



**WORKFORCE SOLUTIONS**  
C O A S T A L B E N D

# Executive Finance Committee Meeting

**May 20, 2026**  
**1:00 pm**

**Coastal Bend Food Bank**  
**5442 Bear Lane**  
**Large Conference Room**  
**Corpus Christi, TX 78405**

Join Zoom Meeting

<https://us02web.zoom.us/j/6023106124?pwd=LGkM5d67Dtb6LmUIVkd2iPYqMpA2DX.1&omn=81885237130>

**Toll Free Dial-In**

888 475 4499 US Toll-free

Meeting ID: 602 310 6124

Passcode: 205402

[www.workforcesolutionscb.org](http://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

**A**ccountability – 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.

**T**eamwork – We combine our individual talents for the benefit of the mission and common goals leveraging our unique abilities and contributions.

**T**rust – We consistently deliver on our commitments to our customers and co-workers to establish strong, sustainable relationships.

**I**ntegrity – 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.

**T**enacity – 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.

**U**nderstanding – We are serious and passionate about delivering our services with compassion and empathy.

**D**ignity – We interact with customers and co-workers professionally regardless of their backgrounds, experience, and circumstances to reflect our commitment as public servants.

**E**nthusiasm – 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.



**Executive/Finance Committee Meeting**

Coastal Bend Food Bank-5442 Bear Lane  
Large Conference Room  
Corpus Christi, Texas 78405

Join Zoom Meeting

<https://us02web.zoom.us/j/6023106124?pwd=LGkM5d67Dtb6LmUIVkd2iPYqMpA2DX.1&omn=81885237130>

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

Meeting ID: 602 310 6124  
Passcode: 205402

**Wednesday, May 20, 2026 – 1:00 pm**

**AGENDA**

- I. **Call to Order:** *Gloria Perez, Chair*
- II. **TOMA Rules:** *Sarahi Vasquez*
- III. **Roll Call:** *Lance Brown, Secretary*.....6
- 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. **Discussion and Possible Action on Minutes of the February 18, 2026, Executive/Finance Committee Meeting**.....7-9
- VII. **Chair Report:** *Gloria Perez*...
  - Board Updates, Key Meetings, Items of Interest, and Communication
- VIII. **President/CEO Report:** *Ken Trevino*
  - Business Development, Public Relations and Organizational Update
- IX. **CFO Report:** *Shileen Lee*.....10-13

A proud partner of the American Job Center network

**Equal Opportunity Employer/Program**  
Auxiliary aids and services are available upon request to individuals with disabilities.  
Deaf, hard-of-hearing or speech impaired customers may contact  
Relay Texas: 1.800.735.2989 (TDD) and 1.800.735.2988 or 7-1-1 (voice)

<b>X. Committee Reports</b>	
* Child Care Services	Marcia Keener, Chair.....14-15
* Youth Services	Dr. Leonard Rivera, Chair.....16-17
* Workforce Services	Randy Seitz, Chair.....18-19
* Public Relations	C. Michelle Unda, Chair.....20-21
* Ad Hoc Administration	John Owen, Chair.....22
<b>XI. Discussion and Possible Action to Approve FY25-26 Budget Amendment #3: Shileen Lee.....23-25</b>	
<b>XII. Discussion and Possible Action to Approve September 30, 2025 &amp; 2024 Annual Financial Audit: Shileen Lee.....26-66</b>	
<b>XIII. Discussion and Possible Action of Policy Updates: Shileen Lee.....67-90</b>	
<ul style="list-style-type: none"> <li>• 1.0.116.03 Approval Process for Micro-Purchases</li> <li>• 2.0.102.02 Property Management-Inventory</li> <li>• 2.0.103.02 Property Management-Receiving and Record Keeping</li> </ul>	
<b>XIV. Discussion and Possible Action on Annual Performance Evaluation of the President/CEO (Discussion of this item may be conducted in Closed Session Pursuant to TOMA Section 551.074: Personnel Matters).....91</b>	
<b>XV. Information Only</b>	
1.Subrecipient Contract and TWC Contract Logs: Robert Gonzales.....	92-99
2.Update on Procurements & Contracts: Robert Gonzales.....	100-101
3.Facilities & IT: Shileen Lee.....	102
4.Performance Measure Update: Alba Silvas.....	103
5.Draft Agenda for the May 20, 2026, Board of Directors Meeting: Ken Trevino.....	104-106

**XVI. Adjournment**

**Notice: The Chair of the Executive Finance Committee will be at 5442 Bear Lane, Corpus Christi, Texas where the Chair will preside over the Meeting.**

**Notice: One or more members of the Executive Finance Committee and the Board of Directors may attend via video conference**

**Note:** Except for expressly authorized closed sessions, meetings, discussions, and deliberations of the Board or Committees will be open to the public. Voting in all cases will be open to the public. Board members are advised that using personal communication devices to discuss Committee and Board 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 Board 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 Board 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 in-person at our Coastal Bend Food Bank, 5442 Bear Lane, Corpus Christi, Tx. 78405-**Large Conference Room** and **ZOOM**. With this format, comes some changes to what is required of board members and the public.

- The presiding member (Chair or designee) must be in-person at the meeting location, Coastal Bend Food Bank, 5442 Bear Lane, Corpus Christi, Texas. 78405.
- Board members 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.

**Executive Finance  
Committee Roll Call Roster  
May 20, 2026  
(6 = Quorum)**

\_\_\_\_\_ Gloria Perez, Chair

\_\_\_\_\_ Judge Jim Huff Vice-Chair

\_\_\_\_\_ Lance Brown

\_\_\_\_\_ Travis Nelson

\_\_\_\_\_ Victor M Gonzalez, Jr.

\_\_\_\_\_ Raynaldo De Los Santos, Jr.

\_\_\_\_\_ Marcia Keener

\_\_\_\_\_ Dr. Leonard Rivera

\_\_\_\_\_ Randy Seitz

\_\_\_\_\_ C. Michelle Unda

\_\_\_\_\_ John Owen

---

Signed

---

Printed Name

**MINUTES**

**Workforce Solutions Coastal Bend – Executive/Finance Committee Meeting**

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

**Join Zoom Meeting**

<https://us02web.zoom.us/j/6023106124?pwd=LGM5d67Dtb6LmUIVkd2iPYqMpA2DX.1&omn=86842969616>

**Toll-Free Call In**

888 475 4499 US Toll-free

**Meeting ID:** 602 310 6124

**Passcode:** 205402

**Wednesday, February 18, 2026 – 3:00 pm**

**Committee Members**

**Present**

Gloria Perez, Chair  
Judge Jim Huff, Vice Chair  
Lance Brown, Secretary  
Travis Nelson, Treasurer  
Victor Gonzalez Jr., Parliamentarian  
Raynaldo De Los Santos, Past Chair  
Marcia Keener, Child Care Services Chair  
Randy Seitz, Workforce Services Chair  
C. Michelle Unda, Public Relations Chair  
John Owen, Ad Hoc Administration Chair  
Dr. Leonard Rivera, Youth Services Chair

**Other Board Members Present**

**Absent**

**Others Present**

Ken Treviño, CEO/President  
Alba Silvas, Workforce Solutions  
Shileen Lee, Workforce Solutions  
Sarahi Vasquez, Workforce Solutions  
Christina Gonzalez, Workforce Solutions  
Celina Leal, Workforce Solutions  
Allyson Riojas, Workforce Solutions  
Valerie Ann DeLaCruz, Workforce  
Solutions Milanda Ballesteros, Workforce  
Solutions Robert Reyna Jr, C2GPS, LLC  
Kenia Dimas, Baker Ripley  
Geri Escobar, C2GPS, LLC  
Vicki Stonum, Workforce Solutions  
Valerie DeLaCruz, Workforce Solutions  
Terrie Rodriguez, Workforce Solutions  
Robert Gonzales, Workforce Solutions

**I. Call to Order**

Mrs. Perez called the meeting to order at 3:00 pm.

**II. TOMA Rules**

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

**III. Roll Call**

The roll was called by Secretary Brown, 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 no disclosures were requested by the chair at this time.

**V. Public Comments**

Due to the new TOMA rules Mr. Treviño stated a laptop is setup at 4981 Ayers Street and is listed on the zoom call as Public. The laptop is available and open to the public.

**VI. Discussion and Possible Action to Approve Minutes of the September 17, 2025 Executive/Finance Committee Meeting**

Mrs. Perez entertained a motion to approve the Minutes of the September 17, 2025 Executive/Finance Committee meeting. The motion was seconded by Mr. Victor Gonzalez and was passed.

**VII. Chair Report: Gloria Perez**

- Board Updates, Key Meetings, Items of Interest, & Communication

Mrs. Perez spoke about the process of appointing and nominating a new committee, and recognized Mr. Owen as Chair of the newly created Ad Hoc Administration Committee and explained the committee's responsibilities. She expressed excitement over an event tomorrow, 'This Is For The Gal's', a Woman in Industry Event with over 500 girls attending from 36 school districts to meet the 33 industry partners.

**VIII. Discussion and Possible Action on President/CEO Report: Ken Treviño**

- Business Development, Public Relations & Organizational Update

Mr. Treviño went over meetings he had with the Chair and Vice Chair, along with the completion of the third phase of their realignment 30 days ago. Mr. Treviño spoke about funding for the fourth quarter, at level funding, and 2027 funding moving forward, and explained they should learn more in April, and expressed cautious optimism. He spoke about legal counsel Lucinda Garcia speaking with new team members regarding governance, TWC Rules, and Bylaws. Lastly, Mr. Treviño went over TWC Chair Esparza's visit to Flour Bluff ISD, the upcoming Townhall Event taking place at the Coastal Bend Food Bank, and their Maritime Event with 28 employers present.

**IX. CFO Report: Shileen Lee**

- Financial Review as of September 30, 2025

Ms. Lee provided information on a financial review of December 31, 2025, where she discussed the Statement of Activities, and discussed budget amendments, and the balance sheet, expressed no current areas of concern. Mr. Nelson asked Mrs. Lee if she anticipated a restatement of the prior year for capitalized expenditures, where Mrs. Lee explained she does not, per TWC timelines and fiscal expenditures. Mr. Nelson made a comment about the 59% expended doesn't mean they're over budget, but the timing of expenses for that particular project. (included on pages 10-12 of the February 18 agenda packet).

**X. Committee Reports:**

*Child Care Services*

Mrs. Keener provided a report on the February 10, 2026 Child Care Services Committee Meeting (included on pages 15 of the February 10 agenda packet).

*Youth Services*

Dr. Rivera provided a report on the February 17, 2026 Youth Services Committee Meeting (included on page 16 of the February 17 agenda packet).

*Workforce Services*

Mr. Seitz provided a report on the February 12, 2026 Workforce Services Committee Meeting (included on page 17 of the February 19 agenda packet).

*Public Relations*

Ms. Unda provided a report on the February 12, 2026 Public Relations Committee Meeting (included on pages 18-19 of the February 12 agenda packet)

- XI. Discussion and Possible Action to Approve FY25-26 Budget Amendment #2:** *Shileen Lee*  
Ms. Lee provided information on the FY 2025-26 Operating Budget on December 31, 2025 Budget Amendment #2, and attached a detailed budget narrative (included on pages 21-22 of the February 18 agenda packet) . Mr. De Los Santos moved to approve the Budget Amendment #2, and was seconded by Travis Nelson and was passed
- XII. Discussion and Possible Action To Authorize the President/CEO to Execute the Options for Renewal of Lease Over \$50k for Fiscal Year 2025-26**  
Ms. Keener moved to approve the Purchases Over \$50k for Phase III Mission Plaza. The motion was entertained by Mr. Owens, and seconded by Mr. Seitz and passed
- XIII. Information Only:**
1. Facilities & IT Updates: Shileen Lee  
Ms. Lee provided updates on Facilities and IT (included on page 26 of the February 18 agenda packet)
  2. Update on Procurements & Contracts: Robert Gonzales  
Mr. Gonzales provided updates on Procurements & Contracts (included on page 27-34 of the February 18 agenda packet)
  3. Performance Measure Updates: Alba Silvas  
Mrs. Silvas provided updates on Performance Measure Updates (included on page 35-38 of the February 18 agenda packet)
  4. Draft Agenda for the February 25, 2026 Annual Board of Directors Meeting: Ken Treviño  
Mr. Ken Treviño presented the Draft Agenda for February 25 2026 Board of Directors Meeting (included on page 39-42 of the February 18 agenda packet)
- XIV. Adjournment**  
The meeting was adjourned at 4:14 PM.

## **CFO REPORT – EXECUTIVE/FINANCE**

VIII. CFO Report for March 31, 2026.

### **BACKGROUND INFORMATION**

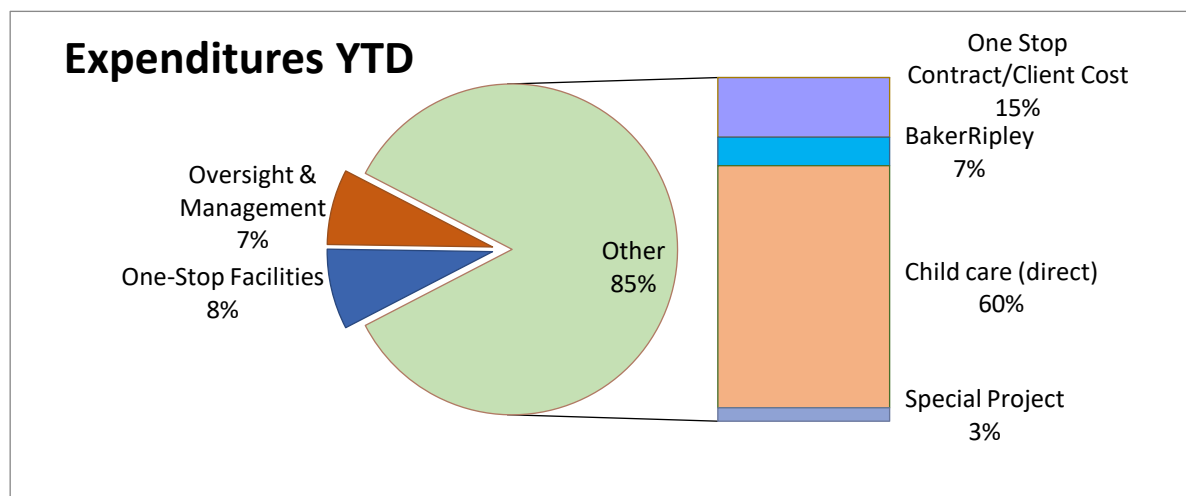
Financial Statements are prepared on a monthly basis by Board Professionals. Attached is a copy of the most recent financial report.

