



San Diego **Workforce** Partnership

**SAN DIEGO WORKFORCE
PARTNERSHIP, INC.
SAN DIEGO, CALIFORNIA**

**FINANCIAL STATEMENTS
AND SINGLE AUDIT REPORT**

FOR THE YEAR ENDED JUNE 30, 2022

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ROGERS, ANDERSON, MALODY & SCOTT, LLP
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Independent Auditor's Report

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Board of Directors
San Diego Workforce Partnership, Inc.
San Diego, California

Report on the Financial Statements

We have audited the financial statements of the governmental activities, each major fund, and the aggregate remaining fund information of the San Diego Workforce Partnership, Inc. (SDWP) as of and for the year ended June 30, 2022, and the related notes to the financial statements, which collectively comprise the SDWP's basic financial statements as listed in the table of contents.

In our opinion, the accompanying financial statements present fairly, in all material respects, the respective financial position of the governmental activities, each major fund, and the aggregate remaining fund information of SDWP, as of June 30, 2022, and the respective changes in financial position and, where applicable, cash flows thereof for the year then ended in accordance with accounting principles generally accepted in the United States of America.

Basis for Opinions

We conducted our audit in accordance with auditing standards generally accepted in the United States of America (GAAS) 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 SDWP 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

SDWP's 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 SDWP's ability to continue as a going concern for one year after the date that the financial statements are issued.

Emphasis of Matter

As discussed in Note 1 to the financial statements, in the year ended June 30, 2022, SDWP adopted new accounting guidance under Governmental Accounting Standards Board (GASB) Statement No. 87, *Leases*. Our opinions are not modified with respect to this matter.

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 opinions. 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 GAAS 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 GAAS, 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 SDWP'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 SDWP'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.

Required Supplementary Information

Accounting principles generally accepted in the United States of America require that the required supplementary information, such as management's discussion and analysis and budgetary comparison information be presented to supplement the basic financial statements. Such information is the responsibility of management and, although not a part of the basic financial statements, is required by the Governmental Accounting Standards Board who considers it to be an essential part of financial reporting for placing the basic financial statements in an appropriate operational, economic, or historical context.

We have applied certain limited procedures to the required supplementary information in accordance with auditing standards generally accepted in the United States of America, which consisted of inquiries of management about the methods of preparing the information and comparing the information for consistency with management's responses to our inquiries, the basic financial statements, and other knowledge we obtained during our audit of the basic financial statements. We do not express an opinion or provide any assurance on the information because the limited procedures do not provide us with sufficient evidence to express an opinion or provide any assurance.

Supplementary Information

Our audit was conducted for the purpose of forming opinions on the financial statements that collectively comprise SDWP's basic financial statements. The accompanying supplementary information, such as the combining and individual nonmajor fund financial statements and schedule of expenditures of federal 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, are presented for purposes of additional analysis and are not a required part of the basic financial statements.

The accompanying supplementary information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the basic financial statements. Such information has been subjected to the auditing procedures applied in the audit of the basic financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the basic financial statements or to the basic financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the accompanying supplementary information is fairly stated, in all material respects, in relation to the basic 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 September 30, 2022, on our consideration of SDWP'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 to describe the scope of our testing of internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the SDWP's internal control over financial reporting and compliance.

Rogers, Anderson, Malody & Scott, LLP.

San Bernardino, California
March 23, 2023

SAN DIEGO WORKFORCE PARTNERSHIP, INC.

Management's Discussion and Analysis Year Ended June 30, 2022

This section of San Diego Workforce Partnership, Inc.'s (SDWP) basic financial statements presents management's overview and analysis of the financial activities of SDWP for the fiscal year ended June 30, 2022. We encourage the reader to consider the information presented here in conjunction with the financial statements, which follows this section.

FINANCIAL HIGHLIGHTS FOR FISCAL YEAR 2022

Based on the operations of the year ended June 30, 2022, SDWP's assets exceeded liabilities by \$2,179,468 and were increased by \$1,192,191 compared to the prior year net position of \$987,277. The increase is mainly due to the San Diego County CalFresh grant. Included in the total net position is \$491,951, which is the net investment in capital assets.

Total spending for the governmental activities was \$28,259,914 for the year ended June 30, 2022, which was \$1,192,191 less than the total revenue of \$29,452,105 from grants and other income received for these activities.

OVERVIEW OF THE FINANCIAL STATEMENTS

This discussion and analysis is intended to serve as an introduction to SDWP's basic financial statements. SDWP's basic financial statements are comprised of three components, government-wide financial statements, fund financial statements and notes to the financial statements. This report also includes additional required supplementary information in addition to the basic financial statements.

REQUIRED FINANCIAL STATEMENTS

Government-Wide Financial Statements are designed to provide readers with a broad overview of SDWP finances, in a manner similar to a private-sector business.

The Statement of Net Position includes information on SDWP's assets and liabilities and provides information about the nature and amounts of investments in resources (assets) and the obligations to SDWP creditors (liabilities). Over time, increases or decreases in net position may serve as a useful indicator of whether the financial position of SDWP is improving or deteriorating.

The Statement of Activities presents information showing how net position changed during the most recent fiscal year. All changes in net position are reported as soon as the underlying event giving rise to the change occurs, regardless of the timing of related cash flows. Thus, revenues and expenses are reported in this statement for some items that will result in cash flows in future fiscal periods (e.g., deferred revenue and earned but unused vacation leave).

Both of these government-wide financial statements distinguish functions of SDWP that are principally supported by specific program revenues from federal and state grants (governmental activities) from other functions that are intended to recover all or a portion of their costs through user fees and charges (business-type activities). All of SDWP's basic services are considered to be governmental activities.

Management's Discussion and Analysis
Year Ended June 30, 2022

REQUIRED FINANCIAL STATEMENTS (continued)

Fund Financial Statements are groupings of related accounts that are used to maintain control over resources that have been segregated for specific activities or objectives. SDWP, like other state and local governments, uses fund accounting to ensure and to demonstrate finance-related compliance. All of the funds of SDWP are governmental funds.

Governmental funds are used to account for essentially the same functions reported as governmental activities in the government-wide financial statements. However, unlike the government-wide financial statements, governmental funds financial statements focus on near-term inflows and outflows of spendable resources, as well as on balances of spendable resources available at the end of the fiscal year. Such information may be useful in evaluating SDWP's near-term requirements. Because the focus of governmental funds is narrower than that of the government-wide financial statements, it is useful to compare the information presented for governmental funds with similar information presented for governmental activities in the government-wide financial statements. By doing so, readers may better understand the long-term impact of the government's near-term financing decisions. Both the governmental funds balance sheet and the governmental funds statement of revenues, expenditures and changes in fund balances provide a reconciliation to facilitate comparison between governmental funds and governmental activities.

The Fund Financial Statements provide detailed information about each of SDWP's most significant funds, called Major Funds. The concepts of Major Funds and the determination of what comprises Major Funds were established by Governmental Accounting Standards Board (GASB) Statement 34, which replaces the concept of combining like funds and presenting them in total. Instead, each Major Fund is presented individually, with all Non-major Funds summarized and presented only in a single column. For fiscal year June 30, 2022, SDWP's Major Funds were the General Fund, the WIOA Adult, the WIOA Dislocated Worker and the WIOA Youth Special Revenue Funds.

Governmental Fund Financial Statements are prepared on a modified accrual basis, which means that they measure only current financial resources and uses. SDWP's basic services are reported here, focusing on how money flows in and out of those funds with any fund balances at the end of the fiscal year being available for spending or funding the following year's budget. Capital assets and other long-lived assets, along with long-term liabilities, are not presented in the Governmental Fund Financial Statements, as they do not represent current available resources or obligations.

Comparisons of Budget and Actual financial information are presented for all of SDWP's Major Funds.

Notes to the Financial Statements

The notes provide additional information that is essential to a full understanding of the data provided in the government-wide and fund financial statements. The notes to the financial statements can be found immediately following the basic financial statements.

SAN DIEGO WORKFORCE PARTNERSHIP, INC.**Management's Discussion and Analysis
Year Ended June 30, 2022****REQUIRED FINANCIAL STATEMENTS (continued)****Other Information**

In addition to the basic financial statements and accompanying notes, this report presents certain required supplementary information concerning SDWP's budgetary comparative information for the General Fund and all major Special Revenue Funds.

GOVERNMENT-WIDE FINANCIAL ANALYSIS

Net position may serve over time as an indicator of a government's financial position. In the case of SDWP, assets exceeded liabilities by \$2,179,468 at June 30, 2022.

	Governmental Activities		
	2022	2021	Change
Assets			
Current and other assets	\$ 13,124,349	\$ 11,114,637	\$ 2,009,712
Capital assets, net	3,738,270	354,246	3,384,024
Total assets	16,862,619	11,468,883	5,393,736
Liabilities			
Current liabilities	13,351,136	10,275,702	3,075,434
Non-current liabilities	1,332,015	205,904	1,126,111
Total liabilities	14,683,151	10,481,606	4,201,545
Net Position			
Net investment in capital assets	491,951	354,246	137,705
Restricted	388,675	43,836	344,839
Unrestricted	1,298,842	589,195	709,647
Total net position	\$ 2,179,468	\$ 987,277	\$ 1,192,191

A portion of SDWP's net position was its net investment in capital assets, which was funded by the federally funded programs (mainly WIOA). SDWP uses these capital assets to provide services to individuals enrolled in workforce services and training programs; thus, these assets are not available for future spending.

Total current assets of SDWP have increased this year by \$2,009,712 and capital assets increased by \$3,384,024, resulting in an overall increase in assets of \$5,393,736. The increase is primarily due to increase grants receivable and the implementation of GASB Statement No. 87, which required SDWP to recognize leased right-to-use assets on the Statement of Net Position. Accounts receivable and grants receivable are greater at June 30, 2022 due to timing of billing and funds received.

SAN DIEGO WORKFORCE PARTNERSHIP, INC.**Management's Discussion and Analysis
Year Ended June 30, 2022****GOVERNMENT-WIDE FINANCIAL ANALYSIS (continued)**

Liabilities have increased this year by \$4,201,545, primarily as a result of the implementation of GASB Statement No. 87 related to leases.

SDWP's net investment in capital assets increased by \$137,705 and the unrestricted net position increased by \$709,647, primarily as a result of increased grants.

	Governmental Activities		
	2022	2021	Change
Expenses			
General and management	\$ 2,933,888	\$ 2,436,957	\$ 496,931
Job training and placement	25,341,591	24,777,141	564,450
Indirect costs allocation	(15,565)	36,020	(51,585)
Total expenses	28,259,914	27,250,118	1,009,796
Revenues			
Program revenues			
Operating grants and contributions	29,452,105	27,555,631	1,896,474
Total revenues	29,452,105	27,555,631	1,896,474
Change in net position	\$ 1,192,191	\$ 305,513	\$ 886,678

Revenue and expense activities remained substantially consistent from prior year.

ANALYSIS OF MAJOR FUNDSGeneral Fund

General Fund revenues were \$531,538, due primarily to the increase in contracts and donations. General Fund expenditures were \$348,558, an increase of \$384,073 due to timing differences between the payment of benefits, including those related to compensated absences (see Note 8). Transfers in were \$525,706 primarily from the CalFresh grant. As of June 30, 2022, the General Fund's fund balance was \$1,870,268.

SAN DIEGO WORKFORCE PARTNERSHIP, INC.**Management's Discussion and Analysis
Year Ended June 30, 2022**

ANALYSIS OF MAJOR FUNDS (continued)Major Special Revenue Funds

Grant revenue for major special revenue funds decreased \$1,903,499 this fiscal year due primarily to a decrease in funding from EDD and the decrease in carry forward from the year ended June 30, 2021. Expenditures decreased in the same proportion as the decrease in funding.

	Revenues 2022	Revenues 2021	Change
WIOA Adult	\$ 5,675,319	\$ 5,384,772	\$ 290,547
WIOA Dislocated Worker	4,260,455	5,717,395	(1,456,940)
WIOA Youth	5,354,809	6,091,915	(737,106)
Total major special revenue fund revenues	<u>\$ 15,290,583</u>	<u>\$ 17,194,082</u>	<u>\$ (1,903,499)</u>

BUDGETARY HIGHLIGHTS

Grants revenues and expenditures for the WIOA Adult, WIOA Dislocated Worker and WIOA Youth programs were lower than the final amended budget. The rate of expenditures for these funds has historically fluctuated based on the needs of clients served by our network of service providers and the program design specific to the grants requirements. Grantors allow the spending of WIOA Adult, WIOA Dislocated Worker, and WIOA Youth funds over a period of two fiscal years. The subsequent year's approved budget reflects these expenditures not spent in the prior fiscal year.

SAN DIEGO WORKFORCE PARTNERSHIP, INC.

Management's Discussion and Analysis Year Ended June 30, 2022

CAPITAL ASSETS AND LONG-TERM DEBT

SDWP's investment in capital assets for its governmental activities at June 30, 2022 amounts to \$3,738,270 (net of accumulated depreciation and amortization). This net investment in capital assets includes computers, furniture and leased right-to-use assets.

	Balance at June 30, 2022	Balance June 30, 2021	Change
Computers	\$ 651,919	\$ 721,224	\$ (69,305)
Furniture	108,689	174,197	(65,508)
Subtotal	760,608	895,421	(134,813)
Less accumulated depreciation	(401,437)	(541,175)	139,738
Capital assets, net	359,171	354,246	4,925
Leased right-to-use assets	5,291,814	-	5,291,814
Accumulated amortization	(1,912,715)	-	(1,912,715)
Leased right-to-use assets, net	3,379,099	-	3,379,099
Net investment in capital assets	<u>\$ 3,738,270</u>	<u>\$ 354,246</u>	<u>\$ 3,384,024</u>

Additional information on SDWP's capital assets can be found in Note 5 of this report.

SDWP does not use any long-term debt to fund operations or growth.

ECONOMIC OUTLOOK AND MAJOR INITIATIVES

Financial planning is based on specific assumptions from recent trends, State of California economic forecasts, and historical growth patterns in the various communities served by SDWP.

CONTACTING SDWP'S MANAGEMENT

This basic financial report is intended to provide granting agencies and the general public with a general overview of SDWP's finances. Questions about this report should be directed to San Diego Workforce Partnership, Inc., 9246 Lightwave Avenue, Suite 210, San Diego, California, 92123.

Basic Financial Statements

SAN DIEGO WORKFORCE PARTNERSHIP, INC.**Statement of Net Position
June 30, 2022**

	Governmental Activities
ASSETS	
Current assets:	
Cash (Note 3)	\$ 3,441,561
Accounts receivable	1,976,426
Grants receivable (Note 4)	7,106,515
Prepaid expenses	599,347
Deposits	500
Total current assets	<u>13,124,349</u>
Non-current assets:	
Capital assets, net (Note 5)	359,171
Leased right-to-use assets, net (Note 5)	<u>3,379,099</u>
Total non-current assets	<u>3,738,270</u>
TOTAL ASSETS	<u>16,862,619</u>
LIABILITIES	
Current liabilities:	
Accounts payable	4,809,982
Accrued expenses	336,733
Due to other agencies (Note 7)	1,001,066
Unearned revenue (Note 9)	4,801,859
Compensated absences - current (Note 8)	302,059
Lease liabilities - current (Note 12)	<u>2,099,437</u>
Total current liabilities	<u>13,351,136</u>
Non-current liabilities:	
Compensated absences - long-term (Note 8)	185,133
Lease liabilities - long-term (Note 12)	<u>1,146,882</u>
Total non-current liabilities	<u>1,332,015</u>
TOTAL LIABILITIES	<u>14,683,151</u>
NET POSITION	
Net investment in capital assets	491,951
Restricted	388,675
Unrestricted	<u>1,298,842</u>
TOTAL NET POSITION	<u>\$ 2,179,468</u>

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

SAN DIEGO WORKFORCE PARTNERSHIP, INC.**Statement of Activities
Year Ended June 30, 2022**

Functions/Programs	Expenses	Indirect Costs Allocation	Program Revenues Operating Grants and Contributions	Total
Governmental activities				
General and management	\$ 2,933,888	\$ (2,639,991)	\$ 531,538	\$ 237,641
Job training and placement	25,341,591	2,624,426	28,920,567	954,550
Total governmental activities	<u>\$ 28,275,479</u>	<u>\$ (15,565)</u>	<u>\$ 29,452,105</u>	<u>1,192,191</u>
		Change in net position		1,192,191
		Net position - beginning		<u>987,277</u>
		Net position - ending		<u>\$ 2,179,468</u>

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

SAN DIEGO WORKFORCE PARTNERSHIP, INC.

**Balance Sheet
Governmental Funds
June 30, 2022**

	General Fund	Major Special Revenue Funds		
		WIOA Adult	WIOA Dislocated Worker	WIOA Youth
		Funds	Funds	Funds
	Schedule 1	20120/20121/ 20220/20221	50120/50121/ 50220/50221	30120/30121
ASSETS				
Cash (Note 3)	\$ 3,441,561	\$ -	\$ -	\$ -
Accounts receivable	38,379	954	-	-
Grants receivable (Note 4)	-	1,578,072	1,272,850	2,017,835
Due from other funds (Note 6)	1,479,533	648,134	449,482	22,902
Prepaid expenses	379,847	-	-	-
Deposits	500	-	-	-
TOTAL ASSETS	\$ 5,339,820	\$ 2,227,160	\$ 1,722,332	\$ 2,040,737
LIABILITIES AND FUND BALANCES				
LIABILITIES				
Accounts payable	\$ 798,052	\$ 599,907	\$ 1,038,260	\$ 812,760
Accrued expenses	336,733	-	-	-
Due to other funds (Note 6)	2,153,456	1,557,558	532,873	1,206,517
Due to other agencies (Note 7)	97,950	69,690	151,199	21,460
Unearned revenue (Note 9)	83,361	5	-	-
TOTAL LIABILITIES	3,469,552	2,227,160	1,722,332	2,040,737
FUND BALANCES				
Nonspendable	379,847	-	-	-
Restricted	-	-	-	-
Unassigned	1,490,421	-	-	-
TOTAL FUND BALANCES	1,870,268	-	-	-
TOTAL LIABILITIES AND FUND BALANCES	\$ 5,339,820	\$ 2,227,160	\$ 1,722,332	\$ 2,040,737

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

SAN DIEGO WORKFORCE PARTNERSHIP, INC.**Balance Sheet (continued)
Governmental Funds
June 30, 2022**

	Non-Major Special Revenue Funds	
	Schedule 3	Total
ASSETS		
Cash (Note 3)	\$ -	\$ 3,441,561
Accounts receivable	1,937,093	1,976,426
Grants receivable (Note 4)	2,237,758	7,106,515
Due from other funds (Note 6)	5,578,509	8,178,560
Prepaid expenses	219,500	599,347
Deposits	-	500
TOTAL ASSETS	\$ 9,972,860	\$ 21,302,909
LIABILITIES AND FUND BALANCES		
LIABILITIES		
Accounts payable	\$ 1,561,003	\$ 4,809,982
Accrued expenses	-	336,733
Due to other funds (Note 6)	2,728,156	8,178,560
Due to other agencies (Note 7)	660,767	1,001,066
Unearned revenue (Note 9)	4,718,493	4,801,859
TOTAL LIABILITIES	9,668,419	19,128,200
FUND BALANCES		
Nonspendable	-	379,847
Restricted	388,675	388,675
Unassigned	(84,234)	1,406,187
TOTAL FUND BALANCES	304,441	2,174,709
TOTAL LIABILITIES AND FUND BALANCES	\$ 9,972,860	\$ 21,302,909

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

SAN DIEGO WORKFORCE PARTNERSHIP, INC.

**Reconciliation of the Governmental Funds Balance Sheet to the
Statement of Net Position
June 30, 2022**

Fund balances of the governmental funds	\$ 2,174,709
Capital assets (net of accumulated depreciation) used in governmental activities are not financial resources and therefore are not reported in the funds.	359,171
Intangible right-to-use asset	3,379,099
Long-term liabilities are not due and payable in the current period, and accordingly are not reported in the governmental funds.	
Compensated absences	(487,192)
Lease liability	<u>(3,246,319)</u>
Net position of governmental activities	<u>\$ 2,179,468</u>

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

SAN DIEGO WORKFORCE PARTNERSHIP, INC.

**Statement of Revenues, Expenditures, and Changes in Fund Balance
Governmental Funds
Year Ended June 30, 2022**

	Major Special Revenue Funds			
	General Fund	WIOA		
		WIOA Adult	Dislocated Worker	WIOA Youth
	Schedule 2	Funds 20120/20121/ 20220/20221	Funds 50120/50121/ 50220/50221	Funds 30120/30121
REVENUES				
Grants	\$ 529,193	\$ 5,675,319	\$ 4,260,455	\$ 5,354,809
Other income	2,345	-	-	-
TOTAL REVENUES	<u>531,538</u>	<u>5,675,319</u>	<u>4,260,455</u>	<u>5,354,809</u>
EXPENDITURES				
Salaries, wages, and benefits	2,221,673	1,069,524	896,487	942,287
Payroll taxes	38,221	25,210	21,468	20,067
Professional fees	223,641	91,686	59,899	95,538
Facilities	146,421	141,240	127,078	145,319
Communications	11,146	24,762	23,288	17,569
Equipment	198	576	365	369
Computer and software	22,690	152,307	145,833	92,871
Conferences and travel	29,870	7,074	3,117	6,523
Insurance	8,975	18,280	18,385	25,805
Office expenses	159,938	18,936	(261,890)	(310,838)
Other	29,260	333	611	2,011
Program material	46,254	10,421	8,366	10,793
Program expenses	3,526	2,415	1,937	1,886
Allocation - indirect costs (Note 10)	(2,639,991)	569,941	482,788	589,949
Program expenses - contractors	46,736	3,542,614	2,732,723	3,714,660
TOTAL EXPENDITURES	<u>348,558</u>	<u>5,675,319</u>	<u>4,260,455</u>	<u>5,354,809</u>
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	<u>182,980</u>	<u>-</u>	<u>-</u>	<u>-</u>
OTHER FINANCING SOURCES (USES)				
Transfers in	525,706	-	-	-
Transfers out	-	-	-	-
TOTAL OTHER FINANCING SOURCES (USES)	<u>525,706</u>	<u>-</u>	<u>-</u>	<u>-</u>
NET CHANGE IN FUND BALANCES	708,686	-	-	-
FUND BALANCES - BEGINNING	1,161,582	-	-	-
FUND BALANCES - ENDING	<u>\$ 1,870,268</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

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

SAN DIEGO WORKFORCE PARTNERSHIP, INC.
Statement of Revenues, Expenditures, and Changes in Fund Balance (continued)
Governmental Funds
Year Ended June 30, 2022

	Non-Major Special Revenue Funds	
	Schedule 4	Total
REVENUES		
Grants	\$ 13,629,984	\$ 29,449,760
Other income	-	2,345
TOTAL REVENUES	13,629,984	29,452,105
EXPENDITURES		
Salaries, wages, and benefits	4,041,281	9,171,252
Payroll taxes	97,109	202,075
Professional fees	220,817	691,581
Facilities	259,377	819,435
Communications	42,982	119,747
Equipment	11,060	12,568
Computer and software	224,829	638,530
Conferences and travel	11,903	58,487
Insurance	30,016	101,461
Office expenses	(54,155)	(448,009)
Other	70,727	102,942
Program material	87,347	163,181
Program expenses	1,601,960	1,611,724
Allocation - indirect costs (Note 10)	981,748	(15,565)
Program expenses - contractors	5,186,138	15,222,871
TOTAL EXPENDITURES	12,813,139	28,452,280
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	816,845	999,825
OTHER FINANCING SOURCES (USES)		
Transfers in	67,706	593,412
Transfers out	(593,412)	(593,412)
TOTAL OTHER FINANCING SOURCES (USES)	(525,706)	-
NET CHANGE IN FUND BALANCES	291,139	999,825
FUND BALANCES - BEGINNING	13,302	1,174,884
FUND BALANCES - ENDING	\$ 304,441	\$ 2,174,709

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

SAN DIEGO WORKFORCE PARTNERSHIP, INC.

