

TRWIB INC
Statement of Financial Position - Pre Audit
As of June 30, 2018

	Unrestricted	Temporarily Restricted	Total
ASSETS			
Current Assets			
Checking/Savings	\$ 1,362,717	\$ 1,009,043	\$ 2,371,760
Accounts Receivable	\$ 3,345,073	\$ 14,000	\$ 3,359,073
Other Current Assets	\$ 72,789	\$ -	\$ 72,789
Total Current Assets	\$ 4,780,579	\$ 1,023,043	\$ 5,803,622
Other Assets			
Computer Equipment (net of depreciation)	\$ 52,776	\$ -	\$ 52,776
Other Assets	\$ 6,066	\$ -	\$ 6,066
Total Other Assets	\$ 58,842	\$ -	\$ 58,842
TOTAL ASSETS	\$ 4,839,421	\$ 1,023,043	\$ 5,862,464
LIABILITIES & NET ASSETS			
Liabilities			
Current Liabilities			
Due to Subrecipients	\$ 3,623,923	\$ -	\$ 3,623,923
Accounts Payable	\$ 249,405	\$ -	\$ 249,405
Other Current Liabilities	\$ 174,630	\$ -	\$ 174,630
Total Current Liabilities	\$ 4,047,958	\$ -	\$ 4,047,958
Total Liabilities	\$ 4,047,958	\$ -	\$ 4,047,958
Net Assets			
Unrestricted	\$ 829,300	\$ -	\$ 829,300
Temporarily Restricted	\$ -	\$ 1,615,697	\$ 1,615,697
Current Period Activity	\$ (37,837)	\$ (592,654)	\$ (630,491)
Total Net Assets	\$ 791,463	\$ 1,023,043	\$ 1,814,506
TOTAL LIABILITIES & NET ASSETS	\$ 4,839,421	\$ 1,023,043	\$ 5,862,464
	\$ (0)	\$ -	

TRWIB, Inc.
Net Asset Rollforward - Pre Audit
As of June 30, 2018

TEMPORARILY RESTRICTED FUNDS							
	Miscellaneous	Sector Strategies	Pittsburgh Works	Place Based Strategies	Regional Workforce	Learn & Earn	Total
Balances as of July 1, 2017	\$ -	\$ 204,112	\$ 357,112	\$ 28,088	\$ 169,660	\$ 856,725	\$ 1,615,697
Activity: July 1, 2017 to June 30, 2018							
CY Additions to Temp Restricted Fd:							
Restricted Grants Received:							
CEO Search	75,000	-	-	-	-	-	75,000
Tier 3 Sponsors	-	-	-	-	-	36,080	36,080
TANF Performance Bonus	317,200	-	-	-	-	-	317,200
Citizen's Bank	-	-	45,000	-	-	-	45,000
Heinz	-	-	-	75,000	-	-	75,000
Pittsburgh Foundation	-	-	-	100,000	-	450,000	550,000
Highmark	-	-	-	-	-	50,000	50,000
PNC	-	-	-	-	-	15,000	15,000
McAuley	-	-	-	-	-	50,000	50,000
Howard and Nell Miller Foundation	-	-	-	-	-	20,000	20,000
Sub-Total	392,200	-	45,000	175,000	-	621,080	1,233,280
Reimb. received from Rest Grants:							
Urban Strategies CNI	-	-	-	129,255	-	-	129,255
State Grants	-	580,220	-	-	-	-	580,220
Allegheny County DHS	-	-	-	-	-	731,367	731,367
Pittsburgh CDBG	-	-	-	-	-	547,133	547,133
City Personnel	-	-	-	-	-	781,979	781,979
Sub-Total	-	580,220	-	129,255	-	2,060,479	2,769,954 (B)
Total Rest. Funds Received:	392,200	580,220	45,000	304,255	-	2,681,559	4,003,234
Expenses incurred this period related to these restricted programs:							
	(75,000)	(733,607)	(248,052)	(281,060)	(169,660)	(3,088,509)	(4,595,888) (A)
Net Activity: July 1, 2017 to June 30, 2018	317,200	(153,387)	(203,052)	23,195	(169,660)	(406,950)	(592,654)
Fund Balance Balance at 6/30/2018	\$ 317,200	\$ 50,725	\$ 154,060	\$ 51,283	\$ -	\$ 449,775	\$ 1,023,043
AR Balance at June 30, 2018	-	-	-	-	-	(14,000)	(14,000)
TR Cash Balance at June 30, 2018	\$ 317,200	\$ 50,725	\$ 154,060	\$ 51,283	\$ -	\$ 435,775	\$ 1,009,043
Assets Released from Restriction (as presented on the Statement of Activities):							
Expenses incurred this period related to these restricted programs						\$ (4,595,888)	(A)
Less: Reimbursements received from Restricted Grants						2,769,954	(B)
Assets Released from Restriction						\$ (1,825,934)	

