

# MEMORANDUM



**Date:** December 1, 2021  
**From:** Maria Lauck, SWWDB Chairman  
**To:** **SWWDB Members**

## PRIVATE SECTOR

Name	Business/Organization	County
Mr. Jason Aarud	JM Mechanical Piping	Rock
Ms. Brittni Ackley	Monroe Truck	Green
Mr. Christopher Comella	Inclusa	Rock, Green
Mr. Ivan Collins	Rock County Central Labor Council	Rock
Mr. Jeff Ellingson	Edelweiss Chalet Country Club	Green
Ms. Gina Erickson	Tricor Insurance	Rock
Mr. Kendal Garrison	Lactalis American Group	Lafayette
Ms. Jill Liegel	Land's End	Iowa
Mr. Andrew Marcotte	Blain Supply	Rock-All
Mr. Troy Marx	Upland Hills Health	Iowa
Ms. Heather Mclean	Reddy Ag Service, Inc. /Ross Soil Service, LLC.	SW Counties
Ms. Lisa Omen	Forward Services Corporation	All
Mr. Dale Poweleit	Steamfitters Local #601	Green, Iowa, Lafayette, Richland, Rock
Mr. Tom Schmit	Hodan Community Services	Iowa
Mr. David Smith	Grant Regional Health Center	Grant
Mr. Michael Williams	Bricklayers and Allied Craftworkers	All

## PUBLIC SECTOR

Name	Organization	County
Mr. Art Carter	Green County Board & CLEO	Green
Ms. Heather Fifrick	SW Wisconsin Technical College	SW Counties
Ms. Linda Hendrickson	Unemployment Insurance Benefit Center	Dane
Ms. Ela Kakde	Platteville Area Economic Development Corporation	Grant
Mr. James Otterstein	Rock County Economic Development Agency	Rock
Dr. Tracy Pierner	Blackhawk Technical College	Rock, Green
Mr. Dave Shaw	Bureau of Job Service	All
Ms. Andrea Simon	Division of Vocational Rehabilitation	All

**RE: Southwest Wisconsin Workforce Development Board Meeting Notice**  
Wednesday, December 8, 2021 from 3:00 p.m. to 4:30 p.m.  
Location: Edelweiss Chalet Country Club, <https://goo.gl/maps/Ye3trUe5jEn> (map)  
W4764 Edelweiss Road, New Glarus, WI 53574

Board members may also call-in via SWWDB's conference line:  
**1-888-273-3658, Access Code: 3107524**

Dinner will be served after the meeting.

Staff will bring tablets uploaded with the agenda and all enclosures to the meeting, eliminating the need for you to print the materials at your office.

The agenda for the meeting is attached and provides links to the enclosure documents. This will allow you to read the documents online or download them.

NOTE: All enclosures will be hyperlinked to SWWDB's website. They may be previewed and/or downloaded by clicking on the enclosure number.

In the interest of time, please direct questions regarding any of the agenda items or enclosures to Rhonda Suda at (608) 314-3300, Ext. 305 or [r.suda@swwdb.org](mailto:r.suda@swwdb.org) prior to the meeting.

If you are unable to attend the meeting, please contact Katie Gerhards at [k.gerhards@swwdb.org](mailto:k.gerhards@swwdb.org) or (608) 314-3300, Ext. 230 no later than **2:00 p.m., Tuesday, December 7, 2021.**

**Southwest Wisconsin Workforce Development Board (SWWDB) is an Equal Opportunity Employer & Service Provider.**

**Auxiliary Aids and services are available to individuals with disabilities upon request. If you need this printed material interpreted to a language you understand or in a different format, or need assistance in using this service, please contact us.**

For assistance, contact  
SWWDB Equal Opportunity Officer  
Ryan Schomber  
1717 Center Ave.  
Janesville, WI 53546  
(608) 314-3300 Ext. 303  
[Click Here to Email](#)

**Deaf, hearing or speech-impaired callers may reach us by the Wisconsin Relay number 711.**

# AGENDA

Southwest Wisconsin Workforce Development Board, Inc.  
Wednesday, December 8, 2021  
3:00 p.m. to 4:30 p.m.

Location: Edelweiss Chalet Country Club, <https://goo.gl/maps/Ye3trUe5jEn> (map)  
W4764 Edelweiss Road, New Glarus, WI 53574

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**1-888-273-3658, Access Code: 3107524**

All times are Approximate.

● = Action required

3:00 p.m.

## 1. Welcome; Call to Order; Roll Call

Katie Gerhards will conduct a roll call of members and guests. Please welcome new Board member, Andrew Marcotte, from Blain Supply.

3:05 p.m.

## ● 2. Approval of Minutes of SWWDB Meeting

Minutes of the September 8, 2021, SWWDB meeting are contained in [Enclosure 1](#).

Approval of the minutes from the September 8, 2021, meeting is requested.

3:10 p.m.

## ● 3. Financial Reports

Danielle Thousand will share the SWWDB financial statements representing a draft of the financial condition of the organization through September 30, 2021. The following reports are submitted for review and consideration:

- Balance Sheet – [Enclosure 2](#)
- Statement of Operations – [Enclosure 3](#)

Additionally, SWWDB receives grants and contracts throughout the year that either increase or reduce the originally approved fiscal year budget. Budget modifications for the 2021-22 Program Year are listed in [Enclosure 4](#).

Approval of the Program Year (PY) 2021-22 financial statements for the period ending September 30, 2021, including the Budget Modifications, is requested.

## 4. New Business

3:30 p.m.

### ● A. Fiscal Year 2020-21 Audit

SWWDB administration has received the final draft of the audit report ([Enclosure 5](#)) and the Form 990: Return of Organization Exempt from Income Tax ([Enclosure 6](#)).

As a recipient of federal funding and due to Single Audit Act guidelines, SWWDB is required to have an annual independent audit. Wegner CPAs of Madison conducted the audit of Fiscal Year (FY) 2020-21 records. Wegner staff members completed the audit virtually the week of October 4, 2021.

Danielle Thousand, SWWDB’s Finance Manager, prepared the organization’s internal financial statements, which were reviewed by Wegner for accuracy and compliance with GAAP standards. The initial draft of the audit does not contain any questioned costs, deficiencies, internal control issues, or accounting process issues.

Wegner CPAs, LLP also prepares the Form 990 titled Return of Organization Exempt from Income Tax. The Form 990 is the tax return form that 501(c) 3 non-profit organizations prepare annually to report their activities for the year.

Derek Hilst from Wegner CPAs, LLP will discuss the audit and answer any questions from board members. Approval of the Fiscal Year (FY) 2020-21 audit report is requested so that SWWDB staff can forward the report to all funding sources in compliance with federal regulations. The Form 990 also needs approval to be submitted to the Internal Revenue Service (IRS).

3:45 p.m. ● **B. WIOA Provider Contract Modifications**

This agenda item represents a “hold” to discuss and approve Workforce Innovation and Opportunity Act (WIOA) Service Provider contract modifications. SWWDB will propose modifications to the current contract/award based upon the October 2021 financial status report.

SWWDM administration is seeking approval to modify Manpower Government Solutions’ contract by the amounts listed below.

Type	Awarded	Proposed Modification	Modified Award
WIOA Adult	\$100,000	-	\$100,000
WIOA Dislocated Worker	\$50,000	\$15,000	
WIOA Youth	\$200,000	\$50,000 in WEX funds	
WIOA DWG: Employment Recovery	\$52,500	\$13,000	
WIOA DWG: Support to Communities	\$22,500	\$37,500	
One-Stop Operator	\$25,000	-	
	\$450,000	\$115,500	\$565,500

**5. Committee Updates**

3:55 p.m. ● **A. Executive Committee**

The Executive Committee meets in adherence to SWWDB Bylaws, Section 11-A: *The Executive Committee shall have full authority to act on behalf of the Board of Directors between meetings of the Board of Directors on such issues of urgency that cannot be held over and acted on by the full Board of Directors at the next regularly scheduled SWWDB meeting. Any action taken by the Executive Committee shall be reported to the full membership at the next regularly scheduled meeting.*

The Executive Committee met on September 22, 2021, ([Enclosure 7](#)) and November 5, 2021, ([Enclosure 8](#)). The minutes provide the details of those meetings. Rhonda Suda and committee members will review the minutes of those meetings and answer questions.

SWWDB administration is seeking Board approval of the September 22 and November 5, 2021, meeting minutes.

4:00 p.m. ● **B. Ad-Hoc Audit Committee**

The Ad-Hoc Audit Committee is formed to ensure the Board is engaged in the annual audit process and to have a formal platform to ask questions and share concerns with the auditors. Chaired by SWWDB Treasurer, James Otterstein, the Committee met on October 4 ([Enclosure 9](#)) and October 7, 2021 ([Enclosure 10](#)). Rhonda Suda and Committee members will review the minutes of those meetings and answer questions.

SWWDB administration is seeking Board approval of the October 4 and October 7, 2021, meeting minutes.

**6. Old Business**

4:05 p.m.

**A. DWD Monitoring Update**

The Department of Workforce Development (DWD) accepted many of the updates and replies addressing DWD concerns. However, several concerns remain. Manpower Government Solutions is developing the response, which will be submitted to DWD on December 10, 2021. Rhonda Suda will answer questions from Board members regarding the annual Workforce Innovation and Opportunity Act (WIOA) monitoring process and current status.

4:10 p.m.

**7. Consent Agenda**

*SWWDB's standard consent agenda includes policies and performance reports. These items can be approved in one action, rather than through the filing of multiple motions.*

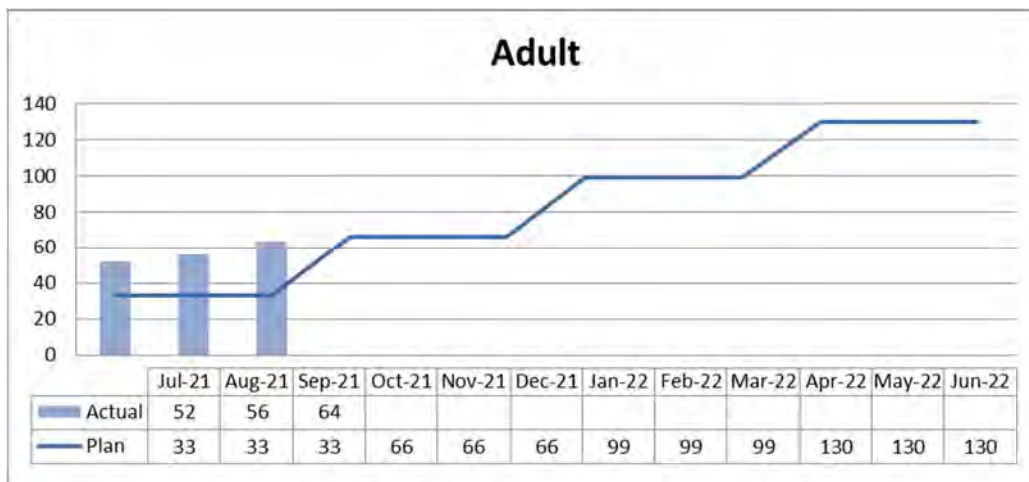
**A. Approval of SWWDB Policies and Revisions**

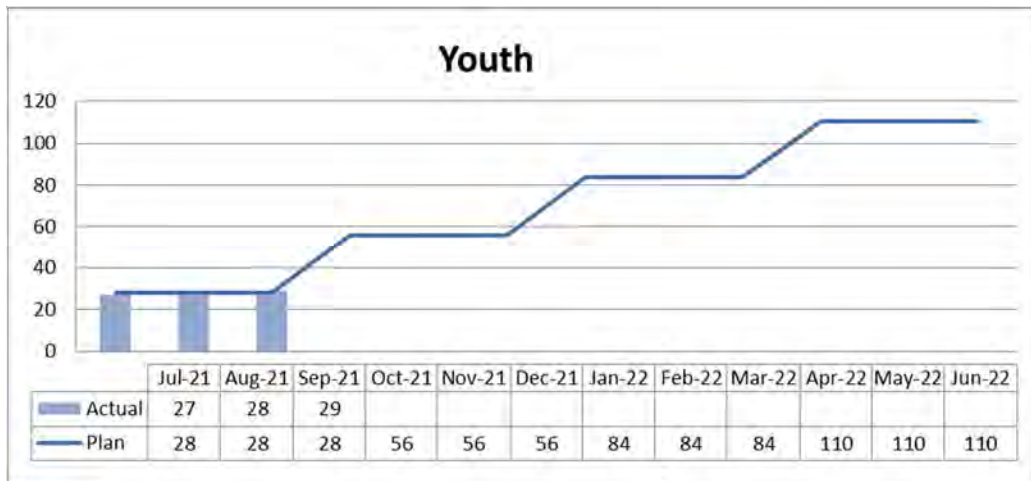
No policy updates.

**B. Performance Reports**

**WIOA Planned Participation**

The Workforce Innovation and Opportunity Act (WIOA) service provider contract includes participation goals. Failure to achieve the stated participation goals, within a 10% variance, requires a corrective action plan. Manpower struggled to meet the goals for the Youth program. This is not surprising given the effects of the pandemic.





**WIOA Performance Measures**

WIOA requires performance accountability. The U.S. Department of Labor (DOL) holds state and local areas accountable through the application of performance measures. These performance indicators are an assessment of the effectiveness of the public workforce system at the state and local levels. Every “Titled” program within WIOA utilizes the same performance measures/indicators. This performance period accounted for those who exited the program between April 1, 2019, through September 30, 2020. The results below represent the Rolling 4 Quarters model reported to DOL. It should be noted that the statistical adjustment model has not been implemented for the previous program year nor for the current program year. At this time, we do not know the exact date for which the model will make its adjustments; therefore, these performance results are not considered to be final.

2021.2022 Program Year	PY 2021 Plan	Actual Q1*	Exit Cohort	Performance Period
<b>ADULT PROGRAM</b>				
Q2 Unsubsidized Employment	76%	63.3%	10/1/19-9/30/20	4/1/20-3/31/21
Q4 Unsubsidized Employment	74%	66.9%	4/1/19-3/31/20	4/1/20-3/31/21
Q2 Median Earnings	\$5,000	\$6,669	10/1/19-9/30/20	4/1/20-3/31/21
Credential Attainment Rate	66%	65.8%	10/1/19-9/30/20	4/1/20-3/31/21
Measurable Skill Gains	42%	61.9%	10/1/20-9/30/21	10/1/20-9/30/21
<b>DISLOCATED WORKER PROGRAM</b>				
Q2 Unsubsidized Employment	82%	65.3%	10/1/19-9/30/20	4/1/20-3/31/21
Q4 Unsubsidized Employment	79%	70.6%	4/1/19-3/31/20	4/1/20-3/31/21
Q2 Median Earnings	\$7,500	\$6,447	10/1/19-9/30/20	4/1/20-3/31/21
Credential Attainment Rate	70%	82.1%	10/1/19-9/30/20	4/1/20-3/31/21
Measurable Skill Gains	55%	53.8%	10/1/20-9/30/21	10/1/20-9/30/21
<b>YOUTH PROGRAM</b>				
Q2 Unsubsidized Employment/Ed	70%	63.3%	10/1/19-9/30/20	4/1/20-3/31/21
Q4 Unsubsidized Employment/Ed	68%	66.2%	4/1/19-3/31/20	4/1/20-3/31/21
Q2 Median Earnings	\$3,000	\$3,413	10/1/19-9/30/20	4/1/20-3/31/21
Credential Attainment Rate	62%	46.9%	10/1/19-9/30/20	4/1/20-3/31/21
Measurable Skill Gains	32%	77.2%	10/1/20-9/30/21	10/1/20-9/30/21
	Exceed	5		
	Meet	5		
	Fail	5		

### **FoodShare Employment and Training (FSET)**

Able-bodied adults without dependents who receive FoodShare benefits are required to meet 80 hours of work requirements every month. Participating in the FoodShare Employment and Training (FSET) program is one way individuals can be in compliance to this requirement. Additionally, any FoodShare recipient who is 16-years old or older can volunteer for the FSET program and receive services.