**Reconciliation of the Governmental Funds Statement of Revenues, Expenditures, and
Changes in Fund Balance to the Statement of Activities
Year Ended June 30, 2022**

Net change in fund balances for governmental funds **\$ 999,825**

Amount reported for governmental activities in the statement of activities are different because:

Governmental funds report capital outlays as expenditures. However, in the statement of activities, the cost of those assets is allocated over their estimated useful lives and reported as depreciation expense.

Capital assets recorded in the current period	80,089
Depreciation expense	(75,164)
Amortization expense	(1,912,715)

Some expenses in the statement of activities do not require the use of current financial resources and therefore are not reported as expenditures in governmental funds.

Change in compensated absences	54,661
Lease payments	<u>2,045,495</u>

Change in net position of governmental activities **\$ 1,192,191**

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

SAN DIEGO WORKFORCE PARTNERSHIP, INC.

Notes to Basic Financial Statements Year Ended June 30, 2022

NOTE 1 – DEFINITION OF REPORTING ENTITY

San Diego Workforce Partnership, Inc. (SDWP) was created in 1974 pursuant to the California Government Code Section 6507, as a joint power between the City of San Diego and the County of San Diego (the Consortium). Under SDWP agreement, the Consortium was to provide regional employment and training services that included the development and creation of job opportunities, training, education, and other services needed to enable individuals to secure and retain employment. As of July 1, 1997, the Consortium and SDWP entered into an agreement to assign all assets, liabilities, and debt of the Consortium, and all rights, powers, duties, obligations, and burdens of the Consortium under any contract to which it is a party, to SDWP.

There are no other organizations or agencies whose financial statements should be combined and presented with these basic financial statements.

NOTE 2 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

A. Basis of Presentation

SDWP conforms to U.S. generally accepted accounting principles as applicable to governmental units. The Governmental Accounting Standards Board (GASB) is the acknowledged standard setting body for establishing accounting and financial reporting standards followed by governmental entities in the United States of America. GASB standards require that the financial statements described below be presented:

Government-Wide Financial Statements

SDWP's Government-Wide Financial Statements include the Statement of Net Position and the Statement of Activities, which display information about SDWP as a whole. These statements include SDWP's non-fiduciary financial activities. Certain eliminations have been made as prescribed by GASB regarding inter-fund activities, payables, and receivables. SDWP did not have any business-type activities for the fiscal year ended June 30, 2022.

The Statement of Net Position presents the financial condition of the governmental activities of SDWP at year end. The Statement of Activities presents a comparison between direct expenses and program revenues for each function of SDWP's governmental activities. Direct expenses are those that are specifically associated with a program or function and, therefore, are clearly identifiable to a particular function. Program revenues include (a) grants and contributions that are restricted to meeting the operational needs of a particular program and (b) fees, grants and contributions.

Notes to Basic Financial Statements
Year Ended June 30, 2022

NOTE 2 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (continued)

A. Basis of Presentation (continued)

The government-wide financial statements are reported using the economic resources measurement focus and the accrual basis of accounting. Revenues are recorded when earned and expenses are recorded when a liability is incurred, regardless of the timing of related cash flows. Grants and similar items are recognized as revenue when reimbursable costs are incurred under the accrual basis of accounting. Revenues that are not classified as program revenues and other items not properly included among program revenues, are presented as general revenues.

When both restricted and unrestricted resources are available for use, it is the SDWP's policy to use restricted resources first, then unrestricted resources as they are needed.

Fund Financial Statements

The Fund Financial Statements provide information about SDWP's funds, including fiduciary funds. Separate statements for each fund category — governmental and fiduciary — are presented. The emphasis of fund financial statements is on major governmental funds, each displayed in separate columns. All remaining governmental funds are aggregated and reported as non-major funds.

Major Funds: GASB defines major funds and requires that SDWP's major governmental funds be identified and presented separately in the fund financial statements. All other funds, called non-major funds, are combined and reported in a single column, regardless of their fund-type.

Major funds are defined as funds that have assets, liabilities, revenues, or expenditures/expenses equal to ten percent of their fund-type total and five percent of the grand total. The General Fund is always a major fund. SDWP may also select other funds it believes should be presented as major funds.

SDWP reported the following major governmental funds in the accompanying financial statements:

General Fund – The General Fund accounts for all financial resources of a governmental unit that are not accounted for in another fund.

Special Revenue Funds – These funds are used to account for assets, liabilities, revenues and expenditures related to activities supported by other designated revenue sources. The following Special Revenue Funds are reported as major governmental funds:

Notes to Basic Financial Statements
Year Ended June 30, 2022

NOTE 2 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (continued)

A. Basis of Presentation (continued)

- WIOA Adult (Funds 20120/20121/20220/20221) – The WIOA Adult funds account for services that encompass workforce investment programs and initiatives that provide adult workers with workforce preparation and talent development services, and help employers find the skilled workers they need. Activities promote and facilitate an integrated public workforce system through which a full array of services is offered by these programs. These services are available to workers and employers through the network of One-Stop Career Centers.
- WIOA Dislocated Worker (Funds 50120/50121/50220/50221) – The WIOA Dislocated Worker funds account for activity associated with providing quality employment and training services to assist eligible individuals in finding and qualifying for meaningful employment and to help employers find the skilled workers they need to compete and succeed in business.
- WIOA Youth (Funds 30120/30121) – The WIOA Youth funds account for activity associated with helping low income youth, 14-21 in-school youth and 16-24 for out of school youth, acquire the educational and occupational skills, training, and support needed to achieve academic and employment success and successfully transition to careers and productive adulthood.

Revenue from grants, entitlements, and donations is recognized in the fiscal year in which all eligibility requirements have been satisfied. Eligibility requirements include timing requirements, which specify the year when the resources are required to be used or the fiscal year when use is first permitted; matching requirements, in which the SDWP must provide local resources to be used for a specific purpose; and expenditure requirements, in which the resources are provided to the SDWP on a reimbursement basis. On a modified accrual basis, revenue from non-exchange transactions must also be available before it can be recognized.

SDWP may fund programs with a combination of cost-reimbursement grants, categorical block grants, and general revenues. Thus, both restricted and unrestricted fund balance may be available to finance program expenditures. SDWP's policy is to first apply restricted grant resources to such programs, followed by general revenues if necessary.

**Notes to Basic Financial Statements
Year Ended June 30, 2022**

NOTE 2 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (continued)

A. Basis of Presentation (continued)

Governmental funds are reported using the *current financial resources* measurement focus and the *modified accrual* basis of accounting. With this measurement focus, only current assets and current liabilities generally are included on the balance sheet. Revenues are recognized in the accounting period in which they become both measurable and available to finance expenditures of the current period. Accordingly, revenue is recorded when received in cash, except for revenues that are subject to accrual (generally 60 days after year-end), which are recognized when due. The primary resources that have been treated as susceptible to accrual by SDWP are grant revenues. Expenditures are recorded when the related fund liability is incurred, except for principal and interest on general long-term debt, claims and judgments, and compensated absences, which are when payment is due. General capital asset acquisitions are reported as *expenditures* in governmental funds. Proceeds of general long-term debt and acquisitions under capital leases are reported as *other financing sources*.

B. Cash and Cash Equivalents

SDWP's cash and cash equivalents are considered to be cash on hand, demand deposits, and short-term investments with original maturities of three months or less from the date of acquisition.

C. Capital Assets

Capital assets (including infrastructure) are reported in the governmental activities of the Government-Wide Financial Statements. SDWP defines capital assets as assets with an initial, individual cost of more than \$5,000 and an estimated useful life more than one year. Assets acquired through grant resources are considered to be owned by SDWP while such assets are in use under the funded program, or while they are being used for a similar program; however, the various funding sources have a reversionary interest in such assets. Donated capital assets are recorded at the estimated acquisition value at the time of acquisition.

Any disposition of restricted assets or any funds derived there from are subject to grant regulations. See Note 5 for further details.

The purpose of depreciation is to spread the cost of capital assets equitably among all users over the life of these assets. The amount charged to depreciation expense each year represents that year's pro-rata share of the cost of capital assets. Depreciation is provided using the straight-line method, which means the cost of the asset is divided by its expected useful life in years and the result is charged to expense each year until the asset is fully depreciated. Capital assets are depreciated over the estimated useful lives of 1 to 15 years.

**Notes to Basic Financial Statements
Year Ended June 30, 2022**

NOTE 2 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (continued)

D. Compensated Absences

Compensated absences are comprised of unused vacation leave and certain compensated time off, which are accrued as earned. The liability for compensated absences is determined annually. Vacation balances do not normally require the use of financial resources; therefore, the liability is recorded in the Government-Wide Statement of Net Position. For all governmental funds, amounts expected to be paid out of current financial resources are recorded as fund liabilities.

E. Unearned Revenue

In the Government-Wide Financial Statements, unearned revenue is recognized for transactions for which revenue has not yet been earned. Typical transactions recorded as unearned revenues in the Government-Wide Financial Statements are prepaid charges for services.

In the fund financial statements, unearned revenue is recorded when transactions have not yet met the revenue recognition criteria based on the modified accrual basis of accounting. Typical transactions in which unearned revenue is recorded are grants received but not yet earned. SDWP records unearned revenue for transactions for which revenues have not been earned.

F. Net Position and Fund Balance

Net Position

The government-wide financial statements utilize a net position presentation. Net position is categorized as follows:

Net Investment in Capital Assets - This component of net position consists of capital assets, net of accumulated depreciation and reduced by any outstanding debt against the acquisition, construction or improvement of those assets.

Restricted Net Position - This component of net position consists of constraints placed on net position use through external constraints imposed by creditors, grantors, contributors, or law or regulations of other governments or constraints imposed by law through constitutional provisions or enabling legislation.

Unrestricted Net Position - This component of net position consists of net position that does not meet the definition of *restricted* or *net investment in capital assets*.

**Notes to Basic Financial Statements
Year Ended June 30, 2022**

NOTE 2 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (continued)

F. Net Position and Fund Balance (continued)

Fund Balance

Nonspendable fund balance includes amounts that are not in a spendable form, such as prepaid items or supplies inventories, or that are legally or contractually required to remain intact, such as principal endowments.

Restricted fund balance includes amounts that are subject to externally enforceable legal restrictions imposed by outside parties (i.e., creditors, grantors, contributors) or that are imposed by law through constitutional provisions or enabling legislation.

Committed fund balance includes amounts whose use is constrained by specific limitations that the government imposes upon itself, as determined by a formal action of the highest level of decision making authority. The Board of Directors serves as SDWP's highest level of decision-making authority and has the authority to establish, modify or rescind a fund balance commitment via minutes action.

Assigned fund balance includes amounts intended to be used by SDWP for specific purposes, subject to change, as established either directly by the Board of Directors or by management officials to whom assignment authority has been delegated by the Board of Directors.

Unassigned fund balance is the residual classification that includes spendable amounts in the General Fund that are available for any purpose.

When expenses are incurred for purposes for which both restricted and unrestricted fund balances are available, SDWP specifies that restricted net position will be applied first. When expenditures are incurred for purposes for which committed, assigned or unassigned fund balances are available, SDWP's policy is to apply committed fund balance first, then assigned fund balance, and finally unassigned fund balance.

G. Budgets

Budgets are adopted on a basis consistent with U.S. generally accepted accounting principles. Annual appropriated budgets are adopted for the General Fund. Budgeted revenue and expenditures represent the originally adopted budget modified by amendment during the year.

Pursuant to the requirements of the Workforce Investment Act/Workforce Innovation Opportunity Act (WIOA) and similar programs, and their regulations, and in compliance with the requirements established by the Governor of the State of California, SDWP shall develop required Plans in consultation with the Workforce Development Board (WDB) and the Consortium. The Policy Board of the Consortium and the WDB shall jointly publish and submit the Plans to the Governor of the State of California.

Notes to Basic Financial Statements
Year Ended June 30, 2022

NOTE 2 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (continued)

G. Budgets (continued)

The Policy Board of the Consortium shall adopt the annual budget with recommendation from the SDWP's Board of Directors. Expenditures may not legally exceed budgeted appropriations at the activity level.

In the fiscal year ended June 30, 2022, expenditures for the General Fund exceed the budgeted appropriations by \$348,558, which were fully funded by unbudgeted revenues.

H. Use of Estimates

The financial statements have been prepared in conformity with U.S. generally accepted accounting principles, and as such, include amounts based on informed estimates and judgments of management with consideration given to materiality. Actual results could differ from those amounts.

I. Allowance for Doubtful Accounts

Management believes its accounts receivable to be fully collectible and, accordingly, no allowance for doubtful accounts is considered necessary.

J. Risk Management

SDWP is exposed to various risks of loss related to torts, theft of, damage to and destruction of assets, errors and omissions, and natural disasters for which SDWP carries commercial insurance.

K. Concentrations

SDWP receives a substantial amount of revenue from its programs funded by the U.S. Department of Labor and passed through the State of California Employment Development Department (EDD). During the year ended June 30, 2022, amounts claimed for reimbursements totaled \$14,761,157, representing 50% of SDWP's total revenues for the year. On June 30, 2022, there was \$5,413,166 due from EDD in grants receivable.

L. Negative classifications

SDWP conducted significant clean-up of prior year activities and closing out of funds, causing some non-major funds to present deficit (negative) revenues and/or expenditures. Such negative revenues and/or expenditures are presented in the same natural classification as the original transactions for transparency rather than reclassifying the net total to other revenue or other expenditures.

**Notes to Basic Financial Statements
Year Ended June 30, 2022**

NOTE 2 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (continued)

M. Implementation of new GASB pronouncement

Governmental Accounting Standards Board has issued Statement No. 87, Leases. The objective of this Statement is to better meet the information needs of financial statement users by improving accounting and financial reporting for leases by governments. This Statement increases the usefulness of governments' financial statements by requiring recognition of certain lease assets and liabilities for leases that previously were classified as operating leases and recognized as inflows of resources or outflows of resources based on the payment provisions of the contract. It establishes a single model for lease accounting based on the foundational principle that leases are financings of the right to use an underlying asset. Under this Statement, a lessee is required to recognize a lease liability and an intangible right-to-use lease asset, and a lessor is required to recognize a lease receivable and a deferred inflow of resources, thereby enhancing the relevance and consistency of information about governments' leasing activities.

NOTE 3 – CASH AND CASH EQUIVALENTS

Deposits

SDWP's deposits had a carrying amount of \$3,441,561 and a bank balance of \$4,004,536 as of June 30, 2022, which was collateralized under California law.

Investment Guidelines

Under provisions of the SDWP's Investment Policy, and in accordance with Section 53601 of the California Government Code, SDWP may invest in the following types of investments:

- Securities of the U.S. Government, or its agencies
- Negotiable Certificates of Deposits
- Local Agency Investment Fund (State Pool) Deposits

Interest Rate Risk

Interest rate risk is the risk that changes in market interest rates will adversely affect the fair value of an investment; generally, the longer the maturity of an investment, the greater the sensitivity of its fair value to changes in market interest rates. The majority of the SDWP's cash is invested in demand deposit accounts which have a weighted maturity of twelve months or less.

Custodial Credit Risk-Deposits

Custodial credit risk for deposits is the risk that, in the event of the failure of a depository financial institution, a government will not be able to recover its deposits or will not be able to recover collateral securities that are in the possession of an outside party.

SAN DIEGO WORKFORCE PARTNERSHIP, INC.**Notes to Basic Financial Statements
Year Ended June 30, 2022****NOTE 3 – CASH AND CASH EQUIVALENTS (continued)**

The California Government Code establishes guidelines for qualification and participation by banks and savings and loan associations, procedures for the administration of the collateral requirements and characteristics of eligible collateral. Under the law, SDWP's deposits in qualified public depositories are to be totally secured. The market value of pledged securities used for collateral must equal at least 110% of SDWP's deposits. California law also allows financial institutions to secure SDWP's deposits by pledging first trust deed mortgage notes having a value of at least 150% of SDWP's total deposits.

NOTE 4 – GRANTS RECEIVABLE

At June 30, 2022, grants receivable consisted of the following:

Grant	Amount
<i>Major Special Revenue Funds:</i>	
WIOA Adult (Funds 20120/20121/20220/20221)	\$ 1,578,072
WIOA Dislocated Worker (Funds 50120/50121/50220/50221)	1,272,850
WIOA Youth (Funds 30120/30121)	2,017,835
<i>Non-Major Special Revenue Funds:</i>	
ESE (Fund 035)	\$ 11,850
City of San Diego Techhire SD (Fund 078)	727,951
Economic Opportunities Program (Fund 083)	4,002
Career Dislocated Worker Grant (Fund 176)	234,510
Layoff Aversion (Funds 29320/29321/29221)	112,450
Rapid Response (Funds 54120/54121/54021)	157,403
Prison 2 Employment - Supportive Services (Fund 582)	28,863
EDD Employment Disaster Recovery NDWG (Fund 585)	176,365
T2W Payments (Fund 587)	8,197
ELL Navigator Pilot Program (Fund 597)	640
CWDB - RO/RTC/Training Funds (Fund 662)	5,435
Slingshot 4.0 (Fund 664)	64,644
SD County BHS Workforce Consultation (Fund 701)	31,667
CWDB - Accelerator 9 (Fund 719)	56,367
Low Carbon Economy Workforce Program (Fund 732)	15,852
City of San Diego C2C Mentorship Program (Fund 733)	404,029
City of San Diego Former Enterprise Zone (Fund 765)	28,525
CDBG Opportunity Youth (Fund 759)	149,093
Library Workforce Partnership Initiative	19,915
Total Non-Major Special Revenue Funds	<u>2,237,758</u>
Total Grants Receivable	<u>\$ 7,106,515</u>

SAN DIEGO WORKFORCE PARTNERSHIP, INC.**Notes to Basic Financial Statements
Year Ended June 30, 2022****NOTE 5 – CAPITAL ASSETS**

GASB requires that all capital assets with limited useful lives be depreciated over their estimated useful lives. A schedule of changes in capital assets for the year ended June 30, 2022 is shown below (see Note 2C for further details on capital asset policies). The following assets have been capitalized in the Statement of Net Position.

	Balance at June 30, 2021	Additions	Deletions	Balance at June 30, 2022
Computers	\$ 721,224	\$ 80,089	\$ (149,394)	\$ 651,919
Furniture	174,197	-	(65,508)	108,689
Subtotal	895,421	80,089	(214,902)	760,608
Less: accumulated depreciation	(541,175)	(75,164)	214,902	(401,437)
Capital assets, net	<u>\$ 354,246</u>	<u>\$ 4,925</u>	<u>\$ -</u>	<u>\$ 359,171</u>

Depreciation expense charged to the governmental activities for the year ended June 30, 2022 totaled \$75,164 and is included with expenses of the job training and placement function.

A summary of changes in leased right-to-use assets for the year ending June 30, 2022 are as follows:

Amortization expense charged to the governmental activities for the year ended June 30, 2022 totaled \$1,912,715 and is included with expenses of the job training and placement function.

NOTE 6 – DUE TO/FROM OTHER FUNDS AND TRANSFERS*A. Due to/from other funds*

Current inter-fund balances arise in the normal course of business. The General Fund is used as a clearing account when an accounting transaction occurs between two different funds. The inter-fund balances clear when one or all of the following activities occur:

- When cash is ordered on a regular basis from the grantor (EDD) to fund the expenses that are coded to the indirect and various cost pools.
- When the allocation process is complete during the close of each month, the monthly indirect and departmental cost pools expenses are allocated to the various grants.

SAN DIEGO WORKFORCE PARTNERSHIP, INC.**Notes to Basic Financial Statements
Year Ended June 30, 2022****NOTE 6 – DUE TO/FROM OTHER FUNDS AND TRANSFERS (continued)****B. Transfers**

Transfer from SD County CalFresh E&T Fund (Fund 036) to the General Fund (Discretionary Fund – Fund 008) of \$525,706 was to move unrestricted income to the General Fund. Transfer from SD County CalFresh E&T Fund (Fund 036) to various other CalFresh funds of \$67,706 was to move the unrestricted income to the sector specific general funds.

NOTE 7 – DUE TO OTHER AGENCIES

On June 30, 2022, Due to Other Agencies consisted of the following:

Grant	Amount
Employment Development Department (EDD)	\$ 272,566
Department of Health and Human Services	39,239
Expanded Subsidized Employment (ESE)	442,173
CalFresh	91,527
Various agencies	155,561
Total	<u>\$ 1,001,066</u>

NOTE 8 – COMPENSATED ABSENCES

Changes to the accrued vacation balance during the year ended June 30, 2022 were as follows:

Balance at June 30, 2021	Additions	Deletions	Balance at June 30, 2022	Current portion
<u>\$ 541,853</u>	<u>\$ 461,516</u>	<u>\$ (516,177)</u>	<u>\$ 487,192</u>	<u>\$ 302,059</u>

The changes in accrued vacation charged to the governmental activities for the year ended June 30, 2022 are included with expenses of the job training and placement function. Compensated absences are typically liquidated through the General Fund.

NOTE 9 – UNEARNED REVENUE

In the Government-Wide Financial Statements, SDWP recorded amounts received but unearned for various funds. On June 30, 2022, unearned revenues consisted of the following:

Fund	Grant	Amount
Major Special Revenue Funds:		
001/006/008/009	General Fund	\$ 83,361
20120	WIOA Adult	5
Non-Major Special Revenue Funds		<u>4,718,493</u>
Total unearned revenue		<u>\$ 4,801,859</u>

SAN DIEGO WORKFORCE PARTNERSHIP, INC.

Notes to Basic Financial Statements
Year Ended June 30, 2022

NOTE 10 – INDIRECT COST ALLOCATION

SDWP is required to submit yearly to its cognizant agency, Health and Human Services Agency (HHS), a final indirect cost proposal along with a copy of the Basic Financial Statements and Single Audit Report. HHS uses the Statement of Revenue, Expenditures, and Changes in Fund Balance Governmental Funds to compare the expenditures data presented in the Statement of Total Cost of the final indirect cost proposal.

The audited statements are used by the cognizant agency to verify that the expenditures presented in the Statement of Total Cost for the purpose of calculating the indirect cost rates charged to Federal Programs are accurate.