TRWIB INC
Statement of Activities - Pre Audit
July 1, 2017 through June 30, 2018

	Reimbursement Contracts					Restricted Grants							TOTAL		
	Management & General (Unrestricted)	Allegheny County WIOA (Program)	City of Pittsburgh WIOA (Program)	TANF (Program)	PA CareerLink (Program)	DOL Ex-Offenders (Program)	Sector Strategies (Program)	Pittsburgh Works (Program)	Place Based Strategies (Program)	Regional Workforce (Program)	Learn & Earn (Program)	Total Program (Unrestricted)		Total Unrestricted	Temporarily Restricted
Ordinary Income/Expense															
Income															
4000 - Public Funds/Government Grants	0	4,608,867	3,871,841	6,052,141	306,024	469,266	580,220	0	129,255	0	2,060,479	18,078,093	18,078,093	0	18,078,093
4200 - Foundation & Private Contrib	0	0	0	0	0	0	0	0	0	0	0	0	0	1,233,280	1,233,280
4300 - Interest	2,298	0	0	0	0	0	0	0	0	0	0	0	2,298	0	2,298
4400 - Inter-Fund Transfer	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
4700 - Other Income	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
4800 - Assets Released frm Restriction	75,000	0	0	0	0	0	153,387	248,052	151,805	169,660	1,028,030	1,750,934	1,825,934	(1,825,934)	0
Total Income	77,298	4,608,867	3,871,841	6,052,141	306,024	469,266	733,607	248,052	281,060	169,660	3,088,509	19,829,027	19,906,325	(592,654)	19,313,671
Gross Profit	77,298	4,608,867	3,871,841	6,052,141	306,024	469,266	733,607	248,052	281,060	169,660	3,088,509	19,829,027	19,906,325	(592,654)	19,313,671
Expense															
5000 - Direct Program Expenses	0	4,056,038	3,229,334	5,114,304	306,024	324,135	656,634	55,306	234,118	0	2,665,292	16,641,185	16,641,185	0	16,641,185
5200 - Salary, Wages, and Benefits	677,911	238,897	342,741	321,442	0	4,385	53,036	167,103	39,346	115,050	209,210	1,491,210	2,169,121	0	2,169,121
5350 - Communication	7,748	175	0	34	0	0	411	90	462	5,228	1,604	8,004	15,752	0	15,752
5370 - Contracted Service	87,989	15,511	30,473	287,950	0	123,418	362	0	792	10,250	40,533	509,289	597,278	0	597,278
5400 - Depreciation Expense	0	0	27,099	10,738	0	0	0	0	0	2,816	0	40,653	40,653	0	40,653
5450 - Equipment Expense	29,817	0	0	0	0	0	0	0	0	2,816	540	3,356	33,173	0	33,173
5500 - Fiscal	51,070	0	0	0	0	0	0	0	0	0	0	0	51,070	0	51,070
5650 - Insurance	18,507	0	0	0	0	0	0	0	0	0	0	0	18,507	0	18,507
5660 - Information Technical Service	66,850	0	16,665	13,000	0	0	0	0	0	3,535	0	33,200	100,050	0	100,050
5700 - Legal Expense	7,981	25	25	1,248	0	0	648	0	0	1,104	13,724	16,774	24,755	0	24,755
5750 - Materials / Supplies	20,770	0	0	0	0	127	656	0	50	0	33	866	21,636	0	21,636
5760 - Meeting Expense	10,379	2,697	3,023	1,346	0	529	0	1,385	372	0	1,465	10,817	21,196	0	21,196
5770 - Memberships	21,056	0	0	0	0	0	0	0	0	0	0	0	21,056	0	21,056
5850 - Other Miscellaneous	1,715	0	0	0	0	0	0	0	0	0	0	0	1,715	0	1,715
5900 - Postage / Messenger	1,058	0	0	0	0	0	0	0	465	0	24	489	1,547	0	1,547
5940 - Publications	240	0	0	0	0	0	0	0	0	0	0	0	240	0	240
5950 - Rent	95,845	0	0	0	0	0	0	0	0	0	5,530	5,530	101,375	0	101,375
6000 - Staff Administration	20,585	0	0	0	0	0	0	0	0	0	304	304	20,889	0	20,889
6050 - Telephone	19,070	0	0	0	0	0	0	0	0	0	0	0	19,070	0	19,070
6060 - Temporary Service	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
6070 - Training	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
6080 - Travel & Conference	8,701	14,232	13,270	4,664	0	0	845	1,618	0	584	0	35,213	43,914	0	43,914
6900 - Distributed Costs	(1,069,974)	281,292	236,310	308,153	0	16,672	21,015	22,550	5,455	28,277	150,250	1,069,974	(0)	0	(0)
Total Expense	77,298	4,608,867	3,898,940	6,062,879	306,024	469,266	733,607	248,052	281,060	169,660	3,088,509	19,866,864	19,944,162	0	19,944,162
Net Ordinary Income	0	0	(27,099)	(10,738)	0	0	0	0	0	0	0	(37,837)	(37,837)	(592,654)	(630,491)
Net Income	0	0	(27,099)	(10,738)	0	0	0	0	0	0	0	(37,837)	(37,837)	(592,654)	(630,491)
	(A)														