The table below provides an overview of SWWDB's compliance to the Service Level Agreement goals indicated in the contract held with the Department of Health Services.

Service Level Agreement Goal 10/2020 to 6/2021	Plan	QTR 1	QTR 2	QTR 3	QTR 4
Average Monthly Enrollment to Referral Ratio	25%	22.4%	69.23%	64.71%	66.0%
Component Participation	40%	81.95%	82.48%	75.10%	77.18%
Education and Training Component	25%	48.44%	47.31%	56.02%	53.94%
Contacting Referrals	95%	100%	100%	100%	100%
Scheduling Appointments	95%	98.9%	100%	100%	100%

Board approval to accept the consent agenda as presented is requested.

## **8. Organizational Information & Recurring Business**

4:15 p.m.

### **A. Rapid Response Activity/Updates**

Upon notification of a company closing or significant layoff, SWWDB and job center partners organize Rapid Response events with the employer to introduce the affected employees to the services available within the public workforce system and to answer questions relating to

unemployment, retraining, local employment opportunities, etc. The table below provides an overview of layoff/closure activity since July 1, 2021.

No Board action is required.

Program Year 2021-22					
Company Name	Layoff Date	Affected Employees	RR Sessions or Meetings Held	Attendance	Receiving Services in DW Program
Durr Universal	8/31/2021	87	3 sessions -7/13/2021 Job Fair -7/22/2021	84	12
HUFCOR	8/3/2021	166	2 sessions at Union Hall 6/27/2021 & 7/14/2021 Job fair 7/15/2021	150	29
Chrysler	7/23/2021	1,641	Outside WDA	NA	12
TMD	1/23/2022	27			

4:20 p.m.

**9. CEO's Report**

4:25 p.m.

**10. Chairperson's Report**

4:30 p.m.

**11. Adjournment & Dinner**

The next SWWDB meeting is scheduled for March 9, 2022.

● **Action Requested**

**All Times are Approximate**



# Southwest Wisconsin Workforce Development Board, Inc. Board Meeting

September 8, 2021

Meeting Minutes

The Southwest Wisconsin Workforce Development Board met on Wednesday, September 8, 2021, via GoToMeeting. Attendance was as follows:

<b>Members Present:</b>	Ms. Maria Lauck, Chairperson	Mr. Troy Marx
	Mr. Jason Aarud	Ms. Lisa Omen
	Mr. Art Carter	Mr. James Otterstein
	Mr. Ivan Collins	Dr. Tracy Pierner
	Mr. Christopher Comella	Mr. Dale Poweleit
	Ms. Heather Fifrick	Mr. Dave Shaw
	Mr. Kendal Garrison	Ms. Andrea Simon
	Ms. Linda Hendrickson	Mr. Dave Smith
	Ms. Ela Kakde	Mr. Michael Williams
	Ms. Jill Liegel	
<b>Members Excused:</b>	Ms. Brittini Ackley	Mr. Dave Gaspar
	Mr. Jeff Ellingson	Ms. Heather McLean
	Ms. Gina Erickson	Mr. Tom Schmit
<b>Staff Present:</b>	Ms. Katie Gerhards	Ms. Rhonda Suda
	Ms. Gail Graham	Ms. Danielle Thousand
	Mr. Matt Riley	Mr. Jimmy Watson
<b>Other Guests:</b>	Ms. Tara Cowe-Spigai, DWD	Ms. Heather Leach, Manpower
	Ms. Casey Dobson, Manpower	

**1. Welcome; Call to Order; Roll Call**

Ms. Lauck called the meeting to order at 2:30 p.m. and welcomed members, staff, and guests.

**2. Approval of Minutes of SWWDB Meetings**

The minutes of the June 9, 2021, SWWDB meeting were presented to Board members for review and discussion. There was no discussion.

Motion made by Mr. Otterstein, seconded by Mr. Comella, to approve the June 9, 2021, meeting minutes.  
**Motion carried unanimously.**

**3. Financial Reports**

Board members were presented with the financial reports through June 30, 2021. The financial reports include the Balance Sheet, Statement of Operations, and 2020-21 Budget Modifications.

The Balance Sheet represents a draft of the financial statements through the end of SWWDB's fiscal year (July 1 – June 30). It is not quite final. SWWDB finance staff are still processing June 30 expenses. The last check run for last fiscal year's expenses is this week.

## ENCLOSURE 1

Accounts 1100-Grant Cash Receivable and 3200-Accounts Payable will both see increases from this report. A new account will be added to the Balance Sheet next program year. It is related to the software project. Ms. Thousand is projecting revenues to exceed expenses.

The Statement of Operations was presented to Board members. At the last Board meeting in June, SWWDB administration requested approval on the new budget for the new year and to amend the current year budget in progress. Ms. Thousand explained that in June, SWWDB administration took expenses through March and annualized expenses. The largest discrepancies on the Statement of Operations have costs that come up in Quarter 4 instead of throughout the year.

Because SWWDB is through Quarter 4 of the fiscal year, the goal in the column labeled "Pct" is to be around 100% spent. The revenues show 102.36% and expenses are showing around 99.95% spent. The billing for leased employees in Quarter 4 was large as well as Ticket to Work and Benefit Analysis.

Account 6155-Meals is coming in at 214.36%. This is due to an in-person meeting in June for the Independent Living/Foster Care grant.

Account 6261-Equipment Under \$5,000 is showing 126.76% spent. SWWDB administration waits until June to make purchases for IT in order to receive a discount.

Account 6352-Internet is showing 114.14% spent. SWWDB staff received a limited term internet reimbursement from March 1, 2021 through May 31, 2021. This reimbursement was approved by Board members at the March meeting.

Account 6503-Worker's Compensation is showing 116.86% spent because SWWDB's office status has changed. SWWDB staff have started returning to the office to work and traveling.

Account 6709-Incentives is showing 397.52% spent. This is due to a modification SWWDB received in the Independent Living/Foster Care grant. Eligible youth can receive stimulus payments of \$1,000 per youth per month for six (6) months. The first payments were issued in June. Ms. Thousand asked if there were any questions. Mr. Comella thanked Ms. Thousand for the detailed report.

The Budget Modifications shows changes in revenue since that last meeting in June. This document has two pieces: the bottom shows changes to Program Year (PY) 2020-21 (which affects planned reserve/carryover) and the top shows changes to PY 2021-22 funds.

The change to the Foster Care/Independent Living grant for PY 20-21 relates to the stimulus supportive services for direct stimulus payments. The Department of Corrections (DOC) is preparing to allow SWWDB staff to go back into the prisons. DOC worked with SWWDB administration to reimburse what was spent even though it was more than the contract amount.

The changes to PY 21-22 funds include adjustments to the DOC contract, the Rapid Response Annual Allotment, and Youth Apprenticeship. SWWDB received two (2) new grants: HUF COR Inc. Rapid Response Dislocation grant and Durr Universal Rapid Response Dislocation grant. Ms. Thousand asked if there were any questions. There were none.

Motion made by Mr. Comella, seconded by Dr. Pierner, to approve the Program Year (PY) 2020-21 financial statements for Quarter 4, including the Budget Modifications, as presented. **Motion carried unanimously.**

**4. New Business****A. Wisconsin Pathways Home 2 Grant**

In March, SWWDB applied for the Wisconsin Pathways Home 2 grant. The grant will serve the re-entry population before release at the county and local levels. is a \$3.8 million grant that will serve 800 individuals in two (2) years. SWWDB is partnering with Fox Valley Workforce Development Board (WDB), Northwest WDB, and West Central WDB to provide these services.

SWWDB will sub-contract out approximately \$600,000 for training and about \$100,000 for support. Participants must exit the grant by December 2023 and will be provided with follow-up services in the final year of the grant. Marcia Galvan, SWWDB's Special Projects Supervisor, has taken the lead on this grant. It is effective July 1 and will show up in the budget at the December Board meeting.

So far, the Grant, Green, and Rock County jails have signed letters of commitment. The grant is very aggressive when it comes to enrollment. The grant is in the planning phase now and SWWDB administration hopes to start providing services October 1.

Mr. Comella congratulated SWWDB staff on receiving the grant and partnering/collaborating with others. He asked if the 800 target group is just for SWWDB or all parties involved. Ms. Suda responded that it is for all those involved. Each Board has committed to enrolling 200 individuals. If these individuals can get into the job centers, they can be connected to other programs and services beside the Pathways Home 2 grant.

Ms. Lauck asked if SWWDB has the personnel to take on this grant. Ms. Suda said that a Finance Intern was hired to work over the summer. He was asked to stay on board on a part-time basis to support the finance department. Another position was created to help provide services. SWWDB administration received five (5) applications. Out of these applicants, one (1) individual was hired. He will go through training and job shadowing. There is much data entry in this grant in the Department of Labor's (DOL) platform. Ms. Suda continued saying that if more assistance is needed, SWWDB may hire someone part-time or someone to work between 30 to 35 hours per week. Ms. Galvan has indicated she can take on more, but Ms. Suda is going to see how things go in Quarter 1. Two (2) other staff members will be trained in the "Makin' It Work" platform. It has been noted that participants must have the same Case Manager from pre-release to post-release.

SWWDB administration will also bring on a Youth Outreach Coordinator to help with activities in the Independent Living/Foster Care program. This person could also be training in the Pathways Home 2 grant as she has re-entry experience. Ms. Suda reminded Board members that SWWDB administration is leveraging funds and resources already on-hand.

**B. DWD Monitoring Update**

SWWDB administration tries to be as transparent as possible with Board members. This includes sharing monitoring reports. At the last meeting in June, there was approximately \$20,000 in questioned costs on the 2020-21 monitoring report. SWWDB is given the opportunity to address each issue.

Most of the issues had to do with the service provider (Manpower) forgetting to scan a document, obtain a signature, other scanning issues, etc. Once Manpower and Jimmy Watson, SWWDB's Workforce Operations Manager, have completed their review of the report, the results will be combined into a response and submitted to the Department of Workforce Development (DWD) for approval. In the event that DWD does not accept the response, the issues and disallowed costs will

## ENCLOSURE 1

fall on Manpower. Manpower has indicated to Ms. Suda that they have addressed all of the issues and it has come down to scanning issues and signatures not on forms. Some documents were received from participants via email due to the pandemic. The supporting documentation for these forms were not included in the scanning to DWD.

Over the past year, SWWDB has had four (4) different Local Program Liaisons (LPL) from DWD and now has a new fiscal liaison. There has been much opportunity at DWD's level and moving around of staff. The 2020-21 monitoring report is not quite complete, but Ms. Suda wanted to make Board members aware of its status.

Mr. Comella asked if there are a variety of thresholds in the areas of concern. In other words, what threshold must be exceeded before it becomes a finding? Ms. Suda stated that she is not sure it is a number or a percentage threshold. DWD finds issues that impact performance and eligibility. All documents were scanned and uploaded to DWD which has not been done before. This can cause greater human error than ever before. If scanning errors happen again, SWWDB administration will be more careful.

Mr. Otterstein asked if other Boards had similar issues. Ms. Suda said yes. Other Boards had client files that were not completely scanned. Ms. Suda added that this monitoring took place in May 2021. Once it is complete, there will be a statewide report sent out that covers all of the Boards in the state.

### C. Daniel Hale Williams Rock County Resource Center

The Rock County Job Center is the comprehensive job center in SWWDB's workforce development area (WDA). It was located at 1900 Center Avenue in Janesville. Recently, Rock County purchased the old Pick-N-Save store across the street from the job center with plans to convert it into the new job center site. Moving into the new site began last week. The job center is made up of job center partners and Rock County Human Service providers. The space for staff is smaller and there is a lot of natural light. The job center is open to the public and SWWDB is still in the process of moving.

Ms. Suda discussed the Board's assets with members, disposing of items properly, and following property management policy to store, sell, or donate items. This is where a lot of work will come in.

Ms. Lauck asked if the business incubator could use any of the items. Ms. Suda will have to look at SWWDB's disposal procedure and plans to be relatively cautious. The first year at the new site will be a test to see if the space works for SWWDB.

Ms. Lauck asked if SWWDB employees working from home are in need of anything. Can staff be provided with anything to make working from home more ergonomic? Ms. Suda answered that this was one of the first topics discussed. Sorting furniture and other items will keep SWWDB staff busy for the month. Board members were asked to reach out to Ms. Suda with ideas on local business that need a donation of furniture.

### 5. Committee Updates

None.

### 6. Old Business

None.

### 7. Consent Agenda

**ENCLOSURE 1**

The items on the consent agenda were presented to board members for review and discussion. Ms. Suda briefly went over the policies and performance reports.

SWWDB policy B-513 Fraternization is being revised as requested by the Department of Corrections (DOC).

The performance reports show performance through the end of June 2021 and close out last program year. Last year during the COVID-19 pandemic, Manpower did a great job enrolling participants into the Workforce Innovation and Opportunity Act (WIOA) Adult program.

Participation numbers in the WIOA Youth program continues to struggle. SWWDB was not able to access In-School Youth (ISY). Many ISY and Out-of-School Youth (OSY) fell out of the programs for many reasons: transportation issues, lack of interest, struggles with the online environment, or could not get help. Participants were offered computers, hotspots, and software to help. All across the state the Youth program suffered.

In the Dislocated Worker program, Manpower exceeded the goals set. A few large dislocations at the end of the year helped spend funds.

Performance numbers were affected by the COVID-19 pandemic. Adjustments will be made by the Department of Workforce Development (DWD) after considering unemployment numbers, COVID-19, etc. These adjustments will be submitted to the Department of Labor (DOL) for consideration.

The Foodshare Employment and Training (FSET) program exceeded goals. The FSET federal fiscal year operates October 1 through September 30 whereas WIOA is July 1 through June 30.

Motion made by Mr. Collins, seconded by Mr. Poweleit, to approve the items in the consent agenda as presented including updates to SWWDB policy B-513 Fraternization and the Workforce Innovation and Opportunity Act (WIOA) and Foodshare Employment & Training (FSET) performance and participation reports. **Motion carried unanimously.**

**8. Organizational Information & Recurring Business**

**A. Rapid Response Activity/Updates**

Board members were provided with an overview of layoff/closure activity since July 1, 2021 (Table 1). This information is provided at every Board meeting per the Board’s request.

**Table 1**

<u>Program Year 2021-22</u>					
<b>Company Name</b>	<b>Layoff Date</b>	<b>Affected Employees</b>	<b>RR Sessions or Meetings Held</b>	<b>Attendance</b>	<b>Receiving Services in DW Program</b>
Durr Universal	8/31/2021	87	3 sessions -7/13/2021 Job Fair -7/22/2021	72	21
HUFCOR	8/3/2021	166	at Union Hall 6/27/2021 & 7/14/2021 Job fair 7/15/2021	120	19
Chrysler	7/23/2021	1,641	NA	NA	11

Durr Universal started laying off workers in August. This layoff affected 87 employees. Durr Universal is located in Richland County.

## ENCLOSURE 1

HUFCOR closed its doors and laid off 166 employees. The SWWDB Business Services teams provided Rapid Response services for those affected employees. Both Durr and HUFCOR are TAA (Trade Adjustment Assistance) eligible. TAA is a program that helps workers who lose their jobs due to foreign competition, including work being moved outside of the United States. TAA will eventually become 100% responsible for training these laid off employees. The Workforce Innovation and Opportunity Act (WIOA) will assist with supportive services to help these individuals get through training.

Chrysler in Belvidere, IL laid off 1,641 employees in July. The WIOA Dislocated Worker program is currently assisting 11 individuals from that dislocation.

Mr. Aarud asked if any of the affected employees from Chrysler are going back to work. Ms. Suda has not heard. Initially, it was a temporary layoff. Then Chrysler indicated employees may never get called back to work.