As of June 30, 2022, a total indirect cost of \$2,639,991 was allocated to the following funds:

<u>Fund</u>	<u>Indirect Costs Allocation</u>
WIOA Adult	\$ 569,941
WIOA Dislocated Worker	482,788
WIOA Youth	589,949
Non-Major Special Revenue Funds	981,748
Underbilled ¹	<u>15,565</u>
General Fund	<u>\$ 2,639,991</u>

¹SDWP billed certain grantors the approved provisional indirect cost rate of 10.8%. However, there have been reclassification of expenses in the amount of \$15,565 which could no longer be billed to certain grants and therefore not allocated and charged to discretionary funds.

NOTE 11 – EMPLOYEE BENEFIT PLANS

SDWP sponsors a money purchase pension plan for all eligible employees, whereby 7.5 percent of each participant's paid annual compensation during the employee's first 12 months of employment is contributed by SDWP. After the first 12 months of service, the contribution increases to 13 percent.

All contributions are immediately 100 percent vested. Participants are not permitted to make voluntary contributions, deductible or non-deductible, to the plan. For the fiscal year ending June 30, 2022, employer contributions to the plan totaled \$829,133.

SDWP sponsors a deferred compensation plan, in accordance with Internal Revenue Code Section 457, for all eligible employees. Employees may defer up to \$20,500 of their "includable compensation;" individuals that are 50 and older can contribute an additional \$6,500 annually as a catch-up provision, as defined in the plan document. Upon termination of service, retirement, death or unforeseen emergency, an employee may elect to receive a distribution.

SAN DIEGO WORKFORCE PARTNERSHIP, INC.**Notes to Basic Financial Statements
Year Ended June 30, 2022****NOTE 11 – EMPLOYEE BENEFIT PLANS (continued)**

To provide protection from possible claims of SDWP's general creditors, and as defined in Internal Revenue Code Section 457, a trust has been established by SDWP to hold the plan assets. Accordingly, the assets are not reflected in the accompanying financial statements.

NOTE 12 – LEASE LIABILITIES

On July 1, 2021, SDWP entered a 48-month lease as lessee for the use of the East County Career Center building. An initial lease liability was recorded in the amount of \$424,064. As of June 30, 2022, the value of the lease liability is \$326,395. SDWP is required to make monthly fixed payments of \$8,512, increasing every 12 months by 4.00%. The lease has an interest rate of 1.011%. The value of the right-to-use asset as of June 30, 2022 of \$326,883 with accumulated amortization of \$97,181 is included with leased right-to-use assets, detailed in Note 5.

On July 1, 2021, SDWP entered a 30-month lease as lessee for the use of the headquarters office building. An initial lease liability was recorded in the amount of \$1,776,795. As of June 30, 2022, the value of the lease liability is \$1,084,613. SDWP is required to make monthly fixed payments of \$59,473, increasing every 12 months by 3.00%. The lease has an interest rate of 0.845%. The value of the right-to-use asset as of June 30, 2022 of \$1,125,304 with accumulated amortization of \$651,491 is included with leased right-to-use assets.

On July 1, 2021, SDWP entered a 30-month lease as lessee for the use of the Metro Career Center building. An initial lease liability was recorded in the amount of \$1,919,059. As of June 30, 2022, the value of the lease liability is \$1,155,482. SDWP is required to make monthly fixed payments of \$64,624. The lease has an interest rate of 0.845%. The value of the right-to-use asset as of June 30, 2022 of \$1,215,404 with accumulated amortization of \$703,655 is included with leased right-to-use assets.

On July 1, 2021, SDWP entered a 28-month lease as lessee for the use of the South County Career Center building. An initial lease liability was recorded in the amount of \$1,171,896. As of June 30, 2022, the value of the lease liability is \$679,829. SDWP is required to make monthly fixed payments of \$41,425, increasing every 12 months by 3.00%. The lease has an interest rate of 0.593%. The value of the right-to-use asset as of June 30, 2022 of \$711,508 with accumulated amortization of \$460,388 is included with leased right-to-use assets.

A summary of changes in the lease liabilities for the year ending June 30, 2022 are as follows:

	Balance at June 30, 2021	Additions	Deletions	Balance at June 30, 2022	Current Portion
Lease liabilities	\$ -	\$5,291,814	\$ (2,045,495)	\$3,246,319	\$2,099,437

SAN DIEGO WORKFORCE PARTNERSHIP, INC.

Notes to Basic Financial Statements
Year Ended June 30, 2022

NOTE 12 – LEASE LIABILITIES (continued)

Estimated future lease liability requirements are as follows:

Year Ended June 30,	Principal	Interest	Total
2023	\$ 2,099,437	\$ 18,672	\$ 2,118,109
2024	1,032,614	3,821	1,036,435
2025	114,268	627	114,895
	<u>\$ 3,246,319</u>	<u>\$ 23,120</u>	<u>\$ 3,269,439</u>

NOTE 13 – UNRESTRICTED REVENUE AGREEMENT WITH THE COUNTY OF SAN DIEGO

SDWP has received funds through the County of San Diego (County) for the CalFresh grant (Fund 036) for various years. In accordance with the agreement, 50% of total allowable expenditures from providers were submitted for reimbursement to the County, where the full payment would be remitted to SDWP and passed down to the providers.

Midway through fiscal year 2020, SDWP entered into an agreement with the County where SDWP would be able to retain 30% of the reimbursed funds, of which 10% is disbursed to the consultants who receives and processes the providers documentation to substantiate the claims. The agreement allowed for adjustments to the percentage paid to the consultants over time based on total expenditures. Midway through fiscal year 2022 that percentage adjusted, increasing SDWP's portion to 21.5% and lowering the consultant's portion to 8.5%. Therefore, going forward, the allocation of monies received from the County (which is still based on the same criteria as listed in the preceding paragraph) will be as follows:

21.5%	SDWP
8.5%	Consultants
70%	Providers

The revenues recognized by SDWP were transferred from SD County CalFresh E&T (Fund 036) to the General Fund (Discretionary Fund – Fund 008), as the revenue is unrestricted.

Required Supplementary Information

SAN DIEGO WORKFORCE PARTNERSHIP, INC.

Schedule of Revenues, Expenditures, and Changes in Fund Balance -
Budget and Actual
General Fund
Year Ended June 30, 2022

	Original Budget	Final Budget	Actual	Variance with Final Budget
REVENUES				
Grants	\$ -	\$ -	\$ 529,193	\$ 529,193
Other income	-	-	2,345	2,345
TOTAL REVENUES	-	-	531,538	531,538
EXPENDITURES				
Salaries, wages, and benefits	2,038,918	1,971,955	2,221,673	(249,718)
Payroll taxes	41,610	40,243	38,221	2,022
Professional fees	187,000	330,966	223,641	107,325
Facilities	374	374	146,421	(146,047)
Communications	4,600	4,600	11,146	(6,546)
Equipment	-	-	198	(198)
Computer and software	84,500	84,500	22,690	61,810
Conferences and travel	550	550	29,870	(29,320)
Insurance	-	-	8,975	(8,975)
Office expenses	24,400	24,420	159,938	(135,518)
Other	38,000	38,000	29,260	8,740
Program material	-	-	46,254	(46,254)
Program expenses	-	-	3,526	(3,526)
Allocation - indirect costs (Note 10)	(2,419,952)	(2,540,608)	(2,639,991)	99,383
Program expenses - contractors	-	45,000	46,736	(1,736)
TOTAL EXPENDITURES	-	-	348,558	(348,558)
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	-	-	182,980	182,980
OTHER FINANCING SOURCES (USES):				
Transfers In	-	-	525,706	525,706
TOTAL OTHER FINANCING SOURCES (USES)	-	-	525,706	525,706
NET CHANGE IN FUND BALANCE	-	-	708,686	708,686
FUND BALANCE - BEGINNING	1,161,582	1,161,582	1,161,582	-
FUND BALANCE - ENDING	\$ 1,161,582	\$ 1,161,582	\$ 1,870,268	\$ 708,686

SAN DIEGO WORKFORCE PARTNERSHIP, INC.

Schedule of Revenues, Expenditures, and Changes in Fund Balance -
Budget and Actual
WIOA Adult
Year Ended June 30, 2022

	Original Budget	Final Budget	Actual	Variance with Final Budget
REVENUES				
Grants	\$ 7,114,604	\$ 7,460,440	\$ 5,675,319	\$ (1,785,121)
TOTAL REVENUES	<u>7,114,604</u>	<u>7,460,440</u>	<u>5,675,319</u>	<u>(1,785,121)</u>
EXPENDITURES				
Salaries, wages, and benefits	1,095,211	1,346,238	1,069,524	276,714
Payroll taxes	18,593	27,474	25,210	2,264
Professional fees	133,816	126,631	91,686	34,945
Facilities	16,593	15,950	141,240	(125,290)
Communications	59,618	57,310	24,762	32,548
Equipment	1,355	1,344	576	768
Computer and software	189,258	181,932	152,307	29,625
Conferences and travel	11,371	10,970	7,074	3,896
Insurance	50,319	48,371	18,280	30,091
Office expenses	27,109	2,339	18,936	(16,597)
Other	1,728	393,382	333	393,049
Program material	-	-	10,421	(10,421)
Program expenses	4,966,653	3,505,745	2,415	3,503,330
Allocation - indirect costs (Note 10)	542,980	669,257	569,941	99,316
Program expenses - contractors	-	1,073,497	3,542,614	(2,469,117)
TOTAL EXPENDITURES	<u>7,114,604</u>	<u>7,460,440</u>	<u>5,675,319</u>	<u>1,785,121</u>
NET CHANGE IN FUND BALANCE	-	-	-	-
FUND BALANCE - BEGINNING	-	-	-	-
FUND BALANCE - ENDING	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

SAN DIEGO WORKFORCE PARTNERSHIP, INC.

Schedule of Revenues, Expenditures, and Changes in Fund Balance –
Budget and Actual
WIOA Dislocated Workers
Year Ended June 30, 2022

	Original Budget	Final Budget	Actual	Variance with Final Budget
REVENUES				
Grants	\$ 6,957,749	\$ 7,656,183	\$ 4,260,455	\$ (3,395,728)
TOTAL REVENUES	<u>6,957,749</u>	<u>7,656,183</u>	<u>4,260,455</u>	<u>(3,395,728)</u>
EXPENDITURES				
Salaries, wages, and benefits	1,068,713	1,221,316	896,487	324,829
Payroll taxes	18,136	24,426	21,468	2,958
Professional fees	124,853	119,000	59,899	59,101
Facilities	15,900	14,865	127,078	(112,213)
Communications	57,130	53,410	23,288	30,122
Equipment	265	1,326	365	961
Computer and software	181,361	169,552	145,833	23,719
Conferences and travel	10,939	10,292	3,117	7,175
Insurance	48,219	45,079	18,385	26,694
Office expenses	2,332	2,180	(261,890)	264,070
Other	25,302	405,654	611	405,043
Program material	-	-	8,366	(8,366)
Program expenses	4,873,590	4,668,128	1,937	4,666,191
Allocation - indirect costs (Note 10)	531,009	623,716	482,788	140,928
Program expenses - contractors	-	297,239	2,732,723	(2,435,484)
TOTAL EXPENDITURES	<u>6,957,749</u>	<u>7,656,183</u>	<u>4,260,455</u>	<u>3,395,728</u>
NET CHANGE IN FUND BALANCE	-	-	-	-
FUND BALANCE - BEGINNING	-	-	-	-
FUND BALANCE - ENDING	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

SAN DIEGO WORKFORCE PARTNERSHIP, INC.

Schedule of Revenues, Expenditures, and Changes in Fund Balance –
Budget and Actual
WIOA Youth
Year Ended June 30, 2022

	Original Budget	Final Budget	Actual	Variance with Final Budget
REVENUES				
Grants	\$ 7,198,815	\$ 6,806,394	\$ 5,354,809	\$ (1,451,585)
TOTAL REVENUES	<u>7,198,815</u>	<u>6,806,394</u>	<u>5,354,809</u>	<u>(1,451,585)</u>
EXPENDITURES				
Salaries, wages, and benefits	916,153	781,502	942,287	(160,785)
Payroll taxes	15,030	15,494	20,067	(4,573)
Professional fees	94,565	98,145	95,538	2,607
Facilities	7,476	7,476	145,319	(137,843)
Communications	26,861	26,861	17,569	9,292
Equipment	125	125	369	(244)
Computer and software	85,272	85,272	92,871	(7,599)
Conferences and travel	6,052	6,052	6,523	(471)
Insurance	22,672	22,672	25,805	(3,133)
Office expenses	1,096	1,096	(310,838)	311,934
Other	256,797	11,897	2,011	9,886
Program material	-	-	10,793	(10,793)
Program expenses	5,170,000	5,170,000	1,886	5,168,114
Allocation - indirect costs (Note 10)	596,716	579,802	589,949	(10,147)
Program expenses - contractors	-	-	3,714,660	(3,714,660)
TOTAL EXPENDITURES	<u>7,198,815</u>	<u>6,806,394</u>	<u>5,354,809</u>	<u>1,451,585</u>
NET CHANGE IN FUND BALANCE	-	-	-	-
FUND BALANCE - BEGINNING	-	-	-	-
FUND BALANCE - ENDING	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

Supplementary Information

SAN DIEGO WORKFORCE PARTNERSHIP, INC.

Combining Balance Sheet (By Sub-Fund)

General Fund

June 30, 2022

Schedule 1

	General Fund <i>Fund 001</i>	Contributions <i>Fund 006</i>	Discretionary <i>Fund 008</i>	Rent Revenue <i>Fund 009</i>	Cost Pools <i>Funds 900</i>	Total
ASSETS						
Cash (Note 3)	\$ 3,441,561	\$ -	\$ -	\$ -	\$ -	\$ 3,441,561
Accounts receivable	9,622	-	-	38,759	(10,002)	38,379
Due from other funds (Note 6)	-	9,983	1,393,037	-	76,513	1,479,533
Prepaid expenses	38,710	-	-	177,337	163,800	379,847
Deposits	-	-	-	-	500	500
TOTAL ASSETS	<u>\$ 3,489,893</u>	<u>\$ 9,983</u>	<u>\$ 1,393,037</u>	<u>\$ 216,096</u>	<u>\$ 230,811</u>	<u>\$ 5,339,820</u>
LIABILITIES AND FUND BALANCES						
LIABILITIES						
Accounts payable	\$ 669,273	\$ -	\$ 7,151	\$ 10,233	\$ 111,395	\$ 798,052
Accrued expenses	336,733	-	-	-	-	336,733
Due to other funds (Note 6)	1,844,493	-	-	189,547	119,416	2,153,456
Due to other agencies (Note 7)	97,991	-	(41)	-	-	97,950
Unearned revenue (Note 9)	60,418	9,983	(3,356)	16,316	-	83,361
TOTAL LIABILITIES	<u>3,008,908</u>	<u>9,983</u>	<u>3,754</u>	<u>216,096</u>	<u>230,811</u>	<u>3,469,552</u>
FUND BALANCES						
Nonspendable	38,710	-	-	177,337	163,800	379,847
Unassigned	442,275	-	1,389,283	(177,337)	(163,800)	1,490,421
TOTAL FUND BALANCES	<u>480,985</u>	<u>-</u>	<u>1,389,283</u>	<u>-</u>	<u>-</u>	<u>1,870,268</u>
TOTAL LIABILITIES AND FUND BALANCES	<u>\$ 3,489,893</u>	<u>\$ 9,983</u>	<u>\$ 1,393,037</u>	<u>\$ 216,096</u>	<u>\$ 230,811</u>	<u>\$ 5,339,820</u>

SAN DIEGO WORKFORCE PARTNERSHIP, INC.

Combining Schedule of Revenues, Expenditures, and Changes in Fund Balances (By Sub-Fund)

General Fund

Year Ended June 30, 2022

Schedule 2

	General Fund <i>Fund 001</i>	Contributions <i>Fund 006</i>	Discretionary <i>Fund 008</i>	Rent Revenue <i>Fund 009</i>	Cost Pools <i>Funds 900</i>	Total
REVENUES						
Grants	\$ -	\$ 8,960	\$ 520,233	\$ -	\$ -	\$ 529,193
Other income	-	-	2,345	-	-	2,345
TOTAL REVENUES	-	8,960	522,578	-	-	531,538
EXPENDITURES						
Salaries, wages, and benefits	2,157,129	-	56,187	-	8,357	2,221,673
Payroll taxes	43,922	-	(5,815)	-	114	38,221
Professional fees	223,641	-	-	-	-	223,641
Facilities	79,999	-	-	-	66,422	146,421
Communications	10,479	-	25	630	12	11,146
Equipment	198	-	-	-	-	198
Computer and software	22,690	-	-	-	-	22,690
Conferences and travel	27,358	-	2,512	-	-	29,870
Insurance	8,975	-	-	-	-	8,975
Office expenses	11,767	-	225,457	(630)	(76,656)	159,938
Other	24,626	-	2,883	-	1,751	29,260
Program material	46,212	-	42	-	-	46,254
Program expenses	194	474	2,858	-	-	3,526
Allocation - indirect costs (Note 10)	(2,638,904)	-	(1,087)	-	-	(2,639,991)
Program expenses - contractors	36,600	8,486	1,650	-	-	46,736
TOTAL EXPENDITURES	54,886	8,960	284,712	-	-	348,558
EXCESS (DEFICIT) OF						
REVENUES OVER EXPENDITURES	(54,886)	-	237,866	-	-	182,980
OTHER FINANCING SOURCES (USES)						
Transfers in	-	-	525,706	-	-	525,706
TOTAL OTHER FINANCING SOURCES (USES)	-	-	525,706	-	-	525,706
NET CHANGE IN FUND BALANCES	(54,886)	-	763,572	-	-	708,686
FUND BALANCES - BEGINNING	535,871	-	625,711	-	-	1,161,582
FUND BALANCES - ENDING	\$ 480,985	\$ -	\$ 1,389,283	\$ -	\$ -	\$ 1,870,268

SAN DIEGO WORKFORCE PARTNERSHIP, INC.

**Combining Balance Sheet
Non-Major Special Revenue Funds
June 30, 2022**

Schedule 3

	Workforce Summit Fund (010)	Youth Summit Fund (016)	Learning Fund (024)	San Diego County Supported Employment Technical Consultant Fund (026)	ESE Fund (033/034)
ASSETS					
Accounts receivable	\$ -	\$ 1,590	\$ 31,014	\$ 83,936	\$ -
Grants receivable (Note 4)	-	-	-	-	-
Due from other funds (Note 6)	-	-	161,640	-	8,514
Prepaid expenses	-	-	-	-	-
TOTAL ASSETS	\$ -	\$ 1,590	\$ 192,654	\$ 83,936	\$ 8,514
LIABILITIES AND FUND BALANCES					
LIABILITIES					
Accounts payable	\$ -	\$ -	\$ 335	\$ 25,500	\$ -
Due to other funds (Note 6)	-	1,590	-	11,218	-
Due to other agencies (Note 7)	-	-	-	29,848	6,912
Unearned revenue (Note 9)	-	-	-	17,370	1,602
TOTAL LIABILITIES	-	1,590	335	83,936	8,514
FUND BALANCES (DEFICIT)					
Restricted	-	-	192,319	-	-
Unassigned	-	-	-	-	-
TOTAL FUND BALANCES (DEFICIT)	-	-	192,319	-	-
TOTAL LIABILITIES AND FUND BALANCES	\$ -	\$ 1,590	\$ 192,654	\$ 83,936	\$ 8,514

SAN DIEGO WORKFORCE PARTNERSHIP, INC.

**Combining Balance Sheet
Non-Major Special Revenue Funds
June 30, 2022**

Schedule 3 (continued)

	ESE <i>Fund (035)</i>	SD County CalFresh E&T <i>Fund (036)</i>	County of San Diego Sheriff Department <i>Fund (040)</i>	SD County CalFresh Training <i>Fund (041)</i>	Sector Initiatives <i>Fund (049)</i>
ASSETS					
Accounts receivable	\$ 340,530	\$ 258,033	\$ -	\$ -	\$ 25,475
Grants receivable (Note 4)	11,850	-	-	-	-
Due from other funds (Note 6)	260,237	521,749	15,739	4,863	-
Prepaid expenses	-	-	-	-	-
TOTAL ASSETS	\$ 612,617	\$ 779,782	\$ 15,739	\$ 4,863	\$ 25,475
LIABILITIES AND FUND BALANCES					
LIABILITIES					
Accounts payable	\$ 170,444	\$ 688,256	\$ -	\$ -	\$ -
Due to other funds (Note 6)	-	-	-	-	23,486
Due to other agencies (Note 7)	442,173	91,526	13,030	4,863	845
Unearned revenue (Note 9)	-	-	-	-	-
TOTAL LIABILITIES	612,617	779,782	13,030	4,863	24,331
FUND BALANCES (DEFICIT)					
Restricted	-	-	2,709	-	1,144
Unassigned	-	-	-	-	-
TOTAL FUND BALANCES (DEFICIT)	-	-	2,709	-	1,144
TOTAL LIABILITIES AND FUND BALANCES	\$ 612,617	\$ 779,782	\$ 15,739	\$ 4,863	\$ 25,475

SAN DIEGO WORKFORCE PARTNERSHIP, INC.

**Combining Balance Sheet
Non-Major Special Revenue Funds
June 30, 2022**

Schedule 3 (continued)

	LSSI - Life Science Summer Institute SDCCD LSSI FY 14-15 Fund (056)	Grossmont CTE Pathways Fund (067)	EDC Project AMGEN FY 18 Fund (072)	City of San Diego Techhire SD Fund (078)	Workforce Central Fund (081)
ASSETS					
Accounts receivable	\$ 354	\$ -	\$ -	\$ 2,730	\$ -
Grants receivable (Note 4)	-	-	-	727,951	-
Due from other funds (Note 6)	-	100	243	-	-
Prepaid expenses	-	-	-	-	-
TOTAL ASSETS	\$ 354	\$ 100	\$ 243	\$ 730,681	\$ -
LIABILITIES AND FUND BALANCES					
LIABILITIES					
Accounts payable	\$ 51	\$ -	\$ 243	\$ 94,276	\$ -
Due to other funds (Note 6)	303	-	-	636,405	-
Due to other agencies (Note 7)	-	100	-	-	-
Unearned revenue (Note 9)	-	-	-	-	-
TOTAL LIABILITIES	354	100	243	730,681	-
FUND BALANCES (DEFICIT)					
Restricted	-	-	-	-	-
Unassigned	-	-	-	-	-
TOTAL FUND BALANCES (DEFICIT)	-	-	-	-	-
TOTAL LIABILITIES AND FUND BALANCES	\$ 354	\$ 100	\$ 243	\$ 730,681	\$ -

SAN DIEGO WORKFORCE PARTNERSHIP, INC.