(A) Represents Management & General cost not allocated to various programs

Partner4Work
Budget Vs Actual - Pre Audit
June 30, 2018

	ORIGINAL BUDGET	ACTUAL	Over (Under) VARIANCE
Ordinary Income/Expense			
Income			
4000 · Public Funds/Government Grants	\$ 19,713,770	\$ 18,078,093	\$ (1,635,677)
4200 · Foundation & Private Contrib	\$ 787,113	\$ 1,233,280	\$ 446,167
4300 · Interest	\$ 2,500	\$ 2,298	\$ (202)
4800 · Assets Released frm Restriction		\$ -	\$ -
Total Income	\$ 20,503,383	\$ 19,313,671	\$ (1,189,712)
Expense			
5000 · Direct Program Expenses	\$ 17,632,338	\$ 16,641,185	\$ (991,153)
5200 · Salary, Wages, and Benefits	\$ 2,525,153	\$ 2,169,121	\$ (356,032)
5350 · Communication	\$ 36,000	\$ 15,752	\$ (20,248)
5370 · Contracted Service	\$ 613,336	\$ 597,278	\$ (16,058)
5400 · Depreciation Expense	\$ 65,340	\$ 40,653	\$ (24,687)
5450 · Equipment Expense	\$ 66,500	\$ 33,173	\$ (33,327)
5500 · Fiscal	\$ 49,000	\$ 51,070	\$ 2,070
5650 · Insurance	\$ 8,250	\$ 18,507	\$ 10,257
5660 · Information Technical Service	\$ 85,000	\$ 100,050	\$ 15,050
5700 · Legal Expense	\$ 35,000	\$ 24,755	\$ (10,245)
5750 · Materials / Supplies	\$ 65,600	\$ 21,636	\$ (43,964)
5760 · Meeting Expense	\$ 38,600	\$ 21,196	\$ (17,404)
5770 · Memberships	\$ 24,000	\$ 21,056	\$ (2,944)
5850 · Other Miscellaneous	\$ -	\$ 1,715	\$ 1,715
5900 · Postage / Messenger	\$ 2,400	\$ 1,547	\$ (853)
5940 · Publications	\$ 2,000	\$ 240	\$ (1,760)
5950 · Rent	\$ 127,560	\$ 101,375	\$ (26,185)
6000 · Staff Administration	\$ 17,535	\$ 20,869	\$ 3,334
6050 · Telephone	\$ 15,000	\$ 19,070	\$ 4,070
6070 · Training	\$ 2,000	\$ -	\$ (2,000)
6080 · Travel & Conference	\$ 61,619	\$ 43,914	\$ (17,705)
6900 · Distributed Costs	\$ -	\$ -	\$ -
Total Expense	\$ 21,472,231	\$ 19,944,162	\$ (1,528,069)
Net Income	\$ (968,848)	\$ (630,491)	\$ 338,357