Ms. Lauck asked what HUFCOR does. Ms. Suda stated that they make large accordion walls at event centers. Production has moved to Mexico.

Mr. Comella recommended SWWDB think of Chrysler and its parent company. A similar comparison would be Case and New Holland in Racine. It may be to SWWDB's benefit to try and get information from the parent company.

Ms. Lauck added that SWWDB does not always get contacted when companies shut down. If Board members hear of something, they were asked to contact Ms. Suda as SWWDB might not know about it. Ms. Suda said yes and thank you. Some of the smaller employers are not required to issue a WARN notice. A WARN notice is required in some circumstances for businesses laying off workers employed in Wisconsin. It is advanced written notice of layoffs. If you see "Store Closed" signs, please let SWWDB know. SWWDB creates posts on Facebook, publishes public meeting announcements, etc. to let affected employees know there is help available.

### 9. CEO's Report

Ms. Suda reported on the hiring SWWDB administration has done recently. A Career Coach has been hired to assist in implementing the Pathways Home 2 grant, a Youth Outreach Coordinator for the Independent Living/Foster Care and the Pathways Home 2 grants, and Kauy Fargo, Finance Intern, will stay on board to assist in the finance department. If more assistance is needed in the Pathways Home 2 grant, another position will be considered in the future.

SWWDB was awarded part of the Workforce Advancement Initiative (WAI) grant. It is a \$1.6 million grant to offer subsidized employment and skills training opportunities with local employers whose previous employment has not come back post-pandemic, as well as those who were not attached to or were not successful in the labor market prior to the pandemic. Of the funds awarded, \$10,000 will stay with the Department of Workforce Development (DWD) to make workforce connections positions in Milwaukee and the Bay Area.

WAI is a \$20 million grant that workforce development boards (WDB) could apply for. SWWDB applied for \$1.26 million and received \$1.6 million. SWWDB will focus on Essential Child Care programs, Accelerated Industrial Maintenance, Power Skills: Transferable-Employability program, Truck Driver Short-Term Training, and Construction Up.

## ENCLOSURE 1

Retention incentives are being offered to keep child care providers in their positions. The Power Skills program will introduce individuals to the world of work and build soft skills. There is a workforce scarcity for Truck Drivers. Assistance to pay for training will get individuals into training and into the workforce. Construction Up is for apprentices. It will assist with tuition costs and provide an incentive of up to \$1,000 per apprentice after 1,000 hours of training.

### 10. Chairperson's Report

Ms. Lauck thanked everyone for attending. Board members need to do their best to connect individuals to SWWDB's resources.

### 11. Adjournment

Motion made by Mr. Comella, seconded by Mr. Aarud, to adjourn the meeting at 4:08 p.m. The next regularly scheduled board meeting will be Wednesday, December 8, 2021. **Motion carried unanimously.**

## General Ledger System

SOUTHWEST WISCONSIN WORKFORCE DEVE  
 For User: d.hentrich  
 Agency Balance Sheet

September 2021

Page: Page 1 of 1  
 Date: 11/12/2021  
 Time: 8:41:21 AM

Account Description	Balance Amount	Totals
Assets:		
1000 CASH	\$607,391.42	
1100 GRANT CASH RECEIVABLE	\$723,938.38	
1201 PREPAID VISION INSURANCE	(\$43.95)	
1202 PREPAID PLATTEVILLE RENT	\$2,500.00	
1203 PREPAID CORP. INSURANCES	\$8,583.99	
1207 PREPAID SUBSCRIPTIONS	\$1,693.35	
1220 PREPAID RENT OTHER	\$1,868.00	
1240 LIFE,LTD INSUR PREPAID	\$528.41	
1245 DENTAL INSURANCE PREPAID	(\$309.87)	
1250 PREPAID HEALTH INSURANCE	\$20,668.16	
1251 PREPAID CUSTOMER SUPPORT	\$100.00	
1252 PREPAID FLEXIBLE SPENDING	\$236.80	
1310 PREPAID ROCK COUNTY RENT	\$3,890.52	
1500 AUTOMOBILE PURCHASE	\$25,708.38	
1501 ACCUMULATED DEPRECIATION	(\$133,820.77)	
1503 EQUIPMENT & FURNITURE	\$161,236.51	
1540 PAS REWRITE PROJECT	\$45,949.50	
Total assets		\$1,470,118.83
Liabilities:		
3003 ACCRUED VACATION	\$15,769.23	
3004 ACCRUED PAYROLL	\$70,671.66	
3089 FLEX PLAN MEDICAL	\$4,790.45	
3200 ACCOUNTS PAYABLE	\$185,541.96	
Total liabilities		\$276,773.30
Prior year fund balance	\$1,147,488.83	
Current fund balance	\$45,856.70	
Total liabilities and fund balance:		\$1,470,118.83

(Funds included: ALL)



General Ledger System

SOUTHWEST WISCONSIN WORKFORCE DEVE

For User: d.thousand

Agency Statement of Operations

September 2021

Page: Page 1 of 3

Date: 11/12/2021

Time: 8:40:36 AM

**Revenues**

Account	-----Monthly-----			-----YTD-----			Annual estimated	Unrealized	Pct
	Estimated	Actual	Pct	Estimated	Actual				
5100 REVENUE	\$363,561.00	\$702,166.69	193.14%	\$1,090,683.00	\$1,041,250.42	\$4,362,733.00	\$3,321,482.58	23.87%	
5110 LEASED EMPLOYEE REVENUE	\$70,607.00	\$213,067.24	301.77%	\$211,821.00	\$212,349.75	\$847,295.00	\$634,945.25	25.06%	
5140 TICKET TO WORK REVENUE	\$4,194.00	\$1,359.00	32.40%	\$12,582.00	\$4,967.00	\$50,337.00	\$45,370.00	9.87%	
5150 BENEFIT ANALYSIS REVENUE	\$4,194.00	\$13,200.00	314.74%	\$12,582.00	\$19,500.00	\$50,338.00	\$30,838.00	38.74%	
5300 REVENUE INTEREST INCOME	\$87.00	\$57.23	65.78%	\$261.00	\$210.48	\$1,050.00	\$839.52	20.05%	
<b>Total Revenues</b>	<b>\$442,643.00</b>	<b>\$929,850.16</b>	<b>210.07%</b>	<b>\$1,327,929.00</b>	<b>\$1,278,277.65</b>	<b>\$5,311,753.00</b>	<b>\$4,033,475.35</b>	<b>24.07%</b>	

**Expenditures**

Account	-----Monthly-----			-----YTD-----			Annual budget	Unexpended	Pct
	Budget	Expenditures	Pct	Budget	Expenditures				
6100 SALARIES	\$201,326.00	\$324,900.06	161.38%	\$603,978.00	\$607,250.62	\$2,415,914.00	\$1,808,663.38	25.14%	
6110 P/R TAX FICA	\$15,401.00	\$22,358.06	145.17%	\$46,203.00	\$42,796.68	\$184,817.00	\$142,020.32	23.16%	
6119 FRINGES	\$83.00	\$2,461.29	2965.41%	\$249.00	\$2,461.29	\$1,000.00	(\$1,461.29)	246.13%	
6120 HEALTH INSURANCE	\$23,967.00	\$31,460.65	131.27%	\$71,901.00	\$73,339.49	\$287,608.00	\$214,268.51	25.50%	
6122 UNEMPLOYMENT INSURANCE	\$1,014.00	\$290.40	28.64%	\$3,042.00	\$864.28	\$12,178.00	\$11,313.72	7.10%	
6123 LIFE/DISABILITY INSURANCE	\$558.00	\$767.01	137.46%	\$1,674.00	\$1,880.27	\$6,701.00	\$4,820.73	28.06%	
6130 DENTAL INSURANCE	\$1,676.00	\$2,101.62	125.39%	\$5,028.00	\$5,658.60	\$20,113.00	\$14,454.40	28.13%	
6140 TRAVEL IN WDA	\$3,428.00	\$3,408.79	99.44%	\$10,284.00	\$10,241.55	\$41,140.00	\$30,898.45	24.89%	
6155 MEALS	\$166.00	\$52.25	31.48%	\$498.00	\$193.46	\$2,000.00	\$1,806.54	9.67%	
6156 LODGING	\$291.00	\$159.90	54.95%	\$873.00	\$159.90	\$3,500.00	\$3,340.10	4.57%	
6160 401(K)	\$7,500.00	\$8,282.29	110.43%	\$22,500.00	\$21,076.72	\$90,000.00	\$68,923.28	23.42%	
6170 STAFF TRAIN/DEVELOPMENT	\$333.00	\$13,551.06	4069.39%	\$999.00	\$15,281.06	\$4,000.00	(\$11,281.06)	382.03%	
6172 DUES AND MEMBERSHIPS	\$583.00	\$0.00	0.00%	\$1,749.00	\$105.00	\$7,000.00	\$6,895.00	1.50%	
6250 OFFICE SUPPLIES	\$2,500.00	\$1,308.30	52.33%	\$7,500.00	\$3,724.19	\$30,000.00	\$26,275.81	12.41%	
6255 AUDIO/WISLINE	\$125.00	\$40.28	32.22%	\$375.00	\$213.40	\$1,500.00	\$1,286.60	14.23%	
6257 JOB FAIR EXPENSES	\$41.00	\$0.00	0.00%	\$123.00	\$0.00	\$500.00	\$500.00	0.00%	
6261 EQUIPMENT UNDER \$5000	\$2,500.00	\$487.00	19.48%	\$7,500.00	\$4,662.01	\$30,000.00	\$25,337.99	15.54%	
6267 COPIER RENTAL	\$458.00	\$420.15	91.74%	\$1,374.00	\$1,266.05	\$5,500.00	\$4,233.95	23.02%	
6270 IT SOFTWARE	\$1,166.00	\$1,125.00	96.48%	\$3,498.00	\$3,375.00	\$14,000.00	\$10,625.00	24.11%	
6272 IT EQUIPMENT - NETWORK	\$333.00	\$0.00	0.00%	\$999.00	\$0.00	\$4,000.00	\$4,000.00	0.00%	
6273 IT EQUIPMENT - OTHER	\$41.00	\$0.00	0.00%	\$123.00	\$0.00	\$500.00	\$500.00	0.00%	
6274 LICENSES	\$308.00	\$93.33	30.30%	\$924.00	\$259.99	\$3,700.00	\$3,440.01	7.03%	
6309 FACILITIES	\$0.00	\$100.00	0.00%	\$0.00	\$100.00	\$0.00	(\$100.00)	0.00%	

## General Ledger System

SOUTHWEST WISCONSIN WORKFORCE DEVE

For User: d.thousand

Agency Statement of Operations

September 2021

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Date: 11/12/2021

Time: 8:40:37 AM

Expenditures		-----Monthly-----			-----YTD-----			Annual budget	Unexpended	Pct
		Budget	Expenditures	Pct	Budget	Expenditures				
6310	RENT	\$8,333.00	\$6,277.52	75.33%	\$24,999.00	\$24,565.52	\$100,000.00	\$75,434.48	24.57%	
6311	STORAGE RENTAL	\$1,216.00	\$1,215.00	99.92%	\$3,648.00	\$3,645.00	\$14,600.00	\$10,955.00	24.97%	
6312	CLEANING/JANITORIAL	\$350.00	\$200.00	57.14%	\$1,050.00	\$400.00	\$4,200.00	\$3,800.00	9.52%	
6313	P.O. BOX RENTAL	\$33.00	\$0.00	0.00%	\$99.00	\$0.00	\$400.00	\$400.00	0.00%	
6330	TELEPHONE	\$625.00	\$307.50	49.20%	\$1,875.00	\$957.59	\$7,500.00	\$6,542.41	12.77%	
6331	GARBAGE REMOVAL	\$33.00	\$0.00	0.00%	\$99.00	\$0.00	\$400.00	\$400.00	0.00%	
6340	POSTAGE	\$833.00	\$1,711.95	205.52%	\$2,499.00	\$1,828.55	\$10,000.00	\$8,171.45	18.29%	
6341	SERVICE FEES	\$666.00	\$604.88	90.82%	\$1,998.00	\$2,038.20	\$8,000.00	\$5,961.80	25.48%	
6342	SUBSCRIPTIONS	\$583.00	\$214.99	36.88%	\$1,749.00	\$454.99	\$7,000.00	\$6,545.01	6.50%	
6343	BOARD	\$416.00	\$0.00	0.00%	\$1,248.00	\$77.28	\$5,000.00	\$4,922.72	1.55%	
6351	CELL PHONE	\$1,708.00	\$2,303.94	134.89%	\$5,124.00	\$4,492.90	\$20,500.00	\$16,007.10	21.92%	
6352	INTERNET	\$1,041.00	\$983.48	94.47%	\$3,123.00	\$2,924.44	\$12,500.00	\$9,575.56	23.40%	
6353	NETWORK CONNECTIVITY	\$3,333.00	\$0.00	0.00%	\$9,999.00	\$18,525.00	\$40,000.00	\$21,475.00	46.31%	
6370	ADVERTISING	\$500.00	\$307.80	61.56%	\$1,500.00	\$565.90	\$6,000.00	\$5,434.10	9.43%	
6371	BACKGROUND CHECKS	\$29.00	\$10.00	34.48%	\$87.00	\$68.00	\$350.00	\$282.00	19.43%	
6410	LEGAL	\$250.00	\$0.00	0.00%	\$750.00	\$0.00	\$3,000.00	\$3,000.00	0.00%	
6420	AUDIT	\$1,104.00	\$0.00	0.00%	\$3,312.00	\$0.00	\$13,250.00	\$13,250.00	0.00%	
6433	CONTRACTED SUPPORT	\$4,166.00	\$3,244.83	77.89%	\$12,498.00	\$9,734.49	\$50,000.00	\$40,265.51	19.47%	
6503	WORKER'S COMPENSATION	\$1,208.00	\$1,612.58	133.49%	\$3,624.00	\$4,837.74	\$14,500.00	\$9,662.26	33.36%	
6504	MULTI-PERIL	\$166.00	\$143.75	86.60%	\$498.00	\$431.25	\$2,000.00	\$1,568.75	21.56%	
6507	CORPORATE INSURANCES	\$916.00	\$955.44	104.31%	\$2,748.00	\$2,866.29	\$11,000.00	\$8,133.71	26.06%	
6580	DEPRECIATION	\$2,750.00	\$1,354.98	49.27%	\$8,250.00	\$4,064.94	\$33,000.00	\$28,935.06	12.32%	
6602	COMPANY CAR INSURANCE	\$154.00	\$149.58	97.13%	\$462.00	\$448.74	\$1,850.00	\$1,401.26	24.26%	
6603	COMPANY CAR GAS	\$60.00	\$0.00	0.00%	\$180.00	\$0.00	\$720.00	\$720.00	0.00%	
6604	COMPANY CAR MAINTENANCE	\$83.00	\$0.00	0.00%	\$249.00	\$0.00	\$1,000.00	\$1,000.00	0.00%	
6610	SUBCONTRACTOR EXPENSE	\$37,500.00	\$40,624.60	108.33%	\$112,500.00	\$121,773.62	\$450,000.00	\$328,226.38	27.06%	
6701	PARTICIPANT SUPPORT	\$41,666.00	\$45,035.96	108.09%	\$124,998.00	\$107,235.38	\$500,000.00	\$392,764.62	21.45%	
6703	ASSESSMENTS	\$2,083.00	\$1,015.00	48.73%	\$6,249.00	\$3,745.00	\$25,000.00	\$21,255.00	14.98%	
6709	INCENTIVES	\$10,416.00	\$16,000.00	153.61%	\$31,248.00	\$40,000.00	\$125,000.00	\$85,000.00	32.00%	
6735	35% TRAINING	\$16,250.00	\$23,820.00	146.58%	\$48,750.00	\$49,735.39	\$195,000.00	\$145,264.61	25.51%	
6736	35% TRAINING SUPPORT	\$10,833.00	\$13,318.25	122.94%	\$32,499.00	\$32,095.18	\$130,000.00	\$97,904.82	24.69%	