**Combining Balance Sheet
Non-Major Special Revenue Funds
June 30, 2022**

Schedule 3 (continued)

	Economic Opportunities Program Fund (083)	Lumina FDN - COVID-19 Technology Grant Fund (101)	Internship Wages Fund (102)	Public Administration Fund (104)	ICT Fund (105)
ASSETS					
Accounts receivable	\$ -	\$ -	\$ -	\$ -	\$ -
Grants receivable (Note 4)	4,002	-	-	-	-
Due from other funds (Note 6)	-	5,738	120,435	7,127	67,184
Prepaid expenses	-	-	-	-	-
TOTAL ASSETS	\$ 4,002	\$ 5,738	\$ 120,435	\$ 7,127	\$ 67,184
LIABILITIES AND FUND BALANCES					
LIABILITIES					
Accounts payable	\$ -	\$ 1,440	\$ -	\$ -	\$ -
Due to other funds (Note 6)	2,949	-	-	-	-
Due to other agencies (Note 7)	-	-	-	-	-
Unearned revenue (Note 9)	1,053	4,298	120,435	-	-
TOTAL LIABILITIES	4,002	5,738	120,435	-	-
FUND BALANCES (DEFICIT)					
Restricted	-	-	-	7,127	67,184
Unassigned	-	-	-	-	-
TOTAL FUND BALANCES (DEFICIT)	-	-	-	7,127	67,184
TOTAL LIABILITIES AND FUND BALANCES	\$ 4,002	\$ 5,738	\$ 120,435	\$ 7,127	\$ 67,184

SAN DIEGO WORKFORCE PARTNERSHIP, INC.

**Combining Balance Sheet
Non-Major Special Revenue Funds
June 30, 2022**

Schedule 3 (continued)

	ECU <i>Fund (106)</i>	Healthcare <i>Fund (107)</i>	P&C <i>Fund (108)</i>	Research <i>Fund (109)</i>	Business Engagement <i>Fund (110)</i>
ASSETS					
Accounts receivable	\$ -	\$ -	\$ -	\$ -	\$ -
Grants receivable (Note 4)	-	-	-	-	-
Due from other funds (Note 6)	2,558	-	-	419	-
Prepaid expenses	-	-	7,000	-	-
TOTAL ASSETS	\$ 2,558	\$ -	\$ 7,000	\$ 419	\$ -
LIABILITIES AND FUND BALANCES					
LIABILITIES					
Accounts payable	\$ -	\$ -	\$ -	\$ -	\$ -
Due to other funds (Note 6)	-	81,119	3,137	-	3,115
Due to other agencies (Note 7)	-	-	-	-	-
Unearned revenue (Note 9)	-	-	-	-	-
TOTAL LIABILITIES	-	81,119	3,137	-	3,115
FUND BALANCES (DEFICIT)					
Restricted	2,558	-	3,863	419	-
Unassigned	-	(81,119)	-	-	(3,115)
TOTAL FUND BALANCES (DEFICIT)	2,558	(81,119)	3,863	419	(3,115)
TOTAL LIABILITIES AND FUND BALANCES	\$ 2,558	\$ -	\$ 7,000	\$ 419	\$ -

SAN DIEGO WORKFORCE PARTNERSHIP, INC.

**Combining Balance Sheet
Non-Major Special Revenue Funds
June 30, 2022**

Schedule 3 (continued)

	Client Services Fund (115)	Reentry Works San Diego Fund (120/121)	TANF Fund (172/173/ 174/175)	Career Dislocated Worker Grant (Fund 176)	Layoff Aversion Funds (29320 29321/29221)
ASSETS					
Accounts receivable	\$ -	\$ -	\$ -	\$ -	\$ -
Grants receivable (Note 4)	-	-	-	234,510	112,450
Due from other funds (Note 6)	800	5,016	34,190	-	222
Prepaid expenses	-	-	-	-	-
TOTAL ASSETS	\$ 800	\$ 5,016	\$ 34,190	\$ 234,510	\$ 112,672
LIABILITIES AND FUND BALANCES					
LIABILITIES					
Accounts payable	\$ -	\$ -	\$ -	\$ -	\$ -
Due to other funds (Note 6)	-	-	-	234,510	112,450
Due to other agencies (Note 7)	-	5,016	34,190	-	77
Unearned revenue (Note 9)	-	-	-	-	145
TOTAL LIABILITIES	-	5,016	34,190	234,510	112,672
FUND BALANCES (DEFICIT)					
Restricted	800	-	-	-	-
Unassigned	-	-	-	-	-
TOTAL FUND BALANCES (DEFICIT)	800	-	-	-	-
TOTAL LIABILITIES AND FUND BALANCES	\$ 800	\$ 5,016	\$ 34,190	\$ 234,510	\$ 112,672

SAN DIEGO WORKFORCE PARTNERSHIP, INC.

**Combining Balance Sheet
Non-Major Special Revenue Funds
June 30, 2022**

Schedule 3 (continued)

	Rapid Response <i>Funds (54120/ 54121/54021)</i>	City of S.D. - C2C 2.0 <i>Fund (519)</i>	Sector Partnerships NEG <i>Fund (535)</i>	EDD Retain Demo Project <i>Fund (581)</i>	Prison 2 Employment - Supportive Services <i>Fund (582)</i>
ASSETS					
Accounts receivable	\$ -	\$ -	\$ -	\$ -	\$ 198,923
Grants receivable (Note 4)	157,403	-	-	-	28,863
Due from other funds (Note 6)	407	525,612	1,826	473	-
Prepaid expenses	-	-	-	-	-
TOTAL ASSETS	\$ 157,810	\$ 525,612	\$ 1,826	\$ 473	\$ 227,786
LIABILITIES AND FUND BALANCES					
LIABILITIES					
Accounts payable	\$ 264	\$ 21,689	\$ -	\$ -	\$ 28,291
Due to other funds (Note 6)	157,346	-	-	-	199,495
Due to other agencies (Note 7)	200	-	1,826	306	-
Unearned revenue (Note 9)	-	503,923	-	167	-
TOTAL LIABILITIES	157,810	525,612	1,826	473	227,786
FUND BALANCES (DEFICIT)					
Restricted	-	-	-	-	-
Unassigned	-	-	-	-	-
TOTAL FUND BALANCES (DEFICIT)	-	-	-	-	-
TOTAL LIABILITIES AND FUND BALANCES	\$ 157,810	\$ 525,612	\$ 1,826	\$ 473	\$ 227,786

SAN DIEGO WORKFORCE PARTNERSHIP, INC.

**Combining Balance Sheet
Non-Major Special Revenue Funds
June 30, 2022**

Schedule 3 (continued)

	Prison 2 Employment - Implementation and Direct Services Fund (583)	ELL - COVID Impacted Individuals Fund (584)	EDD Employment Disaster Recovery NDWG Fund (585)	CWDB-High Road Construction Careers ARC Fund (586)	T2W Payments Fund (587)
ASSETS					
Accounts receivable	\$ 265,411	\$ -	\$ -	\$ 63,147	\$ -
Grants receivable (Note 4)	-	-	176,365	-	8,197
Due from other funds (Note 6)	-	-	-	209,513	-
Prepaid expenses	-	-	-	-	-
TOTAL ASSETS	\$ 265,411	\$ -	\$ 176,365	\$ 272,660	\$ 8,197
LIABILITIES AND FUND BALANCES					
LIABILITIES					
Accounts payable	\$ -	\$ -	\$ -	\$ 260,699	\$ 196
Due to other funds (Note 6)	201,716	-	176,365	-	8,001
Due to other agencies (Note 7)	-	-	-	-	-
Unearned revenue (Note 9)	63,695	-	-	11,961	-
TOTAL LIABILITIES	265,411	-	176,365	272,660	8,197
FUND BALANCES (DEFICIT)					
Restricted	-	-	-	-	-
Unassigned	-	-	-	-	-
TOTAL FUND BALANCES (DEFICIT)	-	-	-	-	-
TOTAL LIABILITIES AND FUND BALANCES	\$ 265,411	\$ -	\$ 176,365	\$ 272,660	\$ 8,197

SAN DIEGO WORKFORCE PARTNERSHIP, INC.

**Combining Balance Sheet
Non-Major Special Revenue Funds
June 30, 2022**

Schedule 3 (continued)

	New Profit Xprize Challenge Fund (589)	Disability Employment Initiative Fund (590)	ELL Navigator Pilot Program Fund (597)	Slingshot Project Implementation Funds (650/651/652)	CWDB - Prison to Employment Fund (656)
ASSETS					
Accounts receivable	\$ -	\$ -	\$ -	\$ -	\$ 14,242
Grants receivable (Note 4)	-	-	640	-	-
Due from other funds (Note 6)	51,539	35	-	695	-
Prepaid expenses	-	-	-	-	-
TOTAL ASSETS	\$ 51,539	\$ 35	\$ 640	\$ 695	\$ 14,242
LIABILITIES AND FUND BALANCES					
LIABILITIES					
Accounts payable	\$ 10,759	\$ 35	\$ -	\$ 695	\$ -
Due to other funds (Note 6)	-	-	640	-	14,242
Due to other agencies (Note 7)	-	-	-	-	-
Unearned revenue (Note 9)	40,780	-	-	-	-
TOTAL LIABILITIES	51,539	35	640	695	14,242
FUND BALANCES (DEFICIT)					
Restricted	-	-	-	-	-
Unassigned	-	-	-	-	-
TOTAL FUND BALANCES (DEFICIT)	-	-	-	-	-
TOTAL LIABILITIES AND FUND BALANCES	\$ 51,539	\$ 35	\$ 640	\$ 695	\$ 14,242

SAN DIEGO WORKFORCE PARTNERSHIP, INC.

**Combining Balance Sheet
Non-Major Special Revenue Funds
June 30, 2022**

Schedule 3 (continued)

	CWDB - Slingshot 2.0 Fund (657)	CWDB - RO/RTC/Training Funds Fund (662)	CWDB - Slingshot 3 Regional Plan Dept Fund (663)	Slingshot 4.0 Fund (664)	SD County BHS Workforce Consultation Fund 701
ASSETS					
Accounts receivable	\$ -	\$ -	\$ -	\$ -	\$ 31,666
Grants receivable (Note 4)	-	5,435	-	64,644	31,667
Due from other funds (Note 6)	171	-	-	-	-
Prepaid expenses	-	-	-	-	-
TOTAL ASSETS	\$ 171	\$ 5,435	\$ -	\$ 64,644	\$ 63,333
LIABILITIES AND FUND BALANCES					
LIABILITIES					
Accounts payable	\$ 6	\$ 28	\$ -	\$ -	\$ -
Due to other funds (Note 6)	-	5,331	-	64,644	63,333
Due to other agencies (Note 7)	165	76	-	-	-
Unearned revenue (Note 9)	-	-	-	-	-
TOTAL LIABILITIES	171	5,435	-	64,644	63,333
FUND BALANCES (DEFICIT)					
Restricted	-	-	-	-	-
Unassigned	-	-	-	-	-
TOTAL FUND BALANCES (DEFICIT)	-	-	-	-	-
TOTAL LIABILITIES AND FUND BALANCES	\$ 171	\$ 5,435	\$ -	\$ 64,644	\$ 63,333

SAN DIEGO WORKFORCE PARTNERSHIP, INC.

**Combining Balance Sheet
Non-Major Special Revenue Funds
June 30, 2022**

Schedule 3 (continued)

	Parker Foundation CCS Program Fund 706	JPMC-Healthcare Career Pathway FY22 Fund 708	Wells Fargo Public Admin Sector Fund 709	Healthnet, LLC Fund 710	Youth Environmental Recreation Services Fund 711
ASSETS					
Accounts receivable	\$ -	\$ -	\$ -	\$ -	\$ 124,500
Grants receivable (Note 4)	-	-	-	-	-
Due from other funds (Note 6)	30,000	209,234	31,000	2,420	-
Prepaid expenses	-	-	-	-	-
TOTAL ASSETS	\$ 30,000	\$ 209,234	\$ 31,000	\$ 2,420	\$ 124,500
LIABILITIES AND FUND BALANCES					
LIABILITIES					
Accounts payable	\$ -	\$ 18,214	\$ -	\$ -	\$ 3,272
Due to other funds (Note 6)	-	-	-	-	15,396
Due to other agencies (Note 7)	-	-	-	-	-
Unearned revenue (Note 9)	30,000	191,020	31,000	2,420	105,832
TOTAL LIABILITIES	30,000	209,234	31,000	2,420	124,500
FUND BALANCES (DEFICIT)					
Restricted	-	-	-	-	-
Unassigned	-	-	-	-	-
TOTAL FUND BALANCES (DEFICIT)	-	-	-	-	-
TOTAL LIABILITIES AND FUND BALANCES	\$ 30,000	\$ 209,234	\$ 31,000	\$ 2,420	\$ 124,500

SAN DIEGO WORKFORCE PARTNERSHIP, INC.

**Combining Balance Sheet
Non-Major Special Revenue Funds
June 30, 2022**

Schedule 3 (continued)

	Irvine Foundation Apprenticeship Readiness Collaborative Fund 712	Conrad Prebys FDN- Live Wel Program Fund 713	Alliance Healthcare Fund (715)	Bank of America BCIF Construction Career Jumpstart Fund (716)	Bank of America BCIF Techhire Fund (717)
ASSETS					
Accounts receivable	\$ -	\$ -	\$ -	\$ -	\$ -
Grants receivable (Note 4)	-	-	-	-	-
Due from other funds (Note 6)	47,412	35,674	58,503	83,975	1,217
Prepaid expenses	-	-	-	-	-
TOTAL ASSETS	\$ 47,412	\$ 35,674	\$ 58,503	\$ 83,975	\$ 1,217
LIABILITIES AND FUND BALANCES					
LIABILITIES					
Accounts payable	\$ 3,939	\$ 35,674	\$ 5,500	\$ 15,609	\$ -
Due to other funds (Note 6)	-	-	-	-	-
Due to other agencies (Note 7)	-	-	-	-	-
Unearned revenue (Note 9)	43,473	-	53,003	68,366	1,217
TOTAL LIABILITIES	47,412	35,674	58,503	83,975	1,217
FUND BALANCES (DEFICIT)					
Restricted	-	-	-	-	-
Unassigned	-	-	-	-	-
TOTAL FUND BALANCES (DEFICIT)	-	-	-	-	-
TOTAL LIABILITIES AND FUND BALANCES	\$ 47,412	\$ 35,674	\$ 58,503	\$ 83,975	\$ 1,217

SAN DIEGO WORKFORCE PARTNERSHIP, INC.

**Combining Balance Sheet
Non-Major Special Revenue Funds
June 30, 2022**

Schedule 3 (continued)

	Bank of America C2C FY21 Fund (718)	CWDB - Accelerator 9 Fund (719)	Bank of America C2C Fund (720)	PHI-Together Toward Health Fund (721)	SD Foundation BCIF-CCJ Fund (722)
ASSETS					
Accounts receivable	\$ -	\$ -	\$ -	\$ -	\$ -
Grants receivable (Note 4)	-	56,367	-	-	-
Due from other funds (Note 6)	-	-	50,000	240,185	21,293
Prepaid expenses	-	-	-	-	-
TOTAL ASSETS	\$ -	\$ 56,367	\$ 50,000	\$ 240,185	\$ 21,293
LIABILITIES AND FUND BALANCES					
LIABILITIES					
Accounts payable	\$ -	\$ -	\$ -	\$ -	\$ 1,970
Due to other funds (Note 6)	-	56,367	-	-	-
Due to other agencies (Note 7)	-	-	-	-	-
Unearned revenue (Note 9)	-	-	50,000	240,185	19,323
TOTAL LIABILITIES	-	56,367	50,000	240,185	21,293
FUND BALANCES (DEFICIT)					
Restricted	-	-	-	-	-
Unassigned	-	-	-	-	-
TOTAL FUND BALANCES (DEFICIT)	-	-	-	-	-
TOTAL LIABILITIES AND FUND BALANCES	\$ -	\$ 56,367	\$ 50,000	\$ 240,185	\$ 21,293

SAN DIEGO WORKFORCE PARTNERSHIP, INC.

**Combining Balance Sheet
Non-Major Special Revenue Funds
June 30, 2022**

Schedule 3 (continued)

	SD Foundation BCIF TechHire Fund (723)	The Maritime Alliance Foundation Fund (726)	Irvine Foundation Techhire SD Fund (727)	Accenture ISA Pool Fund (728)	SDGE-Career Launch Academy 3.0 Fund (729)
ASSETS					
Accounts receivable	\$ -	\$ 4,366	\$ -	\$ -	\$ -
Grants receivable (Note 4)	-	-	-	-	-
Due from other funds (Note 6)	600	-	-	5,000	40,650
Prepaid expenses	-	-	-	-	-
TOTAL ASSETS	\$ 600	\$ 4,366	\$ -	\$ 5,000	\$ 40,650
LIABILITIES AND FUND BALANCES					
LIABILITIES					
Accounts payable	\$ 600	\$ -	\$ -	\$ -	\$ -
Due to other funds (Note 6)	-	4,366	-	-	-
Due to other agencies (Note 7)	-	-	-	-	-
Unearned revenue (Note 9)	-	-	-	5,000	40,650
TOTAL LIABILITIES	600	4,366	-	5,000	40,650
FUND BALANCES (DEFICIT)					
Restricted	-	-	-	-	-
Unassigned	-	-	-	-	-
TOTAL FUND BALANCES (DEFICIT)	-	-	-	-	-
TOTAL LIABILITIES AND FUND BALANCES	\$ 600	\$ 4,366	\$ -	\$ 5,000	\$ 40,650

SAN DIEGO WORKFORCE PARTNERSHIP, INC.

**Combining Balance Sheet
Non-Major Special Revenue Funds
June 30, 2022**

Schedule 3 (continued)

	SDGE Construction Career Jumpstart 2.0 Fund (730)	COVID-19 Response Program Fund (731)	Low Carbon Economy Workforce Program Fund 732	City of San Diego C2C Mentorship Program Fund (733)	Price Charities FY04-05 Fund (734)
ASSETS					
Accounts receivable	\$ -	\$ -	\$ 42,176	\$ -	\$ 84
Grants receivable (Note 4)	-	-	15,852	404,029	-
Due from other funds (Note 6)	43,629	-	-	-	-
Prepaid expenses	-	-	-	-	-
TOTAL ASSETS	\$ 43,629	\$ -	\$ 58,028	\$ 404,029	\$ 84
LIABILITIES AND FUND BALANCES					
LIABILITIES					
Accounts payable	\$ -	\$ -	\$ 34,328	\$ 45,960	\$ -
Due to other funds (Note 6)	-	-	23,700	355,962	84
Due to other agencies (Note 7)	-	-	-	2,107	-
Unearned revenue (Note 9)	43,629	-	-	-	-
TOTAL LIABILITIES	43,629	-	58,028	404,029	84
FUND BALANCES (DEFICIT)					
Restricted	-	-	-	-	-
Unassigned	-	-	-	-	-
TOTAL FUND BALANCES (DEFICIT)	-	-	-	-	-
TOTAL LIABILITIES AND FUND BALANCES	\$ 43,629	\$ -	\$ 58,028	\$ 404,029	\$ 84

SAN DIEGO WORKFORCE PARTNERSHIP, INC.

**Combining Balance Sheet
Non-Major Special Revenue Funds
June 30, 2022**

Schedule 3 (continued)

	San Diego County CAP Fund (737)	Community Enhancement Prog - C2C Fund (742)	City of San Diego C2C FY 18 Fund (746)	City of San Diego C2C Internship Program Fund (747)	Live Wellness Internships - County of San Diego Fund (753)
ASSETS					
Accounts receivable	\$ 10,471	\$ -	\$ -	\$ -	\$ 112,517
Grants receivable (Note 4)	-	-	-	-	-
Due from other funds (Note 6)	107,988	10,000	19,222	2,694	84,304
Prepaid expenses	-	-	-	-	-
TOTAL ASSETS	\$ 118,459	\$ 10,000	\$ 19,222	\$ 2,694	\$ 196,821
LIABILITIES AND FUND BALANCES					
LIABILITIES					
Accounts payable	\$ 59,998	\$ -	\$ -	\$ 115	\$ 20,587
Due to other funds (Note 6)	-	-	-	-	-
Due to other agencies (Note 7)	2,588	-	19,222	2,579	-
Unearned revenue (Note 9)	55,873	10,000	-	-	176,234
TOTAL LIABILITIES	118,459	10,000	19,222	2,694	196,821
FUND BALANCES (DEFICIT)					
Restricted	-	-	-	-	-
Unassigned	-	-	-	-	-
TOTAL FUND BALANCES (DEFICIT)	-	-	-	-	-
TOTAL LIABILITIES AND FUND BALANCES	\$ 118,459	\$ 10,000	\$ 19,222	\$ 2,694	\$ 196,821

SAN DIEGO WORKFORCE PARTNERSHIP, INC.

**Combining Balance Sheet
Non-Major Special Revenue Funds
June 30, 2022**

Schedule 3 (continued)

	SDGE - Career Launch Academy 2.0 Fund (754)	SAHM Family FDN Aging Workforce Fund (755)	Tech Quest Apprenticeship Fund (756)	BOA - Supporting SE Livewell Fund (757)	CDBG Opportunity Youth Fund (759)
ASSETS					
Accounts receivable	\$ -	\$ -	\$ -	\$ -	\$ -
Grants receivable (Note 4)	-	-	-	-	149,093
Due from other funds (Note 6)	32,116	-	-	30,613	-
Prepaid expenses	-	-	-	-	-
TOTAL ASSETS	\$ 32,116	\$ -	\$ -	\$ 30,613	\$ 149,093
LIABILITIES AND FUND BALANCES					
LIABILITIES					
Accounts payable	\$ -	\$ -	\$ -	\$ -	\$ 4,934
Due to other funds (Note 6)	-	-	-	-	144,159
Due to other agencies (Note 7)	-	-	-	-	-
Unearned revenue (Note 9)	32,116	-	-	30,613	-
TOTAL LIABILITIES	32,116	-	-	30,613	149,093
FUND BALANCES (DEFICIT)					
Restricted	-	-	-	-	-
Unassigned	-	-	-	-	-
TOTAL FUND BALANCES (DEFICIT)	-	-	-	-	-
TOTAL LIABILITIES AND FUND BALANCES	\$ 32,116	\$ -	\$ -	\$ 30,613	\$ 149,093

SAN DIEGO WORKFORCE PARTNERSHIP, INC.

**Combining Balance Sheet
Non-Major Special Revenue Funds
June 30, 2022**

Schedule 3 (continued)

	Techhire Chula Vista Fund (760)	San Diego Unified School District Adult Education Fund (762)	San Diego Unified Caterpillar FDN Techhire Fund (763)	City of San Diego Former Enterprise Zone Fund (765)	GAP Inc. C2C This Way Ahead Program Fund (770)
ASSETS					
Accounts receivable	\$ -	\$ 11,775	\$ -	\$ -	\$ -
Grants receivable (Note 4)	-	-	-	28,525	-
Due from other funds (Note 6)	-	-	353	-	7,939
Prepaid expenses	-	-	-	-	-
TOTAL ASSETS	\$ -	\$ 11,775	\$ 353	\$ 28,525	\$ 7,939
LIABILITIES AND FUND BALANCES					
LIABILITIES					
Accounts payable	\$ -	\$ -	\$ 311	\$ -	\$ 517
Due to other funds (Note 6)	-	11,775	-	26,136	-
Due to other agencies (Note 7)	-	-	-	2,389	125
Unearned revenue (Note 9)	-	-	42	-	7,297
TOTAL LIABILITIES	-	11,775	353	28,525	7,939
FUND BALANCES (DEFICIT)					
Restricted	-	-	-	-	-
Unassigned	-	-	-	-	-
TOTAL FUND BALANCES (DEFICIT)	-	-	-	-	-
TOTAL LIABILITIES AND FUND BALANCES	\$ -	\$ 11,775	\$ 353	\$ 28,525	\$ 7,939

SAN DIEGO WORKFORCE PARTNERSHIP, INC.