Contract No.	Contract Program	Begin Date	End Date	Current Budget	Cum. Expenditures	Budget Balance	% Expended	TWC % Target
<b>Expires 5/31/2026</b>								
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
<b>Expires 6/30/2026</b>								
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
<b>Expires 9/30/2026</b>								
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
<b>Expires 10/31/2026</b>								
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
<b>Expires 12/31/2026</b>								
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
<b>Expires 1/31/2027</b>								
2226EXT001	EXT - Externships for Teachers	2/19/2026	1/31/2027	\$61,898.00	\$0.00	\$61,898.00	0%	NA
<b>Expires 3/30/2027</b>								
2225ATG0012	Apprenticeship Texas Expansion Grant	9/30/2025	3/30/2027	\$99,000.00	\$0.00	\$99,000.00	0%	NA
<b>Expires 4/30/2027</b>								
Non TWC	TEA	3/18/2025	4/30/2027	\$237,500.00	\$48,950.08	\$188,549.92	21%	NA
<b>Expires 6/30/2027</b>								
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
<b>Expires 9/30/2027</b>								
Non TWC	3022VRS047 - Summer Earn & Learn (SEAL)	10/1/2021	9/30/2027	\$230,000.00	\$0.00	\$230,000.00	1%	NA
				<b>\$52,395,395.10</b>	<b>\$28,654,290.18</b>	<b>\$23,741,104.92</b>		

**WORKFORCE SOLUTIONS COASTAL BEND  
STATEMENT OF ACTIVITIES**

For the Month Ending  
March 31, 2026

	FY2025-6 Amended Budget	YTD	%
			Expended
<b>REVENUES</b>			
Grant revenue - federal	43,816,616	21,035,539	48%
Grant revenue - Non federal	30,000	7,500	
	<b>43,846,616</b>	<b>21,043,038</b>	<b>48%</b>
<b>EXPENSES</b>			
<b>Oversight &amp; Management</b>			
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%
<b>Total Oversight &amp; Management Expense</b>	<b>3,176,358</b>	<b>1,529,736</b>	<b>48%</b>
<b>One Stop Operations</b>			
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%
<b>Total One Stop Operations</b>	<b>2,341,500</b>	<b>1,629,341</b>	<b>70%</b>
<b>Contracted services</b>	<b>38,503,758</b>	<b>17,614,088</b>	<b>46%</b>
<b>Total expense</b>	<b>44,021,616</b>	<b>20,773,165</b>	<b>47%</b>



**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	<b>\$</b>	<b>2,318,025</b>

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	<b>\$</b>	<b>7,419,588</b>

**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	<b>\$</b>	<b>2,885,528</b>

**NONCURRENT LIABILITIES**

Lease Liability	\$	3,046,091
Total Liabilities	<b>\$</b>	<b>5,931,619</b>

**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	<b>\$</b>	<b>3,805,994</b>

**Total Liabilities and Net Assets**

**\$ 9,737,613**

## COMMITTEE REPORT

### X. 1. Child Care Services

**Committee:** Child Care Services

Marcia Keener, Chair

Dr. Michelle Cavazos

Cythia Alegria

Dr. Criselda Leal

Dr. Zachary Suarez

Michelle Tobar

**Date of Committee Meeting:** May 5, 2026

The Committee did have a quorum.

**The following items were reviewed, discussed, and taken action by the committee.**

- Approved Child Care Services Committee meeting minutes from February 10, 2026.

**The following items were discussed and for information purposes only:**

- Child Care Services Update: TWC: Governor Abbot Directs Investigations into Potential Child Care Funding Fraud in Texas due to fraud in Minnesota.
  - TWC submitted protocols and procedures to Governor Abbott.
  - WFSCB created protocols and procedures.
  - 5 Programs reported in Q2. Programs reported flagged due to phone numbers not being listed.
- Performance Update: Early Access to BCY 2026 Funding Update
  - As of March 31, WFSCB remained on CAP according to TWCs report.
  - WFSCB requested in person TA and new methodology used for reporting.
  - On April 27th, the CAP was lifted. TA meeting with TWC will be held June 18 & 19 to discuss new methodology.
- Performance Update: BCY 2026 Second Quarter Performance:
  - WFSCBs' new mid-year adjusted target is 3,025.
  - Enrollment places our performance at 96.1% for the BCY 2026
- Operations & Management of Child Care Services:
  - Ms. Kenia Dimas provided a summary of operations and management of Child Care Services and Community Impact activities.

- Child Care Quality Services
  - Texas Rising Star (TRS): program update Board staff provided an update on the TRS program 165 providers are receiving mentoring services. There are 7 TRS mentors providing services.
  - CCQ Initiatives: Board staff provided an update on events, purchases and professional development done in the first quarter.
  - Child Care Advisory Council: information on WD Letter 19-23 requiring the formation of the council and gave information on the second meeting that was held January 21,2026

Detailed information can be found in Workforce Services Committee Packet e-mailed by Ms. Sarahi Vasquez on April 30, 2026, and available via our webpage at [www.workforcesolutionscb.org](http://www.workforcesolutionscb.org). The packet contains detailed narratives and provides further explanation of all matters discussed and presented by the committee.

**The Committee took the following actions:**

1. Approved the minutes of the February 10, 2026 Child Care Services Committee meeting.

Meeting adjourned at 3:38pm.

## COMMITTEE REPORT

### X. 2. Youth Services

**Committee:** Youth Services  
Dr. Leonard Rivera, Chair  
Dr. Sandra Clement, Vice-Chair  
Michelle Flower  
Jenna Hoffman  
Michelle Lozano  
Liza Wisner

**Date of Committee meeting:** May 6, 2026

The Committee did have a Quorum.

**The following action items were reviewed, discussed and action taken by the committee:**

- Approved the Youth Services Committee Meeting Minutes of February 17<sup>th</sup>, 2026

**The following information items were discussed and for information only:**

Services to Youth:

- Program Updates- Ms. Alba Silvas provided an update to WIOA outreach, engagement, and events.
- Performance Updates- Ms. Alba Silvas provided an overview of caseloads and the latest January 2026 MPR release. All Youth 5 Youth Measures are at exceeding performance.

Services to Special Community Populations:

- Student HireAbility Navigator- Ms. Imelda Trevino provided updates to activities serving students with disabilities. Special showcasing for 1<sup>st</sup> Annual HIREs Job Fair was presented by Ms. Imelda Trevino.
- Foster Youth- Alba Silvas provided a brief overview of the Foster Youth updates and initiatives.

Programs and Engagements:

- Ms. Alba Silvas Provided update on Texas Internship Initiative (TII) and TEA Convener projects. Projects are going well. On-going foundational work with TEA is being performed with activities coming up in May.
- Ms. Christina Rodriguez presented information on new Youth Initiative: Educator Insight Externship to commence Summer 2026! This program was previously known to us as the EDEX project.
- Career and Education Outreach Program (CEOP)- Mr. Luis Rodriguez gave a program update to the Career and Education Outreach Program on school engagements, activities, and VR sessions. Mr. Rodriguez presented detailed information on implementation of TREK Project.

Celebrating Participant Success:

- Ms. Monica Cisneros provided information regarding the successful program participation/employment of Maria Vidrio, Nathan Benavides, and Madalyn Recio- all of these participants were part of the WIOA Youth program.

Detailed information can be found in the Public Relations Committee Packet e-mailed by Ms. Sarahi Vasquez on May 4th, 2026, and available via our webpage at [www.wfscb.com](http://www.wfscb.com). The packet contains detailed narratives and provides further explanation of all matters discussed and presented by the committee.

**The Committee took the following actions:**

1. Approved the minutes of the February 17, 2026 Youth Committee meeting.

Meeting adjourned at 4:20pm.

## COMMITTEE REPORT

### X. 3. Workforce Services Committee

**Committee:** Workforce Services Committee

Randy Seitz, Chair

Jeffrey West, Vice Chair

Andrea Chavez

Jose R. "Joey" Garcia, III.

Jesse Gatewood

J.C. Perez, III

Catrina Wilson

**Date of Committee Meeting:** May 7, 2026

The Committee did have a quorum.

#### **The following items were reviewed, discussed, and taken action by the committee.**

- Approved Workforce Services Committee meeting minutes from Feb 12, 2026.

#### **The following items were discussed and for information purposes only:**

- **Services To Workers**
  - Policy Review Schedule- No Policies were brought for review at this meeting.
  - Program Updates- updates on programs, wrapped-up for Q2(Jan-March 2026). Operation meetings taking place with C2GPS Regarding the service delivery, quality assurance, fiscal, and business services. Board Staff presented information regarding low participant expenditures for WIOA Adult, Dislocated and CHOICES funding sources. C2GPS, stated their goal to increase program participant expenditures. This topic has been discussed with C2GPS at Monthly Budget Meetings, with more emphasis during the February 2026 and March 2026 Budget Meetings. C2GPS was asked to provide an expenditure plan; two versions have been provided; with the latest one submitted in late April. The board staff are not confident these plans will generate enough expenditures for C2GPS to expend the contracted amount by end of Program Year.
  - An update regarding the staffing, center traffic, unemployment assistance and WIT registration was provided by C2GPS Management Team.
- **Performance Measure Update**
  - The committee was presented with February 2026 MPR: 21 Measures noted on report, 18 of these measures did not have an attained performance. Only three(3) Measures indicated performance status: Meeting 1, Exceeding 1 and Not Meeting 1. Board Team received notification from TWC on April 21, 2026 regarding data issues at State Level. Committee Packet included the actual communication received from TWC. C2GPS stated they have robust dashboards to provide projections at the upcoming meetings with board team.
- **Services to Business**
  - C2GPS presented on the activities related to: Activity Spotlights such as Hiring events, Business, Healthcare, and Professional Skills and Trades Sectors connections with employer and job seekers. In addition, data regarding Job and Hiring Fairs was provided.

- **Local Labor Market Information**
  - Board Team provided update on Coastal Bend's Labor Market and Unemployment Rate at 4.9% for February 2026, a decrease from 4.9% in January 2026.
- **Facilities Update**
  - Ms. Shileen Lee provided update on the build-out of Mission Career Center and Updates on the IT projects.

Detailed information can be found in the Workforce Services Committee Packet e-mailed by Ms. Sarahi Vasquez on May 04, 2026, and available via our webpage at [www.wfscb.com](http://www.wfscb.com). The packet contains detailed narratives and provides further explanation of all matters discussed and presented by the committee.

**The Committee took the following actions:**

1. Approved the minutes of the February 12, 2026 Workforce Services Committee meeting.

Meeting adjourned at 2:32pm.

## COMMITTEE REPORT

### X. 4. Public Relations Committee

**Committee:** Public Relations

C Michelle Unda, Chair

Jason Bevan, Vice Chair

Christina Esquivel

David Irizarry

Karl Hattman

Omar Lopez

Susan Temple

**Date of Committee Meeting:** May 7, 2026

The Committee did have a quorum.

#### **The following items were reviewed, discussed, and taken action by the committee.**

- Approved Public Relations Committee meeting minutes from Feb 12, 2026.

#### **The following items were discussed and for information purposes only:**

##### **Discussion and Possible Action**

- Public Relations Committee Meeting Minutes of the February 12, 2026

##### **Marketing & Communication Updates**

- WFSCB's Public Relations efforts have been strategically realigned to reflect Board priorities, with an intentional focus on outcomes, regional impact, and partnerships, positioning the organization as a workforce system leader rather than a program administrator.
- Internal communications capacity has been strengthened through standardized processes and enhanced cross-department collaboration, resulting in more consistent, efficient, and strategically aligned messaging that supports measurable workforce outcomes across the Coastal Bend region.

##### **Performance Report BCY2026 Second Quarter (Q2 Jan.-Mar.): Event Promotions & Summary**

- A total of 46 promotional efforts were executed, reflecting a diversified and intentional outreach strategy: General Events 2 (4%), Hiring Events 17 (37%), Mission Moments 1 (2%), Observances 3 (7%), Operations 10 (22%), Partner Engagements 12 (26%) and Program Highlights 1 (2%).

##### **Performance Report BCY2026 Second Quarter (Q2 Jan.-Mar.): Social Media & Web Analytics**

- The PR team will strategically sunset Twitter/X activity and concentrate efforts on higher-impact platforms: Facebook, Instagram, LinkedIn, and YouTube.
- To better reflect brand visibility and regional awareness, reporting metrics will shift from engagement rates to a stronger emphasis on page views and post impressions.

##### **Performance Report BCY2026 Second Quarter (Q2 Jan.-Mar.): Hiring Events Impact Summary**

- Enhanced reporting now includes outcome-focused analysis of hiring events, capturing attendance, onsite interviews and job offers extended, as well as scheduled follow-up interviews.
- The job seeker registration form has been updated to collect additional data points, including residential county and referral source, enabling deeper analysis of outreach effectiveness and geographic awareness.

- Media coverage and partner amplification for each hiring event will be documented and reported, providing a more holistic view of marketing reach and impact.

### **Third Quarter (Q3 April, May, June 2026) Upcoming Events & Projects**

- April events included the Texas Intern Conference, Three Rivers Job Fair, and the Texas Workforce Commission Commissioner Connett visit.
- May and June initiatives were previewed, with notable activities including the Inaugural Industry & Education Roundtable and SEAL Signing event.
- The Educator and Student INSIGHT Externship<sup>2</sup> initiatives were introduced, including targeted recruitment of employers to serve as externship worksites, supporting workforce alignment and experiential learning opportunities.

Detailed information can be found in the Public Relations Committee Packet e-mailed by Ms. Sarahi Vasquez on April 30, 2026. The packet contains detailed narratives and provides further explanation of all matters discussed and presented by the committee.

### **The Committee took the following actions:**

1. Approved the minutes of the February 12, 2026 Public Relations Committee meeting.

Meeting adjourned at 4:09pm.

## COMMITTEE REPORT

### X. 5. Ad Hoc Administration

**Committee:** Ad Hoc Administration

John Owen, Chair

Victor M. Gonzalez Jr.

Raynaldo De Los Santos, Jr.

**Date of Committee Meeting:** May 11, 2026

The Committee did have a quorum.

**The following items were reviewed, discussed by the committee.**

Reviewed the committee charter, initiatives, and strategic board goals.

**The Committee took the following action:**

The Ad Hoc Administration Committee recommend to the Board of Directors to approve the Annual Performance Evaluation and negotiation of the Employment Agreement of the President/CEO. (Discussion of this item may be conducted in Closed Session Pursuant to TOMA Section 551.074: Personnel Matters)

Meeting adjourned at 1:10pm.

**ITEM FOR DISCUSSION AND POSSIBLE ACTION: FY25-26 Budget Amendment #3**

XI. FY25-26 Budget Amendment #3.

**BACKGROUND INFORMATION**

CFO will present the proposed FY25-26 Budget Amendment #3 for approval. The Budget Amendment is attached with a detailed budget narrative.

**RECOMMENDATION**

The Executive/Finance Committee recommends to the Board of Directors the approval of the FY 2026 Budget Amendment #3.

**WORKFORCE SOLUTIONS OF THE COASTAL BEND  
BUDGET NARRATIVE  
FY 2025-26**

The proposed budget FY26 Amendment #3 is to adjust for additional funds and TWC adjustments; the amendment includes an overall revenue increase of \$316,951.