**General Ledger System**

SOUTHWEST WISCONSIN WORKFORCE DEVE

For User: d.thousand

Agency Statement of Operations

September 2021

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Date: 11/12/2021

Time: 8:40:38 AM

**Expenditures**

Account	-----Monthly-----			-----YTD-----			Annual budget	Unexpended	Pct
	Budget	Expenditures	Pct	Budget	Expenditures				
Total Expenditures	\$413,102.00	\$574,779.47	139.14%	\$1,239,306.00	\$1,232,420.95	\$4,957,441.00	\$3,725,020.05	24.86%	
<b>Excess (Deficit)</b>	\$29,541.00	\$355,070.69		\$88,623.00	\$45,856.70	\$354,312.00	\$308,455.30		

(Funds included: ALL)

## SWWDB Budget Modifications Since the 09/08/2021 Board Meeting

Item	Admin	Program	Amount
<b>2021.22 Budget - Approved Revenue</b>	<b>542,844</b>	<b>4,753,067</b>	<b>\$5,295,911</b>
<b>Changes to PY21 Funds (Adjust to Actual)</b>			
Employment Recovery DWG - rec'd a second year of funding	22,727	227,273	\$250,000
Hufcor, Inc. Rapid Response Dislocation Grant - additional funding via mod	623	6,235	\$6,858
Durr Universal Rapid Response Dislocation Grant - additional funding via mod	231	2,313	\$2,544
WIOA PY20 DW - transfer #2 to WIOA Adult		(40,000)	(\$40,000)
WIOA PY20 Adult - transfer #2 from WIOA DW		40,000	\$40,000
WIOA PY21 Admin - Adjust to Actual Q2 - Q4 Award	(3)		(\$3)
WIOA PY21 Adult - Adjust to Actual Q2 - Q4 Award		2	\$2
WIOA PY21 DW - Adjust to Actual Q2 - Q4 Award		1	\$1
Workforce Advancement Initiative - new award (\$1,610,243 through 9/30/23)	146,386	1,463,857	\$1,610,243
Youth Apprenticeship - additional funding awarded		9,357	\$9,357
Independent Living / Foster Care - Stimulus auto match modification		4,000	\$4,000
Pathway 2 Home - new award (\$3,858,861 through 12/31/2024)	385,886	3,472,975	\$3,858,861
Department of Corrections - adjust to actual award	300	2,700	\$3,000
Rapid Response Annual Allotment - adjust to actual	(182)	(1,642)	(\$1,824)
Hufcor, Inc. Rapid Response Dislocation Grant - new	751	7,510	\$8,261
Durr Universal Rapid Response Dislocation Grant - new	359	3,590	\$3,949
Youth Apprenticeship - adjust to actual award, additional funds from Intent to Award		2,456	\$2,456
<b>Modified Revenues</b>	<b>1,099,922</b>	<b>9,953,694</b>	<b>11,053,616</b>
Net Change	557,078	5,200,627	5,757,705
<b>Changes to PY20 Funds (Affects Planned Reserve / Carryover) - for informational purposes only</b>			
Department of Corrections - adjust to actual final/close out	237	5,887	\$6,124
Foster Care / IL - Add full Stimulus Supportive Services for direct stimulus payments (rec'd full modification request)		12,000	\$12,000



FINANCIAL STATEMENTS WITH  
SUPPLEMENTARY INFORMATION

June 30, 2021 and 2020

Draft

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## INDEPENDENT AUDITOR'S REPORT

To the Workforce Development Board Membership  
Southwest Wisconsin Workforce Development Board, Inc.  
Platteville, Wisconsin

**Report on the Financial Statements**

We have audited the accompanying financial statements of Southwest Wisconsin Workforce Development Board, Inc., which comprise the statements of financial position as of June 30, 2021 and 2020, and the related statements of activities, functional expenses, and cash flows for the years then ended, and the related notes to the financial statements.

***Management's Responsibility for the Financial Statements***

Management is responsible for the preparation and fair presentation of these financial statements in accordance with accounting principles generally accepted in the United States of America; this includes 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.

***Auditor's Responsibility***

Our responsibility is to express an opinion on these financial statements based on our audits. We conducted our audits in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free from material misstatement.

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial statements. The procedures selected depend on the auditor's judgment, including the assessment of the risks of material misstatement of the financial statements, whether due to fraud or error. In making those risk assessments, the auditor considers internal control relevant to the entity's preparation and fair presentation of the financial statements 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 the entity's internal control. Accordingly, we express no such opinion. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluating the overall presentation of the financial statements.

We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinion.

***Opinion***

In our opinion, the financial statements referred to above present fairly, in all material respects, the financial position of Southwest Wisconsin Workforce Development Board, Inc. as of June 30, 2021 and 2020, and the changes in its net assets and its cash flows for the years then ended in accordance with accounting principles generally accepted in the United States of America.

**Other Matters***Supplementary Information*

Our audit was conducted 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 Title 2 U.S. Code of Federal Regulations Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards*, and the *State Single Audit Guidelines* and is not a required part of the financial statements. The accompanying supplementary information on pages 17-20 is presented for purposes of additional analysis and is also 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 information is fairly stated in all material respects in relation to the financial statements as a whole.

**Other Reporting Required by Government Auditing Standards**

In accordance with *Government Auditing Standards*, we have also issued our report dated November 8, 2021 on our consideration of Southwest Wisconsin Workforce Development Board, Inc.'s internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements and other matters. The purpose of that report is solely to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on the effectiveness of Southwest Wisconsin Workforce Development Board, Inc.'s internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering Southwest Wisconsin Workforce Development Board, Inc.'s internal control over financial reporting and compliance.

Wegner CPAs, LLP  
Madison, Wisconsin  
November 8, 2021



**SOUTHWEST WISCONSIN WORKFORCE DEVELOPMENT BOARD, INC.**  
**STATEMENTS OF FINANCIAL POSITION**  
 June 30, 2021 and 2020

	<u>2021</u>	<u>2020</u>
<b>ASSETS</b>		
Cash	\$ 599,819	\$ 647,867
Accounts receivable	152,588	169,002
Grants receivable	806,100	605,621
Prepaid expenses	57,924	60,183
Equipment (less accumulated depreciation of \$129,756 and \$107,502, respectively)	<u>40,384</u>	<u>34,735</u>
<b>Total assets</b>	<u><u>\$ 1,656,815</u></u>	<u><u>\$ 1,517,408</u></u>
<b>LIABILITIES</b>		
Accounts payable	\$ 99,702	\$ 122,695
Accrued expenses	76,151	66,235
Refundable advances	<u>333,473</u>	<u>336,473</u>
Total liabilities	509,326	525,403
<b>NET ASSETS</b>		
Without donor restrictions	<u>1,147,489</u>	<u>992,005</u>
<b>Total liabilities and net assets</b>	<u><u>\$ 1,656,815</u></u>	<u><u>\$ 1,517,408</u></u>

See accompanying notes.

**SOUTHWEST WISCONSIN WORKFORCE DEVELOPMENT BOARD, INC.**  
**STATEMENTS OF ACTIVITIES**  
 Years Ended June 30, 2021 and 2020

	<u>2021</u>	<u>2020</u>
<b>CHANGES IN NET ASSETS WITHOUT DONOR RESTRICTIONS</b>		
<b>REVENUE</b>		
Government grants	\$ 3,318,869	\$ 3,449,599
Leased employee revenue	876,274	764,104
Program service revenue	<u>277,959</u>	<u>324,729</u>
Total revenue without donor restrictions	4,473,102	4,538,432
<b>EXPENSES</b>		
Program services		
WIOA	1,018,571	1,057,439
SCSEP	344,307	345,924
FSET	1,380,544	1,525,615
Windows to Work	63,487	66,762
Leased employees	818,994	714,060
Other program services	278,759	230,647
Supporting activities		
Management and general	<u>412,956</u>	<u>465,976</u>
Total expenses	<u>4,317,618</u>	<u>4,406,423</u>
<b>Change in net assets</b>	155,484	132,009
Net assets at beginning of year	<u>992,005</u>	<u>859,996</u>
<b>Net assets at end of year</b>	<u><u>\$ 1,147,489</u></u>	<u><u>\$ 992,005</u></u>

See accompanying notes.

**SOUTHWEST WISCONSIN WORKFORCE DEVELOPMENT BOARD, INC.**  
**STATEMENT OF FUNCTIONAL EXPENSES**  
Year Ended June 30, 2021

	Program Services					Supporting Activities		Total Expenses
	WIOA	SCSEP	FSET	Windows to Work	Leased Employees	Other Program Services	Management and General	
Grants and allocations	\$ 469,312	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 469,312
Assistance to individuals	272,174	-	300,332	6,064	43	38,256	-	616,869
Salaries and wages	178,841	293,913	681,647	36,713	659,034	152,817	226,197	2,229,162
Employee benefits	31,184	18,680	124,640	9,387	84,551	38,293	71,288	378,023
Payroll taxes	13,879	22,231	53,145	2,773	54,223	11,171	16,383	173,805
Professional fees	5,206	1,139	24,550	1,166	-	6,516	21,392	59,969
Supplies	3,642	260	16,766	734	-	2,345	8,384	32,131
Telephone/connectivity	14,566	2,747	43,888	1,081	-	4,464	7,640	74,386
Occupancy	15,578	2,586	63,490	3,433	-	11,681	16,764	113,532
Equipment-rent, maint, buy	902	118	2,257	199	-	498	1,101	5,075
Travel	2,407	1,433	9,834	489	17,940	2,207	4,880	39,190
Conferences and meetings	317	34	658	21	-	94	390	1,514
Other	10,563	1,166	59,337	1,427	3,203	10,417	38,537	124,650
<b>Total expenses</b>	<b>\$ 1,018,571</b>	<b>\$ 344,307</b>	<b>\$ 1,380,544</b>	<b>\$ 63,487</b>	<b>\$ 818,994</b>	<b>\$ 278,759</b>	<b>\$ 412,956</b>	<b>\$ 4,317,618</b>

See accompanying notes.

**SOUTHWEST WISCONSIN WORKFORCE DEVELOPMENT BOARD, INC.**  
**STATEMENT OF FUNCTIONAL EXPENSES**  
Year Ended June 30, 2020

	Program Services					Supporting Activities		Total Expenses
	WIOA	SCSEP	FSET	Windows to Work	Leased Employees	Other Program Services	Management and General	
Grants and allocations	\$ 528,196	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 528,196
Assistance to individuals	337,882	-	459,392	12,553	31	7,375	-	817,233
Salaries and wages	122,834	293,531	699,495	30,646	577,018	114,962	263,470	2,101,956
Employee benefits	26,472	19,236	132,115	6,179	58,858	35,988	78,186	357,034
Payroll taxes	9,584	22,278	56,555	2,487	49,429	8,696	19,231	168,260
Professional fees	122	42	893	29	-	36,253	14,917	52,256
Supplies	2,283	482	14,086	1,131	-	1,819	9,135	28,936
Telephone/connectivity	11,261	3,983	40,640	1,120	-	3,372	7,587	67,963
Occupancy	10,050	2,786	64,903	4,090	-	9,610	20,417	111,856
Equipment-rent, maint, buy	514	119	2,470	250	-	392	1,330	5,075
Travel	2,064	2,361	19,243	6,805	26,976	5,278	4,996	67,723
Conferences and meetings	3,058	58	6,968	311	-	983	4,167	15,545
Other	3,119	1,048	28,855	1,161	1,748	5,919	42,540	84,390
<b>Total expenses</b>	<b>\$ 1,057,439</b>	<b>\$ 345,924</b>	<b>\$ 1,525,615</b>	<b>\$ 66,762</b>	<b>\$ 714,060</b>	<b>\$ 230,647</b>	<b>\$ 465,976</b>	<b>\$ 4,406,423</b>

See accompanying notes.

**SOUTHWEST WISCONSIN WORKFORCE DEVELOPMENT BOARD, INC.**  
**STATEMENTS OF CASH FLOWS**  
 Years Ended June 30, 2021 and 2020

	<u>2021</u>	<u>2020</u>
<b>CASH FLOWS FROM OPERATING ACTIVITIES</b>		
Change in net assets	\$ 155,484	\$ 132,009
Adjustments to reconcile change in net assets to net cash flows from operating activities		
Depreciation	22,254	21,618
(Increase) decrease in assets		
Accounts receivable	16,414	(51,708)
Grants receivable	(200,479)	52,434
Prepaid expenses	2,259	(16,866)
Increase (decrease) in liabilities		
Accounts payable	(22,993)	(14,314)
Accrued expenses	9,916	7,835
Refundable advances	(3,000)	(2,000)
Net cash flows from operating activities	<u>(20,145)</u>	<u>129,008</u>
<b>CASH FLOWS FROM INVESTING ACTIVITIES</b>		
Purchases of equipment	<u>(27,903)</u>	<u>(30,250)</u>
<b>Net change in cash</b>	(48,048)	98,758
Cash at beginning of year	<u>647,867</u>	<u>549,109</u>
<b>Cash at end of year</b>	<u><u>\$ 599,819</u></u>	<u><u>\$ 647,867</u></u>

See accompanying notes.

**SOUTHWEST WISCONSIN WORKFORCE DEVELOPMENT BOARD, INC.**  
NOTES TO FINANCIAL STATEMENTS  
June 30, 2021 and 2020

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NOTE 1—SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

**Nature of Activities**

Southwest Wisconsin Workforce Development Board, Inc. is a collaboration of public and private leaders who oversee a workforce development system that (a) continuously identifies and addresses the needs of businesses and individuals, (b) equips individuals with the skills and knowledge that employers require, and (c) provides the support systems necessary for increased economic self-sufficiency. The Organization serves the counties of Grant, Green, Iowa, Lafayette, Richland, and Rock. Comprehensive services for employers and job seekers may be obtained through the Rock County Job Center in Janesville or the Job Center located at the Southwest Wisconsin Technical College in Fennimore. Services may also be obtained through the Organization's Virtual Job Center website. The Organization's programs and activities are primarily funded by FoodShare Employment and Training (FSET) funds passed through the Wisconsin Department of Health Services (DHS) and Workforce Innovation and Opportunity Act (WIOA) funds passed through the Wisconsin Department of Workforce Development (DWD).

**Accounts Receivable**

Accounts receivable primarily represent amounts that have been billed under contracts for leased employees and other employment-related services provided by the Organization. Accounts receivable are reported at the amount management expects to collect from outstanding balances. As of June 30, 2021 and 2020, management has determined, based on historical experience, that all amounts are fully collectible and no allowance for doubtful accounts is necessary.

**Equipment**

All acquisitions of equipment in excess of \$5,000 and all expenditures for repairs, maintenance, renewals, and betterments that materially prolong the useful lives of assets are capitalized. Equipment is carried at cost or, if donated, at the approximate fair value at the date of donation. Depreciation is computed using the straight-line method.

**Government Grants**

The Organization receives grants from government agencies that are conditioned upon the Organization incurring qualifying expenses. Revenue from these grants is generally recognized on a reimbursement basis, that is, when qualifying expenses are incurred by the Organization, both a receivable from the grantor agency and revenue are recorded. Grants are also generally restricted by the grantor for a specified purpose. Grants whose conditions and restrictions are met in the same reporting period that the revenue is recognized are reported as increases in net assets without donor restrictions.

**SOUTHWEST WISCONSIN WORKFORCE DEVELOPMENT BOARD, INC.**  
 NOTES TO FINANCIAL STATEMENTS  
 June 30, 2021 and 2020

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NOTE 1—SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (continued)

**Program Service Revenue**

The Organization provides employee leasing and other employment-related services to individuals, companies, and government agencies. The Organization provides these services primarily under contracts with government agencies and other institutions. Revenue from these services is recognized at the point in time when the Organization provides the particular service. The Organization also generally bills the government agency or employer at this time.