**Combining Balance Sheet
Non-Major Special Revenue Funds
June 30, 2022**

Schedule 3 (continued)

	Rockefeller Listen for Good Fund (771)	Impact of COVID-19 Irvine FND Fund (773)	Microsoft Workstreams of SDWP Fund (774)	SDGE - ISA Fund (776)	SDGE- Construction Career Jumpstart 3.0 Fund (777)
ASSETS					
Accounts receivable	\$ -	\$ -	\$ -	\$ -	\$ -
Grants receivable (Note 4)	-	-	-	-	-
Due from other funds (Note 6)	101	25,000	2,500	50,000	99,712
Prepaid expenses	-	-	-	-	-
TOTAL ASSETS	<u>\$ 101</u>	<u>\$ 25,000</u>	<u>\$ 2,500</u>	<u>\$ 50,000</u>	<u>\$ 99,712</u>
LIABILITIES AND FUND BALANCES					
LIABILITIES					
Accounts payable	\$ -	\$ -	\$ -	\$ -	\$ 175
Due to other funds (Note 6)	-	-	-	-	-
Due to other agencies (Note 7)	101	-	-	-	-
Unearned revenue (Note 9)	-	25,000	2,500	50,000	99,537
TOTAL LIABILITIES	<u>101</u>	<u>25,000</u>	<u>2,500</u>	<u>50,000</u>	<u>99,712</u>
FUND BALANCES (DEFICIT)					
Restricted	-	-	-	-	-
Unassigned	-	-	-	-	-
TOTAL FUND BALANCES (DEFICIT)	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
TOTAL LIABILITIES AND FUND BALANCES	<u>\$ 101</u>	<u>\$ 25,000</u>	<u>\$ 2,500</u>	<u>\$ 50,000</u>	<u>\$ 99,712</u>

SAN DIEGO WORKFORCE PARTNERSHIP, INC.

**Combining Balance Sheet
Non-Major Special Revenue Funds
June 30, 2022**

Schedule 3 (continued)

	Irvine Foundation Cyberhire Fund (780)	Walmart Foundation Reimagine Retail Fund (782)	Walmart - Service Pathways for Immigrants Fund (783)	HYATT Community Grant Fund (784)	Advancing SD Talent Initiative Fund (785)
ASSETS					
Accounts receivable	\$ -	\$ -	\$ -	\$ -	\$ 155,203
Grants receivable (Note 4)	-	-	-	-	-
Due from other funds (Note 6)	1,018,889	2,253	79,301	2,110	-
Prepaid expenses	-	-	-	-	-
TOTAL ASSETS	\$ 1,018,889	\$ 2,253	\$ 79,301	\$ 2,110	\$ 155,203
LIABILITIES AND FUND BALANCES					
LIABILITIES					
Accounts payable	\$ -	\$ 1,844	\$ -	\$ -	\$ -
Due to other funds (Note 6)	-	-	-	-	14,027
Due to other agencies (Note 7)	-	409	-	-	-
Unearned revenue (Note 9)	1,018,889	-	79,301	2,110	141,176
TOTAL LIABILITIES	1,018,889	2,253	79,301	2,110	155,203
FUND BALANCES (DEFICIT)					
Restricted	-	-	-	-	-
Unassigned	-	-	-	-	-
TOTAL FUND BALANCES (DEFICIT)	-	-	-	-	-
TOTAL LIABILITIES AND FUND BALANCES	\$ 1,018,889	\$ 2,253	\$ 79,301	\$ 2,110	\$ 155,203

SAN DIEGO WORKFORCE PARTNERSHIP, INC.

**Combining Balance Sheet
Non-Major Special Revenue Funds
June 30, 2022**

Schedule 3 (continued)

	SDG&E Energy Workforce Readiness Program Fund (786)	COVID-19 Workplace Outreach Program Sierra Health Fund (787)	Vista USD Fund (792)	Woolley Family Fund Workforce Training Provider Guide Fund (793)	The San Diego Foundation - Early Childhood Program Fund (795)
ASSETS					
Accounts receivable	\$ -	\$ -	\$ 34,500	\$ -	\$ -
Grants receivable (Note 4)	-	-	-	-	-
Due from other funds (Note 6)	-	-	-	88,401	304
Prepaid expenses	-	-	-	-	-
TOTAL ASSETS	\$ -	\$ -	\$ 34,500	\$ 88,401	\$ 304
LIABILITIES AND FUND BALANCES					
LIABILITIES					
Accounts payable	\$ -	\$ -	\$ 35	\$ -	\$ 210
Due to other funds (Note 6)	-	-	34,465	-	-
Due to other agencies (Note 7)	-	-	-	-	94
Unearned revenue (Note 9)	-	-	-	88,401	-
TOTAL LIABILITIES	-	-	34,500	88,401	304
FUND BALANCES (DEFICIT)					
Restricted	-	-	-	-	-
Unassigned	-	-	-	-	-
TOTAL FUND BALANCES (DEFICIT)	-	-	-	-	-
TOTAL LIABILITIES AND FUND BALANCES	\$ -	\$ -	\$ 34,500	\$ 88,401	\$ 304

SAN DIEGO WORKFORCE PARTNERSHIP, INC.

**Combining Balance Sheet
Non-Major Special Revenue Funds
June 30, 2022**

Schedule 3 (continued)

	Wells Fargo - Parents Day Fund (796)	Library Workforce Partnership Initiative Fund (798)	GUHSD - School Bus Electrician Fund (799)	Mira Costa College Strong Workforce Program Fund (801)	Foundation for Grossmont and Cuyamaca College Fund (812)
ASSETS					
Accounts receivable	\$ -	\$ -	\$ -	\$ -	\$ 123,200
Grants receivable (Note 4)	-	19,915	-	-	-
Due from other funds (Note 6)	10,000	-	-	3,695	-
Prepaid expenses	-	-	-	-	-
TOTAL ASSETS	\$ 10,000	\$ 19,915	\$ -	\$ 3,695	\$ 123,200
LIABILITIES AND FUND BALANCES					
LIABILITIES					
Accounts payable	\$ -	\$ -	\$ -	\$ -	\$ -
Due to other funds (Note 6)	-	19,915	-	-	20,409
Due to other agencies (Note 7)	-	-	-	-	-
Unearned revenue (Note 9)	10,000	-	-	3,695	102,791
TOTAL LIABILITIES	10,000	19,915	-	3,695	123,200
FUND BALANCES (DEFICIT)					
Restricted	-	-	-	-	-
Unassigned	-	-	-	-	-
TOTAL FUND BALANCES (DEFICIT)	-	-	-	-	-
TOTAL LIABILITIES AND FUND BALANCES	\$ 10,000	\$ 19,915	\$ -	\$ 3,695	\$ 123,200

SAN DIEGO WORKFORCE PARTNERSHIP, INC.

**Combining Balance Sheet
Non-Major Special Revenue Funds
June 30, 2022**

Schedule 3 (continued)

	Careers in Retail Chicago Fund (815)	Chase Healthcare Career Pathways Fund (829)	Strada Education Network Fund (830)	Income Sharing Agreement - Vanguard Fund (831)	Lumina Foundation Fund (833)
ASSETS					
Accounts receivable	\$ -	\$ -	\$ -	\$ -	\$ -
Grants receivable (Note 4)	-	-	-	-	-
Due from other funds (Note 6)	4	5,191	14,381	333,458	-
Prepaid expenses	-	-	205,456	-	-
TOTAL ASSETS	\$ 4	\$ 5,191	\$ 219,837	\$ 333,458	\$ -
LIABILITIES AND FUND BALANCES					
LIABILITIES					
Accounts payable	\$ 4	\$ -	\$ -	\$ -	\$ -
Due to other funds (Note 6)	-	-	-	-	-
Due to other agencies (Note 7)	-	-	-	-	-
Unearned revenue (Note 9)	-	5,191	219,837	333,458	-
TOTAL LIABILITIES	4	5,191	219,837	333,458	-
FUND BALANCES (DEFICIT)					
Restricted	-	-	-	-	-
Unassigned	-	-	-	-	-
TOTAL FUND BALANCES (DEFICIT)	-	-	-	-	-
TOTAL LIABILITIES AND FUND BALANCES	\$ 4	\$ 5,191	\$ 219,837	\$ 333,458	\$ -

SAN DIEGO WORKFORCE PARTNERSHIP, INC.

**Combining Balance Sheet
Non-Major Special Revenue Funds
June 30, 2022**

Schedule 3 (continued)

	Rockefeller FDN - Restructuring Debt for Economic Opportunity Fund (835)	National Partner Engagement Fund (836)	JFF Outcomes for Opportunity Initiative Fund (838)	VEMO Payments Fund (839)	Vanguard FY 21 San Diego Code School Fund (840)
ASSETS					
Accounts receivable	\$ -	\$ 1,250	\$ -	\$ -	\$ -
Grants receivable (Note 4)	-	-	-	-	-
Due from other funds (Note 6)	-	4,903	45,667	110,552	74,912
Prepaid expenses	-	-	7,044	-	-
TOTAL ASSETS	\$ -	\$ 6,153	\$ 52,711	\$ 110,552	\$ 74,912
LIABILITIES AND FUND BALANCES					
LIABILITIES					
Accounts payable	\$ -	\$ -	\$ -	\$ -	\$ -
Due to other funds (Note 6)	-	-	-	-	-
Due to other agencies (Note 7)	-	-	-	-	-
Unearned revenue (Note 9)	-	6,153	52,711	-	74,912
TOTAL LIABILITIES	-	6,153	52,711	-	74,912
FUND BALANCES (DEFICIT)					
Restricted	-	-	-	110,552	-
Unassigned	-	-	-	-	-
TOTAL FUND BALANCES (DEFICIT)	-	-	-	110,552	-
TOTAL LIABILITIES AND FUND BALANCES	\$ -	\$ 6,153	\$ 52,711	\$ 110,552	\$ 74,912

SAN DIEGO WORKFORCE PARTNERSHIP, INC.

**Combining Balance Sheet
Non-Major Special Revenue Funds
June 30, 2022**

Schedule 3 (continued)

	Qualcomm- Software Engineering Apprenticeship Fund (841)	SDSCF Mature Workers Research Fund (842)	SD Foundation BCIF Healthcare Fund (844)	SD Foundation BCIF ICT Fund (845)	CCSWG-CA COMM Status of Women and Girls Fund (850)
ASSETS					
Accounts receivable	\$ -	\$ -	\$ -	\$ -	\$ -
Grants receivable (Note 4)	-	-	-	-	-
Due from other funds (Note 6)	40,609	13,500	200,000	100,000	50,000
Prepaid expenses	-	-	-	-	-
TOTAL ASSETS	\$ 40,609	\$ 13,500	\$ 200,000	\$ 100,000	\$ 50,000
LIABILITIES AND FUND BALANCES					
LIABILITIES					
Accounts payable	\$ 4,000	\$ -	\$ -	\$ -	\$ -
Due to other funds (Note 6)	-	-	-	-	-
Due to other agencies (Note 7)	-	-	-	-	-
Unearned revenue (Note 9)	36,609	13,500	200,000	100,000	50,000
TOTAL LIABILITIES	40,609	13,500	200,000	100,000	50,000
FUND BALANCES (DEFICIT)					
Restricted	-	-	-	-	-
Unassigned	-	-	-	-	-
TOTAL FUND BALANCES (DEFICIT)	-	-	-	-	-
TOTAL LIABILITIES AND FUND BALANCES	\$ 40,609	\$ 13,500	\$ 200,000	\$ 100,000	\$ 50,000

SAN DIEGO WORKFORCE PARTNERSHIP, INC.

**Combining Balance Sheet
Non-Major Special Revenue Funds
June 30, 2022**

Schedule 3 (continued)

	<u>Total</u>
ASSETS	
Accounts receivable	\$ 1,937,093
Grants receivable (Note 4)	2,237,758
Due from other funds (Note 6)	5,578,509
Prepaid expenses	219,500
TOTAL ASSETS	\$ 9,972,860
LIABILITIES AND FUND BALANCES	
LIABILITIES	
Accounts payable	\$ 1,561,003
Due to other funds (Note 6)	2,728,156
Due to other agencies (Note 7)	660,767
Unearned revenue (Note 9)	4,718,493
TOTAL LIABILITIES	9,668,419
FUND BALANCES (DEFICIT)	
Restricted	388,675
Unassigned	(84,234)
TOTAL FUND BALANCES (DEFICIT)	304,441
TOTAL LIABILITIES AND FUND BALANCES	\$ 9,972,860

SAN DIEGO WORKFORCE PARTNERSHIP, INC.

**Combining Schedule of Revenues, Expenditures and Changes in Fund Balances
Non-Major Special Revenue Funds
Year Ended June 30, 2022**

Schedule 4

	Workforce Summit Fund (010)	Youth Summit Fund (016)	Learning Fund (024)	San Diego County Supported Employment Technical Consultant Fund (026)	ESE Fund (033/034)
REVENUES					
Grants	\$ (2,500)	\$ -	\$ 201,631	\$ 212,301	\$ (1,602)
TOTAL REVENUES	<u>(2,500)</u>	<u>-</u>	<u>201,631</u>	<u>212,301</u>	<u>(1,602)</u>
EXPENDITURES					
Salaries, wages, and benefits	-	-	3,409	87,279	-
Payroll taxes	-	-	172	2,622	-
Professional fees	-	-	60	1,092	-
Facilities	-	-	226	3,922	-
Communications	-	-	30	853	-
Equipment	-	-	-	14	-
Computer and software	-	-	279	1,764	-
Conferences and travel	-	-	3,650	924	-
Insurance	-	-	34	444	-
Office expenses	-	-	2	96	-
Other	-	-	140	120	-
Program material	-	-	10	462	-
Program expenses	-	-	375	15	-
Allocation - indirect costs (Note 10)	-	-	925	22,694	-
Program expenses - contractors	-	-	-	90,000	-
TOTAL EXPENDITURES	<u>-</u>	<u>-</u>	<u>9,312</u>	<u>212,301</u>	<u>-</u>
EXCESS (DEFICIT) OF REVENUES OVER EXPENDITURES	<u>(2,500)</u>	<u>-</u>	<u>192,319</u>	<u>-</u>	<u>(1,602)</u>
OTHER FINANCING SOURCES (USES)					
Transfers in	-	-	-	-	-
Transfers out	-	-	-	-	-
TOTAL OTHER FINANCING SOURCES (USES)	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
NET CHANGE IN FUND BALANCES	(2,500)	-	192,319	-	(1,602)
FUND BALANCES (DEFICIT) - BEGINNING	2,500	-	-	-	1,602
FUND BALANCES (DEFICIT) - ENDING	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 192,319</u>	<u>\$ -</u>	<u>\$ -</u>

SAN DIEGO WORKFORCE PARTNERSHIP, INC.

**Combining Schedule of Revenues, Expenditures and Changes in Fund Balances
Non-Major Special Revenue Funds
Year Ended June 30, 2022**

Schedule 4 (continued)

	ESE <i>Fund (035)</i>	SD County CalFresh E&T <i>Fund (036)</i>	County of San Diego Sheriff Department <i>Fund (040)</i>	SD County CalFresh Training <i>Fund (041)</i>	Sector Initiatives <i>Fund (049)</i>
REVENUES					
Grants	\$ 1,338,101	\$ 2,524,010	\$ 3,500	\$ 235,316	\$ 925
TOTAL REVENUES	<u>1,338,101</u>	<u>2,524,010</u>	<u>3,500</u>	<u>235,316</u>	<u>925</u>
EXPENDITURES					
Salaries, wages, and benefits	209,187	18,458	657	115,780	(13)
Payroll taxes	4,522	374	22	1,943	-
Professional fees	14,322	-	5	2,815	(1)
Facilities	32,880	-	23	12,514	(1)
Communications	4,337	67	3	953	-
Equipment	83	-	-	11	-
Computer and software	19,209	-	1	63,871	(99)
Conferences and travel	554	-	-	164	-
Insurance	3,708	-	1	4,659	-
Office expenses	521	-	-	(67,338)	-
Other	663	-	-	-	-
Program material	2,462	-	1	498	-
Program expenses	90	-	-	161	(100)
Allocation - indirect costs (Note 10)	131,882	-	78	34,285	(5)
Program expenses - contractors	913,681	1,911,699	-	65,000	-
TOTAL EXPENDITURES	<u>1,338,101</u>	<u>1,930,598</u>	<u>791</u>	<u>235,316</u>	<u>(219)</u>
EXCESS (DEFICIT) OF REVENUES OVER EXPENDITURES	<u>-</u>	<u>593,412</u>	<u>2,709</u>	<u>-</u>	<u>1,144</u>
OTHER FINANCING SOURCES (USES)					
Transfers in	-	-	-	-	-
Transfers out	-	(593,412)	-	-	-
TOTAL OTHER FINANCING SOURCES (USES)	<u>-</u>	<u>(593,412)</u>	<u>-</u>	<u>-</u>	<u>-</u>
NET CHANGE IN FUND BALANCES	<u>-</u>	<u>-</u>	<u>2,709</u>	<u>-</u>	<u>1,144</u>
FUND BALANCES (DEFICIT) - BEGINNING	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
FUND BALANCES (DEFICIT) - ENDING	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 2,709</u>	<u>\$ -</u>	<u>\$ 1,144</u>

SAN DIEGO WORKFORCE PARTNERSHIP, INC.

**Combining Schedule of Revenues, Expenditures and Changes in Fund Balances
Non-Major Special Revenue Funds
Year Ended June 30, 2022**

Schedule 4 (continued)

	LSSI - Life Science Summer Institute SDCCD LSSI FY 14-15 <i>Fund (056)</i>	Grossmont CTE Pathways <i>Fund (067)</i>	EDC Project AMGEN FY 18 <i>Fund (072)</i>	City of San Diego Techhire SD <i>Fund (078)</i>	Workforce Central <i>Fund (081)</i>
REVENUES					
Grants	\$ -	\$ -	\$ -	\$ 746,407	\$ 1,172
TOTAL REVENUES	-	-	-	746,407	1,172
EXPENDITURES					
Salaries, wages, and benefits	-	-	-	267,715	-
Payroll taxes	-	-	-	6,766	-
Professional fees	-	-	-	3,125	-
Facilities	-	-	-	10,857	-
Communications	-	-	-	2,079	-
Equipment	-	-	-	18	-
Computer and software	-	-	-	12,706	-
Conferences and travel	-	-	-	11	-
Insurance	-	-	-	1,123	-
Office expenses	-	-	-	27	-
Other	-	-	-	27	-
Program material	-	-	-	851	-
Program expenses	-	-	-	388,404	-
Allocation - indirect costs (Note 10)	-	-	-	77,949	-
Program expenses - contractors	-	-	-	-	-
TOTAL EXPENDITURES	-	-	-	771,658	-
EXCESS (DEFICIT) OF REVENUES OVER EXPENDITURES	-	-	-	(25,251)	1,172
OTHER FINANCING SOURCES (USES)					
Transfers in	-	-	-	-	-
Transfers out	-	-	-	-	-
TOTAL OTHER FINANCING SOURCES (USES)	-	-	-	-	-
NET CHANGE IN FUND BALANCES	-	-	-	(25,251)	1,172
FUND BALANCES (DEFICIT) - BEGINNING	-	-	-	25,251	(1,172)
FUND BALANCES (DEFICIT) - ENDING	\$ -	\$ -	\$ -	\$ -	\$ -

SAN DIEGO WORKFORCE PARTNERSHIP, INC.

**Combining Schedule of Revenues, Expenditures and Changes in Fund Balances
Non-Major Special Revenue Funds
Year Ended June 30, 2022**

Schedule 4 (continued)

	Economic Opportunities Program <i>Fund (083)</i>	Lumina FDN - COVID-19 Technology Grant <i>Fund (101)</i>	Internship Wages <i>Fund (102)</i>	Public Administration <i>Fund (104)</i>	ICT <i>Fund (105)</i>
REVENUES					
Grants	\$ -	\$ 1,165	\$ 86,393	\$ -	\$ -
TOTAL REVENUES	-	1,165	86,393	-	-
EXPENDITURES					
Salaries, wages, and benefits	-	-	12,551	-	-
Payroll taxes	-	-	136	-	-
Professional fees	-	-	-	-	-
Facilities	-	-	-	-	-
Communications	-	-	46	-	-
Equipment	-	(275)	-	-	-
Computer and software	-	1,440	-	(36)	(94)
Conferences and travel	-	-	-	-	-
Insurance	-	-	-	-	-
Office expenses	-	-	-	-	-
Other	-	-	-	-	-
Program material	-	-	-	-	-
Program expenses	-	-	65,423	-	-
Allocation - indirect costs (Note 10)	-	-	8,237	-	-
Program expenses - contractors	-	-	-	-	-
TOTAL EXPENDITURES	-	1,165	86,393	(36)	(94)
EXCESS (DEFICIT) OF REVENUES OVER EXPENDITURES	-	-	-	36	94
OTHER FINANCING SOURCES (USES)					
Transfers in	-	-	-	7,091	55,969
Transfers out	-	-	-	-	-
TOTAL OTHER FINANCING SOURCES (USES)	-	-	-	7,091	55,969
NET CHANGE IN FUND BALANCES	-	-	-	7,127	56,063
FUND BALANCES (DEFICIT) - BEGINNING	-	-	-	-	11,121
FUND BALANCES (DEFICIT) - ENDING	\$ -	\$ -	\$ -	\$ 7,127	\$ 67,184

SAN DIEGO WORKFORCE PARTNERSHIP, INC.