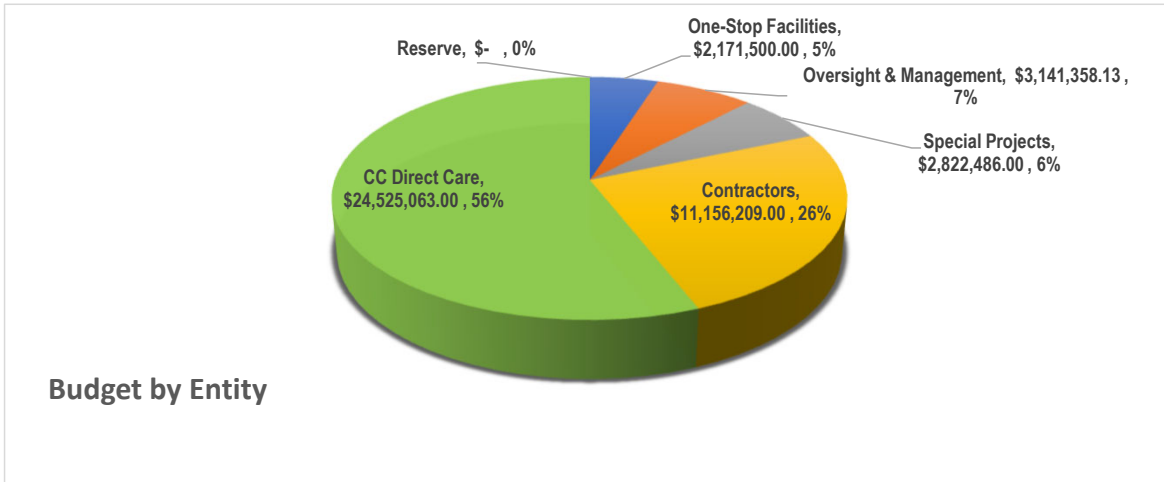
These funds are adjusted all in the Contracted Services Section: \$74,073 in Special Projects for Board Employee wages and 242,878 in One-Stop operations. Additionally, a small reduction in Special Projects in child care due to a TWC adjustments in the CCQ grant.

We are requesting approval on the BCY2026 budget (Amendment #3) for a total of \$316,951.

Contract No	Program	Budget Area	Amended FY25-26 Budget	Amendment#	Amended Budget FY25-26
2225CCQ001	Child Care- CCQ	Special Proj/CC	150,000		-
2226CCQ001	Child Care- CCQ	Special Proj/CC	1,402,078	(500)	1,401,578
2226CCF001	Child Care-CCF	Special Proj/CC	1,285,724		1,285,724
2225TAF001	TANF Choices	One-Stop	50,000		-
2226TAF001	TANF Choices	One-Stop	2,811,446		2,811,446
2225CCF001	Child Care - CCF	Child Care	200,000		142,675
2226CCF001	Child Care - CCF	Child Care	28,135,129		27,996,101
2226CCP001	Child Care - DFPS	Child Care	1,217,562		1,181,248
2226CCM001	Child Care - CCM	Child Care	1,858,292		1,858,292
2225EXT001	EXT-Externships for Teachers	Special Project	27,000		55,722
2225WOS001	WOS - Healthcare Internship Fund	One-Stop	35,000		55,884
2225MTC001	MTC - Military to Civilian Employment	One-Stop	45,000		198,907
2225TAN002	TANF - Texas Internship Initiative	One-Stop	10,000		80,506
2225TIP001	WIOS - Texas Partnership Initiative	Special Project	52,000		66,688
Non TWC	TIP-Kingsville Chamber	Special Project	52,000		66,688
Non TWC	TEA	Special Project	200,000		214,468
2224WOA001	WIOA - FY24 Adult Allocation (Oct)	One-Stop	50,000		38,828
2224WOD001	WIOA - FY24 Dislocated Worker Allocation (Oct)	One-Stop	50,000		75,555
2224WOY001	WIOA - PY24 Youth Allocation	One-Stop	35,000		30,375
2225WOR001	WIOA - PY25 Rapid Response	One-Stop	17,000		21,868
2225WOA001	WIOA - PY25 Adult Allocation (July)	One-Stop	15,000		126,823
2225WOA001	WIOA - PY25 Adult Allocation (Oct)	One-Stop	1,297,401		1,297,401
2225WOD001	WIOA - PY25 Dislocated Worker Allocation (July)	One-Stop	50,000		351,725
2225WOD001	WIOA - PY25 Dislocated Worker Allocation (Oct)	One-Stop	820,755		820,755
2225WOY001	WIOA - PY25 Youth Allocation	One-Stop	1,457,540		1,428,130
2226NCP001	NCP - Noncustodial Parent Choices Program	One-Stop	292,703		292,403
2226SNE001	SNAP E&T	One-Stop	374,349		374,349
2226SDR001	SNAP E&T TPP	Special Project	33,000		33,000
2226TVC001	TVC	One-Stop	47,148		47,148
2226REA001	Reemployment Services and Eligibility Assessment	One-Stop	602,499		616,106
Non TWC	3024VRS058-Student Hireability	Special Project	103,583		103,583
Non TWC	2226COL001 - VR Colocation	Special Project	56,770		56,770
Non TWC	2225COL001 - VR Colocation-One Time	Special Project	-		179,291
Non TWC	TESLA	Special Project	2,962		2,962
Non TWC	Port of Corpus Christi	Special Project	21,669		24,876
2226WPA001	Wagner-Peyser Employment Services	One-Stop	13,416	20,775	20,775
2226WCI001	WCI - Workforce Commission Initiatives	Special Project	57,291		57,291
2225ATG002	Apprenticeship Texas Expansion Grant	Special Project	-		99,000
2226TRA001	Trade Act Services for Dislocated Workers	One-Stop	-		5,000
2226RAG001	Resource Administration Grants	One-Stop	-	4,778	4,778
2226EXT001	EXT - Externships for Teachers	Special Project	-	61,898	61,898
Non TWC	Summer Earn & Learn (SEAL)	Special Project	-	230,000	230,000
	<b>Grand Total</b>		<b>42,929,317</b>	<b>316,951</b>	<b>43,816,616</b>

**Workforce Solutions of the Coastal Bend  
Allocations Information BCY 2025-26  
For the twelve month period ending September 30, 2026**

	A FY2026 Amended Budget	B FY2026 Amendment #3	Difference B - A
Grant revenue	43,499,665.33	43,816,616.33	\$ 316,951
<b>Total revenue</b>	<b>\$ 43,499,665</b>	<b>\$ 43,816,616</b>	<b>\$ 316,951</b>
<b>EXPENSES</b>			
<b>Oversight &amp; Management</b>			
Salaries and benefits	\$ 2,166,758	\$ 2,166,758	\$ -
Facilities and related expense	326,600	326,600	-
Furniture, Equipment & Software	75,000	75,000	-
General administrative expense	123,000	123,000	-
Communication expense	55,000	55,000	-
Professional fees & service	275,000	275,000	-
Staff development expense	40,000	40,000	-
Travel expense	80,000	80,000	-
<b>Total Oversight &amp; Management Expense</b>	<b>\$ 3,141,358</b>	<b>\$ 3,141,358</b>	<b>\$ -</b>
<b>One Stop Operations</b>			
Facilities and related expense	\$ 1,545,000	\$ 1,545,000	\$ -
Furniture, Equipment & Software	360,000	360,000	-
General administrative expense	96,500	96,500	-
Communication expense	170,000	170,000	-
Professional fees & service	0	0	-
Client	-	-	-
<b>Total One Stop Operation</b>	<b>\$ 2,171,500</b>	<b>\$ 2,171,500</b>	<b>\$ -</b>
<b>Contracted services</b>	<b>\$ 38,186,807</b>	<b>\$ 38,503,758</b>	<b>\$ 316,951</b>
<b>Total expense</b>	<b>\$ 43,499,665</b>	<b>\$ 43,816,616</b>	<b>\$ 316,951</b>
<b>Changes in net assets</b>	<b>0</b>	<b>0</b>	<b>0</b>



**ITEM FOR DISCUSSION AND POSSIBLE ACTION: FY24 & 25 ANNUAL FINANCIAL AUDIT**

XII. FY24 & 25 Annual Financial Audit

**BACKGROUND INFORMATION**

CFO will present the proposed FY24 & 25 Annual Financial Audit for approval.

**RECOMMENDATION**

The Executive/Finance Committee recommends to the Board of Directors the approval of the FY24 & 25 Financial Audit.

# COASTAL BEND WORKFORCE DEVELOPMENT BOARD

ANNUAL FINANCIAL AND COMPLIANCE REPORTS

SEPTEMBER 30, 2025 AND 2024

**abip**

CPAs | ADVISORS

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



# COASTAL BEND WORKFORCE DEVELOPMENT BOARD

## TABLE OF CONTENTS

September 30, 2025 and 2024

	<u>PAGE</u>
CERTIFICATE OF BOARD OF DIRECTORS	i
INDEPENDENT AUDITOR’S REPORT	1-3
FINANCIAL SECTION	
Statements of Financial Position	7
Statements of Activities and Change in Net Assets	8-9
Statements of Functional Expenses	10-11
Statements of Cash Flows	12
Notes to Financial Statements	13-20
SINGLE AUDIT SECTION	
Independent Auditor’s Report on Internal Control Over Financial Reporting and on Compliance and Other Matters Based on an Audit of Financial Statements Performed in Accordance with <i>Government Auditing Standards</i>	23-24
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	25-27
Schedule of Expenditures of Federal and State Awards	29-30
Notes to Schedule of Expenditures of Federal and State Awards	31
Schedule of Findings and Questioned Costs	32-33
Summary Schedule of Prior Year Findings	34



**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



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.

## ***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.

ABIP, PC

San Antonio, Texas  
May 20, 2026



## **FINANCIAL SECTION**



**COASTAL BEND WORKFORCE DEVELOPMENT BOARD**

**STATEMENTS OF FINANCIAL POSITION**

**September 30, 2025 and 2024**

	<u>2025</u>	<u>2024</u>
<u>ASSETS</u>		
CURRENT ASSETS		
Cash	\$ 996,751	\$ 968,191
Grants receivable	3,828,791	5,998,816
Account receivable - other	24,472	-
Other assets	<u>246,902</u>	<u>233,737</u>
Total current assets	<u>5,096,916</u>	<u>7,200,744</u>
PROPERTY AND EQUIPMENT		
Property and equipment	12,771,043	9,339,904
Less accumulated depreciation	<u>(5,120,722)</u>	<u>(3,689,745)</u>
Net property and equipment	<u>7,650,321</u>	<u>5,650,159</u>
Total assets	<u>\$ 12,747,237</u>	<u>\$ 12,850,903</u>
<u>LIABILITIES AND NET ASSETS</u>		
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	<u>522,125</u>	<u>668,206</u>
Total current liabilities	<u>4,988,017</u>	<u>7,237,926</u>
NONCURRENT LIABILITIES		
Lease liability	<u>2,261,548</u>	<u>2,422,590</u>
Total liabilities	<u>7,249,565</u>	<u>9,660,516</u>
NET ASSETS		
Without donor restrictions:		
Unrestricted	631,024	631,024
Investment in property and equipment, net	<u>4,866,648</u>	<u>2,559,363</u>
Total net assets	<u>5,497,672</u>	<u>3,190,387</u>
Total liabilities and net assets	<u>\$ 12,747,237</u>	<u>\$ 12,850,903</u>

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		TOTAL
	UNRESTRICTED	INVESTMENT IN PROPERTY AND EQUIPMENT	
<b>SUPPORT AND REVENUE</b>			
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	<u>7,741</u>	<u>-</u>	<u>7,741</u>
Total support and revenue	<u>47,205,747</u>	<u>-</u>	<u>47,205,747</u>
<b>EXPENSES</b>			
Administration	2,600,249	(34,380)	2,565,869
Program services	<u>44,605,498</u>	<u>(653,243)</u>	<u>43,952,255</u>
Total expenses	<u>47,205,747</u>	<u>(687,623)</u>	<u>46,518,124</u>
Increase in net assets	-	687,623	687,623
<b>OTHER REVENUES AND (EXPENSES)</b>			
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	<u>-</u>	<u>(1,430,976)</u>	<u>(1,430,976)</u>
Change in net assets	-	2,307,285	2,307,285
NET ASSETS AT BEGINNING OF YEAR	<u>631,024</u>	<u>2,559,363</u>	<u>3,190,387</u>
NET ASSETS AT END OF YEAR	<u>\$ 631,024</u>	<u>\$ 4,866,648</u>	<u>\$ 5,497,672</u>

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		TOTAL
	UNRESTRICTED	INVESTMENT IN PROPERTY AND EQUIPMENT	
<b>SUPPORT AND REVENUE</b>			
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	<u>45,536,200</u>	<u>-</u>	<u>45,536,200</u>
<b>EXPENSES</b>			
Administration	2,060,801	(34,335)	2,026,466
Program services	<u>43,458,408</u>	<u>(652,368)</u>	<u>42,806,040</u>
Total expenses	<u>45,519,209</u>	<u>(686,703)</u>	<u>44,832,506</u>
Increase in net assets	16,991	686,703	703,694
<b>OTHER REVENUES AND (EXPENSES)</b>			
Fixed assets - additions	-	1,424,611	1,424,611
Right to use lease liability - additions	-	(152,162)	(152,162)
Depreciation/amortization expense	<u>-</u>	<u>(661,394)</u>	<u>(661,394)</u>
Change in net assets	16,991	1,297,758	1,314,749
NET ASSETS AT BEGINNING OF YEAR	<u>614,033</u>	<u>1,261,605</u>	<u>1,875,638</u>
NET ASSETS AT END OF YEAR	<u>\$ 631,024</u>	<u>\$ 2,559,363</u>	<u>\$ 3,190,387</u>

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

	<u>ADMINISTRATION</u>	<u>PROGRAM SERVICES</u>	<u>TOTAL</u>
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
	<u>                    </u>	<u>                    </u>	<u>                    </u>
Total expenses	<u>\$ 2,600,249</u>	<u>\$ 44,605,498</u>	<u>\$ 47,205,747</u>

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

	<u>ADMINISTRATION</u>	<u>PROGRAM SERVICES</u>	<u>TOTAL</u>
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	<u>34,282</u>	<u>8,712</u>	<u>42,994</u>
Total expenses	<u>\$ 2,060,801</u>	<u>\$ 43,458,408</u>	<u>\$ 45,519,209</u>

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.

# COASTAL BEND WORKFORCE DEVELOPMENT BOARD

## NOTES TO FINANCIAL STATEMENTS

September 30, 2025 and 2024

### (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.

# COASTAL BEND WORKFORCE DEVELOPMENT BOARD

## NOTES TO FINANCIAL STATEMENTS

September 30, 2025 and 2024

### (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.

**COASTAL BEND WORKFORCE DEVELOPMENT BOARD**

**NOTES TO FINANCIAL STATEMENTS**

**September 30, 2025 and 2024**

(4) Grants receivable

	<u>2025</u>	<u>2024</u>
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	<u>554,146</u>	<u>778,460</u>
 Total due from Texas Workforce Commission	 <u>\$ 3,828,791</u>	 <u>\$ 5,998,816</u>

**COASTAL BEND WORKFORCE DEVELOPMENT BOARD**

**NOTES TO FINANCIAL STATEMENTS**

**September 30, 2025 and 2024**

(5) Deferred revenue

	<u>2025</u>	<u>2024</u>
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	<u>7,535</u>	<u>-</u>
 Total deferred revenue	 <u>\$ 2,512,535</u>	 <u>\$ 3,039,152</u>

**COASTAL BEND WORKFORCE DEVELOPMENT BOARD**

**NOTES TO FINANCIAL STATEMENTS**

**September 30, 2025 and 2024**

(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	<u>9,339,904</u>	<u>3,431,138</u>	<u>-</u>	<u>12,771,042</u>
Accumulated depreciation:				
Equipment	(490,059)	(5,606)	-	(495,665)
Building improvements	(1,664,849)	(803,835)	-	(2,468,684)
Right to use	<u>(1,534,837)</u>	<u>(621,535)</u>	<u>-</u>	<u>(2,156,372)</u>
Total accumulated depreciation	<u>(3,689,745)</u>	<u>(1,430,976)</u>	<u>-</u>	<u>(5,120,721)</u>
Fixed assets - net	<u>\$ 5,650,159</u>	<u>\$ 2,000,162</u>	<u>\$ -</u>	<u>\$ 7,650,321</u>

(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.