**Expense Allocation**

The financial statements report certain categories of expenses that are attributable to more than one program service or supporting activity. Therefore, these expenses require allocation on a reasonable basis that is consistently applied. The expenses that are allocated include salaries and wages, employee benefits, payroll taxes, and occupancy, which are allocated on the basis of estimates of time and effort. All other expenses are allocated based upon the types of services performed and expenses incurred.

The following program services and supporting activities are included in the accompanying financial statements:

*WIOA*—Workforce Innovation and Opportunity Act adult and dislocated workers programs seek to improve employment, retention, and earnings of WIOA participants and increase their educational and occupational skill attainment, thereby improving the quality of the workforce, reducing welfare dependency, and enhancing national productivity and competitiveness. Youth activities seek to increase the attainment of basic skills, work readiness, or occupational skills, and secondary diplomas or other credentials. A person is eligible to receive services under youth activities if they are between the ages of fourteen and twenty-one at the time of enrollment and demonstrate at least one of the following barriers to employment: deficient in basic literacy skills, a school dropout, homeless, a runaway, a foster child, pregnant or parenting, offender, or an individual who requires additional assistance to complete an educational program or to secure and hold employment.

*SCSEP*—The Senior Community Service Employment Program provides, fosters, and promotes useful part-time work opportunities (usually twenty hours per week) in community service activities for low-income persons who are age fifty-five or older. To the extent feasible, the program assists and promotes the transition of program enrollees into unsubsidized employment.

*FSET* —The FoodShare Employment and Training program provides services to prepare individuals for the world of work with the goal that they might obtain and maintain viable, self-sustaining employment thereby allowing them to remain eligible for their food share benefits or wean themselves off those benefits entirely.

*Windows to Work*—A pre- and post-release program designed to address criminogenic needs that can lead to recidivism including employment, education, anti-social cognition, anti-social personality, and anti-social companions.

**SOUTHWEST WISCONSIN WORKFORCE DEVELOPMENT BOARD, INC.**  
NOTES TO FINANCIAL STATEMENTS  
June 30, 2021 and 2020

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NOTE 1—SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (continued)

*Leased Employees*—The leased employee program provides the necessary and appropriate service to prepare individuals to work and to obtain and maintain viable, self-sustaining employment.

*Other program services*—Other programs that strengthen the workforce programs in Grant, Green, Iowa, Lafayette, Richland, and Rock Counties.

*Management and general*—Management and general expenses include the costs necessary to ensure proper administrative functioning of the board membership, manage the financial and budgetary responsibilities of the Organization, and perform other administrative activities.

Immaterial amounts of grant writing expenses, which includes the costs incurred in soliciting bequests and grants from foundations or other organizations or government grants reportable as contributions, are included in management and general expenses.

**Income Tax Status**

The Organization is exempt from federal income tax under Section 501(c)(3) of the Internal Revenue Code. In addition, the Organization qualifies for the charitable contribution deduction under Section 170(b)(1)(A) and has been classified as an organization other than a private foundation under Section 509(a)(2).

**Estimates**

Management uses estimates and assumptions in preparing financial statements. Those estimates and assumptions affect the reported amounts of assets and liabilities, the disclosure of contingent assets and liabilities, and the reported revenues and expenses. Actual results could differ from those estimates.

**Date of Management's Review**

Management has evaluated subsequent events through November 8, 2021, the date which the financial statements were available to be issued.

NOTE 2—CONDITIONAL GRANTS

The Organization has several grants that are conditioned upon the Organization incurring qualifying expenses under the grant programs. At June 30, 2021 and 2020, these conditional grants total approximately \$6,400,000 and \$3,600,000, respectively. These conditional grants will be recognized as revenues when the respective conditions are met in future years. The Organization has also authorized a subrecipient grant to be given to subrecipients totaling approximately \$514,000 and \$557,670 at June 30, 2021 and 2020 conditioned upon the subrecipients incurring certain qualifying expenses.



**SOUTHWEST WISCONSIN WORKFORCE DEVELOPMENT BOARD, INC.**  
NOTES TO FINANCIAL STATEMENTS  
June 30, 2021 and 2020

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**NOTE 3—ECONOMIC DEPENDENCY**

The Organization receives approximately 35% of its funding from the U.S. Department of Agriculture passed through the Wisconsin Department of Health Services. Also, the Organization receives approximately 27% of its funding from the U.S. Department of Labor passed through Wisconsin Department of Workforce Development.

**NOTE 4—RETIREMENT PLAN**

The Organization sponsors a defined contribution plan covering all employees that work a minimum of twenty hours per week and are age twenty-one or older. The Organization makes a contribution to the plan each year equal to 4% of the participant's compensation. In addition, the Organization matches 50% of the participant's contributions up to 8% of the participant's compensation. Total expense for the years ended June 30, 2021 and 2020 was \$83,897 and \$76,172, respectively.

**NOTE 5—LEASES**

The Organization leases space for its administrative offices and program operations under operating leases that expire at various dates through May 31, 2024. These leases generally require the Organization to pay all executory costs such as maintenance and utilities. These leases also include a clause that allows the Organization to terminate or renegotiate the lease in the event the Organization's funding is substantially reduced. The Organization also leases a storage unit on a month-to-month basis. Total lease expense was \$100,122 and \$94,611 for the years ended June 30, 2021 and 2020, respectively.

Future minimum lease payments under operating leases that have remaining terms in excess of one year as of June 30, 2021, are:

	2022	\$ 99,651
	2023	46,661
	2024	<u>27,500</u>
	<b>Total</b>	<b><u>\$ 173,812</u></b>

**NOTE 6—LIQUIDITY AND AVAILABILITY**

The Organization's financial assets available within one year of the date of the statement of financial position for general expenditures are as follows:

	2021	2020
Cash	\$ 599,819	\$ 647,867
Accounts receivable	152,588	169,002
Grants receivable	<u>806,100</u>	<u>605,621</u>
	<b><u>\$ 1,558,507</u></b>	<b><u>\$ 1,422,490</u></b>

**SOUTHWEST WISCONSIN WORKFORCE DEVELOPMENT BOARD, INC.**  
NOTES TO FINANCIAL STATEMENTS  
June 30, 2021 and 2020

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NOTE 7—EFFECTS OF THE COVID-19 PANDEMIC

The Organization's operations may be affected by the ongoing COVID-19 outbreak that was declared a pandemic by the World Health Organization in March 2020. The ultimate disruption and effect on the Organization is uncertain; however, it may result in a material adverse impact on the Organization's financial position, activities, and cash flows. Possible effects may include, but are not limited to, disruption to the Organization's donors and revenues, absenteeism in the Organization's workforce, unavailability of supplies used in the Organization's programs, and a decline in value of assets held by the Organization.

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**SOUTHWEST WISCONSIN WORKFORCE DEVELOPMENT BOARD, INC.**  
**SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS**  
Year Ended June 30, 2021

Federal Grantor/Pass-Through Grantor/Program or Cluster Title	Federal Assistance Listing Number	Pass-Through Entity Identifying Number	Provided to Subrecipients	Total Federal Expenditures
<b>SNAP Cluster</b>				
Department of Agriculture Wisconsin Department of Health Services—State Administrative Matching Grants for the Supplemental Nutrition Assistance Program	10.561	435400-O19-065	\$ -	\$ 1,519,931
Department of Agriculture Wisconsin Department of Health Services—COVID-19 State Administrative Matching Grants for the Supplemental Nutrition Assistance Program	10.561	435400-O19-065	-	12,020
<b>Total SNAP Cluster</b>			-	1,531,951
<b>WIOA Cluster</b>				
Department of Labor Wisconsin Department of Workforce Development— WIOA Adult Program	17.258	3787, 3789, 3812, 3814, 3858, 3880	126,668	257,245
Wisconsin Department of Workforce Development— WIOA Youth Activities	17.259	3787, 3788, 3812, 3813, 3880	215,204	399,348
Wisconsin Department of Workforce Development— WIOA Dislocated Worker Formula Grants	17.278	3787, 3790, 3795, 3812, 3815, 3854, 3859, 3858, 3880, 3893, 3921, 3966, 3967	58,181	215,225
Department of Labor Wisconsin Department of Workforce Development— COVID-19 WIOA Adult Program	17.258	3880	-	20,294
Wisconsin Department of Workforce Development— COVID-19 WIOA Youth Activities	17.259	3880	-	20,294
Wisconsin Department of Workforce Development— COVID-19 WIOA Dislocated Worker Formula Grants	17.278	3880	-	20,293
<b>Total WIOA Cluster</b>			400,053	932,699

See notes to schedule of expenditures of federal awards.

**SOUTHWEST WISCONSIN WORKFORCE DEVELOPMENT BOARD, INC.**  
**SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS**  
Year Ended June 30, 2021

Federal Grantor/Pass-Through Grantor/Program or Cluster Title	Federal Assistance Listing Number	Pass-Through Entity Identifying Number	Provided to Subrecipients	Total Federal Expenditures
<b>Other Programs</b>				
Department of Labor				
Wisconsin Department of Health Services—Senior Community Service Employment Program	17.235	435100-G21-225466- 190	-	379,273
Wisconsin Department of Workforce Development— H-1B Job Training Grants	17.268	3631, 3631A, 3631B, 3731	-	17,635
Wisconsin Department of Workforce Development— WIOA National Emergency Grants/ WIA National Emergency Grants	17.277	3753, 3903 3916, 3961	69,258	240,682
Department of Health and Human Services				
Workforce Development Board of South Central Wisconsin— John H. Chafee Foster Care Program for Successful Transition to Adulthood	93.674	19-522-2020, 20-522-2021	-	82,438
Workforce Development Board of South Central Wisconsin— COVID-19 Foster Care Title IV-E	93.658	20-522-2021	-	15,733
<b>Total expenditures of federal awards</b>			<u>\$ 469,311</u>	<u>\$ 3,200,411</u>

See notes to schedule of expenditures of federal awards.

**SOUTHWEST WISCONSIN WORKFORCE DEVELOPMENT BOARD, INC.**  
NOTES TO SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS  
Year Ended June 30, 2021

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NOTE 1—BASIS OF PRESENTATION

The accompanying schedule of expenditures of federal awards (the "Schedule") includes the federal award activity of Southwest Wisconsin Workforce Development Board, Inc. under programs of the federal government for the year ended June 30, 2021. The information in this Schedule is presented in accordance with the requirements of Title 2 U.S. *Code of Federal Regulations* Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (Uniform Guidance), and the *State Single Audit Guidelines*. Because the Schedule presents only a selected portion of the operations of Southwest Wisconsin Workforce Development Board, Inc., it is not intended to and does not present the financial position, changes in net assets, or cash flows of Southwest Wisconsin Workforce Development Board, Inc.

NOTE 2—SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

Expenditures reported on the Schedule 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.

NOTE 3—INDIRECT COST RATE

Southwest Wisconsin Workforce Development Board, Inc. has elected not to use the 10% de minimis indirect cost rate allowed under Uniform Guidance.

**SOUTHWEST WISCONSIN WORKFORCE DEVELOPMENT BOARD, INC.**  
SUMMARY SCHEDULE OF PRIOR AUDIT FINDINGS  
Year Ended June 30, 2021

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There were no prior audit findings.

Draft

**SOUTHWEST WISCONSIN WORKFORCE DEVELOPMENT BOARD, INC.**  
**DHS COST REIMBURSEMENT AWARD SCHEDULE**  
**FOODSHARE EMPLOYMENT AND TRAINING SERVICES**  
 Year Ended June 30, 2021

DHS identification number	435400-O19-0659FST-RG11-01 R1	
Award amount		\$1,972,748
Award period		10/1/20-9/30/21
Period of award within audit period		<u>10/1/20-9/30/21</u>
A. Expenditures reported to DHS for payment or revenue received		\$ 1,531,952
B. Total operating costs of award		
Assistance to individuals		300,332
Salaries and wages		759,762
Employee benefits		148,391
Payroll taxes		58,756
Professional fees		36,551
Supplies		18,926
Telephone		46,420
Occupancy		69,033
Equipment rental and maintenance		2,613
Travel		11,501
Conferences and meetings		806
Other		<u>78,861</u>
B. Total operating costs of awards		<u>\$ 1,531,952</u>
C. Less disallowed costs		-
D. Less program revenue and other offsets to costs		-
E. Total allowable costs		<u>\$ 1,531,952</u>
F. Gain or (Loss)		<u>\$ -</u>

**SOUTHWEST WISCONSIN WORKFORCE DEVELOPMENT BOARD, INC.**  
**DHS COST REIMBURSEMENT AWARD SCHEDULE**  
**TITLE V-SCSEP: SENIOR COMMUNITY SERVICE EMPLOYMENT PROGRAM**  
**Year Ended June 30, 2021**

DHS identification number	435100-G21-225466-190
Award amount	\$406,539
Award period	7/1/20-6/30/21
Period of award within audit period	<u>7/1/20-6/30/21</u>
A. Expenditures reported to DHS for payment or revenue received	\$ 379,273
B. Total operating costs of award	
Assistance to individuals	-
Salaries and wages	314,623
Employee benefits	24,556
Payroll taxes	23,744
Professional fees	2,399
Supplies	953
Telephone	3,477
Occupancy	4,205
Equipment rental and maintenance	232
Travel	1,811
Conferences and meetings	83
Other	<u>3,190</u>
B. Total operating costs of awards	<u>\$ 379,273</u>
C. Less disallowed costs	-
D. Less program revenue and other offsets to costs	-
E. Total allowable costs	<u>\$ 379,273</u>
F. Gain or (Loss)	<u>\$ -</u>



**SOUTHWEST WISCONSIN WORKFORCE DEVELOPMENT BOARD, INC.**  
**SCHEDULE OF REVENUES AND EXPENSES BY FUNDING SOURCE**  
**Year Ended June 30, 2021**

Wisconsin Department of Workforce Development

	WIOA Title 1 Administration	WIOA Title 1 Adult	WIOA Title 1 Youth	WIOA Title I Dislocated Worker	Rapid Response	ERDWG	STC / Opioid	Retail DWG NEG	WAGE\$	Youth Apprentice
<b>REVENUES</b>										
Government grants	\$ 122,616	\$ 236,667	\$ 378,769	\$ 81,599	\$ 113,048	\$ 97,766	\$ 132,681	\$ 10,235	\$ 17,635	\$ 48,333
Leased employee revenue	-	-	-	-	-	-	-	-	-	-
Program service revenue	-	-	-	-	-	-	-	-	-	-
<b>Total revenues</b>	<b>122,616</b>	<b>236,667</b>	<b>378,769</b>	<b>81,599</b>	<b>113,048</b>	<b>97,766</b>	<b>132,681</b>	<b>10,235</b>	<b>17,635</b>	<b>48,333</b>
<b>EXPENSES</b>										
Grants and allocations	-	126,669	215,204	45,196	12,985	43,813	25,445	-	-	-
Specific assistance to individuals	-	80,779	65,545	18,085	28,475	38,276	31,098	9,915	-	11,774
Salaries and wages	70,393	17,977	62,747	7,828	50,449	12,271	49,035	34	11,721	25,120
Employee benefits	21,216	2,989	13,118	1,537	11,697	3,172	5,053	76	2,551	5,344
Payroll taxes	5,083	1,388	4,791	587	3,731	910	4,025	12	818	1,929
Professional fees	3,070	490	1,986	225	1,713	256	2,029	17	332	1,313
Supplies	1,363	356	1,315	83	1,043	146	1,139	12	172	275
Telephone	2,073	2,950	4,213	2,544	1,748	258	3,385	53	307	688
Occupancy	4,515	1,538	6,140	516	3,567	646	4,453	66	981	2,257
Equipment rental and maintenance	270	97	375	24	148	37	306	3	21	95
Travel	1,489	142	252	98	1,140	179	990	5	36	149
Conferences and meetings	78	17	70	17	87	4	140	-	9	31
Other	13,066	1,275	3,013	4,859	(3,735)	(2,202)	5,583	42	687	(642)
<b>Total expenses</b>	<b>122,616</b>	<b>236,667</b>	<b>378,769</b>	<b>81,599</b>	<b>113,048</b>	<b>97,766</b>	<b>132,681</b>	<b>10,235</b>	<b>17,635</b>	<b>48,333</b>
<b>Excess revenues (expenses)</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>