**Combining Schedule of Revenues, Expenditures and Changes in Fund Balances
Non-Major Special Revenue Funds
Year Ended June 30, 2022**

Schedule 4 (continued)

	ECU <i>Fund (106)</i>	Healthcare <i>Fund (107)</i>	P&C <i>Fund (108)</i>	Research <i>Fund (109)</i>	Business Engagement <i>Fund (110)</i>
REVENUES					
Grants	\$ -	\$ -	\$ 10,000	\$ 419	\$ -
TOTAL REVENUES	-	-	10,000	419	-
EXPENDITURES					
Salaries, wages, and benefits	-	70,495	257	-	701
Payroll taxes	-	1,588	6	-	37
Professional fees	-	122	37	-	203
Facilities	-	3,675	161	-	751
Communications	-	415	10	-	42
Equipment	-	4	-	-	1
Computer and software	(96)	763	40	-	196
Conferences and travel	-	5	2	-	1
Insurance	-	45	5	-	33
Office expenses	-	74	2	-	1
Other	-	13	5,002	-	6
Program material	-	104	10	-	13
Program expenses	-	-	-	-	-
Allocation - indirect costs (Note 10)	-	8,462	605	-	1,130
Program expenses - contractors	-	-	-	-	-
TOTAL EXPENDITURES	(96)	85,765	6,137	-	3,115
EXCESS (DEFICIT) OF REVENUES OVER EXPENDITURES	96	(85,765)	3,863	419	(3,115)
OTHER FINANCING SOURCES (USES)					
Transfers in	-	4,646	-	-	-
Transfers out	-	-	-	-	-
TOTAL OTHER FINANCING SOURCES (USES)	-	4,646	-	-	-
NET CHANGE IN FUND BALANCES	96	(81,119)	3,863	419	(3,115)
FUND BALANCES (DEFICIT) - BEGINNING	2,462	-	-	-	-
FUND BALANCES (DEFICIT) - ENDING	\$ 2,558	\$ (81,119)	\$ 3,863	\$ 419	\$ (3,115)

SAN DIEGO WORKFORCE PARTNERSHIP, INC.

**Combining Schedule of Revenues, Expenditures and Changes in Fund Balances
Non-Major Special Revenue Funds
Year Ended June 30, 2022**

Schedule 4 (continued)

	Client Services Fund (115)	Reentry Works San Diego Fund (120/121)	TANF Fund (172/173/ 174/175)	Career Dislocated Worker Grant (Fund 176)	Layoff Aversion Funds (29320 29321/29221)
REVENUES					
Grants	\$ 800	\$ -	\$ -	\$ 234,510	\$ 139,412
TOTAL REVENUES	<u>800</u>	<u>-</u>	<u>-</u>	<u>234,510</u>	<u>139,412</u>
EXPENDITURES					
Salaries, wages, and benefits	-	-	-	89,563	110,684
Payroll taxes	-	-	-	1,662	1,944
Professional fees	-	-	-	2,232	5,630
Facilities	-	-	-	3,290	1,581
Communications	-	-	-	645	456
Equipment	-	-	-	17	6
Computer and software	-	-	-	2,194	633
Conferences and travel	-	-	-	98	231
Insurance	-	-	-	66	99
Office expenses	-	-	-	120	38
Other	-	-	-	166	33
Program material	-	-	-	596	152
Program expenses	-	-	-	20	14
Allocation - indirect costs (Note 10)	-	-	-	21,638	13,911
Program expenses - contractors	-	-	-	112,203	4,000
TOTAL EXPENDITURES	<u>-</u>	<u>-</u>	<u>-</u>	<u>234,510</u>	<u>139,412</u>
EXCESS (DEFICIT) OF REVENUES OVER EXPENDITURES	<u>800</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
OTHER FINANCING SOURCES (USES)					
Transfers in	-	-	-	-	-
Transfers out	-	-	-	-	-
TOTAL OTHER FINANCING SOURCES (USES)	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
NET CHANGE IN FUND BALANCES	800	-	-	-	-
FUND BALANCES (DEFICIT) - BEGINNING	-	-	-	-	-
FUND BALANCES (DEFICIT) - ENDING	<u>\$ 800</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

SAN DIEGO WORKFORCE PARTNERSHIP, INC.

**Combining Schedule of Revenues, Expenditures and Changes in Fund Balances
Non-Major Special Revenue Funds
Year Ended June 30, 2022**

Schedule 4 (continued)

	Rapid Response Funds (54120/ 54121/54021)	City of S.D. - C2C 2.0 Fund (519)	Sector Partnerships NEG Fund (535)	EDD Retain Demo Project Fund (581)	Prison 2 Employment - Supportive Services Fund (582)
REVENUES					
Grants	\$ 384,294	\$ 496,077	\$ -	\$ -	\$ 355,772
TOTAL REVENUES	<u>384,294</u>	<u>496,077</u>	<u>-</u>	<u>-</u>	<u>355,772</u>
EXPENDITURES					
Salaries, wages, and benefits	300,034	116,650	-	-	126,682
Payroll taxes	7,470	4,042	-	-	2,744
Professional fees	6,251	3,253	-	-	2,130
Facilities	9,844	14,017	-	-	11,130
Communications	1,728	1,416	-	-	1,140
Equipment	38	29	-	-	22
Computer and software	3,809	46,533	-	-	2,328
Conferences and travel	209	143	-	-	114
Insurance	963	437	-	-	1,590
Office expenses	(1,088)	207	-	-	83
Other	219	205	-	-	177
Program material	940	939	-	-	626
Program expenses	36	26	-	-	-
Allocation - indirect costs (Note 10)	38,841	48,081	-	-	-
Program expenses - contractors	15,000	260,099	-	-	207,006
TOTAL EXPENDITURES	<u>384,294</u>	<u>496,077</u>	<u>-</u>	<u>-</u>	<u>355,772</u>
EXCESS (DEFICIT) OF REVENUES OVER EXPENDITURES	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
OTHER FINANCING SOURCES (USES)					
Transfers in	-	-	-	-	-
Transfers out	-	-	-	-	-
TOTAL OTHER FINANCING SOURCES (USES)	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
NET CHANGE IN FUND BALANCES	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
FUND BALANCES (DEFICIT) - BEGINNING	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
FUND BALANCES (DEFICIT) - ENDING	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

SAN DIEGO WORKFORCE PARTNERSHIP, INC.

**Combining Schedule of Revenues, Expenditures and Changes in Fund Balances
Non-Major Special Revenue Funds
Year Ended June 30, 2022**

Schedule 4 (continued)

	Prison 2 Employment - Implementation and Direct Services <i>Fund (583)</i>	ELL - COVID Impacted Individuals <i>Fund (584)</i>	EDD Employment Disaster Recovery NDWG <i>Fund (585)</i>	CWDB-High Road Construction Careers ARC <i>Fund (586)</i>	T2W Payments <i>Fund (587)</i>
REVENUES					
Grants	\$ 256,921	\$ -	\$ 404,620	\$ 532,565	\$ 60,818
TOTAL REVENUES	<u>256,921</u>	<u>-</u>	<u>404,620</u>	<u>532,565</u>	<u>60,818</u>
EXPENDITURES					
Salaries, wages, and benefits	71,385	-	26,418	116,679	46,247
Payroll taxes	1,528	-	717	2,972	1,338
Professional fees	1,016	-	1,503	24,011	319
Facilities	9,261	-	7,215	16,229	1,631
Communications	807	-	599	1,432	345
Equipment	15	-	20	23	5
Computer and software	2,353	-	2,363	3,004	426
Conferences and travel	90	-	77	225	3,166
Insurance	1,634	-	406	877	57
Office expenses	95	-	82	163	20
Other	185	-	23	6	27
Program material	535	-	515	892	107
Program expenses	-	-	131	115	2
Allocation - indirect costs (Note 10)	-	-	25,975	58,041	6,008
Program expenses - contractors	168,017	-	338,576	307,896	1,120
TOTAL EXPENDITURES	<u>256,921</u>	<u>-</u>	<u>404,620</u>	<u>532,565</u>	<u>60,818</u>
EXCESS (DEFICIT) OF REVENUES OVER EXPENDITURES	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
OTHER FINANCING SOURCES (USES)					
Transfers in	-	-	-	-	-
Transfers out	-	-	-	-	-
TOTAL OTHER FINANCING SOURCES (USES)	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
NET CHANGE IN FUND BALANCES	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
FUND BALANCES (DEFICIT) - BEGINNING	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
FUND BALANCES (DEFICIT) - ENDING	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

SAN DIEGO WORKFORCE PARTNERSHIP, INC.

**Combining Schedule of Revenues, Expenditures and Changes in Fund Balances
Non-Major Special Revenue Funds
Year Ended June 30, 2022**

Schedule 4 (continued)

	New Profit Xprize Challenge Fund (589)	Disability Employment Initiative Fund (590)	ELL Navigator Pilot Program Fund (597)	Slingshot Project Implementation Funds (650/651/652)	CWDB - Prison to Employment Fund (656)
REVENUES					
Grants	\$ 83,237	\$ -	\$ -	\$ -	\$ -
TOTAL REVENUES	83,237	-	-	-	-
EXPENDITURES					
Salaries, wages, and benefits	6,692	-	-	-	-
Payroll taxes	69	-	-	-	-
Professional fees	10,112	-	-	-	-
Facilities	2,287	-	-	-	-
Communications	8,423	-	-	-	-
Equipment	8,410	-	-	-	-
Computer and software	24,183	-	-	-	-
Conferences and travel	32	-	-	-	-
Insurance	61	-	-	-	-
Office expenses	27	-	-	-	-
Other	7,144	-	-	-	-
Program material	112	-	-	-	-
Program expenses	7,393	-	-	-	-
Allocation - indirect costs (Note 10)	8,292	-	-	-	-
Program expenses - contractors	-	-	-	-	-
TOTAL EXPENDITURES	83,237	-	-	-	-
EXCESS (DEFICIT) OF REVENUES OVER EXPENDITURES	-	-	-	-	-
OTHER FINANCING SOURCES (USES)					
Transfers in	-	-	-	-	-
Transfers out	-	-	-	-	-
TOTAL OTHER FINANCING SOURCES (USES)	-	-	-	-	-
NET CHANGE IN FUND BALANCES	-	-	-	-	-
FUND BALANCES (DEFICIT) - BEGINNING	-	-	-	-	-
FUND BALANCES (DEFICIT) - ENDING	\$ -	\$ -	\$ -	\$ -	\$ -

SAN DIEGO WORKFORCE PARTNERSHIP, INC.

**Combining Schedule of Revenues, Expenditures and Changes in Fund Balances
Non-Major Special Revenue Funds
Year Ended June 30, 2022**

Schedule 4 (continued)

	CWDB - Slingshot 2.0 Fund (657)	CWDB - RO/RTC/Training Funds Fund (662)	CWDB - Slingshot 3 Regional Plan Dept Fund (663)	Slingshot 4.0 Fund (664)	SD County BHS Workforce Consultation Fund 701
REVENUES					
Grants	\$ -	\$ -	\$ 256,423	\$ 138,407	\$ 95,000
TOTAL REVENUES	-	-	256,423	138,407	95,000
EXPENDITURES					
Salaries, wages, and benefits	-	-	182,382	92,523	55,965
Payroll taxes	-	-	5,017	2,116	937
Professional fees	-	-	11,163	3,191	872
Facilities	-	-	5,880	4,143	1,092
Communications	-	-	1,168	687	330
Equipment	-	-	19	1,893	9
Computer and software	-	-	1,671	1,363	1,024
Conferences and travel	-	-	69	11	10
Insurance	-	-	773	381	-
Office expenses	-	-	50	99	65
Other	-	-	12	13	63
Program material	-	-	30,454	363	233
Program expenses	-	-	119	27	13
Allocation - indirect costs (Note 10)	-	-	17,646	14,365	9,387
Program expenses - contractors	-	-	-	17,232	25,000
TOTAL EXPENDITURES	-	-	256,423	138,407	95,000
EXCESS (DEFICIT) OF REVENUES OVER EXPENDITURES	-	-	-	-	-
OTHER FINANCING SOURCES (USES)					
Transfers in	-	-	-	-	-
Transfers out	-	-	-	-	-
TOTAL OTHER FINANCING SOURCES (USES)	-	-	-	-	-
NET CHANGE IN FUND BALANCES	-	-	-	-	-
FUND BALANCES (DEFICIT) - BEGINNING	-	-	-	-	-
FUND BALANCES (DEFICIT) - ENDING	\$ -	\$ -	\$ -	\$ -	\$ -

SAN DIEGO WORKFORCE PARTNERSHIP, INC.

**Combining Schedule of Revenues, Expenditures and Changes in Fund Balances
Non-Major Special Revenue Funds
Year Ended June 30, 2022**

Schedule 4 (continued)

	Parker Foundation CCS Program Fund 706	JPMC-Healthcare Career Pathway FY22 Fund 708	Wells Fargo Public Admin Sector Fund 709	Healthnet, LLC Fund 710	Youth Environmental Recreation Services Fund 711
REVENUES					
Grants	\$ -	\$ 208,980	\$ -	\$ 47,580	\$ 126,668
TOTAL REVENUES	-	208,980	-	47,580	126,668
EXPENDITURES					
Salaries, wages, and benefits	-	87,811	-	6,151	32,339
Payroll taxes	-	2,681	-	122	830
Professional fees	-	1,261	-	519	604
Facilities	-	4,434	-	195	2,972
Communications	-	756	-	72	337
Equipment	-	17	-	5	8
Computer and software	-	1,840	-	359	1,006
Conferences and travel	-	31	-	5	18
Insurance	-	128	-	11	94
Office expenses	-	98	-	20	60
Other	-	11,363	-	32	56
Program material	-	533	-	88	262
Program expenses	-	5,356	-	35,300	75,565
Allocation - indirect costs (Note 10)	-	22,768	-	4,701	12,517
Program expenses - contractors	-	69,903	-	-	-
TOTAL EXPENDITURES	-	208,980	-	47,580	126,668
EXCESS (DEFICIT) OF REVENUES OVER EXPENDITURES	-	-	-	-	-
OTHER FINANCING SOURCES (USES)					
Transfers in	-	-	-	-	-
Transfers out	-	-	-	-	-
TOTAL OTHER FINANCING SOURCES (USES)	-	-	-	-	-
NET CHANGE IN FUND BALANCES	-	-	-	-	-
FUND BALANCES (DEFICIT) - BEGINNING	-	-	-	-	-
FUND BALANCES (DEFICIT) - ENDING	\$ -	\$ -	\$ -	\$ -	\$ -

SAN DIEGO WORKFORCE PARTNERSHIP, INC.

**Combining Schedule of Revenues, Expenditures and Changes in Fund Balances
Non-Major Special Revenue Funds
Year Ended June 30, 2022**

Schedule 4 (continued)

	Irvine Foundation Apprenticeship Readiness Collaborative <i>Fund 712</i>	Conrad Prebys FDN- Live Wel Program <i>Fund 713</i>	Alliance Healthcare <i>Fund (715)</i>	Bank of America BCIF Construction Career Jumpstart <i>Fund (716)</i>	Bank of America BCIF Techhire <i>Fund (717)</i>
REVENUES					
Grants	\$ 206,527	\$ 50,000	\$ 46,997	\$ 31,634	\$ 98,783
TOTAL REVENUES	206,527	50,000	46,997	31,634	98,783
EXPENDITURES					
Salaries, wages, and benefits	83,900	5,575	5,346	4,067	85,665
Payroll taxes	1,873	96	93	78	1,281
Professional fees	2,163	415	339	348	524
Facilities	1,325	25	324	108	443
Communications	634	79	74	46	390
Equipment	21	4	4	3	5
Computer and software	1,680	531	489	258	518
Conferences and travel	23	5	4	4	6
Insurance	-	-	-	-	-
Office expenses	99	30	30	14	32
Other	133	38,163	30	4,586	36
Program material	372	134	118	18,989	118
Program expenses	19,862	3	2	8	10
Allocation - indirect costs (Note 10)	20,410	4,940	4,644	3,125	9,755
Program expenses - contractors	74,032	-	35,500	-	-
TOTAL EXPENDITURES	206,527	50,000	46,997	31,634	98,783
EXCESS (DEFICIT) OF REVENUES OVER EXPENDITURES	-	-	-	-	-
OTHER FINANCING SOURCES (USES)					
Transfers in	-	-	-	-	-
Transfers out	-	-	-	-	-
TOTAL OTHER FINANCING SOURCES (USES)	-	-	-	-	-
NET CHANGE IN FUND BALANCES	-	-	-	-	-
FUND BALANCES (DEFICIT) - BEGINNING	-	-	-	-	-
FUND BALANCES (DEFICIT) - ENDING	\$ -	\$ -	\$ -	\$ -	\$ -

SAN DIEGO WORKFORCE PARTNERSHIP, INC.

**Combining Schedule of Revenues, Expenditures and Changes in Fund Balances
Non-Major Special Revenue Funds
Year Ended June 30, 2022**

Schedule 4 (continued)

	Bank of America C2C FY21 Fund (718)	CWDB - Accelerator 9 Fund (719)	Bank of America C2C Fund (720)	PHI-Together Toward Health Fund (721)	SD Foundation BCIF-CCJ Fund (722)
REVENUES					
Grants	\$ -	\$ 68,367	\$ -	\$ 244,815	\$ 80,677
TOTAL REVENUES	-	68,367	-	244,815	80,677
EXPENDITURES					
Salaries, wages, and benefits	-	7,358	-	72,039	14,334
Payroll taxes	-	176	-	1,951	351
Professional fees	-	380	-	1,672	453
Facilities	-	1,512	-	7,315	2,026
Communications	-	130	-	740	170
Equipment	-	2	-	11	4
Computer and software	-	555	-	1,226	486
Conferences and travel	-	19	-	121	10
Insurance	-	21	-	481	993
Office expenses	-	22	-	29	26
Other	-	45	-	72	399
Program material	-	124	-	286	7,329
Program expenses	-	-	-	133,481	19,099
Allocation - indirect costs (Note 10)	-	6,756	-	25,391	7,490
Program expenses - contractors	-	51,267	-	-	27,507
TOTAL EXPENDITURES	-	68,367	-	244,815	80,677
EXCESS (DEFICIT) OF REVENUES OVER EXPENDITURES	-	-	-	-	-
OTHER FINANCING SOURCES (USES)					
Transfers in	-	-	-	-	-
Transfers out	-	-	-	-	-
TOTAL OTHER FINANCING SOURCES (USES)	-	-	-	-	-
NET CHANGE IN FUND BALANCES	-	-	-	-	-
FUND BALANCES (DEFICIT) - BEGINNING	-	-	-	-	-
FUND BALANCES (DEFICIT) - ENDING	\$ -	\$ -	\$ -	\$ -	\$ -

SAN DIEGO WORKFORCE PARTNERSHIP, INC.

**Combining Schedule of Revenues, Expenditures and Changes in Fund Balances
Non-Major Special Revenue Funds
Year Ended June 30, 2022**

Schedule 4 (continued)

	SD Foundation BCIF TechHire Fund (723)	The Maritime Alliance Foundation Fund (726)	Irvine Foundation Techhire SD Fund (727)	Accenture ISA Pool Fund (728)	SDGE-Career Launch Academy 3.0 Fund (729)
REVENUES					
Grants	\$ 97,665	\$ -	\$ 47,414	\$ -	\$ 9,350
TOTAL REVENUES	<u>97,665</u>	<u>-</u>	<u>47,414</u>	<u>-</u>	<u>9,350</u>
EXPENDITURES					
Salaries, wages, and benefits	13,469	-	-	-	799
Payroll taxes	537	-	-	-	15
Professional fees	4,610	-	22	-	67
Facilities	4,544	-	-	-	282
Communications	320	-	-	-	19
Equipment	12	-	-	-	-
Computer and software	1,318	-	69	-	38
Conferences and travel	21	-	55	-	11
Insurance	153	-	-	-	75
Office expenses	86	-	-	-	1
Other	12	-	-	-	1
Program material	301	-	-	-	9
Program expenses	62,620	-	54,982	-	7,110
Allocation - indirect costs (Note 10)	9,662	-	(6,814)	-	923
Program expenses - contractors	-	-	-	-	-
TOTAL EXPENDITURES	<u>97,665</u>	<u>-</u>	<u>48,314</u>	<u>-</u>	<u>9,350</u>
EXCESS (DEFICIT) OF REVENUES OVER EXPENDITURES	<u>-</u>	<u>-</u>	<u>(900)</u>	<u>-</u>	<u>-</u>
OTHER FINANCING SOURCES (USES)					
Transfers in	-	-	-	-	-
Transfers out	-	-	-	-	-
TOTAL OTHER FINANCING SOURCES (USES)	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
NET CHANGE IN FUND BALANCES	-	-	(900)	-	-
FUND BALANCES (DEFICIT) - BEGINNING	-	-	900	-	-
FUND BALANCES (DEFICIT) - ENDING	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

SAN DIEGO WORKFORCE PARTNERSHIP, INC.

**Combining Schedule of Revenues, Expenditures and Changes in Fund Balances
Non-Major Special Revenue Funds
Year Ended June 30, 2022**

Schedule 4 (continued)

	SDGE Construction Career Jumpstart 2.0 Fund (730)	COVID-19 Response Program Fund (731)	Low Carbon Economy Workforce Program Fund 732	City of San Diego C2C Mentorship Program Fund (733)	Price Charities FY04-05 Fund (734)
REVENUES					
Grants	\$ 56,371	\$ 1,407	\$ 276,694	\$ 406,033	\$ -
TOTAL REVENUES	<u>56,371</u>	<u>1,407</u>	<u>276,694</u>	<u>406,033</u>	<u>-</u>
EXPENDITURES					
Salaries, wages, and benefits	10,610	2,363	170,199	96,177	-
Payroll taxes	629	(27)	4,311	2,513	-
Professional fees	(140)	(172)	1,882	964	-
Facilities	3,040	(89)	7,543	8,760	-
Communications	142	(20)	1,169	806	-
Equipment	9	(1)	10	12	-
Computer and software	380	(122)	1,626	1,322	-
Conferences and travel	23	(2)	90	(42)	-
Insurance	146	2	963	311	-
Office expenses	(10)	(6)	64	36	-
Other	310	-	106	(61)	-
Program material	45	(28)	474	397	-
Program expenses	35,720	(17)	4	252,123	-
Allocation - indirect costs (Note 10)	5,570	(474)	26,945	42,715	-
Program expenses - contractors	(103)	-	61,308	-	-
TOTAL EXPENDITURES	<u>56,371</u>	<u>1,407</u>	<u>276,694</u>	<u>406,033</u>	<u>-</u>
EXCESS (DEFICIT) OF REVENUES OVER EXPENDITURES	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
OTHER FINANCING SOURCES (USES)					
Transfers in	-	-	-	-	-
Transfers out	-	-	-	-	-
TOTAL OTHER FINANCING SOURCES (USES)	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
NET CHANGE IN FUND BALANCES	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
FUND BALANCES (DEFICIT) - BEGINNING	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
FUND BALANCES (DEFICIT) - ENDING	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

SAN DIEGO WORKFORCE PARTNERSHIP, INC.