# COASTAL BEND WORKFORCE DEVELOPMENT BOARD

## NOTES TO FINANCIAL STATEMENTS

September 30, 2025 and 2024

### (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:

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

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

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

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.

# COASTAL BEND WORKFORCE DEVELOPMENT BOARD

## NOTES TO FINANCIAL STATEMENTS

September 30, 2025 and 2024

### (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.

**COASTAL BEND WORKFORCE DEVELOPMENT BOARD**

**NOTES TO FINANCIAL STATEMENTS**

**September 30, 2025 and 2024**

(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**



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.

## **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.

## ***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



**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
<b><u>FEDERAL FUNDS</u></b>					
<b><u>U.S. Department of Labor</u></b>					
Passed Through Texas Workforce Commission and Texas Veteran's Commission:					
<b>Employment Service Cluster</b>					
Wagner-Peyser Employment Services	17.207	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
<b>Total Employment Service Cluster</b>			<b>1,422,505</b>	<b>861,562</b>	<b>726,224</b>
<b>WIOA Cluster</b>					
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
<b>Total WIOA Cluster</b>			<b>18,181,451</b>	<b>6,003,983</b>	<b>4,429,114</b>
Resource Administration Grant	17.273	2225RAG001	520	520	520
<b>Total U.S. Department of Labor</b>			<b>19,604,476</b>	<b>6,866,065</b>	<b>5,155,858</b>
<b><u>U.S. Department of Agriculture</u></b>					
Passed Through Texas Workforce Commission:					
<b>SNAP Cluster</b>					
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
<b>Total U.S. Department of Agriculture</b>			<b>810,670</b>	<b>408,042</b>	<b>402,149</b>

(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
<b><u>FEDERAL FUNDS (CONTINUED)</u></b>					
<b><u>U.S. Department of Health and Human Services</u></b>					
Passed Through Texas Workforce Commission:					
<b>CCDF Cluster</b>					
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
<b>Total CCDF Cluster</b>			<u>38,713,373</u>	<u>30,741,639</u>	<u>27,682,476</u>
<b>TANF Cluster</b>					
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	2225WC1001	36,067	36,000	36,000
<b>Total TANF Cluster</b>			<u>5,526,914</u>	<u>3,101,256</u>	<u>2,147,321</u>
<b>Social Services Block Grant</b>					
Child Care Services Formula Grant	93.667	2225CCF001	45,115	45,115	45,115
<b>Total Social Services Block Grant</b>			<u>45,115</u>	<u>45,115</u>	<u>45,115</u>
<b>Total U.S. Department of Health and Human Services</b>			<u>44,285,402</u>	<u>33,888,010</u>	<u>29,874,912</u>
<b>Total Federal Awards</b>			<u>64,700,548</u>	<u>41,162,117</u>	<u>35,432,919</u>
<b><u>STATE FUNDS</u></b>					
<b><u>Texas Workforce Commission</u></b>					
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
<b>Total State Awards</b>			<u>8,633,287</u>	<u>5,320,789</u>	<u>5,329,703</u>
<b>TOTAL FEDERAL AND STATE AWARDS</b>			<u>\$ 73,333,835</u>	<u>\$ 46,482,906</u>	<u>\$ 40,762,622</u>

**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	<u>41,162,117</u>
	<u>\$ 6,043,630</u>
Non federal and state expenses:	
State	\$ 5,320,789
Non-federal	696,024
Program income/related expenses	<u>26,817</u>
	<u>\$ 6,043,630</u>

**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:

<u>ALN NUMBER(S)</u>	<u>NAME OF FEDERAL/STATE PROGRAM OR CLUSTER</u>
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**

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

## **ITEM FOR DISCUSSION AND POSSIBLE ACTION: POLICY UPDATES**

### XIII. Discussion and Possible Action on Policy Updates:

1. 1.0.116.03 Approval Process for Micro-Purchases
2. 2.0.102.02 Property Management-Inventory
3. 2.0.103.02 Property Management-Receiving and Record Keeping

## **BACKGROUND INFORMATION**

CFO will present Discussion and Possible Action of Policy Updates for approval:

1. 1.0.116.03 Approval Process for Micro-Purchases
2. 2.0.102.02 Property Management-Inventory
3. 2.0.103.02 Property Management-Receiving and Record Keeping

## **RECOMMENDATION**

The Executive/Finance Committee recommends to the Board of Directors approval of the Policies as presented.



**POLICY DRAFT**

---

---

<b>CATEGORY:</b>	<b>Board Administration</b>	<b>No:</b>
<b>1.0.116.0203</b>		
<b>TITLE:</b>	<b>Approval Process for Micro-Purchases</b>	
<b>SUPERSEDES:</b>	<del>1.0.116.00 dated October 26, 2012, 1.0.116.01 dated October 30, 2014</del> <u>1.0.116.02</u>	
<b>EFFECTIVE:</b>	<del>October 1, 2022</del> <u>May 20, 2026</u>	
<b>BOARD APPROVAL:</b>	<del>September 22, 2022</del> <u>May 20, 2026</u>	

---

---

**I. PURPOSE:**

To establish a policy for the purchase of goods and services established by the Board for micro-purchases. This policy ~~is in compliance with~~ follows the TWC Financial Manual for Grants and Contracts (FMGC).

A member of The Leadership Team, or will designate, which Board professionals or positions are eligible to make micro purchases under this policy. ~~Subrecipient~~Contractor management will make and document their own designation of staff authorized to use this policy.

**II. DEFINITIONS:**

The following definitions clarify the meaning and usages of the various terms used in this policy and are applicable and binding for that purpose. Unless a specific legal authority is cited, they are not intended to be definitions for legal or general use.

**Adequate Number of Qualified Sources** – means a minimum of ~~three~~ two (32) price or rate quotes from qualified vendors.

**Board** – Board of Directors of the Coastal Bend Workforce Development Board

**Board Professionals** – staff of the Coastal Bend Workforce Development Board

**Contract** – a formal or legal binding written agreement between two parties which contains the agreed upon terms and conditions for provision of services and/or goods to be provided by one party for payment by the second party. The TWC - FMGC provides a technical definition in Chapter ~~15~~ 14.

**Individual Purchase** – means the acquisition of goods and services that are processed using a purchase requisition or order form that provides the authority for the completion of the purchase transaction.

**Micro-Purchase** – means a relatively simple purchase for which the aggregate cost does not exceed the micro-purchase threshold establish by the Board.

**Micro-Purchase Threshold** – pertains to the purchase of goods and services that does not exceed the amount established by the Board. The threshold amount applies specifically to each individual purchase.

**Price or Rate Quotations** – pertains to costs solicited by purchasing agent or entity for the value of goods or services. The solicitation of costs may be oral or written but must be noted in support documentation.

**Contracted Service Provider (ContractorSubrecipient)** – Responsible for the delivery of workforce services in accordance with applicable laws, rules, Board policy and the terms and conditions of the contract.

**TWC** - Texas Workforce Commission

**FMGC** - The Financial Manual for Grants and Contracts. The FMGC is provided by the TWC as the financial guide and complies with all applicable financial and related federal, state and agency requirements that apply to the Board and other recipients and sub-recipients of TWC funds.

### **III. POLICY STATEMENT:**

This policy provides for the establishment of a micro-purchase method that may be used for the acquisition of goods and services. The policy will establish a micro-purchase threshold amount per purchase. The policy will be extended to the Board's contractors.

The policy stipulates the threshold amount, requirements and necessary steps in this process and outlines the responsibilities, terms, and general guidelines for the purchase approval.

All micro-purchases will be subject to this process and shall be executed in compliance with all applicable Federal, State, and local rules, policies, procedures, including but not limited to the Texas Workforce Commission (TWC) Financial Manual for Grants and Contracts (FMGC) and the Board's Procurement Procedural Manual.

It is the responsibility of the Board staff and/or Contractor staff proposing purchasing actions to ensure that appropriate advance planning and adequate time allocation is allowed to implement this process.

The process for the review and approval of all micro-purchases will follow the stated guidelines below:

#### **A. Micro-Purchase Threshold Amount**

Purchases made under the Micro-Purchase method will not exceed \$5001,000.00 per individual purchase. In using this method, purchasers will adhere to the specific terms and conditions applicable to Micro-Purchases as stated in this policy, as well as in any subsequent amendments to the policy and/or directives from the Board or Texas Workforce Commission. Any deviations from this policy or subsequent amendments or directives, will be the responsibility of the purchasing entity.

#### **B. Terms and Conditions for Micro-Purchases**

The use of the Micro-Purchase Method will require purchasers to follow prudent and sound processes to ensure purchases of goods and services meet the definition of a relatively simple purchase for which the aggregate cost does not exceed the micro-purchase threshold.

In relation to micro-purchases and small purchases, aggregate cost means the following:

1. For a one-time purchase, aggregate cost is the total dollar value of that purchase
2. For repeat purchases of "like" items or services, the need for which could not have been anticipated, aggregate cost determinations are applied on a purchase-by-purchase basis

3. For repeat purchases of “like” items or services that were anticipated or could reasonably have been anticipated, aggregate cost is the total combined dollar value those purchases. For contracts, aggregate cost means the total contract value, including any modifications that change the total contract value, renewals/option years, extensions and amendments.

Aggregate purchases must not be divided to fall within the small purchase or micro-purchase threshold to avoid procurement requirements. Such purchases may be disallowed.

### **C. Selection, Price Reasonableness, and Oversight**

Under the Micro-Purchase method, if the cost of the goods and services plans to exceed the established threshold amount of ~~\$500~~\$1,000.00, price or rate quotations must be obtained from an adequate number of qualified sources.

If costs are within the established threshold amount, micro-purchases can be made without soliciting price or rate quotations. However, purchasers must ensure that prices are reasonable based on information obtained from research, experience, prior purchases, or other information. Purchaser’s decision (of price reasonableness) must be made on recent market knowledge. The information used by the purchaser to determine cost reasonableness of a purchase must be documented via a note in the supporting documentation (purchase order/requisition) and maintained on file.

However, the purchaser must obtain price or rate quotations on micro-purchases if:

- the purchaser has information that the price is not reasonable (e. g., comparison to the previous price paid, or personal knowledge of the supply or purchase), or
- purchasing a good or service for which no comparable pricing information is readily available (e.g., purchasing a good and service that is not the same as, or is not similar to, other goods or services that have recently been purchased on a competitive basis).

In order to maintain a system that promotes open and fair competition, the purchaser must equitably distribute micro-purchases among qualified vendors.

The Board and TWC may review micro-purchases for price/cost reasonableness, including efforts to maintain a system that supports open and fair competition.

### **D. Awards**

The relative simple nature of small purchase procurements typically results in awarding a purchase based on the lowest price or rate quotation. This includes micro-purchases for which price or rate quotations were obtained because reasonableness could not otherwise be determined. When price or rate quotations were obtained, and award is made to an entity other than the one offering the lowest price or rate, include explanation of the award decision in the support documentation.

## **IV. PROCEDURES**

Board Professional staff will develop procedures for meeting the above requirements.

## **V. RELATED POLICY INFORMATION:**

2 C.F.R. 200.67, 2 C.F.R. 200.88, 2 C.F.R. 200.320 (a) & (b) and UGMS, Part III, 36(d)(1)

**VI. RESPONSIBILITIES:**

The Leadership Team shall distribute this policy and procedures to the Board of Directors, Board Professional staff, and subrecipients/contractors, as appropriate. Board Professional staff shall implement the policy and procedures.

**VII. FORMS AND INSTRUCTIONS:** Purchase Procurement Form

**VIII. DISTRIBUTION:**

Board of Directors     Board Staff     Contracted Service Provider Staff

**IX. SIGNATURES:**

\_\_\_\_\_  
Reviewed by EO Officer

\_\_\_\_\_  
Date

\_\_\_\_\_  
President/CEO

\_\_\_\_\_  
Date



Formatted: Centered

---

---

POLICY DRAFT

---

---

CATEGORY: Fiscal No.: 2.0.102.~~01~~02  
TITLE: Property Management- Inventory  
SUPERSEDES: ~~March 30, 2011 No. 2.0.102.002.0.102.01~~  
EFFECTIVE: October 1, 2016  
BOARD APPROVAL: ~~N/A~~5/20/2026

---

---

I. PURPOSE:

To establish a system that meets the requirements of all applicable federal, state and local requirements governing the management of property acquired by the Board and, or its Subrecipients / Contractors using funds administered by the Texas Workforce Commission (TWC).

Federal and state rules require the Board to track, and manage certain items of property and equipment according to specific standards. The purpose of this policy and ~~procedures~~procedure is to prescribe the requirements and guidelines for the Board and its contractor's compliance with such standards

The Board shall be able to locate all equipment and property that has been purchased, loaned, and/or is in use by the Board and its contractors in delivering services in the Coastal Bend Workforce Development system.

This Policy and Procedure utilizes excerpts from Chapter 13 Property, Section 13.7 Physical Inventory, and other sections, including Appendix A Glossary of the TWC Financial Manual for Grants and Contracts (FMGC). It is formatted similarly to facilitate review and comparison of local policy to TWC requirements and ensure compliance in establishing local policy and procedures.

II. DEFINITIONS:

**The following terms and definitions clarify the meaning and usage of various terms used in the policies and procedures below and are applicable and binding for that purpose, and are as stated in the Financial Manual for Grants and Contracts.**

**Acquisition Cost**—the cost of the asset including the cost to put it in place. Acquisition cost for equipment means the net invoice price of the equipment, including the cost of any modifications, attachments, accessories, or auxiliary apparatus necessary to make it usable for the purpose for which it was acquired.

Ancillary charges, such as taxes, duty, ~~protective in~~protective transit insurance, freight, and installation may be included in, or excluded from, capital expenditure cost in accordance with the organization's regular accounting practices.

**Acquisition Date**—the date that final acquisition is complete and title vests in the ~~Subrecipients / Contractors~~Contractor; or the date federal or state property transfers title to the ~~Subrecipients / Contractors~~Contractor. When used in terms of maintaining the master property list, it may also be used to refer to the date the ~~Subrecipients / Contractors~~Contractor receives loaned property from the federal or state government.

**Board**—The Coastal Bend Workforce Development Board

**Capitalization** - In accounting, the process of establishing an asset in the accounting records for a relatively high unit cost whose service or useful life extends over more than one year.

**Subrecipient**—the recipient of an award or agreement from the Board for the purpose of providing services under funds administered by the Texas Workforce Commission. Unless specifically stated, the requirements that are applicable to a Contractor will also apply to that Contractor's subcontractors.