**SOUTHWEST WISCONSIN WORKFORCE DEVELOPMENT BOARD, INC.**  
**SCHEDULE OF REVENUES AND EXPENSES BY FUNDING SOURCE**  
**Year Ended June 30, 2021**

	Wisconsin Department of Corrections	Workforce Developmen Board of South Central Wisconsin	Wisconsin Department of Health Services		Green County	Richland County	Grant County	Other	Total
			Title V-SCSEP	FSET					
<b>REVENUES</b>									
Government grants	\$ 70,124	\$ 98,171	\$ 379,273	\$ 1,531,952	\$ -	\$ -	\$ -	\$ -	\$ 3,318,869
Leased employee revenue	-	-	-	-	312,522	400,931	105,541	57,280	876,274
Program service revenue	-	-	-	-	-	-	-	277,959	277,959
<b>Total revenues</b>	<b>70,124</b>	<b>98,171</b>	<b>379,273</b>	<b>1,531,952</b>	<b>312,522</b>	<b>400,931</b>	<b>105,541</b>	<b>335,239</b>	<b>4,473,102</b>
<b>EXPENSES</b>									
Grants and allocations	-	-	-	-	-	-	-	-	469,312
Specific assistance to individuals	6,064	26,460	-	300,332	8	35	-	23	616,869
Salaries and wages	40,014	41,011	314,623	759,762	246,155	321,228	91,651	107,143	2,229,162
Employee benefits	10,544	15,419	24,556	148,391	32,763	47,266	4,523	27,808	378,023
Payroll taxes	3,001	2,917	23,744	58,756	19,916	26,943	7,364	7,891	173,806
Professional fees	1,566	1,391	2,399	36,551	-	-	-	6,632	59,970
Supplies	859	449	953	18,926	-	-	-	5,040	32,131
Telephone	1,268	1,181	3,477	46,420	-	-	-	3,822	74,387
Occupancy	3,716	3,395	4,205	69,033	-	-	-	8,504	113,532
Equipment rental and maintenance	218	147	232	2,613	-	-	-	489	5,075
Travel	546	1,175	1,811	11,501	12,697	3,308	1,935	1,737	39,190
Conferences and meetings	27	21	83	806	-	-	-	124	1,514
Other	2,301	4,605	3,190	78,861	983	2,151	68	10,542	124,647
<b>Total expenses</b>	<b>70,124</b>	<b>98,171</b>	<b>379,273</b>	<b>1,531,952</b>	<b>312,522</b>	<b>400,931</b>	<b>105,541</b>	<b>179,755</b>	<b>4,317,618</b>
Excess revenues (expenses)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 155,484	\$ 155,484

INDEPENDENT AUDITOR'S REPORT ON INTERNAL CONTROL OVER FINANCIAL  
REPORTING AND ON COMPLIANCE AND OTHER MATTERS BASED ON AN AUDIT OF FINANCIAL  
STATEMENTS PERFORMED IN ACCORDANCE WITH *GOVERNMENT AUDITING STANDARDS*

To the Workforce Development Board Membership  
Southwest Wisconsin Workforce Development Board, Inc.  
Platteville, Wisconsin

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 Southwest Wisconsin Workforce Development Board, Inc., which comprise the statement of financial position as of June 30, 2021, and the related statements of activities, functional expenses, and cash flows for the year then ended, and the related notes to the financial statements, and have issued our report thereon dated November 8, 2021.

### **Internal Control over Financial Reporting**

In planning and performing our audit of the financial statements, we considered Southwest Wisconsin Workforce Development Board, Inc.'s internal control over financial reporting (internal control) as a basis of designing audit procedures that are appropriate in the circumstances for the purpose of expressing our opinion on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of Southwest Wisconsin Workforce Development Board, Inc.'s internal control. Accordingly, we do not express an opinion on the effectiveness of Southwest Wisconsin Workforce Development Board, Inc.'s internal control.

A *deficiency in internal control* exists when the design or operation of a control does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct, misstatements on a timely basis. A *material weakness* is a deficiency, or a combination of deficiencies, in internal control, such that there is a reasonable possibility that a material misstatement of the entity's financial statements will not be prevented, or detected and corrected on a timely basis. A *significant deficiency* is a deficiency, or a combination of deficiencies, in internal control that is less severe than a material weakness, yet important enough to merit attention by those charged with governance.

Our consideration of internal control was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control that might be material weaknesses or significant deficiencies. Given these limitations, during our audit we did not identify any deficiencies in internal control that we consider to be material weaknesses. However, material weaknesses may exist that have not been identified.

### **Compliance and Other Matters**

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

**Purpose of this Report**

The purpose of this report is solely to describe the scope of our testing of internal control and compliance and the results of that testing, and not to provide an opinion on the effectiveness of 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.

Wegner CPAs, LLP  
Madison, Wisconsin  
November 8, 2021

Draft

INDEPENDENT AUDITOR'S REPORT ON COMPLIANCE FOR MAJOR FEDERAL PROGRAM AND  
ON INTERNAL CONTROL OVER COMPLIANCE REQUIRED BY THE UNIFORM GUIDANCE AND  
THE *STATE SINGLE AUDIT GUIDELINES*

To the Workforce Development Board Membership  
Southwest Wisconsin Workforce Development Board, Inc.  
Platteville, Wisconsin

**Report on Compliance for Major Federal Program**

We have audited Southwest Wisconsin Workforce Development Board, Inc.'s compliance with the types of compliance requirements described in the *OMB Compliance Supplement* and the *State Single Audit Guidelines* (the *Guidelines*) that could have a direct and material effect on Southwest Wisconsin Workforce Development Board, Inc.'s major federal program for the year ended June 30, 2021. Southwest Wisconsin Workforce Development Board, Inc.'s major federal program is identified in the summary of auditor's results section of the accompanying schedule of findings and questioned costs.

***Management's Responsibility***

Management is responsible for compliance with federal and state statutes, regulations, and the terms and conditions of its federal awards applicable to its federal programs.

***Auditor's Responsibility***

Our responsibility is to express an opinion on compliance for Southwest Wisconsin Workforce Development Board, Inc.'s major federal program based on our audit of the types of compliance requirements referred to above. We conducted our audit of compliance in accordance with auditing standards generally accepted in the United States of America; the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States; the audit requirements of Title 2 U.S. *Code of Federal Regulations* Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (Uniform Guidance); and the *Guidelines*. Those standards, the Uniform Guidance, and the *Guidelines* require that we plan and perform the audit to obtain reasonable assurance about whether noncompliance with the types of compliance requirements referred to above that could have a direct and material effect on a major federal program occurred. An audit includes examining, on a test basis, evidence about Southwest Wisconsin Workforce Development Board, Inc.'s compliance with those requirements and performing such other procedures as we considered necessary in the circumstances.

We believe that our audit provides a reasonable basis for our opinion on compliance for the major federal program. However, our audit does not provide a legal determination of Southwest Wisconsin Workforce Development Board, Inc.'s compliance.

***Opinion on Major Federal Program***

In our opinion, Southwest Wisconsin Workforce Development Board, Inc. complied, in all material respects, with the types of compliance requirements referred to above that could have a direct and material effect on its major federal program for the year ended June 30, 2021.

## Report on Internal Control Over Compliance

Management of Southwest Wisconsin Workforce Development Board, Inc. is responsible for establishing and maintaining effective internal control over compliance with the types of compliance requirements referred to above. In planning and performing our audit of compliance, we considered Southwest Wisconsin Workforce Development Board, Inc.'s internal control over compliance with the types of requirements that could have a direct and material effect on its major federal program to determine the auditing procedures that are appropriate in the circumstances for the purpose of expressing an opinion on compliance for its major federal program and to test and report on internal control over compliance in accordance with the Uniform Guidance and the *Guidelines*, but not for the purpose of expressing an opinion on the effectiveness of internal control over compliance. Accordingly, we do not express an opinion on the effectiveness of Southwest Wisconsin Workforce Development Board, Inc.'s internal control over compliance.

A *deficiency in internal control over compliance* exists when the design or operation of a control over compliance does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct, noncompliance with a type of compliance requirement of a federal 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. 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.

Our consideration of internal control over compliance 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 compliance that might be material weaknesses or significant deficiencies. We did not identify any deficiencies in internal control over compliance that we consider to be material weaknesses. However, material weaknesses may exist that have not been identified.

The purpose of this report on internal control over compliance is solely to describe the scope of our testing of internal control over compliance and the results of that testing based on the requirements of the Uniform Guidance and the *Guidelines*. Accordingly, this report is not suitable for any other purpose.

Wegner CPAs, LLP  
Madison, Wisconsin  
November 8, 2021

**SOUTHWEST WISCONSIN WORKFORCE DEVELOPMENT BOARD, INC.**  
**SCHEDULE OF FINDINGS AND QUESTIONED COSTS**  
Year Ended June 30, 2021

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**Section 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(es) identified?	No
• Significant deficiency(ies) identified?	None reported
Noncompliance material to financial statements noted?	No

*Federal Awards*

Internal control over major federal programs:	
• Material weakness(es) identified?	No
• Significant deficiency(ies) identified?	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)?	No
Identification of major federal programs:	

CFDA Number(s)	Name of Federal Program or Cluster
17.258, 17.259, 17.278	WIOA Cluster

Dollar threshold used to distinguish between type A and type B programs:	\$ 750,000
Auditee qualified as low-risk auditee?	Yes

**Section II—Financial Statement Findings**

No matters were reported.

**Section III—Federal Award Findings and Questioned Costs**

No matters were reported.

**SOUTHWEST WISCONSIN WORKFORCE DEVELOPMENT BOARD, INC.**  
**SCHEDULE OF FINDINGS AND QUESTIONED COSTS**  
 Year Ended June 30, 2021

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**Section IV—Other Issues**

Does the auditor's report or the notes to the financial statements include disclosure with regard to substantial doubt as to the auditee's ability to continue as a going concern? No

Does the audit report show audit issues (i.e., material non-compliance, non-material non-compliance, questioned costs, material weakness, significant deficiency, management letter comment, excess revenue, or excess reserve) related to grants/contracts with funding agencies that require audits to be in accordance with the *State Single Audit Guidelines*:

Department of Corrections	No
Department of Health Services	No
Department of Workforce Development	No

Was a management letter or other document conveying audit comments issued as a result of this audit? No

Name and signature of partner

\_\_\_\_\_  
 Scott R. Haumersen, CPA

Date of report

November 8, 2021

Draft



WEGNER CPAS, LLP  
2921 LANDMARK PL STE 300  
MADISON, WI 53713-4236

SOUTHWEST WISCONSIN WORKFORCE  
DEVELOPMENT BOARD, INC.  
PO BOX 656  
PLATTEVILLE, WI 53818-0656



DRAFT

**Caution:** Forms printed from within Adobe Acrobat may not meet IRS or state taxing agency specifications. When using Acrobat, select the "Actual Size" in the Adobe "Print" dialog.

CLIENT'S COPY

DRAFT

SOUTHWEST WISCONSIN WORKFORCE  
DEVELOPMENT BOARD, INC.  
PO BOX 656  
PLATTEVILLE, WI 53818-0656  
ATTENTION: DANIELLE THOUSAND

ENCLOSED IS THE ORGANIZATION'S 2020 EXEMPT ORGANIZATION  
RETURN.

SPECIFIC FILING INSTRUCTIONS ARE AS FOLLOWS.

FORM 990 RETURN:

THIS RETURN HAS QUALIFIED FOR ELECTRONIC FILING. THE RETURN  
HAS BEEN TRANSMITTED ELECTRONICALLY TO THE IRS AND NO FURTHER  
ACTION IS REQUIRED.

TAX-EXEMPT ORGANIZATIONS ARE REQUIRED TO MAKE AVAILABLE FOR  
PUBLIC INSPECTION A COPY OF THEIR ANNUAL RETURNS UPON  
REQUEST. RETURNS MUST BE AVAILABLE FOR A PERIOD OF THREE  
YEARS BEGINNING ON THE DATE THE RETURNS ARE REQUIRED TO BE  
FILED (INCLUDING EXTENSIONS) OR ARE ACTUALLY FILED, WHICHEVER  
IS LATER. WE HAVE ENCLOSED A PUBLIC DISCLOSURE COPY OF YOUR  
RETURN THAT MAY BE USED TO COMPLY WITH THE PUBLIC INSPECTION  
REQUIREMENTS.

WE SINCERELY APPRECIATE THE OPPORTUNITY TO SERVE YOU. PLEASE  
CONTACT US IF YOU HAVE ANY QUESTIONS CONCERNING THE TAX  
RETURN.

A COPY OF THE RETURN IS ENCLOSED FOR YOUR FILES. WE SUGGEST  
THAT YOU RETAIN THIS COPY INDEFINITELY.

SINCERELY,

SCOTT HAUMERSEN, CPA  
PARTNER

Form 8879-EO

IRS e-file Signature Authorization for an Exempt Organization

For calendar year 2020, or fiscal year beginning JUL 1, 2020, and ending JUN 30, 2021

2020

Department of the Treasury Internal Revenue Service

Do not send to the IRS. Keep for your records. Go to www.irs.gov/Form8879EO for the latest information.

Name of exempt organization or person subject to tax: SOUTHWEST WISCONSIN WORKFORCE DEVELOPMENT BOARD, INC. Taxpayer identification number: 39-1451363

Name and title of officer or person subject to tax: RHONDA SUDA, CHIEF EXECUTIVE OFFICER

Part I Type of Return and Return Information (Whole Dollars Only)

Check the box for the return for which you are using this Form 8879-EO and enter the applicable amount, if any, from the return. If you check the box on line 1a, 2a, 3a, 4a, 5a, 6a, or 7a below, and the amount on that line for the return being filed with this form was blank, then leave line 1b, 2b, 3b, 4b, 5b, 6b, or 7b, whichever is applicable, blank (do not enter -0-). But, if you entered -0- on the return, then enter -0- on the applicable line below. Do not complete more than one line in Part I.

1a Form 990 check here [X] b Total revenue, if any (Form 990, Part VIII, column (A), line 12) 1b 4,473,102. 2a Form 990-EZ check here [ ] b Total revenue, if any (Form 990-EZ, line 9) 2b 3a Form 1120-POL check here [ ] b Total tax (Form 1120-POL, line 22) 3b 4a Form 990-PF check here [ ] b Tax based on investment income (Form 990-PF, Part VI, line 5) 4b 5a Form 8868 check here [ ] b Balance due (Form 8868, line 3c) 5b 6a Form 990-T check here [ ] b Total tax (Form 990-T, Part III, line 4) 6b 7a Form 4720 check here [ ] b Total tax (Form 4720, Part III, line 1) 7b

Part II Declaration and Signature Authorization of Officer or Person Subject to Tax

Under penalties of perjury, I declare that [X] I am an officer of the above organization or [ ] I am a person subject to tax with respect to (name of organization) WEGNER LLP, (EIN) and that I have examined a copy

of the 2020 electronic return and accompanying schedules and statements, and, to the best of my knowledge and belief, they are true, correct, and complete. I further declare that the amount in Part I above is the amount shown on the copy of the electronic return. I consent to allow my intermediate service provider, transmitter, or electronic return originator (ERO) to send the return to the IRS and to receive from the IRS (a) an acknowledgement of receipt or reason for rejection of the transmission, (b) the reason for any delay in processing the return or refund, and (c) the date of any refund. If applicable, I authorize the U.S. Treasury and its designated Financial Agent to initiate an electronic funds withdrawal (direct debit) entry to the financial institution account indicated in the tax preparation software for payment of the federal taxes owed on this return, and the financial institution to debit the entry to this account. To revoke a payment, I must contact the U.S. Treasury Financial Agent at 1-888-353-4537 no later than 2 business days prior to the payment (settlement) date. I also authorize the financial institutions involved in the processing of the electronic payment of taxes to receive confidential information necessary to answer inquiries and resolve issues related to the payment. I have selected a personal identification number (PIN) as my signature for the electronic return and, if applicable, the consent to electronic funds withdrawal.