**Combining Schedule of Revenues, Expenditures and Changes in Fund Balances
Non-Major Special Revenue Funds
Year Ended June 30, 2022**

Schedule 4 (continued)

	San Diego County CAP Fund (737)	Community Enhancement Prog - C2C Fund (742)	City of San Diego C2C FY 18 Fund (746)	City of San Diego C2C Internship Program Fund (747)	Live Wellness Internships - County of San Diego Fund (753)
REVENUES					
Grants	\$ 75,906	\$ -	\$ -	\$ 8,507	\$ 164,755
TOTAL REVENUES	<u>75,906</u>	<u>-</u>	<u>-</u>	<u>8,507</u>	<u>164,755</u>
EXPENDITURES					
Salaries, wages, and benefits	5,897	-	-	-	74,641
Payroll taxes	139	-	-	-	1,746
Professional fees	1,000	-	-	-	1,296
Facilities	87	-	-	-	1,994
Communications	97	-	-	-	550
Equipment	9	-	-	-	15
Computer and software	508	-	-	-	1,165
Conferences and travel	10	-	-	-	25
Insurance	-	-	-	-	58
Office expenses	32	-	-	8,507	428
Other	60	-	-	-	81
Program material	138	-	-	-	7,809
Program expenses	60,264	-	-	-	58,652
Allocation - indirect costs (Note 10)	7,665	-	-	-	16,295
Program expenses - contractors	-	-	-	-	-
TOTAL EXPENDITURES	<u>75,906</u>	<u>-</u>	<u>-</u>	<u>8,507</u>	<u>164,755</u>
EXCESS (DEFICIT) OF REVENUES OVER EXPENDITURES	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
OTHER FINANCING SOURCES (USES)					
Transfers in	-	-	-	-	-
Transfers out	-	-	-	-	-
TOTAL OTHER FINANCING SOURCES (USES)	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
NET CHANGE IN FUND BALANCES	-	-	-	-	-
FUND BALANCES (DEFICIT) - BEGINNING	-	-	-	-	-
FUND BALANCES (DEFICIT) - ENDING	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

SAN DIEGO WORKFORCE PARTNERSHIP, INC.

**Combining Schedule of Revenues, Expenditures and Changes in Fund Balances
Non-Major Special Revenue Funds
Year Ended June 30, 2022**

Schedule 4 (continued)

	SDGE - Career Launch Academy 2.0 Fund (754)	SAHM Family FDN Aging Workforce Fund (755)	Tech Quest Apprenticeship Fund (756)	BOA - Supporting SE Livewell Fund (757)	CDBG Opportunity Youth Fund (759)
REVENUES					
Grants	\$ -	\$ 30,419	\$ 7,308	\$ 48,896	\$ 218,833
TOTAL REVENUES	-	30,419	7,308	48,896	218,833
EXPENDITURES					
Salaries, wages, and benefits	-	20,740	6,577	6,047	79,251
Payroll taxes	-	648	334	135	2,066
Professional fees	-	126	31	745	1,373
Facilities	-	914	227	1,984	4,267
Communications	-	143	57	122	622
Equipment	-	2	1	-	2
Computer and software	-	257	50	355	682
Conferences and travel	-	5	3	12	5
Insurance	-	28	9	903	1,355
Office expenses	-	132	2	8	15
Other	-	1	-	-	-
Program material	-	71	14	126	236
Program expenses	-	3,774	3	33,627	87,289
Allocation - indirect costs (Note 10)	-	3,578	-	4,832	19,494
Program expenses - contractors	-	-	-	-	-
TOTAL EXPENDITURES	-	30,419	7,308	48,896	196,657
EXCESS (DEFICIT) OF REVENUES OVER EXPENDITURES	-	-	-	-	22,176
OTHER FINANCING SOURCES (USES)					
Transfers in	-	-	-	-	-
Transfers out	-	-	-	-	-
TOTAL OTHER FINANCING SOURCES (USES)	-	-	-	-	-
NET CHANGE IN FUND BALANCES	-	-	-	-	22,176
FUND BALANCES (DEFICIT) - BEGINNING	-	-	-	-	(22,176)
FUND BALANCES (DEFICIT) - ENDING	\$ -	\$ -	\$ -	\$ -	\$ -

SAN DIEGO WORKFORCE PARTNERSHIP, INC.

**Combining Schedule of Revenues, Expenditures and Changes in Fund Balances
Non-Major Special Revenue Funds
Year Ended June 30, 2022**

Schedule 4 (continued)

	Techhire Chula Vista Fund (760)	San Diego Unified School District Adult Education Fund (762)	San Diego Unified Caterpillar FDN Techhire Fund (763)	City of San Diego Former Enterprise Zone Fund (765)	GAP Inc. C2C This Way Ahead Program Fund (770)
REVENUES					
Grants	\$ 378	\$ -	\$ -	\$ 49,044	\$ 6,317
TOTAL REVENUES	<u>378</u>	<u>-</u>	<u>-</u>	<u>49,044</u>	<u>6,317</u>
EXPENDITURES					
Salaries, wages, and benefits	89	-	-	35,754	3,090
Payroll taxes	1	-	-	682	50
Professional fees	-	-	-	113	26
Facilities	3	-	-	468	170
Communications	1	-	-	140	18
Equipment	-	-	-	1	423
Computer and software	1	-	-	110	61
Conferences and travel	-	-	-	(13)	1,100
Insurance	3	-	-	26	13
Office expenses	280	-	-	-	5
Other	-	-	-	4	63
Program material	-	-	-	10	12
Program expenses	-	-	-	-	663
Allocation - indirect costs (Note 10)	-	-	-	4,563	623
Program expenses - contractors	-	-	-	-	-
TOTAL EXPENDITURES	<u>378</u>	<u>-</u>	<u>-</u>	<u>41,858</u>	<u>6,317</u>
EXCESS (DEFICIT) OF REVENUES OVER EXPENDITURES	<u>-</u>	<u>-</u>	<u>-</u>	<u>7,186</u>	<u>-</u>
OTHER FINANCING SOURCES (USES)					
Transfers in	-	-	-	-	-
Transfers out	-	-	-	-	-
TOTAL OTHER FINANCING SOURCES (USES)	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
NET CHANGE IN FUND BALANCES	-	-	-	7,186	-
FUND BALANCES (DEFICIT) - BEGINNING	-	-	-	(7,186)	-
FUND BALANCES (DEFICIT) - ENDING	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

SAN DIEGO WORKFORCE PARTNERSHIP, INC.

**Combining Schedule of Revenues, Expenditures and Changes in Fund Balances
Non-Major Special Revenue Funds
Year Ended June 30, 2022**

Schedule 4 (continued)

	Rockefeller Listen for Good Fund (771)	Impact of COVID-19 Irvine FND Fund (773)	Microsoft Workstreams of SDWP Fund (774)	SDGE - ISA Fund (776)	SDGE- Construction Career Jumpstart 3.0 Fund (777)
REVENUES					
Grants	\$ -	\$ -	\$ -	\$ -	\$ 463
TOTAL REVENUES	-	-	-	-	463
EXPENDITURES					
Salaries, wages, and benefits	-	-	-	-	(643)
Payroll taxes	-	-	-	-	1
Professional fees	-	-	-	-	(432)
Facilities	-	-	-	-	1,424
Communications	-	-	-	-	26
Equipment	-	-	-	-	(4)
Computer and software	-	-	-	-	28
Conferences and travel	-	-	-	-	-
Insurance	-	-	-	-	20
Office expenses	-	-	-	-	8
Other	-	-	-	-	(14)
Program material	-	-	-	-	20
Program expenses	-	-	-	-	(15)
Allocation - indirect costs (Note 10)	-	-	-	-	44
Program expenses - contractors	-	-	-	-	-
TOTAL EXPENDITURES	-	-	-	-	463
EXCESS (DEFICIT) OF REVENUES OVER EXPENDITURES	-	-	-	-	-
OTHER FINANCING SOURCES (USES)					
Transfers in	-	-	-	-	-
Transfers out	-	-	-	-	-
TOTAL OTHER FINANCING SOURCES (USES)	-	-	-	-	-
NET CHANGE IN FUND BALANCES	-	-	-	-	-
FUND BALANCES (DEFICIT) - BEGINNING	-	-	-	-	-
FUND BALANCES (DEFICIT) - ENDING	\$ -	\$ -	\$ -	\$ -	\$ -

SAN DIEGO WORKFORCE PARTNERSHIP, INC.

**Combining Schedule of Revenues, Expenditures and Changes in Fund Balances
Non-Major Special Revenue Funds
Year Ended June 30, 2022**

Schedule 4 (continued)

	Irvine Foundation Cyberhire Fund (780)	Walmart Foundation Reimagine Retail Fund (782)	Walmart - Service Pathways for Immigrants Fund (783)	HYATT Community Grant Fund (784)	Advancing SD Talent Initiative Fund (785)
REVENUES					
Grants	\$ 438,636	\$ -	\$ 16,836	\$ 16,403	\$ 30,744
TOTAL REVENUES	438,636	-	16,836	16,403	30,744
EXPENDITURES					
Salaries, wages, and benefits	196,077	-	14,191	1,040	10,513
Payroll taxes	5,507	-	273	17	230
Professional fees	3,249	-	98	36	305
Facilities	10,156	-	467	410	1,010
Communications	1,655	-	80	32	81
Equipment	46	-	-	1	1
Computer and software	3,154	-	24	130	131
Conferences and travel	101	-	5	1	13
Insurance	1,331	-	19	31	85
Office expenses	104	-	1	10	3
Other	49	-	3	3	10
Program material	3,685	-	12	49	46
Program expenses	56,620	-	-	-	-
Allocation - indirect costs (Note 10)	45,372	-	1,663	1,620	3,036
Program expenses - contractors	111,530	-	-	13,023	15,280
TOTAL EXPENDITURES	438,636	-	16,836	16,403	30,744
EXCESS (DEFICIT) OF REVENUES OVER EXPENDITURES	-	-	-	-	-
OTHER FINANCING SOURCES (USES)					
Transfers in	-	-	-	-	-
Transfers out	-	-	-	-	-
TOTAL OTHER FINANCING SOURCES (USES)	-	-	-	-	-
NET CHANGE IN FUND BALANCES	-	-	-	-	-
FUND BALANCES (DEFICIT) - BEGINNING	-	-	-	-	-
FUND BALANCES (DEFICIT) - ENDING	\$ -	\$ -	\$ -	\$ -	\$ -

SAN DIEGO WORKFORCE PARTNERSHIP, INC.

**Combining Schedule of Revenues, Expenditures and Changes in Fund Balances
Non-Major Special Revenue Funds
Year Ended June 30, 2022**

Schedule 4 (continued)

	SDG&E Energy Workforce Readiness Program <i>Fund (786)</i>	COVID-19 Workplace Outreach Program Sierra Health <i>Fund (787)</i>	Vista USD <i>Fund (792)</i>	Woolley Family Fund Workforce Training Provider Guide <i>Fund (793)</i>	The San Diego Foundation - Early Childhood Program <i>Fund (795)</i>
REVENUES					
Grants	\$ 65,422	\$ 70,940	\$ -	\$ 36,599	\$ -
TOTAL REVENUES	<u>65,422</u>	<u>70,940</u>	<u>-</u>	<u>36,599</u>	<u>-</u>
EXPENDITURES					
Salaries, wages, and benefits	9,173	50,954	-	30,642	-
Payroll taxes	228	768	-	688	-
Professional fees	1,083	16,268	-	318	-
Facilities	3,007	2,433	-	655	-
Communications	175	295	-	216	-
Equipment	-	1	-	3	-
Computer and software	428	319	-	336	-
Conferences and travel	18	33	-	7	-
Insurance	1,167	823	-	4	-
Office expenses	8	6	-	21	-
Other	-	-	-	18	-
Program material	142	143	-	69	-
Program expenses	15,527	27	-	6	-
Allocation - indirect costs (Note 10)	(403)	(1,130)	-	3,616	-
Program expenses - contractors	34,869	-	-	-	-
TOTAL EXPENDITURES	<u>65,422</u>	<u>70,940</u>	<u>-</u>	<u>36,599</u>	<u>-</u>
EXCESS (DEFICIT) OF REVENUES OVER EXPENDITURES	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
OTHER FINANCING SOURCES (USES)					
Transfers in	-	-	-	-	-
Transfers out	-	-	-	-	-
TOTAL OTHER FINANCING SOURCES (USES)	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
NET CHANGE IN FUND BALANCES	-	-	-	-	-
FUND BALANCES (DEFICIT) - BEGINNING	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
FUND BALANCES (DEFICIT) - ENDING	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

SAN DIEGO WORKFORCE PARTNERSHIP, INC.

**Combining Schedule of Revenues, Expenditures and Changes in Fund Balances
Non-Major Special Revenue Funds
Year Ended June 30, 2022**

Schedule 4 (continued)

	Wells Fargo - Parents Day Fund (796)	Library Workforce Partnership Initiative Fund (798)	GUHSD - School Bus Electrician Fund (799)	Mira Costa College Strong Workforce Program Fund (801)	Foundation for Grossmont and Cuyamaca College Fund (812)
REVENUES					
Grants	\$ -	\$ 19,915	\$ 33,420	\$ 26,305	\$ 45,409
TOTAL REVENUES	-	19,915	33,420	26,305	45,409
EXPENDITURES					
Salaries, wages, and benefits	-	16,893	30,272	24,339	34,740
Payroll taxes	-	250	691	1,120	632
Professional fees	-	200	252	178	352
Facilities	-	294	958	646	738
Communications	-	88	192	62	186
Equipment	-	2	3	6	4
Computer and software	-	217	460	(44)	460
Conferences and travel	-	2	7	3	4
Insurance	-	-	22	44	1
Office expenses	-	14	20	(16)	31
Other	-	13	26	8	24
Program material	-	48	514	(41)	101
Program expenses	-	4	3	-	3,649
Allocation - indirect costs (Note 10)	-	1,890	-	-	4,487
Program expenses - contractors	-	-	-	-	-
TOTAL EXPENDITURES	-	19,915	33,420	26,305	45,409
EXCESS (DEFICIT) OF REVENUES OVER EXPENDITURES	-	-	-	-	-
OTHER FINANCING SOURCES (USES)					
Transfers in	-	-	-	-	-
Transfers out	-	-	-	-	-
TOTAL OTHER FINANCING SOURCES (USES)	-	-	-	-	-
NET CHANGE IN FUND BALANCES	-	-	-	-	-
FUND BALANCES (DEFICIT) - BEGINNING	-	-	-	-	-
FUND BALANCES (DEFICIT) - ENDING	\$ -	\$ -	\$ -	\$ -	\$ -

SAN DIEGO WORKFORCE PARTNERSHIP, INC.

**Combining Schedule of Revenues, Expenditures and Changes in Fund Balances
Non-Major Special Revenue Funds
Year Ended June 30, 2022**

Schedule 4 (continued)

	Careers in Retail Chicago Fund (815)	Chase Healthcare Career Pathways Fund (829)	Strada Education Network Fund (830)	Income Sharing Agreement - Vanguard Fund (831)	Lumina Foundation Fund (833)
REVENUES					
Grants	\$ -	\$ 281,965	\$ 509,358	\$ -	\$ 135
TOTAL REVENUES	-	281,965	509,358	-	135
EXPENDITURES					
Salaries, wages, and benefits	-	188,265	309,447	-	-
Payroll taxes	-	3,859	7,387	-	-
Professional fees	-	2,006	8,591	-	-
Facilities	-	7,737	10,282	-	-
Communications	-	1,286	2,095	-	-
Equipment	-	5	25	-	-
Computer and software	-	1,096	3,277	-	-
Conferences and travel	-	167	77	-	-
Insurance	-	1,141	1,630	-	-
Office expenses	-	20	1,951	-	135
Other	-	-	678	-	-
Program material	-	280	2,683	-	-
Program expenses	-	4,119	114,237	-	-
Allocation - indirect costs (Note 10)	-	26,624	46,998	-	-
Program expenses - contractors	-	45,360	-	-	-
TOTAL EXPENDITURES	-	281,965	509,358	-	135
EXCESS (DEFICIT) OF REVENUES OVER EXPENDITURES	-	-	-	-	-
OTHER FINANCING SOURCES (USES)					
Transfers in	-	-	-	-	-
Transfers out	-	-	-	-	-
TOTAL OTHER FINANCING SOURCES (USES)	-	-	-	-	-
NET CHANGE IN FUND BALANCES	-	-	-	-	-
FUND BALANCES (DEFICIT) - BEGINNING	-	-	-	-	-
FUND BALANCES (DEFICIT) - ENDING	\$ -	\$ -	\$ -	\$ -	\$ -

SAN DIEGO WORKFORCE PARTNERSHIP, INC.

**Combining Schedule of Revenues, Expenditures and Changes in Fund Balances
Non-Major Special Revenue Funds
Year Ended June 30, 2022**

Schedule 4 (continued)

	Rockefeller FDN - Restructuring Debt for Economic Opportunity <i>Fund (835)</i>	National Partner Engagement <i>Fund (836)</i>	JFF Outcomes for Opportunity Initiative <i>Fund (838)</i>	VEMO Payments <i>Fund (839)</i>	Vanguard FY 21 San Diego Code School <i>Fund (840)</i>
REVENUES					
Grants	\$ 133,407	\$ -	\$ 18,577	\$ 110,552	\$ 99,088
TOTAL REVENUES	<u>133,407</u>	<u>-</u>	<u>18,577</u>	<u>110,552</u>	<u>99,088</u>
EXPENDITURES					
Salaries, wages, and benefits	39,352	-	12,607	-	7,858
Payroll taxes	816	-	210	-	186
Professional fees	72,659	-	105	-	463
Facilities	4,756	-	497	-	2,410
Communications	413	-	66	-	160
Equipment	5	-	1	-	2
Computer and software	1,022	-	3,154	-	624
Conferences and travel	71	-	4	-	33
Insurance	299	-	50	-	42
Office expenses	42	-	7	-	18
Other	39	-	1	-	49
Program material	278	-	33	-	118
Program expenses	-	-	6	-	-
Allocation - indirect costs (Note 10)	13,655	-	1,836	-	9,792
Program expenses - contractors	-	-	-	-	77,333
TOTAL EXPENDITURES	<u>133,407</u>	<u>-</u>	<u>18,577</u>	<u>-</u>	<u>99,088</u>
EXCESS (DEFICIT) OF REVENUES OVER EXPENDITURES	<u>-</u>	<u>-</u>	<u>-</u>	<u>110,552</u>	<u>-</u>
OTHER FINANCING SOURCES (USES)					
Transfers in	-	-	-	-	-
Transfers out	-	-	-	-	-
TOTAL OTHER FINANCING SOURCES (USES)	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
NET CHANGE IN FUND BALANCES	-	-	-	110,552	-
FUND BALANCES (DEFICIT) - BEGINNING	-	-	-	-	-
FUND BALANCES (DEFICIT) - ENDING	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 110,552</u>	<u>\$ -</u>

SAN DIEGO WORKFORCE PARTNERSHIP, INC.

**Combining Schedule of Revenues, Expenditures and Changes in Fund Balances
Non-Major Special Revenue Funds
Year Ended June 30, 2022**

Schedule 4 (continued)

	Qualcomm- Software Engineering Apprenticeship Fund (841)	SDSCF Mature Workers Research Fund (842)	SD Foundation BCIF Healthcare Fund (844)	SD Foundation BCIF ICT Fund (845)	CCSWG-CA COMM Status of Women and Girls Fund (850)
REVENUES					
Grants	\$ 163,391	\$ -	\$ -	\$ -	\$ -
TOTAL REVENUES	<u>163,391</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
EXPENDITURES					
Salaries, wages, and benefits	6,893	-	-	-	-
Payroll taxes	191	-	-	-	-
Professional fees	1,002	-	-	-	-
Facilities	4,016	-	-	-	-
Communications	249	-	-	-	-
Equipment	18	-	-	-	-
Computer and software	1,417	-	-	-	-
Conferences and travel	22	-	-	-	-
Insurance	138	-	-	-	-
Office expenses	76	-	-	-	-
Other	84	-	-	-	-
Program material	325	-	-	-	-
Program expenses	13	-	-	-	-
Allocation - indirect costs (Note 10)	16,147	-	-	-	-
Program expenses - contractors	132,800	-	-	-	-
TOTAL EXPENDITURES	<u>163,391</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
EXCESS (DEFICIT) OF REVENUES OVER EXPENDITURES	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
OTHER FINANCING SOURCES (USES)					
Transfers in	-	-	-	-	-
Transfers out	-	-	-	-	-
TOTAL OTHER FINANCING SOURCES (USES)	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
NET CHANGE IN FUND BALANCES	-	-	-	-	-
FUND BALANCES (DEFICIT) - BEGINNING	-	-	-	-	-
FUND BALANCES (DEFICIT) - ENDING	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

SAN DIEGO WORKFORCE PARTNERSHIP, INC.

**Combining Schedule of Revenues, Expenditures and Changes in Fund Balances
Non-Major Special Revenue Funds
Year Ended June 30, 2022**

Schedule 4 (continued)

	<i>Total</i>
REVENUES	
Grants	\$ 13,629,984
TOTAL REVENUES	<u>13,629,984</u>
EXPENDITURES	
Salaries, wages, and benefits	4,041,281
Payroll taxes	97,109
Professional fees	220,817
Facilities	259,377
Communications	42,982
Equipment	11,060
Computer and software	224,829
Conferences and travel	11,903
Insurance	30,016
Office expenses	(54,155)
Other	70,727
Program material	87,347
Program expenses	1,601,960
Allocation - indirect costs (Note 10)	981,748
Program expenses - contractors	5,186,138
TOTAL EXPENDITURES	<u>12,813,139</u>
EXCESS (DEFICIT) OF REVENUES OVER EXPENDITURES	<u>816,845</u>
OTHER FINANCING SOURCES (USES)	
Transfers in	67,706
Transfers out	(593,412)
TOTAL OTHER FINANCING SOURCES (USES)	<u>(525,706)</u>
NET CHANGE IN FUND BALANCES	291,139
FUND BALANCES (DEFICIT) - BEGINNING	13,302
FUND BALANCES (DEFICIT) - ENDING	<u><u>\$ 304,441</u></u>

Federal Compliance Information Section



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**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**

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Independent Auditor's Report

Board of Directors
San Diego Workforce Partnership, Inc.
San Diego, California

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 the governmental activities, each major fund, and the aggregate remaining fund information of the San Diego Workforce Partnership, Inc. (SDWP), as of and for the year ended June 30, 2022, and the related notes to the financial statements, which collectively comprise SDWP's basic financial statements, and have issued our report thereon dated March 23, 2023.

Internal Control Over Financial Reporting

In planning and performing our audit of the financial statements, we considered SDWP'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 opinions on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of SDWP's internal control. Accordingly, we do not express an opinion on the effectiveness of SDWP'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 over financial reporting was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control over financial reporting that might be material weaknesses or significant deficiencies and therefore, material weaknesses or significant deficiencies may exist that were not identified. Given these limitations, during our audit we did not identify any deficiencies in internal control over financial reporting that we consider to be material weaknesses. However, material weaknesses may exist that have not been identified.

Compliance and Other Matters

As part of obtaining reasonable assurance about whether SDWP's financial statements are free from material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements, noncompliance with which could have a direct and material effect on the determination of financial statement amounts. However, providing an opinion on compliance with those provisions was not an objective of our audit and, accordingly, we do not express such an opinion. The results of our tests disclosed no instances of noncompliance or other matters that are required to be reported under *Government Auditing Standards*.

Purpose of this Report

The purpose of this report is solely to describe the scope of our testing of internal control and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the entity'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 entity's internal control and compliance. Accordingly, this communication is not suitable for any other purpose.

Rogers, Anderson, Malody & Scott, LLP.