**Controlled Asset** - Any asset of the Board that the Board has declared as requiring management controls. All controlled assets must have a numbered inventory tag and must be recorded in the Board's property accounting system.

**Custody of property and/or equipment** - the act or right and responsibility of keeping safe or guarding, and control over that property and/or equipment exerted by the party in possession of same. A party's responsibility for control of, transfer and movement of, maintenance, access to, and accountability of property and/or equipment in its possession.

**Discovered Asset** - Any asset that is not listed on the official inventory of assets but is detected to be located within the location controlled by that cost center during the annual physical inventory or another time.

**Discovered Property** - property that is discovered during a physical inventory or at any other time that the Contractor was not aware that it possessed. The property was neither included in the property or accounting records.

**Equipment**—an article of non-expendable, tangible personal property having a useful life of more than one year and a ~~group~~ acquisition cost of \$~~105~~,000 or more.

**Excellent Condition**—pertaining to the condition of equipment, refers to equipment that is in new or excellent condition.

**Excess Property**—Excess property means property under the control of the Board that, as determined by the head thereof, is no longer required for its needs or discharge of its responsibilities.

**Exempt Property**—property that is acquired by the Board or a Contractor when the federal government vests title that was previously held by the federal government in the Board or Contractor without any further obligation to the federal government.

**Expendable Personal Property**—Expendable personal property refers to all tangible personal property having a useful life of less than one (1) year and an acquisition cost of less than \$500 per unit. The Board will maintain sufficient records to determine the cost value of unused expendable personal property on hand at completion or termination of the contract.

**Fair Condition**— pertaining to the condition of equipment, it refers to equipment that is soiled or shopworn, rusted, deteriorated or damaged, but that is still usable though the utility is slightly impaired; renovation or repair is expected in the near future; it may be used to describe new, used or reconditioned property.

**Fixed Assets** - fixed assets are defined as group purchases of office furniture and equipment, computer equipment and software, and leasehold improvements with a cost of ~~\$5000~~ 10,000 or more.

**Good Condition**—pertaining to the condition of equipment, it refers to equipment that is slightly worn, but that is still usable and for which the utility is not impaired; it may be used to describe new, used or reconditioned property.

**Governmental Entity**—state, local and Indian tribal governments and other entities subject to the Uniform Grant Management Standards (UGMS).

**Intangible Property**—personal property having no physical existence such as copyrights, patents, or trademarks.

**Missing Asset** - Any asset that is listed on the official inventory of assets but is discovered to be missing within the location controlled by that cost center during the annual physical inventory or another time.

**Net Sale Proceeds**—proceeds remaining from the sale of property after reasonable selling and administrative expenses have been deducted.

**Numbered Inventory Tag** - Any Board controlled and capitalized asset must have a uniquely numbered Board inventory tag affixed to it.

**Non-expendable Personal Property:** Non-expendable personal property purchased with Grant funds having a unit cost of \$500 or more and a life expectancy of one (1) year or more, including lease/purchase equipment on which multi-year payments are being made, is considered Grant accountable property and is subject to the property management provisions established in the TWC FMGC. Title to such property remains vested in the Board although TWC reserves the right to transfer title or issue disposition instructions for property with a ~~unit-group~~ acquisition cost of ~~\$5~~ 10,000 or more.

**Nongovernmental Entity**—refers to Contractors that are institutions of higher education, hospitals, other non-profits, or commercial organizations.

**Personal Property**—property of any kind except real property. It may be tangible, having physical existence, or intangible, having no physical existence such as copyrights, patents, or securities.

**Poor Condition**— pertaining to the condition of equipment, it refers to equipment that is badly broken, soiled, mildewed, deteriorated or damaged and for which utility is seriously impaired.

**Property custodian** - The contractor staff person who is responsible for tracking, controlling, and reporting the location of all assets assigned by the Board.

**Real Property**—land, including land improvements, structures and appurtenances thereto, excluding movable machinery and equipment.

**Reasonable Care** - Steps taken to maintain the upkeep of any asset in an acceptable manner and to ensure the security and location of any asset.

**Replacement Property**—property acquired using the proceeds from the sale of existing property or by using existing property as a trade-in towards new property.

**Salvage or Surplus** - An asset that the Board no longer needs is obsolete, or no longer functions as it was intended to function that the Property Control Officer has removed from the inventory once all policies and procedures have been met and followed.

**Supplies**—all personal property excluding equipment, intangible property and debt instruments, and inventions of a Contractor that were first conceived or reduced to practice under a federal or state award.

**Transportable Asset** - Employees can easily carry a transportable asset from their offices to a job assignment in order to conduct agency business. Laptop computers, cellular phones, and pagers currently are classified as transportable property.

**TWC**—refers to the staff and departments of the Texas Workforce Commission.

**Use Allowances**—a means of allocating the cost of fixed assets to periods benefiting from asset use that is calculated as a percentage of acquisition cost as set forth in applicable cost principles. See 2. CFR 220; and/or UGMS, Part II Attachment B (16).

**Workforce Site**—One-Stop Career Center

### III. POLICY STATEMENT – PHYSICAL INVENTORY

**An annual physical inventory shall be conducted and reconciled with property records for equipment that was purchased in whole or in part with federal or state funds.**

*The Board designated Property Control Officer shall be responsible for the inventory and control of all real and non-expendable personal property purchased in whole or in part with funds received under any grant and in the custody of the Board or its subcontractors.*

The Property Control Officer, in accordance with the TWC FMGC, shall ensure an annual physical inventory shall be conducted and reconciled pursuant to **ABA** Sections 22.5 and 22.6 of the TWC contract.

The Property Control Officer and a representative of TWC shall identify and prepare an annual property inventory of any real property or non-expendable personal property on loan from TWC to the Board at the request of the TWC Asset Manager. An Agency F-68 Form shall be signed by an authorized agent of the Board acknowledging all real or non-expendable personal property on loan from TWC to the Board.

The Board shall comply with TWC-Board Agreement Section 22 – Property requirements, and Property Management Standards as set forth in the TWC FMGC Chapter 13. The Board shall also ensure that its Contractors and Subcontractors comply with all applicable property management standards.

**Entity Specific Considerations:**

The TWC-Board Agreement requires the Board to include real property when conducting the physical inventory.

Regulations applicable to ~~nongovernmental~~non-governmental entities specifically require that the existence, current use, and continued need for the property be verified during the annual physical inventory. The same regulations also specify that any ~~differences~~difference between the quantities determined in the physical inventory and those in the accounting records must be investigated to determine the cause of the differences.

**Program Specific Consideration:**

Regulations governing equipment purchased ~~using SNAP E&T funds specifically require that the existence~~grant funds must be identified by the FAIN number, current use, and continued need for the property be verified during the physical inventory. The same regulations also specify that any ~~differences~~difference between the quantities determined in the physical inventory and those in the accounting records must be investigated to determine the cause of the differences.

**LOCAL POLICY**

**Positions and Duties**

The **Board Property Control Officer** shall serve as the organization’s representative and point of contact for all property/equipment inventory and related issues including but not limited to property/equipment receipt, transfers, maintenance, report of missing, stolen or damaged items, disposal, recording, updating and maintaining current required records, reconciliation of inventory discrepancies, if any, timely reporting, and liaison to its Contractors, and TWC, etc.

The **Board inventory technician** shall conduct all inventories under the direction of the Property Control Officer and shall report inventory results directly to the Property Control officer. The inventory technician shall also assist the Property Control Officer in completion of other inventory related responsibilities while maintaining separation of duties to the degree possible and ensuring internal control and compliance with all federal and state property standards.

The Board Property Control Officer shall report all inventory results to the **Board Fiscal department** who shall be responsible for maintaining the official record of all Board assets and property/equipment.

The Board ~~capitalize~~capitalizes items greater than \$510,000.

#### IV. PROCEDURES – PHYSICAL INVENTORY:

##### A. INVENTORY DATA/RECORD

The data and official record of inventory shall be maintained completely and accurately to include the following:

- **Description** of the unique characteristics of the equipment, includes manufacturers serial number for SNAP E&T funded equipment.
- **Identification Number** – Model Number; Bar code inventory tag number, readily visible and difficult to remove without considerable or intentional effort, and shall not be re-used even if a property item has been deleted from the inventory; and serial number when available.
- **Funding Source** - all funding sources used to acquire the equipment must be Identified in the property records. Nongovernmental entities must also include the federal award number (FAIN), where applicable.
- **Title Holder** - except for property purchased with SNAP E&T funds, property records for equipment purchased in whole or in part with federal or state funds must identify the entity that holds title to the equipment.
- **Date of Acquisition** - the date that final acquisition is complete and title vests in the Contractor; or the date federal or state property transfers title to the Contractor. When used in terms of maintaining the master property list, it may also be used to refer to the date the Contractor receives loaned property from the federal or state government.
- **Unit Acquisition Cost** - the cost of the asset including the cost to put it in place; the net invoice price of the equipment, including the cost of any modifications, attachments, accessories, or auxiliary apparatus necessary to make it usable for the purpose for which it was acquired.
- **Percentage of Federal or State Participation in the Cost of the Property** - Except for property that was purchased by a nongovernmental entity or with SNAP E&T funds, the percentage share of the acquisition cost of equipment that was paid under a federal or state award. *Property records for property that was purchased by a nongovernmental entity or with SNAP E&T funds are not required to include the percentage, but must at a minimum, include information that can be used to calculate the percentage of participation.*
- **Location, Use and Property Condition** - Except for property that was purchased by a nongovernmental entity, the location, use and condition of the property shall be included in the property records. Nongovernmental entities are required to include location and condition, but not use. Additionally, the property records for SNAP E&T property must include the location, use and condition of the property, as well as, the date that such information was reported.
  - **Location** refers to the physical location of the property, specifically the name of building or facility, and specific office, cubicle, room or space assigned.
  - **Use** refers to whether or not the item of property is being actively used for an authorized purpose (Board, One-Stop, Child Care, and Provider).
  - **Condition** refers to the condition of the property, such as, excellent, good, fair or poor as defined in the Definitions, Section II above.
  - May also include when applicable a note indicating the item is in storage/ waiting for distribution/disposition/repair, damaged, inoperable, in need of repair, can be repaired, being repaired, salvage or surplus, etc.

- **Disposition Data** - data that is relevant to the ultimate disposition of the equipment, including the date of transfer, replacement or disposal of the property; and the sale price, trade-in value, or current per unit fair market value, as applicable.
- **Status of Inventory item** – at the time of the inventory, the item identified on the official inventory record was either:
  - **Found** - located at assigned location, or at different location,
  - **Not found** - determined missing, or
  - **Discovered** - item found but is not listed on inventory.
- **Inventory Date** – date the annual physical inventory is completed.
  - Moved/Transferred with or with-out permission
  - Cannot locate/determined lost
  - Stolen and reported/investigated, or not reported
  - Inventory identifying information inadequate/too old with no current record to identify UAC, date, source of funds used to purchase, or percentage of state /federal funds used to purchase.

#### **B. INVENTORY SCHEDULE**

1. The Property Control Officer shall schedule the performance of an annual physical inventory of all property/equipment at each Board and Contractor site having Board property in its assigned possession and/or custody. The schedule shall allow no less than 60 calendar days for reconciliation.
2. The Board may schedule its annual inventory to be conducted on a quarterly calendar basis ensuring all equipment/property at each and all sites is inventoried within 12 months of the last annual inventory.
3. Annual schedules will not include spot checks inventories which may be conducted on an as needed basis to prevent fraud, abuse, and waste of property/equipment and ensure adequate safeguarding. These inventories may include identification/selection of specific items due to their small size, portability, or high loss frequency, e.g. laptops, etc., and/or high dollar value items. Advance notice of spot checks is not required to be given to Board staff and/or Contractors.

#### **C. PREPARATION**

1. Two weeks prior to the annual inventory the Property Control Officer shall obtain from the Fiscal Department a print-out of the Board's most current inventory record including any and all adjustments made to add, delete, or revise said inventory records since the last official annual inventory was completed. The inventory shall be organized by site.
2. The Property Control Officer shall review the inventory record provided by the Fiscal department with the assigned inventory technician prior to the start of the inventory process. It shall be compared to the prior official record submitted to TWC to identify any and all changes made.
3. The Property Control Officer and inventory technician shall review and compare property/equipment records and files to the inventory record to ensure interim changes, including transfers, new equipment purchases and distributions, lost or stolen items, and/or dispositions, etc., are recorded. The inventory technician shall make notes on the hard copy inventory record

and/or copies of documentation to use in performance of verification of the inventory.

4. A floor plan or schematic of each Workforce site (Board and Contractor) may be developed showing the exact assigned location of all property/equipment on the inventory list. The property/equipment may be assigned to a specific staff and office, or by space or area such as conference room, resource room, etc. when not assigned to a specific individual.

#### **D. PHYSICAL INVENTORY CONDUCTED**

1. The Board Property Control Officer shall direct the assigned Board inventory technician and coordinate the annual physical inventory according to the schedule.
2. Using the most current Fiscal Department Official property inventory record, the inventory technician shall record all property in the Board's and Contractor's possession/custody with a unit acquisition cost (UAC) of \$500 or more.
3. The Property Control Officer shall instruct the inventory technician to inventory any or all tangible personal property and supplies other than those described in § 200.33 Equipment, to include property with acquisition cost of \$100 to \$499 regardless of the length of its useful life in its and its Contractor's possession/custody whether or not on the last or current inventory list for insurance purposes only.
4. In order to maintain separation of duties and adequate internal control over property, the inventory technician(s) shall ~~not data~~ enter inventory results into the Fiscal department official record but shall record all items inventoried using the bar code scan gun and shall make notations on the hard copy print-out as necessary to record and update all required information accurately and completely.
5. A schematic or floor plan if available may be used in addition to the inventory list to locate property/equipment and scan the bar code affixed to the inventory item.
6. The inventory technician may facilitate the inventory by starting at one corner of the building and systematically progressing around the perimeter of the site to ensure nothing is missed or duplicated in the count.
7. The inventory technician shall identify and record all items found whether on the inventory list or not. A bar code scanner shall be used to record each item of property/equipment located when it has a bar code tag. This information is automatically downloaded into the accompanying laptop computer.
8. If a found item is not on the inventory list, the available identifying information and location of the item shall be recorded manually onto the inventory list. If the item is not tagged it shall be reported to the Property Control Officer who shall report it to the Fiscal Department who shall tag it with a uniquely numbered bar code inventory tag within 5 working days. The item shall promptly thereafter be scanned by the inventory technician.
9. Items found that are tagged but not on the inventory list shall be scanned, the location recorded, and the item(s) noted as found but not listed. The Property Control Officer or assigned staff shall

research, collect, and record the missing required inventory data onto the inventory record as part of the reconciliation process.