PIN: check one box only

[X] I authorize WEGNER LLP to enter my PIN 02477. ERO firm name Enter five numbers, but do not enter all zeros

as my signature on the tax year 2020 electronically filed return. If I have indicated within this return that a copy of the return is being filed with a state agency(ies) regulating charities as part of the IRS Fed/State program, I also authorize the aforementioned ERO to enter my PIN on the return's disclosure consent screen.

[ ] As an officer or person subject to tax with respect to the organization, I will enter my PIN as my signature on the tax year 2020 electronically filed return. If I have indicated within this return that a copy of the return is being filed with a state agency(ies) regulating charities as part of the IRS Fed/State program, I will enter my PIN on the return's disclosure consent screen.

Signature of officer or person subject to tax \*\*\*\*\* THIS IS NOT A FILEABLE COPY \*\*\* Date

Part III Certification and Authentication

ERO's EFIN/PIN. Enter your six-digit electronic filing identification number (EFIN) followed by your five-digit self-selected PIN.

39224553713 Do not enter all zeros

I certify that the above numeric entry is my PIN, which is my signature on the 2020 electronically filed return indicated above. I confirm that I am submitting this return in accordance with the requirements of Pub. 4163, Modernized e-File (MeF) Information for Authorized IRS e-file Providers for Business Returns.

ERO's signature Date

ERO Must Retain This Form - See Instructions Do Not Submit This Form to the IRS Unless Requested To Do So

# Application for Automatic Extension of Time To File an Exempt Organization Return

Department of the Treasury  
Internal Revenue Service

▶ **File a separate application for each return.**  
▶ **Go to [www.irs.gov/Form8868](http://www.irs.gov/Form8868) for the latest information.**

**Electronic filing (e-file).** You can electronically file Form 8868 to request a 6-month automatic extension of time to file any of the forms listed below with the exception of Form 8870, Information Return for Transfers Associated With Certain Personal Benefit Contracts, for which an extension request must be sent to the IRS in paper format (see instructions). For more details on the electronic filing of this form, visit [www.irs.gov/e-file-providers/e-file-for-charities-and-non-profits](http://www.irs.gov/e-file-providers/e-file-for-charities-and-non-profits).

**Automatic 6-Month Extension of Time.** Only submit original (no copies needed).

All corporations required to file an income tax return other than Form 990-T (including 1120-C filers), partnerships, REMICs, and trusts must use Form 7004 to request an extension of time to file income tax returns.

<b>Type or print</b>	Name of exempt organization or other filer, see instructions. <b>SOUTHWEST WISCONSIN WORKFORCE DEVELOPMENT BOARD, INC.</b>	Taxpayer identification number (TIN) <b>39-1451363</b>
File by the due date for filing your return. See instructions.	Number, street, and room or suite no. If a P.O. box, see instructions. <b>PO BOX 656</b>	
	City, town or post office, state, and ZIP code. For a foreign address, see instructions. <b>PLATTEVILLE, WI 53818-0656</b>	

Enter the Return Code for the return that this application is for (file a separate application for each return) 0 | 1

Application Is For	Return Code	Application Is For	Return Code
Form 990 or Form 990-EZ	01	Form 990-T (corporation)	07
Form 990-BL	02	Form 1041-A	08
Form 4720 (individual)	03	Form 4720 (other than individual)	09
Form 990-PF	04	Form 5227	10
Form 990-T (sec. 401(a) or 408(a) trust)	05	Form 6069	11
Form 990-T (trust other than above)	06	Form 8870	12

**DANIELLE THOUSAND**

- The books are in the care of ▶ **1370 N WATER ST - PLATTEVILLE, WI 53818-0656**  
Telephone No. ▶ **608-314-3300** Fax No. ▶ **608-342-4429**
- If the organization does not have an office or place of business in the United States, check this box
- If this is for a Group Return, enter the organization's four digit Group Exemption Number (GEN) \_\_\_\_\_. If this is for the whole group, check this box . If it is for part of the group, check this box  and attach a list with the names and TINs of all members the extension is for.

**1** I request an automatic 6-month extension of time until **MAY 16, 2022**, to file the exempt organization return for the organization named above. The extension is for the organization's return for:  
 ▶  calendar year \_\_\_\_\_ or  
 ▶  tax year beginning **JUL 1, 2020**, and ending **JUN 30, 2021**.

**2** If the tax year entered in line 1 is for less than 12 months, check reason:  Initial return  Final return  
 Change in accounting period

<b>3a</b> If this application is for Forms 990-BL, 990-PF, 990-T, 4720, or 6069, enter the tentative tax, less any nonrefundable credits. See instructions.	<b>3a</b>	\$	0.
<b>b</b> If this application is for Forms 990-PF, 990-T, 4720, or 6069, enter any refundable credits and estimated tax payments made. Include any prior year overpayment allowed as a credit.	<b>3b</b>	\$	0.
<b>c Balance due.</b> Subtract line 3b from line 3a. Include your payment with this form, if required, by using EFTPS (Electronic Federal Tax Payment System). See instructions.	<b>3c</b>	\$	0.

**Caution:** If you are going to make an electronic funds withdrawal (direct debit) with this Form 8868, see Form 8453-EO and Form 8879-EO for payment instructions.

Form **990**

**Return of Organization Exempt From Income Tax**  
Under section 501(c), 527, or 4947(a)(1) of the Internal Revenue Code (except private foundations)

**2020**

Department of the Treasury  
Internal Revenue Service

▶ Do not enter social security numbers on this form as it may be made public.  
▶ Go to [www.irs.gov/Form990](http://www.irs.gov/Form990) for instructions and the latest information.

Open to Public Inspection

**A** For the 2020 calendar year, or tax year beginning **JUL 1, 2020** and ending **JUN 30, 2021**

<p><b>B</b> Check if applicable:</p> <p><input type="checkbox"/> Address change</p> <p><input type="checkbox"/> Name change</p> <p><input type="checkbox"/> Initial return</p> <p><input type="checkbox"/> Final return/terminated</p> <p><input type="checkbox"/> Amended return</p> <p><input type="checkbox"/> Application pending</p>	<p><b>C</b> Name of organization <b>SOUTHWEST WISCONSIN WORKFORCE DEVELOPMENT BOARD, INC.</b></p> <p>Doing business as</p> <p>Number and street (or P.O. box if mail is not delivered to street address) Room/suite <b>PO BOX 656</b></p> <p>City or town, state or province, country, and ZIP or foreign postal code <b>PLATTEVILLE, WI 53818-0656</b></p> <p><b>F</b> Name and address of principal officer: <b>RHONDA SUDA</b> <b>SAME AS C ABOVE</b></p>	<p><b>D</b> Employer identification number <b>39-1451363</b></p> <p><b>E</b> Telephone number <b>608-314-3300</b></p> <p><b>G</b> Gross receipts \$ <b>4,473,102.</b></p> <p><b>H(a)</b> Is this a group return for subordinates? <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No</p> <p><b>H(b)</b> Are all subordinates included? <input type="checkbox"/> Yes <input type="checkbox"/> No If "No," attach a list. See instructions</p> <p><b>H(c)</b> Group exemption number ▶</p>
<p><b>I</b> Tax-exempt status: <input checked="" type="checkbox"/> 501(c)(3) <input type="checkbox"/> 501(c) ( ) ◀ (insert no.) <input type="checkbox"/> 4947(a)(1) or <input type="checkbox"/> 527</p> <p><b>J</b> Website: ▶ <b>WWW.SWWDB.ORG</b></p> <p><b>K</b> Form of organization: <input checked="" type="checkbox"/> Corporation <input type="checkbox"/> Trust <input type="checkbox"/> Association <input type="checkbox"/> Other ▶</p>		
		<p><b>L</b> Year of formation: <b>1982</b> <b>M</b> State of legal domicile: <b>WI</b></p>

**Part I Summary**

<b>Activities &amp; Governance</b>	<p><b>1</b> Briefly describe the organization's mission or most significant activities: <b>SOUTHWEST WISCONSIN WORKFORCE DEVELOPMENT BOARD EXISTS TO PROVIDE A COLLABORATIVE TALENT</b></p> <p><b>2</b> Check this box <input type="checkbox"/> if the organization discontinued its operations or disposed of more than 25% of its net assets.</p> <p><b>3</b> Number of voting members of the governing body (Part VI, line 1a) <b>3</b> <b>25</b></p> <p><b>4</b> Number of independent voting members of the governing body (Part VI, line 1b) <b>4</b> <b>25</b></p> <p><b>5</b> Total number of individuals employed in calendar year 2020 (Part V, line 2a) <b>5</b> <b>117</b></p> <p><b>6</b> Total number of volunteers (estimate if necessary) <b>6</b> <b>25</b></p> <p><b>7a</b> Total unrelated business revenue from Part VIII, column (C), line 12 <b>7a</b> <b>0.</b></p> <p><b>7b</b> Net unrelated business taxable income from Form 990-T, Part I, line 11 <b>7b</b> <b>0.</b></p>																									
<b>Revenue</b>	<table border="1" style="width:100%; border-collapse: collapse;"> <thead> <tr> <th></th> <th style="text-align: right;">Prior Year</th> <th style="text-align: right;">Current Year</th> </tr> </thead> <tbody> <tr> <td><b>8</b> Contributions and grants (Part VIII, line 1h) .....</td> <td style="text-align: right;">4,213,702.</td> <td style="text-align: right;">4,195,143.</td> </tr> <tr> <td><b>9</b> Program service revenue (Part VIII, line 2g) .....</td> <td style="text-align: right;">319,993.</td> <td style="text-align: right;">277,002.</td> </tr> <tr> <td><b>10</b> Investment income (Part VIII, column (A), lines 3, 4, and 7d) .....</td> <td style="text-align: right;">4,737.</td> <td style="text-align: right;">957.</td> </tr> <tr> <td><b>11</b> Other revenue (Part VIII, column (A), lines 5, 6d, 8c, 9c, 10c, and 11e) .....</td> <td style="text-align: right;">0.</td> <td style="text-align: right;">0.</td> </tr> <tr> <td><b>12</b> Total revenue - add lines 8 through 11 (must equal Part VIII, column (A), line 12) .....</td> <td style="text-align: right;">4,538,432.</td> <td style="text-align: right;">4,473,102.</td> </tr> </tbody> </table>		Prior Year	Current Year	<b>8</b> Contributions and grants (Part VIII, line 1h) .....	4,213,702.	4,195,143.	<b>9</b> Program service revenue (Part VIII, line 2g) .....	319,993.	277,002.	<b>10</b> Investment income (Part VIII, column (A), lines 3, 4, and 7d) .....	4,737.	957.	<b>11</b> Other revenue (Part VIII, column (A), lines 5, 6d, 8c, 9c, 10c, and 11e) .....	0.	0.	<b>12</b> Total revenue - add lines 8 through 11 (must equal Part VIII, column (A), line 12) .....	4,538,432.	4,473,102.							
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<b>9</b> Program service revenue (Part VIII, line 2g) .....	319,993.	277,002.																								
<b>10</b> Investment income (Part VIII, column (A), lines 3, 4, and 7d) .....	4,737.	957.																								
<b>11</b> Other revenue (Part VIII, column (A), lines 5, 6d, 8c, 9c, 10c, and 11e) .....	0.	0.																								
<b>12</b> Total revenue - add lines 8 through 11 (must equal Part VIII, column (A), line 12) .....	4,538,432.	4,473,102.																								
<b>Expenses</b>	<table border="1" style="width:100%; border-collapse: collapse;"> <tbody> <tr> <td><b>13</b> Grants and similar amounts paid (Part IX, column (A), lines 1-3) .....</td> <td style="text-align: right;">1,345,429.</td> <td style="text-align: right;">1,086,181.</td> </tr> <tr> <td><b>14</b> Benefits paid to or for members (Part IX, column (A), line 4) .....</td> <td style="text-align: right;">0.</td> <td style="text-align: right;">0.</td> </tr> <tr> <td><b>15</b> Salaries, other compensation, employee benefits (Part IX, column (A), lines 5-10) .....</td> <td style="text-align: right;">2,627,251.</td> <td style="text-align: right;">2,780,990.</td> </tr> <tr> <td><b>16a</b> Professional fundraising fees (Part IX, column (A), line 11e) .....</td> <td style="text-align: right;">0.</td> <td style="text-align: right;">0.</td> </tr> <tr> <td><b>b</b> Total fundraising expenses (Part IX, column (D), line 25) ▶ <b>0.</b></td> <td></td> <td></td> </tr> <tr> <td><b>17</b> Other expenses (Part IX, column (A), lines 11a-11d, 11f-24e) .....</td> <td style="text-align: right;">433,743.</td> <td style="text-align: right;">450,447.</td> </tr> <tr> <td><b>18</b> Total expenses. Add lines 13-17 (must equal Part IX, column (A), line 25) .....</td> <td style="text-align: right;">4,406,423.</td> <td style="text-align: right;">4,317,618.</td> </tr> <tr> <td><b>19</b> Revenue less expenses. Subtract line 18 from line 12 .....</td> <td style="text-align: right;">132,009.</td> <td style="text-align: right;">155,484.</td> </tr> </tbody> </table>	<b>13</b> Grants and similar amounts paid (Part IX, column (A), lines 1-3) .....	1,345,429.	1,086,181.	<b>14</b> Benefits paid to or for members (Part IX, column (A), line 4) .....	0.	0.	<b>15</b> Salaries, other compensation, employee benefits (Part IX, column (A), lines 5-10) .....	2,627,251.	2,780,990.	<b>16a</b> Professional fundraising fees (Part IX, column (A), line 11e) .....	0.	0.	<b>b</b> Total fundraising expenses (Part IX, column (D), line 25) ▶ <b>0.</b>			<b>17</b> Other expenses (Part IX, column (A), lines 11a-11d, 11f-24e) .....	433,743.	450,447.	<b>18</b> Total expenses. Add lines 13-17 (must equal Part IX, column (A), line 25) .....	4,406,423.	4,317,618.	<b>19</b> Revenue less expenses. Subtract line 18 from line 12 .....	132,009.	155,484.	
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<b>Net Assets or Fund Balances</b>	<table border="1" style="width:100%; border-collapse: collapse;"> <thead> <tr> <th></th> <th style="text-align: right;">Beginning of Current Year</th> <th style="text-align: right;">End of Year</th> </tr> </thead> <tbody> <tr> <td><b>20</b> Total assets (Part X, line 16) .....</td> <td style="text-align: right;">1,517,408.</td> <td style="text-align: right;">1,656,815.</td> </tr> <tr> <td><b>21</b> Total liabilities (Part X, line 26) .....</td> <td style="text-align: right;">525,403.</td> <td style="text-align: right;">509,326.</td> </tr> <tr> <td><b>22</b> Net assets or fund balances. Subtract line 21 from line 20 .....</td> <td style="text-align: right;">992,005.</td> <td style="text-align: right;">1,147,489.</td> </tr> </tbody> </table>		Beginning of Current Year	End of Year	<b>20</b> Total assets (Part X, line 16) .....	1,517,408.	1,656,815.	<b>21</b> Total liabilities (Part X, line 26) .....	525,403.	509,326.	<b>22</b> Net assets or fund balances. Subtract line 21 from line 20 .....	992,005.	1,147,489.													
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**Part II Signature Block**

Under penalties of perjury, I declare that I have examined this return, including accompanying schedules and statements, and to the best of my knowledge and belief, it is true, correct, and complete. Declaration of preparer (other than officer) is based on all information of which preparer has any knowledge.