San Bernardino, California
March 23, 2023



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REPORT ON COMPLIANCE FOR EACH MAJOR FEDERAL PROGRAM; REPORT ON INTERNAL CONTROL OVER COMPLIANCE; AND REPORT ON SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS REQUIRED BY THE UNIFORM GUIDANCE

Independent Auditor's Report

Board of Directors
San Diego Workforce Partnership, Inc.
San Diego, California

Report on Compliance for Each Major Federal Program

Opinion on Each Major Federal Program

We have audited the San Diego Workforce Partnership, Inc.'s (SDWP) compliance with the types of compliance requirements identified as subject to audit in the OMB *Compliance Supplement* that could have a direct and material effect on each of SDWP's major federal programs for the year ended June 30, 2022. SDWP's major federal programs are identified in the summary of auditor's results section of the accompanying schedule of findings and questioned costs.

In our opinion, SDWP complied, in all material respects, with the compliance requirements referred to above that could have a direct and material effect on each of its major federal programs for the year ended June 30, 2022.

Basis for Opinion on Each Major Federal Program

We conducted our audit of compliance in accordance with auditing standards generally accepted in the United States of America (GAAS); the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States (*Government Auditing Standards*); and 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). Our responsibilities under those standards and the Uniform Guidance are further described in the Auditor's Responsibilities for the Audit of Compliance section of our report.

We are required to be independent of SDWP 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 program. Our audit does not provide a legal determination of SDWP's compliance with the compliance requirements referred to above.

Responsibility 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 SDWP's federal 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 SDWP'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 GAAS, *Government Auditing Standards*, and the Uniform Guidance 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 SDWP's compliance with the requirements of each major federal program as a whole.

In performing an audit in accordance with GAAS, *Government Auditing Standards*, and the Uniform Guidance, 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 SDWP'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 SDWP'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, but not for the purpose of expressing an opinion on the effectiveness of SDWP'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.

Other Matters

The results of our auditing procedures disclosed instances of noncompliance which are required to be reported in accordance with the Uniform Guidance and which are described in the accompanying schedule of findings and questioned costs as 2022-002. Our opinion on each major federal program is not modified with respect to these matters. Government Auditing Standards requires the auditor to perform limited procedures on SDWP's response to the noncompliance findings identified in our audit described in the accompanying schedule of findings and questioned costs. SDWP's response was not subjected to the other auditing procedures applied in the audit of compliance and, accordingly, we express no opinion on the response.

Report on Internal Control Over Compliance

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 and therefore, material weaknesses or significant deficiencies may exist that were not identified. However, as discussed below, we did identify certain deficiencies in internal control over compliance that we consider to be material weaknesses and significant deficiencies.

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 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 program will not be prevented, or detected and corrected, on a timely basis. We consider the deficiency in internal control over compliance described in the accompanying schedule of findings and questioned costs as item 2022-003 to be a material weakness.

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 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. We consider the deficiency in internal control over compliance described in the accompanying schedule of findings and questioned costs as item 2022-001 to be a significant deficiency.

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. Government Auditing Standards requires the auditor to perform limited procedures on SDWP's response to the internal control over compliance findings identified in our audit described in the accompanying schedule of findings and questioned costs. SDWP's response was not subjected to the other auditing procedures applied in the audit of compliance and, accordingly, we express no opinion on the response.

Report on Schedule of Expenditures of Federal Awards Required by the Uniform Guidance

We have audited the financial statements of SDWP as of and for the year ended June 30, 2022, and have issued our report thereon dated March 23, 2023, which contained an unmodified opinion on those financial statements. Our audit was performed for the purpose of forming an opinion on the financial statements as a whole. The accompanying schedule of expenditures of federal awards is presented for purposes of additional analysis as required by the Uniform Guidance 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 awards is fairly stated in all material respects in relation to the financial statements as a whole.

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. Accordingly, this report is not suitable for any other purpose.

Rogers, Anderson, Malody & Scott, LLP.

San Bernardino, California
March 23, 2023

SAN DIEGO WORKFORCE PARTNERSHIP, INC.

Schedule of Expenditures of Federal Awards Year Ended June 30, 2022

Federal Grantor / Pass-through Grantor / Program Title	Assistance Listing Number	Program Identification Number	Fund Number	Federal Expenditures	Amount Provided to Sub-recipients
U.S. Department of Labor					
<i>Direct Assistance</i>					
CAREER National Dislocated Worker Grant	17.277	DW370182160A6	176	\$ 234,510	\$ 112,203
<i>Passed through the State of California Employment Development Department</i>					
COVID-19 Employment Recovery National Dislocated Worker Grant	17.277	AA011033-1194	585	404,608	333,100
Total Assistance Listing Number 17.277				<u>639,118</u>	<u>445,303</u>
<i>WIOA Cluster:</i>					
<i>Passed through the State of California Employment Development Department</i>					
Workforce Investment Act Adult I Program FY 20-21	17.258	AA111033-201	20120	31,715	(13,614)
Workforce Investment Act Adult I Program FY 21-22	17.258	AA211033-201	20121	315,396	54,276
Workforce Investment Act Adult I Program FY 22-23	17.258	AA311033-201	20122	6,000	-
Workforce Investment Act Adult II Program FY 19-20	17.258	AA011033-202	20219	(506)	-
Workforce Investment Act Adult II Program FY 20-21	17.258	AA111033-202	20220	3,779,741	2,305,720
Workforce Investment Act Adult II Program FY 21-22	17.258	AA211033-202	20221	1,542,427	1,018,484
Workforce Innovation Opportunity Act CWDB-SLINGSHOT 2.0	17.258	K9110053-1145	657	(17)	-
Workforce Innovation Opportunity Act CWDB-RO/RTC/TRAINING FUNDS	17.258	K9110053-1144	662	(12)	-
Workforce Innovation Opportunity Act CWDB-SLINGSHOT 3.0 Regional Plan Implementation	17.258	AA011033-1168	663	256,409	-
Workforce Innovation Opportunity Act CWDB Slingshot 4.0)	17.258	AA111033-1218	664	138,407	-
Total Assistance Listing Number 17.258				<u>6,069,560</u>	<u>3,364,866</u>
Workforce Innovation Opportunity Act Youth Activities I FY 20-21	17.259	AA111033-301	30120	1,535,088	1,166,847
Workforce Innovation Opportunity Act Youth Activities I FY 21-22	17.259	AA211033-301	30121	3,239,072	2,525,210
Workforce Innovation Opportunity Act Youth Activities I FY 22-23	17.259	AA311033-301	30122	580,184	22,603
Total Assistance Listing Number 17.259				<u>5,354,344</u>	<u>3,714,660</u>
Workforce Innovation Opportunity Act Dislocated Worker: Rapid Response Layoff Aversion I FY 21-22	17.278	AA211033-292	29221	31,389	-
Workforce Innovation Opportunity Act Dislocated Worker: Rapid Response Layoff Aversion II FY 20-21	17.278	AA111033-293	29320	8,073	-
Workforce Innovation Opportunity Act Dislocated Worker: Rapid Response Layoff Aversion II FY 21-22	17.278	AA211033-293	29321	99,941	-
Dislocated Youth Worker Innovation Challenge	17.278	AA111033-1233	500	26	-
Workforce Innovation Opportunity Act Dislocated Worker I Formula Grants FY 20-21	17.278	AA111033-501	50120	(66)	(28,625)
Workforce Innovation Opportunity Act Dislocated Worker I Formula Grants FY 21-22	17.278	AA211033-501	50121	215,526	10,083
Workforce Innovation Opportunity Act Dislocated Worker I Formula Grants FY 22-23	17.278	AA311033-501	50122	6,500	6,467
Workforce Innovation Opportunity Act Dislocated Worker I Formula Grants FY 19-20	17.278	AA011033-502	50219	(526)	-
Workforce Innovation Opportunity Act Dislocated Worker II Formula Grants FY 20-21	17.278	AA111033-502	50220	3,581,360	2,456,963
Workforce Innovation Opportunity Act Dislocated Worker II Formula Grants FY 21-22	17.278	AA211033-502	50221	457,043	129,286
Workforce Innovation Opportunity Act Dislocated Worker: Rapid Response I Formula Grants FY 21-22	17.278	AA211033-540	54021	101,436	-
Workforce Innovation Opportunity Act Dislocated Worker: Rapid Response II Formula Grants FY 20-21	17.278	AA111033-541	54120	62	-
Workforce Innovation Opportunity Act Dislocated Worker: Rapid Response II Formula Grants FY 21-22	17.278	AA211033-541	54121	282,753	-
Workforce Innovation Opportunity Act Library Workforce Partnership Initiative	17.278	AA211033-1241	798	19,915	-
Total Assistance Listing Number 17.278				<u>4,803,432</u>	<u>2,574,174</u>
Total WIOA Cluster				<u>16,227,336</u>	<u>9,653,700</u>
Total U.S. Department of Labor				<u>16,227,336</u>	<u>9,653,700</u>

See accompanying notes to schedule of expenditures of federal awards.

SAN DIEGO WORKFORCE PARTNERSHIP, INC.

Schedule of Expenditures of Federal Awards (continued)
Year Ended June 30, 2022

Federal Grantor / Pass-through Grantor / Program Title	Assistance Listing Number	Program Identification Number	Fund Number	Federal Expenditures	Amount Provided to Sub-recipients
U.S. Department of Health and Human Services					
<i>Passed through the County of San Diego Health and Human Services Agency</i>					
Temporary Assistance for Needy Families: Expanded Subsidized Employment (ESE)	93.558	1901CATANF / 1801CATANF	035	\$ 1,337,983	\$ 913,681
Total Assistance Listing Number 93.558				<u>1,337,983</u>	<u>913,681</u>
Total U.S. Department of Health and Human Services				<u>1,337,983</u>	<u>913,681</u>
U.S. Department of Housing and Urban Development					
<i>Passed through the City of San Diego</i>					
Community Block Development Grant C2C TechHire	14.218	B-18-MC-06-0542	078	771,611	-
Community Block Development Grant C2C Mentorship Program	14.218	B-18-MC-06-0542	733	406,034	-
Community Block Development Grant C2C OPPORTUNITY YOUTH	14.218	B-18-MC-06-0542	759	196,556	-
Total Assistance Listing Number 14.218				<u>1,374,201</u>	<u>-</u>
Total U.S. Department of Housing and Urban Development				<u>1,374,201</u>	<u>-</u>
U.S. Department of the Treasury					
<i>Passed through the City of San Diego</i>					
ARPA Coronavirus State and Local Fiscal Recovery Fund C2C Back to Work	21.027	558 MOU-FY22-008	519	496,077	-
Total Assistance Listing Number 21.027				<u>496,077</u>	<u>-</u>
Total U.S. Department of the Treasury				<u>496,077</u>	<u>-</u>
U.S. Social Security Administration					
<i>Direct Assistance</i>					
Blanket Purchase Agreement, Employment Network for the Ticket to Work and Self Sufficiency Program	96.008	SS00-15-E2925	587	60,818	-
Total Assistance Listing Number 96.008				<u>60,818</u>	<u>-</u>
Total U.S. Social Security Administration				<u>60,818</u>	<u>-</u>
U.S. Department of Agriculture					
<i>Passed through the County of San Diego Health and Human Services Agency</i>					
State Administrative Matching Grants for the Supplemental Nutrition Assistance Program	10.561	187CACA4Q7503 / 187CACA4S2520	036	1,930,598	-
Total Assistance Listing Number 10.561				<u>1,930,598</u>	<u>-</u>
Total U.S. Department of Agriculture				<u>1,930,598</u>	<u>-</u>
Total Expenditures of Federal Awards				<u>\$ 22,066,131</u>	<u>\$ 11,012,684</u>

See accompanying notes to schedule of expenditures of federal awards.

SAN DIEGO WORKFORCE PARTNERSHIP, INC.

**Notes to Schedule of Expenditures of Federal Awards
Year Ended June 30, 2022**

NOTE 1 – BASIS OF PRESENTATION

The accompanying Schedule of Expenditures of Federal Awards (SEFA) includes the federal award activity of San Diego Workforce Partnership, Inc. (SDWP) under programs of the federal government for the year ended June 30, 2022. The information in this SEFA is presented in accordance with Title 2 U.S. Code of Federal Regulations (CFR) Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (Uniform Guidance). Because the SEFA presents only a selected portion of the operations of SDWP, it is not intended to and does not present the financial position, changes in net position or fund balance, or cash flows of SDWP.

NOTE 2 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

Expenditures reported on the SEFA are reported on the accrual basis of accounting. Such expenditures are recognized following the cost principles contained in the Uniform Guidance, wherein certain types of expenditures are not allowable or are limited as to reimbursement. Negative amounts shown on the SEFA, if any, represent adjustments or credits made in the normal course of business to amounts reported as expenditures in prior years.

NOTE 3 – DE MINIMIS INDIRECT COST RATE

SDWP has elected to not use the 10-percent de minimis indirect cost rate allowed under the Uniform Guidance as the entity has a negotiated cost rate with the Department of Health and Human Services.

SAN DIEGO WORKFORCE PARTNERSHIP, INC.

**Schedule of Findings and Questioned Costs
Year Ended June 30, 2022**

I. SUMMARY OF AUDITOR'S RESULTS

Financial Statements

Type of report the auditor issued on whether the financial statements audited were prepared in accordance with GAAP: unmodified

Internal control over financial reporting:

Material weakness identified?	_____	Yes	<u> X </u>	No
Significant deficiencies identified that are not considered to be material weaknesses?	_____	Yes	<u> X </u>	None Reported
Noncompliance material to financial statements noted?	_____	Yes	<u> X </u>	No

Federal Awards

Internal control over major programs:

Material weakness identified?	<u> X </u>	Yes	_____	No
Significant deficiencies identified that are not considered to be material weaknesses?	<u> X </u>	Yes	_____	None Reported

Type of auditor's report issued on compliance for major federal programs: unmodified

Any audit findings disclosed that are required to be reported in accordance with 2 CFR 200.516(a)	<u> X </u>	Yes	_____	No
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Identification of major federal programs:

<u>Assistance Listing Number(s)</u>	<u>Name of Federal Program or Cluster</u>
17.258, 17.259, 17.278	WIOA Cluster
17.277	COVID-19 Employment Recovery National Dislocated Worker Grant
14.218	Community Development Block Grant

Dollar threshold used to distinguish between type A and type B programs:	<u> \$750,000 </u>
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Auditee qualified as low-risk auditee?	_____	Yes	<u> X </u>	No
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SAN DIEGO WORKFORCE PARTNERSHIP, INC.

Schedule of Findings and Questioned Costs (continued)
Year Ended June 30, 2022

II. FINANCIAL STATEMENT FINDINGS

No findings in the current year.

Schedule of Findings and Questioned Costs (continued)
Year Ended June 30, 2022

III. FEDERAL AWARD FINDINGS AND QUESTIONED COSTS

2022-001 – Internal Controls over Filing Reports to Grantors
(Previously reported as 2021-001)
Significant Deficiency

Federal Program

WIOA Cluster – Assistance Listing Numbers 17.258, 17.259, 17.278
COVID-19 Employment Recovery National Dislocated Worker Grant – Assistance Listing Number 17.277

Criteria

An effective system of internal controls over compliance is required to ensure that grants are being administered properly. That system includes sufficient review and approval of significant aspects of the grant throughout the life of the grant.

Condition

During the fiscal year 2021 and 2022 audits, we noted several instances where reports were filed prior to appropriate review and approval. Given that the fiscal year 2021 audit was not issued until late-September 2022, corrective actions were not implemented until after fiscal year end.

Cause

Due to the lack of timely review and approval, various reports had to be amended and resubmitted to the granting agency, causing delays in the submission of subsequent reports.

Effect

SDWP could jeopardize future funding due to remittance of incorrect information to grantors.

Questioned Costs

No questioned costs.

Recommendation

We recommend SDWP implement a consistent system of review and approval for all reports prior to the submission deadlines.

Management's Response

See Corrective Action Plan.

Schedule of Findings and Questioned Costs (continued)
Year Ended June 30, 2022

2022-002 – Untimely Submission of Monthly and Quarterly Reports
(Previously reported as 2021-002)
Noncompliance

Federal Program

WIOA Cluster – Assistance Listing Numbers 17.258, 17.259, 17.278
COVID-19 Employment Recovery National Dislocated Worker Grant – Assistance Listing
Number 17.277

Criteria

Per EDD Directive WSD19-05, monthly and quarterly reports are to be submitted by the 20th of the month following the end of each reporting period.

Condition

During the fiscal years 2021 and 2022 audits, we noted various reports for the WIOA Cluster and the COVID-19 Employment Recovery National Dislocated Worker Grant were not submitted by the required date. Given that the fiscal year 2021 audit was not issued until late-September 2022, corrective actions were not implemented until after fiscal year end.

Cause

Due to the deficiencies in internal control noted in finding 2022-001, various reports were submitted after the reporting deadlines.

Effect

SDWP could jeopardize future funding due to the delays in reporting.

Questioned Costs

No questioned costs.

Recommendation

We recommend SDWP implement a system to ensure that reports are provided to management in a timely manner for review and approval so that reporting deadlines can be met.

Management's Response

See Corrective Action Plan.

Schedule of Findings and Questioned Costs (continued)
Year Ended June 30, 2022

2022-003 – Internal Controls over Cash Draws
(Previously reported as 2021-003)
Material Weakness

Federal Program

COVID-19 Employment Recovery National Dislocated Worker Grant – Assistance Listing Number 17.277

Criteria

An effective system of internal controls over compliance is required to ensure that grants are being administered properly. This includes a system to ensure that invoices for each program are being reimbursed by the correct granting agency and for the correct grant.

Condition

During the fiscal year 2021 audit, we noted instances where invoices that were reimbursed by a program were subsequently moved to another fund due to a correction of an error. When this occurs, the expense is moved to the other fund, and cash is reimbursed to the initial fund, however, the funds that were drawn down in error are not being remitted back to the granting agency. Rather, the excess funds are held and applied to subsequent invoices that are to be reimbursed by that program, reducing the reimbursements by the amounts of excess cash held. Given that the fiscal year 2021 audit was not issued until late-September 2022, corrective actions were not implemented until after fiscal year end.

Cause

These instances were likely due to the nature of the very short turnaround time between paying the invoices and requesting cash reimbursements, as well as experiencing turnover in key personnel during the year.

Effect

SDWP could request reimbursements for potentially unallowable expenses for the program leading to potentially having to repay the granting agency for funds requested in error.

Questioned Costs

Cannot be determined.

Recommendation

We recommend SDWP implement a system to identify when these instances have occurred and track funds that are required to be remitted back to the granting agency.

Management's Response

See Corrective Action Plan.

SAN DIEGO WORKFORCE PARTNERSHIP, INC.

**Summary Schedule of Prior Audit Findings
Year Ended June 30, 2022**

FINANCIAL STATEMENT FINDINGS

No findings in the prior year.

FEDERAL AWARD FINDINGS AND QUESTIONED COSTS

2021-001	Corrective action not implemented until after June 30, 2022. Reported as finding 2022-001.
2021-002	Corrective action not implemented until after June 30, 2022. Reported as finding 2022-002.
2021-003	Corrective action not implemented until after June 30, 2022. Reported as finding 2022-003.



CORRECTIVE ACTION PLAN

The San Diego Workforce Partnership, Inc. respectfully submits the following corrective action plan for the fiscal year ended June 30, 2022.

Name and address of independent public accounting firm:

Rogers, Anderson, Malody & Scott, LLP
735 E. Carnegie Dr., Suite 100
San Bernardino, California 92408

FEDERAL AWARD FINDINGS:

2022-001 – Internal Controls over Filing Reports to Grantors
Significant Deficiency

Federal Program

WIOA Cluster – Assistance Listing Numbers 17.258, 17.259, 17.278

WIOA Covid-19 Employment Recovery – Assistance Listing Number 17.277

Auditor's Notes

An effective system of internal controls over compliance is required to ensure that grants are being administered properly. That system includes sufficient review and approval of significant aspects of the grant throughout the life of the grant. During the FY 2021 and 2022 audits, we noted several instances where reports were filed prior to appropriate review and approval. Given that the FY 2021 audit was not issued until late-September 2022, this was a known issue during FY 2022 and will remain a finding in the current year. Due to the lack of timely review and approval, various reports had to be amended and resubmitted to the granting agency, causing delays in the submission of subsequent reports.

Management's Response

San Diego Workforce Partnership has revised our reporting to include the following data: Preparer Name, Preparer Date, Reviewer Name and Reviewer Date. The reports are reviewed by Management prior to submission with data elements documented and saved on our Sharepoint. A proper review process will help ensure data is complete and accurate, minimizing the need for modifications, revisions and submission of incorrect information. This is in effect as of Sept 30, 2022. The Controller and VP of Finance will be responsible in ensuring this system is followed.

2022-002 – Untimely Submission of Monthly and Quarterly Reports
Noncompliance

Federal Program

WIOA Cluster – Assistance Listing Numbers 17.258, 17.259, 17.278

WIOA Covid-19 Employment Recovery – Assistance Listing Number 17.277

Auditor's Notes

Per EDD Directive WSD19-05, monthly and quarterly reports are to be submitted by the 20th of the month following the end of each reporting period. During the FY 2021 and 2022 audits, we noted various reports for the WIOA Cluster and WIOA Covid-19 Employment Recovery were not submitted by the required date. Given that the FY 2021 audit was not issued until late-September 2022, this was a known issue during FY 2022 and will remain a finding in the current year.

Management's Response

San Diego Workforce Partnership has incorporated a Month End Schedule identifying processing deadlines and due dates. This schedule includes reporting deadlines for EDD. The various activities in the schedule will help ensure that we have captured all the necessary components to report our financial data on a timely basis. This is in effect as of Sept 30, 2022. The Controller and VP of Finance will be responsible in ensuring this system is followed.

2022-003 – Internal Controls over Cash Draws

Material Weakness

Federal Program

WIOA Covid-19 Employment Recovery – Assistance Listing Number 17.277

Auditor's Notes

An effective system of internal controls over compliance is required to ensure that grants are being administered properly. This includes a system to ensure that invoices for each program are being reimbursed by the correct granting agency and for the correct grant. During the FY 2021 audit, we noted instances where invoices that were reimbursed by a program were subsequently moved to another fund due to a correction of an error. When this occurs, the expense is moved to the other fund, and cash is reimbursed to the initial fund, however, the funds that were drawn down in error are not being remitted back to the granting agency. Rather, the excess funds are held and applied to subsequent invoices that are to be reimbursed by that program, reducing the reimbursements by the amounts of excess cash held. Given that the FY 2021 audit was not issued until late-September 2022, this was a known issue during FY 2022 and will remain a finding in the current year.

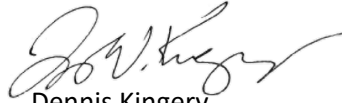
Management's Response

San Diego Workforce Partnership conducts a thorough review of invoices and will monitor reclasses to ensure they are being placed in the appropriate funds and not resulting in any excess funding. Once identified, we will assess the balance, report to the proper authorities and remit as required. This is in effect as of Sept 30, 2022. The Controller and VP of Finance will be responsible in ensuring this system is followed.

Sincerely,



Carlynne Yu
Controller
San Diego Workforce Partnership



Dennis Kingery
VP of Finance
San Diego Workforce Partnership