10. Items found at other than their assigned location shall be noted as such. If documentation for transfer has been recorded as required, the correction shall be made to the inventory list.
11. For items found at other than their assigned site where transfer documentation is not recorded the item shall be noted and reported to the Property Control Officer and applicable Board department head or Contractor.
12. The responsible site Board or Contractor staff may submit a request for transfer of item(s) not located where assigned. If the request for transfer of the property/equipment item is approved it shall remain where located and the inventory record adjusted accordingly. If the request for transfer is not approved the item shall be returned to the assigned location/staff.
13. Inventory items not found after all items at the site have been inventoried shall be noted on the inventory record as missing. The inventory technician shall review property/equipment records and files to ensure the item has not been transferred, relocated, reported as lost or stolen, or has otherwise been disposed of, and if ~~necessary~~necessary, conduct an investigation of the missing item(s) by communicating with the applicable site staff – Board or Contractor property custodian to determine the item's status.
14. If the item's status is determined to be missing from all sites the inventory record shall be noted and reported to the Property Custodian with specific notes on items missing. If the item is found it shall be relocated to the assigned staff/location, or it may be reassigned upon completion/approval of the required transfer documentation.
15. After the inventory technician's investigation any missing items determined to be lost or stolen shall be reported by the responsible site staff on the applicable form to the Property Custodian. If appropriate the Property Control Officer shall report the lost/stolen item to the police.
16. Upon completion of the inventory the results shall be submitted directly to the Property Control Officer who shall reconcile any discrepancies with the assistance of the inventory technician and appropriate Board and Contractor staff.
17. In addition, its annual Board and Contractor/subcontractor inventory, upon request of the TWC Asset Manager the Property Control Officer and a representative of TWC shall identify and prepare an annual property inventory of any real property or non-expendable personal property on loan from TWC to the Board. The Property Control Officer shall prepare and submit a TWC F-68 Form signed by the Board President/CEO acknowledging possession all real or non-expendable personal property on loan from TWC.
18. The Property Control Officer may also direct the inventory technician to conduct a spot check inventory providing specific instructions on the scope and item(s) to be inventoried. Spot check inventories will not require notification of Board and/or Contractor staff whose property/equipment at their site(s)/office(s) are to be inventoried.

19. A complete physical inventory will be conducted immediately or as soon as possible following a burglary or when an emergency disaster occurs (ex. fire, flooding, hurricane etc.)

**E. RECONCILIATION**

1. The Property Control Officer shall coordinate with the inventory technician, Board department heads, and Contractor to reconcile all property/equipment inventory discrepancies within 60 days of completion of the inventory.
2. Items and/or information for items which cannot be found and reconciled shall be recorded as such with an explanation as to its final determined status.
3. Upon completion of the inventory reconciliation process, the Property Control Officer and Inventory technician will sign a final official inventory attesting to its accuracy and completeness.
4. The Property Control Officer shall submit the reconciled inventory to the Fiscal Department with a narrative report reflecting inventoried items specified as unable to reconcile and an explanation as to the investigation and reconciliation attempt made and final determination of status.
5. A copy of the final inventory will be submitted to the Board's insurance provider for coverage updates.

**V. RELATED POLICY INFORMATION – PHYSICAL INVENTORY:**

**Authority:**

7 CFR §277.13(d)(2)  
2 CFR §200.33 and §220  
29 CFR §97.32(d)(2)  
45 CFR §92.32(d)(2)  
7 CFR §3015.169(b)

UGMS Part III §\_\_32(d)(2)  
TWC Program Grant/Cooperative agreement  
Agency Board Agreement for an Integrated  
Workforce Section 22-Property Rev 9/1/10

**VI. RESPONSIBILITIES – PHYSICAL INVENTORY:**

**Board:** Property Control Officer, inventory technicians, fiscal department accounting staff, department heads, and Board President/CEO will perform duties as described herein above.



POLICY DRAFT

---

CATEGORY:	Fiscal	No.:	2.0.103. <del>01</del> <u>02</u>
TITLE:	Property Management – Receiving and Record Keeping		
SUPERSEDES:	<del>March 30, 2011 No. 2.0.103.002.0.103.01</del>		
EFFECTIVE:	<del>October 1, 2016</del> <u>May 7, 2026</u>		
BOARD APPROVAL:	<del>N/A</del> <u>May 20, 2026</u>		

---

**I. PURPOSE – PROPERTY/SUPPLIES RECEIVING AND RECORDKEEPING:**

To establish a system that meets the requirements of all applicable federal, state and local requirements governing the receipt and record keeping of property acquired by the Board using funds administered by Texas Workforce Commission (TWC).

Federal and state rules require the Board to track and manage certain items of property, supplies and equipment according to specific standards. The purpose of this policy and procedures is to prescribe requirements and guidelines for receiving and recording receipt of supplies and property/equipment.

The Board shall verify and record receipt of all supplies, materials, property and equipment; assign and distribute to appropriate staff and location; and maintain all records for all items purchased by and/or loaned to the Board which are in custody of the Board and its contractors.

**II. DEFINITIONS: PROPERTY/SUPPLIES RECEIVING AND RECORDKEEPING**

The following terms and definitions are found in the Financial Manual for Grants and Contracts, Appendix A – Glossary and may be used in these policies and procedures.

**Acquisition Cost**—the cost of the asset including the cost to put it in place. Acquisition cost for equipment means the net invoice price of the equipment, including the cost of any modifications, attachments, accessories, or auxiliary apparatus necessary to make it usable for the purpose for which it was acquired. Ancillary charges, such as taxes, duty, protective in transit insurance, freight, and installation may be included in, or excluded from, capital expenditure cost in accordance with the organization’s regular accounting practices.

**Acquisition Date**—the date that final acquisition is complete and title vests in the Contractor; or the date federal or state property transfers title to the Contractor. When used in terms of maintaining the master property list, it may also be used to refer to the date the Contractor receives loaned property from the federal or state government.

**Board**—The Coastal Bend Workforce Development Board

**Capitalization** - In accounting, the process of establishing an asset in the accounting records for a relatively high unit cost whose service or useful life extends over more than one year.

**Subrecipient** —the recipient of an award or agreement from the Board for the purpose of providing services under funds administered by the Texas Workforce Commission. Unless specifically stated, the requirements that are applicable to a Contractor will also apply to that Contractor's subcontractors.

**Controlled Asset** - Any asset of the Board that the Board has declared as requiring management controls. All controlled assets must have a numbered inventory tag and must be recorded in the Board's property accounting system.

**Custody of property and/or equipment** – the act or right and responsibility of keeping safe or guarding, and control over that property and/or equipment exerted by the party in possession of same. A party's responsibility for control of, transfer and movement of, maintenance, access to, and accountability of property and/or equipment in its possession.

**Equipment**—an article or group of items of non-expendable, tangible personal property having a useful life of more than one year and an acquisition cost which equals the lesser of (a) the capitalization level established by the organization for financial statement purposes, or (b) \$510,000.

(For SNAP E&T equipment means an article of tangible personal property that has a useful life of more than two years and an acquisition cost of \$500 or more, if it was purchased prior to May 17, 1995 for OMB Circular A-87, or May 19, 1998, for OMB Circular A-122. If purchased after these dates, it shall have the definition above.)

**Excellent Condition**—pertaining to the condition of equipment, refers to equipment that is in new or excellent condition.

**Excess Property**—Excess property means property under the control of the Board that, as determined by the head thereof, is no longer required for its needs or discharge of its responsibilities.

**Exempt Property**—property that is acquired by the Board or a Contractor when the federal government vests title that was previously held by the federal government in the Board or Contractor without any further obligation to the federal government.

**Expendable Personal Property**—Expendable personal property refers to all tangible personal property having a useful life of less than one (1) year and an acquisition cost of less than \$500 per unit. The Board will maintain sufficient records to determine the cost value of unused expendable personal property on hand at completion or termination of the contract.

**Fair Condition**— pertaining to the condition of equipment, it refers to equipment that is soiled or shopworn, rusted, deteriorated or damages, but that is still usable though the utility is slightly impaired; renovation or repair is expected in the near future; it may be used to describe new, used or reconditioned property.

**Fixed Assets** - Fixed assets are defined as individual or group office furniture and equipment, computer equipment and software, and leasehold improvements with a cost of \$10,5000 or more.

**Good Condition**—pertaining to the condition of equipment, it refers to equipment that is slightly worn, but that is still usable and for which the utility is not impaired; it may be used to describe new, used or reconditioned property.

**Governmental Entity**—state, local and Indian tribal governments and other entities subject to the Uniform Grant Management Standards (UGMS).

**Intangible Property**—personal property having no physical existence such as copyrights, patents, or trademarks.

**Numbered Inventory Tag** - Any Board controlled and capitalized asset must have a uniquely numbered Board inventory tag affixed to it. The Property Control Officer maintains a secure supply of inventory tags to release to employees as new property is acquired.

**Non-expendable Personal Property:** Non-expendable personal property purchased with Grant funds having a unit cost of \$500 or more and a life expectancy of one (1) year or more, including lease/purchase equipment on which multi-year payments are being made, is considered Grant accountable property and is subject to the property management provisions established in the TWC FMGC. Title to such property remains vested in the Board although TWC reserves the right to transfer title or issue disposition instructions for property with a unit-group acquisition cost of \$510,000 or more.

**Nongovernmental Entity**—refers to Contractors that are institutions of higher education, hospitals, other non-profits, or **commercial organizations**.

**Non-Profit Organization**—an entity subject to Office of Management and Budget (OMB) Circular A-122.

**Personal Property**—property of any kind except real property. It may be tangible, having physical existence, or intangible, having no physical existence such as copyrights, patents, or securities.

**Poor Condition**— pertaining to the condition of equipment, it refers to equipment that is badly broken, soiled, mildewed, deteriorated or damaged and for which utility is seriously impaired.

**Property custodian** - The contractor staff person who is responsible for tracking, controlling, and reporting the location of all assets assigned by the Board.

**Real Property**—land, including land improvements, structures and appurtenances thereto, excluding movable machinery and equipment.

**Replacement Property**—property acquired using the proceeds from the sale of existing property or by using existing property as a trade-in towards new property.

**Salvage or Surplus** - An asset that the Board no longer needs is obsolete, or no longer functions as it was intended to function that the Property Control Officer has removed from the inventory once all policies and procedures have been met and followed.

**Supplies**—all personal property excluding equipment, intangible property and debt instruments, and inventions of a Contractor that were first conceived or reduced to practice under a federal or state award.

**TWC**—refers to the staff and departments of the Texas Workforce Commission.

**Workforce Site**—One-Stop Career Center

### III. POLICY STATEMENT – PROPERTY/SUPPLIES RECEIVING AND RECORDKEEPING:

All supplies, property and equipment acquired through purchase or loan, in whole or in part, with state and federal funds under grants and awards to the Board shall be received and accurately recorded to ensure full compliance with applicable TWC requirements and Property Management Standards.

In accordance with the TWC Financial Management Manual, Chapter 13, Property, §13.6 Property Records, records must be maintained for all equipment that was acquired in whole or in part with federal or state funds until such time as transfer, replacement or disposal occurs.

The Fiscal Department shall document and maintain records for property and equipment to include the following information:

- **Description** of the unique characteristics of the equipment includes manufacturer’s serial number for SNAP funded equipment.
- **Identification Number** – Model Number; Bar code inventory tag number, readily visible and difficult to remove without considerable or intentional effort and shall not be re-used even if a property item has been deleted from the inventory; and serial number when available.
- **Funding Source** - all funding sources used to acquire the equipment must be identified in the property records. Nongovernmental entities must also include the federal award number (FAIN), where applicable.
- **Title Holder** - except for property purchased with SNAP E&T funds, property records for equipment purchased in whole or in part with federal or state funds must identify the entity that holds title to the equipment.
- **Date of Acquisition** - the date that final acquisition is complete and title vests in the Contractor; or the date federal or state property transfers title to the Contractor. When used in terms of maintaining the master property list, it may also be used to refer to the date the Contractor receives loaned property from the federal or state government.
- **Unit Acquisition Cost** - the cost of the asset including the cost to put it in place; the net invoice price of the equipment, including the cost of any modifications, attachments, accessories, or auxiliary apparatus necessary to make it usable for the purpose for which it was acquired.
- **Percentage of Federal or State Participation in the Cost of the Property** - Except for property that was purchased by a nongovernmental entity or with SNAP E&T funds, the percentage share of the acquisition cost of equipment that was paid under a federal or state award. *Property records for property that was purchased by a nongovernmental entity or with SNAP E&T funds are not required to include the percentage, but must at a minimum, include information that can be used to calculate the percentage of participation.*
- **Location, Use and Property Condition** - Except for property that was purchased by a nongovernmental entity, the location, use and condition of the property shall be included in the property

records. Nongovernmental entities are required to include location and condition, but not use. Additionally, the property records for SNAP E&T property must include the location, use and condition of the property, as well as, the date that such information was reported.

- **Location** refers to the physical location of the property, specifically the name of building or facility, and specific office, cubicle, room or space assigned.
- **Use** refers to whether or not the item of property is being actively used for an authorized purpose.
- **Condition** refers to the condition of the property, such as, excellent, good, fair or poor as defined in the Definitions, Section II above.
- **Disposition Data** - data that is relevant to the ultimate disposition of the equipment, including the date of transfer, replacement or disposal of the property; and the sale price, trade-in value, or current per unit fair market value, as applicable.

#### **IV. PROCEDURES – PROPERTY/SUPPLIES RECEIVING AND RECORDKEEPING:**

##### **A. RESPONSIBILITIES**

1. The **Fiscal Department designated staff/receiving clerk** shall be responsible for receiving supplies, property and equipment, and for recording and maintaining required inventory records.
2. The **Property Control Officer and inventory technician** shall assist the Fiscal Department in receiving and moving supplies and property/equipment to a secure location, and in conducting inspection of property/equipment received.

##### **B. RECEIPT, INSPECTION AND ACCEPTANCE**

To ensure all supplies, equipment/property are properly received and accepted they shall be ordered for delivery in care of the staff placing the order who shall also receive delivery - the Fiscal Department staff shall order and receive supplies and materials; furniture items shall be ordered and received by Facilities; and technology equipment/property shall be ordered and received by the Property Control Officer.

1. Upon arrival of supplies and/or property/equipment the receptionist shall examine the label on the package(s) for a deliver to name and notifies the staff whose name appears on the delivery document. In the absence of such name or if the staff named is not available the Fiscal department receiving clerk shall be promptly notified for receipt, collection and removal of delivered item(s) to a safe and secure location.
2. Staff collecting the delivered item(s)/package(s) shall, if possible, determine from the packing/delivery label if the item was ordered by the Board, what the item is, and where and to whom it should go. If it is determined after adequate inspection that the item(s)/package(s) was/were not ordered by the Board it/they shall be returned to sender.
3. If the delivered item(s) are determined to be ordered by the Board and staff making the order can be identified, the item(s) shall be moved to the designated location where staff making the order shall unpack and check the item(s) for condition and accuracy of delivery according to the purchase order, packing slip, and contents. Within 24 hours of receipt, technology items shall be inspected by the Property Control Officer and inventory technician, furniture items

inspected by the Facilities staff, and supplies and other items shall be inspected by the Fiscal department.

