who were forced to relocate from an area in which a disaster has been declared.
On-the-Job Training	OJT	One-on-one training located at the job site for participants who already have some job-related skills. By participating in training as an employee, the participant acquires new skills and knowledge and receives the same wages and benefits as current employees in the same or similar position.
Program Year	PY	Program Year (for example, Program Year 2022: PY'22; –period varies for state and federal years)
Reemployment Services and Eligibility Assessment	RESEA	A federal grant program designed to allow states to provide intensive reemployment assistance to individuals who are receiving unemployment benefits and are determined likely to exhaust their benefits before becoming reemployed.
Rapid Response	RR	Provides immediate on-site assistance to workers who have job losses due to businesses closure or worker reduction. Designed to transition workers to their next employment as soon as possible.

WFSCB Glossary of Terms

Program Title	Acronym	Program Description
Summer Earn and Learn	SEAL	A summer program that offers basic work-based learning and training services for students with disabilities such as, pre-employment work readiness training and preparation for the work experience placement; work experience to help gain familiarity with the workplace environment and develop transferable job skills; and paid compensation for time worked on the job.
Student HireAbility Navigator	SHAN	Student HireAbility Navigator's role is to expand and improve access to employment and training services and to increase employment opportunities for students with disabilities by creating strong partnerships between vocational rehabilitation (VR) Workforce Solutions offices, independent school districts (ISDs), community organizations, employers.
Supplemental Nutrition Assistance Program Employment & Training	SNAP E&T	Designed to assist SNAP recipients in obtaining employment through participation in allowable job search, training, education, or workforce activities that promote long-term self-sufficiency. SNAP recipients are referred by the Texas Health and Human Services Commission (HHSC).
Trade Adjustment Assistance	TAA	A federally funded program, with no costs to employers, who helps workers who are adversely affected by foreign import or job shifts to a foreign country.
Texas Education Agency	TEA	The branch of government in Texas responsible for public education. TEA is responsible for the oversight of public primary and secondary education in the state of Texas.
Texas Internship Initiative	TII	Provides part-time paid internships in Middle-Skill areas of accounting, business, construction management, engineering, healthcare, and information technology. Participating senior high school students must pass a dual-credit course to be placed in an internship with a local business. This grant is in partnership with Education to Employment (E2E) for the Coastal Bend.
Texas Industry Partnership Program	TIP	Supports collaborations between local workforce development boards and industry partners through the leveraging of matching contributions of cash or qualifying expenditures for occupational job training. Match funds must support certain WIOA (Workforce Innovation and Opportunity Act) activities and focus on eight designated industry clusters.
Texas Veterans Commission	TVC	A state agency that assists veterans, their families, and survivors through services provided by federal, state, local government, and private organizations.
Texas Veterans Leadership Program	TVLP	A non-profit agency that provides services to veterans to help find employment and achieve successful transitions back into civilian life.
The Workforce Information System of Texas	TWIST	TWIST is a centralized point of reporting intake and case management for customers. Intake information is submitted just once for multiple employment and training programs and can be retrieved statewide. TWIST also allows staff to query and retrieve information from the legacy systems – Employment Services, Unemployment Insurance, SNAP E&T, TANF, Supplemental Security Income, and the Texas Department of Criminal Justice.
Vocational Rehabilitation Services	VRS	A federal program that helps individuals with physical or mental disabilities get and/or keep a job.
Work Experience	WE	A work-based learning opportunity in which program-eligible customers learn both essential and technical skills for long-term employment. Businesses are referred to as "work experience sites." Intended to be short-term (12 or fewer weeks) and part-time work experience can be a volunteer, internship, or temporary short-term paid-work setting.
Workforce Innovation and Opportunity Act	WIOA	Helps job seekers and workers access employment, education, training, and support services to succeed in the labor market; and matches employers with the skilled workers they need to compete in the global economy.
Work In Texas	WIT	A comprehensive online job search resource and matching system developed and maintained by TWC. It provides recruiting assistance to Texas employers and job search assistance to any individual seeking work in Texas.
Workforce Opportunity Tax Credit	WOTC	A federal tax credit that the government provides to private-sector businesses for hiring individuals from nine target groups that have historically faced significant barriers to employment.