4. Technology items may, if a large purchase, require several days to inspect closely to determine condition and accuracy of specifications ordered.
5. **Past Due Deliveries** - Fiscal Department or staff placing order shall follow-up with vendor(s) for items not received by the delivery due date. This action shall be taken five (5) days after the delivery date and made a part of the file.
6. **Partial Filled Orders/Shipments** – Staff placing order or Fiscal Department shall promptly follow-up with the vendor when orders are received that are only partially filled on the date of delivery and the vendor fails to indicate delivery date of remaining order. When partial shipments are received, each will be regarded as a separate delivery for receiving, acceptance, inspection, recordkeeping and payment.
7. **Duplicate Orders/Shipments** – Duplicate shipments or unauthorized substitutions made by the vendor will be returned by the staff placing the order with notification made to the Fiscal and Procurement Departments as applicable. Return shipping costs shall be borne by/billed to the vendor. Cost for duplicate shipments/errors made by the Board will be borne by the Board. In all instances, a re-shipping authorization number will be requested from the vendor. Appropriate documentation shall be maintained on all transactions.
8. **Unidentified Shipments/Orders** - A shipment received from a vendor that cannot be identified will be returned to the vendor only after follow-up action has been taken. All shipping costs will be borne by the vendor if shipment has to be returned.
9. **Damage Claims** - Where there is evidence of damage found by the receptionist, the package or packages shall be opened immediately, permitting a joint inspection or examination of content by the carrier's representative and the staff receiving the package(s). Carrier shall be immediately notified of any damaged, missing, or incorrectly delivered item(s) found subsequent to carrier's delivery.

A damage claim will be submitted to the carrier with necessary documentation to support claim including:

- a. Original bill of lading.
- b. Original paid freight bill (bond of indemnity may be acceptable where either of the above documents have been lost or misplaced).
- c. Original invoice or certified copy of extract from the original invoice.
- d. Copy of carrier's document pertaining to the particular shipment involved, whereon carrier has acknowledged loss and/or damage over carrier's signature.
- e. Inspector's report (concealed loss or damage claim).
- f. Consignee form (concealed loss or damage claim).
- g. Shipper's form (concealed loss or damage claim).
- h. Repair invoice (when consignee repairs damage).

## C. RECORDKEEPING AND REPORTING

1. Upon acceptance of supplies and materials the Fiscal Department shall file packing slips/receipts for future reference and payment; the Property Control Officer and the Facilities staff shall provide packing slip/receipts to Fiscal Department for filing and payment. Any record of discrepancies in receipt of items ordered shall be noted on receiving documents for further processing - return, exchange, refund, or adjustment in payment by Fiscal Department which shall be coordinated with appropriate staff as necessary.
2. Complaints to the vendor shall be made as soon as possible by the Fiscal or Procurement department whichever is responsible for the order when the vendor fails to perform in accordance with the purchase order. This includes failure to perform by the date specified or within a reasonable length of time, and any unacceptable difference between the purchase order and the merchandise received.
3. The Fiscal Department staff shall verify submittal of Form 7100 Request for Purchase Review to TWC and receipt of prior written approval for the purchase of equipment. If the Form 7100 was not submitted/approved, the staff ordering the property/equipment will be identified and informed that the purchase will not be accepted until such purchase has been reconciled and approved by the supervisor, Procurement and Fiscal departments, and the Board President/CEO. If the purchase is not approved the equipment shall be returned to the vendor with any restocking or shipping charges paid by the staff responsible for the unauthorized order.
4. Upon receipt and acceptance of equipment having a use life of more than one year and an acquisition cost of \$510,000.00, the Procurement/Contracts Director shall complete and transmit Form 7200 Notification of Property Acquisition to the Board President/CEO for signature and subsequent submittal to TWC Contract Management within 30 days of final acquisition. Documentation shall be maintained in the procurement files and a copy provided to the Fiscal Department.

#### **D. INVENTORY TAGGING**

1. The Fiscal Department shall purchase and maintain a secure supply of uniquely numbered inventory tags and ensure that such tags are properly and appropriately affixed by designated staff to all property/equipment prior to distribution to assigned Board staff and/or Contractor.
2. Upon completion of inspection and acceptance of property/equipment the Fiscal Department shall tag all property/equipment with a UAC of \$500 or higher within five (5) business days of receipt.
3. All tagged items shall be recorded by data entering the required inventory information into the Fiscal Department asset management inventory record within three to five (3-5) business days of being tagged.
4. Property/equipment of a similar type, e.g. furniture, computers, other similar equipment, etc., will be tagged consistently in the same location whenever possible. Tag location for some items of unusual shape and small size shall be at the discretion of the Fiscal staff tagging the item. Whenever possible inventory tags will not be located in plain sight while the item is in its normal use position to avoid ease of tag removal whether accidentally or by design, however, the tag should be placed where it can be readily accessed for reading when inventoried.

5. Property with a UAC of \$100 to \$499 regardless of the length of its useful life, at the discretion of the Board President/CEO and recommendation of the Chief of Finance, be recorded as part of the inventor and tagged when possible. Consideration will be given to the age and numbers of the items, as well as, the time required to record and maintain their record. Determination to record such items will be made annually and recorded via memo to the inventory, and such recording shall be consistently applied.

**E. DISTRIBUTION**

1. Fiscal Department shall secure and store purchased and accepted supplies and materials in a central location for later distribution as needed, or distribute necessary items to the appropriate staff as needed. Staff receiving supplies shall sign for their receipt.
2. Upon completion of tagging and recording the Property Control Officer shall be notified by the Fiscal department that the property/equipment has been received and recorded and is available for authorized staff pick up and distribution.
3. Technology equipment, after being tagged and recorded, will be sent to the Information Technology Department for configuration and installation of any needed software and within five working days it shall be transferred by the Property Control Officer and inventory technician to the designated site(s) and assigned staff.
4. Upon distribution of the property/equipment to its designated location/staff a signed Furniture/Equipment Transfer Form shall be completed by staff delivering/releasing the item(s), and staff receiving the item(s). The signed Form shall be maintained by the Property Control Officer who shall transmit a copy to the Fiscal Department for verifying/recording its destined/assigned location in its asset management inventory record.

**V. RELATED POLICY INFORMATION – PROPERTY/SUPPLIES RECEIVING AND RECORDKEEPING:**

**Authority:**

7 CFR §277.13(d)(1)

OMB Circular A-110 § .34(f)(1)

29 CFR §97.32(d)(1)

45 CFR §92.32(d)(1)

7 CFR §3015.169(a)

UGMS Part III § .32(d)(1)

**VI. RESPONSIBILITIES – PROPERTY/SUPPLIES RECEIVING AND RECORDKEEPING:**

Board - Fiscal Department designated staff/receiving clerk, Property Control Officer and inventory technician.

**VII. FORMS AND INSTRUCTIONS – PROPERTY/SUPPLIES RECEIVING AND RECORDKEEPING:**

Furniture/Equipment Transfer Form  
 Disposed Inventory Form

TWC Notification of Property Disposition Form

## **ITEM FOR DISCUSSION AND POSSIBLE ACTION**

- XIV. Discussion and Possible Action on Annual Performance Evaluation of the President/CEO  
(Discussion of this item may be conducted in Closed Session Pursuant to TOMA Section 551.074:  
Personnel Matters).

## **BACKGROUND INFORMATION**

Personnel Matters

## **RECOMMENDATION**

The Executive/Finance Committee recommend to the Board of Directors to approve the Annual Performance Evaluation and negotiation of the Employment Agreement of the President/CEO.

**INFORMATION ONLY**

XV 1. Subrecipient Contract and TWC Contract Logs

**INFORMATION ONLY**

An update on Subrecipient Contract and TWC Contract Logs are provided on the following pages. The changes are highlighted text.

## SUBRECIPIENT / CONTRACTOR LOG 2025-2026

NAME	CONTRACTORS	CONTRACT AMOUNT	CONTRACT STATUS	CONTRACT PERIOD
C2 Global Professional Services, LLC	Management and Operation of Career Center System (Including Youth Services)	\$7,134,233	Renewal 2 of 3	10/1/25 – 09/30/26
BakerRipley	Direct Child Care Services	\$29,353,478	Master	10/1/25 – 09/30/26

NAME	PROFESSIONAL & CONSULTING SERVICES	CONTRACT AMOUNT	CONTRACT STATUS	CONTRACT PERIOD
Wood, Boykin & Wolter, P.C.	Legal Services	\$35,000	Renewal 1 of 3	10/1/25 – 9/30/26
The Clower Company	Commercial Real Estate Broker Services	N/A	Renewal 2 of 3	10/1/24 – 9/30/25
Alonzo, Bacarisse, Irving, & Palmer, P.C. (ABIP)	Financial Audit Services	\$47,000	Renewal 3 of 3	10/1/25 – 9/30/26
Frost Bank	Banking Services	Fee Based	Renewal 2 of 3	10/1/25 – 9/30/26
Martinez, Rosario & Company, LLP.	Fiscal Monitoring Services	\$51,800	Renewal 1 of 3	10/1/25 – 9/30/26

NAME	OTHER CONTRACTS / AGREEMENTS	CONTRACT AMOUNT	CONTRACT STATUS	CONTRACT PERIOD
Rural Economic Assistance League, Inc. (REAL)	Transportation Assistance Services to Aransas, Bee, Brooks, Duval, Jim Wells, Live Oak, Refugio, & San Patricio Counties	NTE \$5,000	Renewal 2 of 3	10/1/25 – 9/30/26

## SUBRECIPIENT / CONTRACTOR LOG 2025-2026

NAME	CAREER CENTERS	ANNUAL BASE RENT	CONTRACT STATUS	CONTRACT PERIOD
PAK 56 Plaza LLC, SGT 44 Pirate LLC	Lease Agreement for Office Space Pirate Plaza, Sinton (≈ 3,650 sq ft)	\$78,715	Year 3 of 4	1/01/25 – 12/31/25
Coastal Bend College	Lease Agreement for Office Space Beeville (≈3,850 sq ft)	\$49,014	Year 4 of 4	10/1/25 – 9/30/26
Coastal Bend College	Lease Agreement for Office Space Alice (≈2,730 sq ft)	\$34,902	Year 2 of 4	2/1/26 – 1/31/27
Coastal Bend College	Lease Agreement for Office Space Kingsville (≈3,191 sq ft)	\$40,711	Year 3 of 4	5/1/26 – 4/30/27
B-Y Mission Plaza CC, LTD	Shopping Center Lease Agreement Ayers (Mission Plaza), Corpus Christi (≈ 24,973 sq ft) <i>Lease Term 2021–2032</i>	\$311,783	Year 5 of 11	1/1/26 - 12/31/26
Goodwill Industries of South Texas	MOU for Office Space Rockport (≈ 612 sq ft)	\$11,985	Year 1 of 3	5/1/25 – 4/30/26
City of Falfurrias Economic Development Accelerator (F-EDA)	Office and Membership Lease Falfurrias (≈ 132 sq ft)	\$7,200	Year 2 <i>(one-year lease)</i>	6/20/25 – 6/20/26
Bayview Tower, LLC c/o Corpus Christi Realty Management, Inc.	Lease Agreement for Office Space Mann, Corpus Christi (≈12,222 sq ft)	\$201,663	Year 5	9/1/20 – 10/31/30

## TWC GRANTS & CONTRACTS LOG 2025-2026

NAME	TWC CONTRACT #	ACTIVITY	AWARD AMOUNT	GRANT PERIOD	
Interagency Cooperation Contract Vocational Rehabilitation Student HireAbility Navigators (SHN)	3024VRS058	Support, expand, and enhance the pre-employment transition services to students with disabilities by establishing partnerships and developing innovative and evidence-based approaches to service delivery.	\$678,000	9/1/23 – 8/31/27	
		Amendment #1 – Renewal Option One (1) of Two (2) Effective 9/1/25 – 8/31/27			
Interagency Cooperation Contract Vocational Rehabilitation Paid Work Experience (PWE)	3024VRS108	To pay wages and associated taxes & fees for VR participants placed in paid work experience.	\$562,500	10/1/23 – 9/30/27	
		Amendment #1 – Contract Period modified.			
WIOA – Adult	2224WOA001	To provide job seekers and workers with the high-quality career services, education, training, and supportive services they need to get good jobs and stay employed, and to help businesses find skilled workers and access other supports including education and training for their current workforce.	\$2,175,039	7/1/24 – 6/30/26	
		Amendment #1 – To update Awarding FAIN (Federal Award Identification Number).			
WIOA – Dislocated Worker	2224WOD001	To support the planning and delivery of service to dislocated workers, including trade-affected workers and ranked unemployment insurance claimants.	\$1,383,730	7/1/24 – 6/30/26	
		Amendment #1 – To update Awarding FAIN (Federal Award Identification Number).			
		Amendment #1 – To update Awarding FAIN (Federal Award Identification Number).			
WIOA – Youth	2224WOY001	To provide funds to plan and deliver high quality services to low-income youth and young adults, ages 14-24, who face barriers to employment, beginning with career exploration and guidance, continued support for educational attainment, opportunities for skills training in in-demand industries and occupations, and culminating with good job along a career pathway or enrollment in post-secondary education.	\$2,357,433	7/1/24 – 6/30/26	
Agency Board Agreement	2225ABA001	To establish the nature of the working relationship between the Agency and the local Workforce Board to include the goals, responsibilities and obligations with respect to the administration of these programs, or other service delivery programs.	Non-Financial	8/01/25-7/31/28	
Apprenticeship Texas	2225ATG002	To provide skilled workers required by U.S. employers, to ensure equal employment opportunities, and ensure the quality of all new and existing Registered Apprenticeship programs.	\$99,000	9/30/25 – 3/30/27	

## TWC GRANTS & CONTRACTS LOG 2025-2026

NAME	TWC CONTRACT #	ACTIVITY	AWARD AMOUNT	GRANT PERIOD
Externships for Teachers	2225EXT001	To inform educators on the most up-to-date skill sets needed for a specific vocation or industry. Teachers will create specific lesson plans for students, linking them to real-world industries and jobs. Students will become familiar with both academic and technical skill sets for the modern workforce.	\$178,448	4/01/25-3/31/26
Externships for Teachers	2226EXT001	To inform educators on the most up-to-date skill sets needed for a specific vocation or industry. Teachers will create specific lesson plans for students, linking them to real-world industries and jobs. Students will become familiar with both academic and technical skill sets for the modern workforce.	\$61,898.00	2/01/26-01/31/27
Military to Civilian Employment Program	2225MTC001	To provide career services, training, and wraparound support services to assist Transitioning Service Members, Military Spouses, and Recently Separated Veterans transitioning to civilian employers.	\$212,197	5/26/25-5/31/26
Reemployment Services and Eligibility Assessment	2225REA001	To provide claimants with access to a widely array of available resources that support reemployment and to connect claimants to the direct provision of intensive career services as appropriate. This program targets claimants who are mostly likely to exhaust benefits and be in need of reemployment services.	\$632,499	10/1/24 – 2/28/26
		Amendment #1 – To increase grant award amount by \$264,000 and to revise Uniform Administrative Requirements.		
		Amendment #2 – To amend grant end date. Revise Attachment B: Statement of Work-Financial Requirements. To increase grant award amount by \$30,000. Revised Attachment D: Uniform Requirements, Cost Principles and Audit for Federal Awards.		
Texas Internship Initiative	2225TAN002	Recruit, train, place, monitor and evaluate 35 high school student interns in high-demand STEM fields, including accounting, business management/operations, construction management, engineering, healthcare and information technology.	\$100,000	3/10/25-3/31/26
Texas Internship Initiative	2226WOS001	Recruit, train, place, monitor and evaluate 35 high school student interns in high-demand STEM fields, including accounting, business management/operations, construction management, engineering, healthcare and information technology.	197,157.00	3/10/26-5/31/27
Texas Industry Partnership	2225TIP001	To assist with the purchase of equipment, software and to create the space needed to implement an Airframe & Power Plant certification	\$134,072	3/17/25-6/30/26

## TWC GRANTS & CONTRACTS LOG 2025-2026

NAME	TWC CONTRACT #	ACTIVITY	AWARD AMOUNT	GRANT PERIOD
		program in collaboration with the Kingsville Chamber of Commerce and Coastal Bend College.		
WIOA- Adult	2225WOA001	To provide job seekers and workers with the high-quality career services, education, training, and supportive services they need to get good jobs and stay employed, and to help businesses find skilled workers and access other supports including education and training for their current workforce.	\$1,844,779	7/01/25-06/30/27
		Amendment #1 – To revise the PY 2025 and FY 2026 amounts.		
WIOA- Dislocated Worker	2225WOD001	To support the planning and delivery of service to dislocated workers, including trade-affected workers and ranked unemployment insurance claimants.	\$1,184,124	7/01/25-6/30-27
		Amendment #1 – To revise the PY 2025 and FY 2026 amounts.		
WIOA- Rapid Response	2225WOR001	To support the planning and delivery of Rapid Response services to dislocated workers, including trade-affected workers.	\$21,991	7/01/25-6/30/26
Healthcare Internship Fund	2225WOS001	To fund internships in the Healthcare Industry for youth ages 16-24 and adults.	\$99,438	5/26/25-5/31/26
WIOA- Youth	2225WOY001	To provide funds to plan and deliver high quality services to low-income youth and young adults, ages 14-24, who face barriers to employment, beginning with career exploration and guidance, continued support for educational attainment, opportunities for skills training in in-demand industries and occupations, and culminating with good job along a career pathway or enrollment in post-secondary education.	\$1,981,620	7/01/25-6/30/27
Child Care Services Formula Allocation	2226CCF001	Child Care services are provided to families who meet the eligibility criteria. These direct child care services allow parents to work or to attend school or training, which helps them achieve economic self-sufficiency.	\$29,735,129	8/01/25-12/31/26
Child Care and Development Fund Child Care Local Match	2226CCM001	Child Care services are provided to families who meet the eligibility criteria. These direct child care services allow parents to work or to attend school or training, which helps them achieve economic self-sufficiency.	\$1,858,292	10/1/25-12/31/26
Texas Department of Family and Protective Services (DFPS) Child Care	2226CCP001	To purchase child care services for children who are deemed eligible and authorized for services by DFPS.	\$0	9/1/25 – 12/31/26
CCDF Quality Improvement Activity	2226CCQ001	Local Board areas and their subcontractors that implement child care quality improvement activities shall do so according to the rules and regulations established by the lead agency.	\$1,402,078	10/1/25-10/31/26

## TWC GRANTS & CONTRACTS LOG 2025-2026

NAME	TWC CONTRACT #	ACTIVITY	AWARD AMOUNT	GRANT PERIOD
VR Integration Agency Contract Infrastructure Cost Reimbursement Agreement	2226COL001	For services pertaining to co-locating and integrating VR staff at WFSCB offices. Reimburses initial start-up, reoccurring monthly and shared VR cost.,	\$445,444.18	9/1/25 – 10/31/26
		Amendment #1- Revised Statement of Work- Project Obligations		
CCDF Quality Four Percent Activities	2226CQF001	Local Board areas and their subcontractors that implement child care quality four percent activities shall do so according to the rules and regulations established by the lead agency.	\$1,285,724	10/1/25 – 10/31/26
Noncustodial Parent Choices Program	2226NCP001	Employment program that targets low-income, unemployed, or underemployed NCPs who are behind on their child support payments. Goals of the program are to help NCPs who have substantial barriers to employment and career advancement, become economically self-sufficient while also making consistent child care payments.	\$292,402	9/1/25-9/30/26
		Amendment #1 – To correct approved allocation amounts for State General Revenue and TANF. Decrease the Grant Award amount by \$7,642.		
SNAP Employment & Training Third Party Partnership	2226SDR001	Permits states to use 50% reimbursement funds to create partnerships with local entities and provide SNAP E&T services to SNAP recipients.	\$33,000	10/1/25 – 9/30/26
		Amendment #1 – To increase the Grant Award amount by \$3,000.		
Supplemental Nutrition Assistance Program (SNAP) Employment & Training (E&T)	2226SNE001	To provide SNAP recipients employment and training activities that will lead to long-term self-sufficiency inclusive of co-enrollments in other Board administered programs that will assist the recipient in gaining employment.	\$374,349	10/1/25 – 9/30/26
TANF/Choices	2226TAF001	To end the dependence of needy parents on public assistance by promoting job preparation, work, and marriage through the provision of services.	\$2,811,446	10/1/25-10/31/26
Wagner-Peyser Employment Services	2226WPA001	To provide funds to establish an organizational framework to integrate the delivery of Wagner-Peyser funded Employment Services into the Workforce Solutions Offices.	\$34,191.00	10/1/25-12/31/26
		Amendment #1 -To provide funds to establish an organizational framework to integrate the delivery of Wagner-Peyser funded Employment Services into the Workforce Solutions Offices.		
Reemployment Services and Eligibility Assessment	2226REA001	To provide claimants with access to a wide array of available resources that support reemployment and to connect claimants to the direct provision of intensive career services as appropriate. This program targets claimants who are mostly likely to exhaust benefits and be in need of reemployment services	\$605,668	10/1/25-9/30/26

## TWC GRANTS & CONTRACTS LOG 2025-2026

NAME	TWC CONTRACT #	ACTIVITY	AWARD AMOUNT	GRANT PERIOD
Trade Act for Dislocated Workers	2226TRA001	To assist Trade-certified dislocated workers in locating new jobs, which may include training for a new occupation, as rapidly and as effectively as possible.	\$5,000	10/1/25-9/30/26
Workforce Commission Initiatives	2226WCI001	The purpose of this Grant Award is to fund projects that strengthen and add value to the delivery system in its workforce area. This Grant Award will provide support for the following WCI Initiatives: (1) Hiring Red, White & You!; (2) Texas Veterans Leadership Program; (3) Foster Care Youth Conference; and (4) Jobs Y'all.	\$57,291	10/1/25-9/30/26

## **INFORMATION ONLY**

XV 2. Update on Procurements

## **BACKGROUND INFORMATION**

An update on procurements is provided on the following pages.

## UPDATE ON PROCUREMENTS

Ongoing Procurements	Date of Issuance	Anticipated Date of Contract	Anticipated Cost	Over \$50,000 Approval Required	Comments
Request for Statement of Proposal (RFP) for Website Development	July 1, 2026	October 1,2026	TBD	TBD	

Future Procurements	Anticipated Date of Issuance	Anticipated Date of Contract	Anticipated Cost	Over \$50,000 Approval Required	Comments
Request for Statement of Qualifications (RFQ) for 401(k) Plan Administrator for Bundled Services	TBD	TBD	TBD	YES	
Request for Proposal (RFP) Commercial Real Estate Broker Services	June 1, 2026	October 1, 2026	N/A	No	
Request for Proposal (RFP) Financial Audit Services	June 1, 2026	October 1, 2026	\$47,000.00	No	
Office Space Kingsville, Career Center	May 1,2026	October 1, 2026	49,000.00 annually	No	In Process

## **INFORMATION ONLY**

### XV. 3. Facilities & IT Updates

## **BACKGROUND INFORMATION**

Board Professionals will provide update on:

- Facilities: Progress of New Career Center in Corpus Christi.
- IT: Information Technology Upgrades and TWC Initiatives

## INFORMATION ONLY

### XV. 4. Board Contract Year 2026- Performance Measure Update

## BACKGROUND INFORMATION

On April 21, 2026 Boards received communication from Texas Workforce Commission, Jennifer Colehower, Division Director, Information Innovation & Insight providing update on the release of February 2026 Monthly Performance Report(MPR). The specific information was regarding an issue identified by the TWC Innovation & Insight team:

I am writing to inform you that the February 2026 Monthly Performance Report (MPR) will be made available later today.

Concurrently, I am bringing to your attention a data quality issue that my team in the Information Innovation and Insight (I|3) Division has identified. Following the recent update to our data analytics infrastructure in January, coding changes have led to the incorrect inclusion of customers who have only received reportable or follow-up services into our performance measure calculations. This issue does not affect all boards, but it is affecting boards with smaller customer populations.

Our initial analysis indicates this has a slight impact on the lagged measures, particularly for smaller boards. Out of an abundance of caution, we have decided to suppress the performance status in the February 2026 MPR for all WIOA-based Career & Training measures. We anticipate taking the same action for the upcoming March 2026 MPR. Please note that the underlying data for the measures, including the percent of current performance, is still included in the report for your review. We are also providing the impact analysis data on the Technical Assistance page of the I|3 SharePoint. Boards should review their performance closely. Though the performance status is suppressed, Boards should continue to take efforts to evaluate the services they are providing their customers.

My team is actively working to correct the data analytics infrastructure, and we expect the fix to be operational by the time the April 2026 MPR is issued in mid-May. To avoid further delays, we will not be revising and reissuing the January 2026 MPR, as that is currently an intensive manual process and our priority is focused on addressing the underlying coding and getting performance measure data out to boards as soon as possible.

For more detailed information on this matter, including an impact analysis for your specific measures, please refer to the FAQ and the materials provided in the Technical Assistance section of the I|3 SharePoint.

We are treating this with the highest priority and are committed to ensuring the accuracy and integrity of our performance reporting. We appreciate your patience and understanding as we work to resolve this situation.

Thanks always – Jennifer

Indeed, the MPR was published on this date. A Total of 21 Performance Measures were listed and from these 18 provided a N/A as status of performance attained. 3 Measures did list performance attained. **The MPR received is in the packet page to follow.**

As of the February 2026 MPR, 1 measure is not being met, 1 measure is at risk of not being met, and 1 measure is in exceeds status.

Our work with TWC partners and C2GPS continues with service delivery meetings and specifically carving out time for performance measure meetings. C2GPS, does possess dashboards that may provide status indicators with estimations. In addition, C2GPS has been informed to continue to provide the best service possible at all phases of service delivery and continue to adhere the participation requirements for each one of the funding sources as well as our general population traffic visiting our career centers. Based on the communication received we expect to receive status from TWC in Mid-May; with a more reliable MPR in June for April MPR Data.



---

## Board of Directors Meeting

Coastal Bend Food Bank – 5442 Bear Lane– Large Conference Room  
Corpus Christi, Texas 78405

Join Zoom Meeting

<https://us02web.zoom.us/j/6023106124?pwd=LGkM5d67Dtb6LmUIVkd2iPYqMpA2DX.1&omn=85232839364>

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

Meeting ID: 602 310 6124  
Passcode: 204502

**Wednesday, May 20 2026 – 3:00 pm**

## **DRAFT-AGENDA**

---

- I. **Call to Order:** *Gloria Perez, Chair*
- II. **TOMA Rules:** *Sarahi Vasquez*
- III. **Roll Call:** *Lance Brown, Secretary*
- 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. **Board Comments**
- VII. **Discussion and Possible Action on Minutes of the February 25, 2026 Board of Directors Meeting**
- VIII. **Chair Report:** *Gloria Perez*
  - Board Updates, Key Meetings, Items of Interest, and Communication
- IX. **President/CEO Report:** *Ken Trevino*
  - Business Development, Public Relations and Organizational Update
- X. **CFO Report:** *Shileen Lee*

A proud partner of the  American Job Center network

### Equal Opportunity Employer/Program

Auxiliary aids and services are available upon request to individuals with disabilities.

Deaf, hard-of-hearing or speech-impaired customers may contact

Relay Texas: 1.800.735.2989 (TDD) and 1.800.735.2988 or 7-1-1 (voice)

XI. **Committee Reports**

- \* Child Care Services
- \* Youth Services
- \* Workforce Services
- \* Public Relations
- \* Ad Hoc Administration

*Marcia Keener, Chair*  
*Dr. Leonard Rivera, Chair*  
*Randy Seitz, Chair*  
*C. Michelle Unda, Chair*  
*John Owen, Chair*

XII. **Consent Agenda Action Items:** (a note on Consent Agenda items is included at the end of this agenda):

1. FY 25-26 Budget Amendment #3  
(Reviewed and Approved for recommendation by Executive/Finance Committee on May 20, 2026)
2. Discussion and Possible Action to Approve September 30, 2025 & 2024 Annual Financial Audit.  
(Reviewed and Approved for recommendation by Executive/Finance Committee on May 20, 2026)
3. Discussion and Possible Action to Approve Policy Updates:
  1. 1.0.116.03 Approval Process for Micro-Purchases
  2. 2.0.102.02 Property Management-Inventory
  3. 2.0.103.02 Property Management-Receiving and Record Keeping(Reviewed and Approved for recommendation by Executive/Finance Committee on May 20, 2026)

XIII. **Discussion and Possible Action on Annual Performance Evaluation of the President/CEO (Discussion of this item may be conducted in Closed Session Pursuant to TOMA Section 551.074: Personnel Matters)**

XIV. **Information Only:**

1. Facilities & IT Updates: *Shileen Lee*
2. Update on Procurements & Contracts: *Shileen Lee*
3. Performance Measures Update: *Alba Silvas*
4. Success Stories: *Alba Silvas*

XV. **Adjournment**

**Notice: The Chair of the Board of Directors will be at Coastal Bend Food Bank, 5442 Bear Lane, Corpus Christi, Texas where the Chair will preside over the Meeting.**

**Notice: One or more members of the Board of Directors may attend via video conference.**

**Note:** Except for expressly authorized closed sessions, meetings, discussions, and deliberations of the Board or Committees will be open to the public. Voting in all cases will be open to the public. Board members are advised that using personal communication devices to discuss Committee and Board 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.

A proud partner of the  network

**Equal Opportunity Employer/Program**

Auxiliary aids and services are available upon request to individuals with disabilities.

Deaf, hard-of-hearing or speech-impaired customers may contact

Relay Texas: 1.800.735.2989 (TDD) and 1.800.735.2988 or 7-1-1 (voice)

**Closed Session Notice.** PUBLIC NOTICE is given that the Board 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 Board 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.

**Consent Agenda.** Items listed under the Consent Agenda have previously been reviewed and recommended for action by one or more Committees of the Board of Directors. All items listed under the Consent Agenda are ready for action by the full Board of Directors; however, a Board member can request that any item be pulled from the Consent Agenda for further review and discussion.

**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 **Coastal Bend Food Bank, 5442 Bear Lane, Corpus Christi** and on **ZOOM**. With this format, comes some changes to what is required of board members and the public.

- The presiding member (Chair or designee) must be in-person at the meeting location, 5442 Bear Lane. Corpus Christi, Texas. 78405
- Board members 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.

A proud partner of the  network

**Equal Opportunity Employer/Program**

Auxiliary aids and services are available upon request to individuals with disabilities.

Deaf, hard-of-hearing or speech-impaired customers may contact

Relay Texas: 1.800.735.2989 (TDD) and 1.800.735.2988 or 7-1-1 (voice)

## 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.