<b>Sign Here</b>	<p>Signature of officer <b>RHONDA SUDA, CHIEF EXECUTIVE OFFICER</b></p> <p>Type or print name and title</p>	<p>Date</p>
<b>Paid Preparer Use Only</b>	<p>Print/Type preparer's name <b>SCOTT HAUMERSEN, CPA</b></p> <p>Firm's name ▶ <b>WEGNER CPAS, LLP</b></p> <p>Firm's address ▶ <b>2921 LANDMARK PL STE 300 MADISON, WI 53713-4236</b></p>	<p>Preparer's signature</p> <p>Date</p> <p>Firm's EIN ▶ <b>39-0974031</b></p> <p>Phone no. <b>608-274-4020</b></p>

May the IRS discuss this return with the preparer shown above? See instructions  Yes  No

**Part III Statement of Program Service Accomplishments**

Check if Schedule O contains a response or note to any line in this Part III

1 Briefly describe the organization's mission:  
**PROVIDE A COLLABORATIVE TALENT DEVELOPMENT SYSTEM WITHIN THE REGION.**

2 Did the organization undertake any significant program services during the year which were not listed on the prior Form 990 or 990-EZ?  Yes  No  
If "Yes," describe these new services on Schedule O.

3 Did the organization cease conducting, or make significant changes in how it conducts, any program services?  Yes  No  
If "Yes," describe these changes on Schedule O.

4 Describe the organization's program service accomplishments for each of its three largest program services, as measured by expenses. Section 501(c)(3) and 501(c)(4) organizations are required to report the amount of grants and allocations to others, the total expenses, and revenue, if any, for each program service reported.

4a (Code: ) (Expenses \$ 1,380,544. including grants of \$ 300,332.) (Revenue \$ 0.)  
**THE FOODSHARE EMPLOYMENT AND TRAINING (FSET) PROGRAM PROVIDES SERVICES TO PREPARE INDIVIDUALS FOR THE WORLD OF WORK WITH THE GOAL THAT THEY MIGHT OBTAIN AND MAINTAIN VIABLE, SELF-SUSTAINING EMPLOYMENT THEREBY ALLOWING THEM TO REMAIN ELIGIBLE FOR THEIR FOOD SHARE BENEFITS OR WEAN THEMSELVES OFF THOSE BENEFITS ENTIRELY. SOUTHWEST WISCONSIN WORKFORCE DEVELOPMENT BOARD SERVED 535 PARTICIPANTS DURING THE YEAR.**

4b (Code: ) (Expenses \$ 1,018,571. including grants of \$ 741,486.) (Revenue \$ 0.)  
**WORKFORCE INNOVATION AND OPPORTUNITY ACT (WIOA) ADULT, YOUTH, DISLOCATED WORKER, AND RAPID RESPONSE DISLOCATED WORKER PROGRAMS IMPROVE EMPLOYMENT, RETENTION, AND EARNINGS OF PARTICIPANTS. WIOA YOUTH ACTIVITIES INCREASE THE ATTAINMENT OF BASIC SKILLS, WORK READINESS, OR OCCUPATIONAL SKILLS AND SECONDARY DIPLOMAS OR OTHER CREDENTIALS. SOUTHWEST WISCONSIN WORKFORCE DEVELOPMENT BOARD SERVED 740 PARTICIPANTS DURING THE YEAR.**

4c (Code: ) (Expenses \$ 818,994. including grants of \$ 43.) (Revenue \$ 0.)  
**THE LEASED EMPLOYEE PROGRAM PROVIDES THE NECESSARY AND APPROPRIATE SERVICES TO PREPARE INDIVIDUALS TO WORK AND TO OBTAIN AND MAINTAIN VIABLE, SELF-SUSTAINING EMPLOYMENT. SOUTHWEST WISCONSIN WORKFORCE DEVELOPMENT BOARD EMPLOYED 74 PEOPLE DURING THE YEAR.**

4d Other program services (Describe on Schedule O.)  
(Expenses \$ 686,553. including grants of \$ 44,320.) (Revenue \$ 277,002.)

4e Total program service expenses **3,904,662.**

**Part IV Checklist of Required Schedules**

	Yes	No
1 Is the organization described in section 501(c)(3) or 4947(a)(1) (other than a private foundation)? <i>If "Yes," complete Schedule A</i> .....	X	
2 Is the organization required to complete <i>Schedule B, Schedule of Contributors</i> ? .....	X	
3 Did the organization engage in direct or indirect political campaign activities on behalf of or in opposition to candidates for public office? <i>If "Yes," complete Schedule C, Part I</i> .....		X
4 <b>Section 501(c)(3) organizations.</b> Did the organization engage in lobbying activities, or have a section 501(h) election in effect during the tax year? <i>If "Yes," complete Schedule C, Part II</i> .....		X
5 Is the organization a section 501(c)(4), 501(c)(5), or 501(c)(6) organization that receives membership dues, assessments, or similar amounts as defined in Revenue Procedure 98-19? <i>If "Yes," complete Schedule C, Part III</i> .....		X
6 Did the organization maintain any donor advised funds or any similar funds or accounts for which donors have the right to provide advice on the distribution or investment of amounts in such funds or accounts? <i>If "Yes," complete Schedule D, Part I</i> .....		X
7 Did the organization receive or hold a conservation easement, including easements to preserve open space, the environment, historic land areas, or historic structures? <i>If "Yes," complete Schedule D, Part II</i> .....		X
8 Did the organization maintain collections of works of art, historical treasures, or other similar assets? <i>If "Yes," complete Schedule D, Part III</i> .....		X
9 Did the organization report an amount in Part X, line 21, for escrow or custodial account liability, serve as a custodian for amounts not listed in Part X; or provide credit counseling, debt management, credit repair, or debt negotiation services? <i>If "Yes," complete Schedule D, Part IV</i> .....		X
10 Did the organization, directly or through a related organization, hold assets in donor-restricted endowments or in quasi endowments? <i>If "Yes," complete Schedule D, Part V</i> .....		X
11 If the organization's answer to any of the following questions is "Yes," then complete Schedule D, Parts VI, VII, VIII, IX, or X as applicable.		
a Did the organization report an amount for land, buildings, and equipment in Part X, line 10? <i>If "Yes," complete Schedule D, Part VI</i> .....	X	
b Did the organization report an amount for investments - other securities in Part X, line 12, that is 5% or more of its total assets reported in Part X, line 16? <i>If "Yes," complete Schedule D, Part VII</i> .....		X
c Did the organization report an amount for investments - program related in Part X, line 13, that is 5% or more of its total assets reported in Part X, line 16? <i>If "Yes," complete Schedule D, Part VIII</i> .....		X
d Did the organization report an amount for other assets in Part X, line 15, that is 5% or more of its total assets reported in Part X, line 16? <i>If "Yes," complete Schedule D, Part IX</i> .....		X
e Did the organization report an amount for other liabilities in Part X, line 25? <i>If "Yes," complete Schedule D, Part X</i> .....		X
f Did the organization's separate or consolidated financial statements for the tax year include a footnote that addresses the organization's liability for uncertain tax positions under FIN 48 (ASC 740)? <i>If "Yes," complete Schedule D, Part X</i> .....		X
12a Did the organization obtain separate, independent audited financial statements for the tax year? <i>If "Yes," complete Schedule D, Parts XI and XII</i> .....	X	
b Was the organization included in consolidated, independent audited financial statements for the tax year? <i>If "Yes," and if the organization answered "No" to line 12a, then completing Schedule D, Parts XI and XII is optional</i> .....		X
13 Is the organization a school described in section 170(b)(1)(A)(ii)? <i>If "Yes," complete Schedule E</i> .....		X
14a Did the organization maintain an office, employees, or agents outside of the United States? .....		X
b Did the organization have aggregate revenues or expenses of more than \$10,000 from grantmaking, fundraising, business, investment, and program service activities outside the United States, or aggregate foreign investments valued at \$100,000 or more? <i>If "Yes," complete Schedule F, Parts I and IV</i> .....		X
15 Did the organization report on Part IX, column (A), line 3, more than \$5,000 of grants or other assistance to or for any foreign organization? <i>If "Yes," complete Schedule F, Parts II and IV</i> .....		X
16 Did the organization report on Part IX, column (A), line 3, more than \$5,000 of aggregate grants or other assistance to or for foreign individuals? <i>If "Yes," complete Schedule F, Parts III and IV</i> .....		X
17 Did the organization report a total of more than \$15,000 of expenses for professional fundraising services on Part IX, column (A), lines 6 and 11e? <i>If "Yes," complete Schedule G, Part I</i> .....		X
18 Did the organization report more than \$15,000 total of fundraising event gross income and contributions on Part VIII, lines 1c and 8a? <i>If "Yes," complete Schedule G, Part II</i> .....		X
19 Did the organization report more than \$15,000 of gross income from gaming activities on Part VIII, line 9a? <i>If "Yes," complete Schedule G, Part III</i> .....		X
20a Did the organization operate one or more hospital facilities? <i>If "Yes," complete Schedule H</i> .....		X
b If "Yes" to line 20a, did the organization attach a copy of its audited financial statements to this return? .....		
21 Did the organization report more than \$5,000 of grants or other assistance to any domestic organization or domestic government on Part IX, column (A), line 1? <i>If "Yes," complete Schedule I, Parts I and II</i> .....	X	



**Part IV Checklist of Required Schedules** (continued)

	Yes	No
<b>22</b> Did the organization report more than \$5,000 of grants or other assistance to or for domestic individuals on Part IX, column (A), line 2? <i>If "Yes," complete Schedule I, Parts I and III</i> .....	X	
<b>23</b> Did the organization answer "Yes" to Part VII, Section A, line 3, 4, or 5 about compensation of the organization's current and former officers, directors, trustees, key employees, and highest compensated employees? <i>If "Yes," complete Schedule J</i> .....		X
<b>24a</b> Did the organization have a tax-exempt bond issue with an outstanding principal amount of more than \$100,000 as of the last day of the year, that was issued after December 31, 2002? <i>If "Yes," answer lines 24b through 24d and complete Schedule K. If "No," go to line 25a</i> .....		X
<b>b</b> Did the organization invest any proceeds of tax-exempt bonds beyond a temporary period exception? .....		
<b>c</b> Did the organization maintain an escrow account other than a refunding escrow at any time during the year to defease any tax-exempt bonds? .....		
<b>d</b> Did the organization act as an "on behalf of" issuer for bonds outstanding at any time during the year? .....		
<b>25a Section 501(c)(3), 501(c)(4), and 501(c)(29) organizations.</b> Did the organization engage in an excess benefit transaction with a disqualified person during the year? <i>If "Yes," complete Schedule L, Part I</i> .....		X
<b>b</b> Is the organization aware that it engaged in an excess benefit transaction with a disqualified person in a prior year, and that the transaction has not been reported on any of the organization's prior Forms 990 or 990-EZ? <i>If "Yes," complete Schedule L, Part I</i> .....		X
<b>26</b> Did the organization report any amount on Part X, line 5 or 22, for receivables from or payables to any current or former officer, director, trustee, key employee, creator or founder, substantial contributor, or 35% controlled entity or family member of any of these persons? <i>If "Yes," complete Schedule L, Part II</i> .....		X
<b>27</b> Did the organization provide a grant or other assistance to any current or former officer, director, trustee, key employee, creator or founder, substantial contributor or employee thereof, a grant selection committee member, or to a 35% controlled entity (including an employee thereof) or family member of any of these persons? <i>If "Yes," complete Schedule L, Part III</i> .....		X
<b>28</b> Was the organization a party to a business transaction with one of the following parties (see Schedule L, Part IV instructions, for applicable filing thresholds, conditions, and exceptions):		
<b>a</b> A current or former officer, director, trustee, key employee, creator or founder, or substantial contributor? <i>If "Yes," complete Schedule L, Part IV</i> .....		X
<b>b</b> A family member of any individual described in line 28a? <i>If "Yes," complete Schedule L, Part IV</i> .....		X
<b>c</b> A 35% controlled entity of one or more individuals and/or organizations described in lines 28a or 28b? <i>If "Yes," complete Schedule L, Part IV</i> .....		X
<b>29</b> Did the organization receive more than \$25,000 in non-cash contributions? <i>If "Yes," complete Schedule M</i> .....		X
<b>30</b> Did the organization receive contributions of art, historical treasures, or other similar assets, or qualified conservation contributions? <i>If "Yes," complete Schedule M</i> .....		X
<b>31</b> Did the organization liquidate, terminate, or dissolve and cease operations? <i>If "Yes," complete Schedule N, Part I</i> .....		X
<b>32</b> Did the organization sell, exchange, dispose of, or transfer more than 25% of its net assets? <i>If "Yes," complete Schedule N, Part II</i> .....		X
<b>33</b> Did the organization own 100% of an entity disregarded as separate from the organization under Regulations sections 301.7701-2 and 301.7701-3? <i>If "Yes," complete Schedule R, Part I</i> .....		X
<b>34</b> Was the organization related to any tax-exempt or taxable entity? <i>If "Yes," complete Schedule R, Part II, III, or IV, and Part V, line 1</i> .....		X
<b>35a</b> Did the organization have a controlled entity within the meaning of section 512(b)(13)? .....		X
<b>b</b> If "Yes" to line 35a, did the organization receive any payment from or engage in any transaction with a controlled entity within the meaning of section 512(b)(13)? <i>If "Yes," complete Schedule R, Part V, line 2</i> .....		
<b>36 Section 501(c)(3) organizations.</b> Did the organization make any transfers to an exempt non-charitable related organization? <i>If "Yes," complete Schedule R, Part V, line 2</i> .....		X
<b>37</b> Did the organization conduct more than 5% of its activities through an entity that is not a related organization and that is treated as a partnership for federal income tax purposes? <i>If "Yes," complete Schedule R, Part VI</i> .....		X
<b>38</b> Did the organization complete Schedule O and provide explanations in Schedule O for Part VI, lines 11b and 19? .....	X	

**Note:** All Form 990 filers are required to complete Schedule O

**Part V Statements Regarding Other IRS Filings and Tax Compliance**

Check if Schedule O contains a response or note to any line in this Part V

	Yes	No
<b>1a</b> Enter the number reported in Box 3 of Form 1096. Enter -0- if not applicable .....		
<b>b</b> Enter the number of Forms W-2G included in line 1a. Enter -0- if not applicable .....		
<b>c</b> Did the organization comply with backup withholding rules for reportable payments to vendors and reportable gaming (gambling) winnings to prize winners? .....		

**Part V** Statements Regarding Other IRS Filings and Tax Compliance (continued)

		Yes	No
<b>2a</b>	Enter the number of employees reported on Form W-3, Transmittal of Wage and Tax Statements, filed for the calendar year ending with or within the year covered by this return ..... <b>2a</b> 117		
<b>b</b>	If at least one is reported on line 2a, did the organization file all required federal employment tax returns? ..... <b>2b</b> X	X	
<b>Note:</b> If the sum of lines 1a and 2a is greater than 250, you may be required to e-file (see instructions) .....			
<b>3a</b>	Did the organization have unrelated business gross income of \$1,000 or more during the year? ..... <b>3a</b>		X
<b>b</b>	If "Yes," has it filed a Form 990-T for this year? If "No" to line 3b, provide an explanation on Schedule O ..... <b>3b</b>		
<b>4a</b>	At any time during the calendar year, did the organization have an interest in, or a signature or other authority over, a financial account in a foreign country (such as a bank account, securities account, or other financial account)? ..... <b>4a</b>		X
<b>b</b>	If "Yes," enter the name of the foreign country ▶ _____ See instructions for filing requirements for FinCEN Form 114, Report of Foreign Bank and Financial Accounts (FBAR).		
<b>5a</b>	Was the organization a party to a prohibited tax shelter transaction at any time during the tax year? ..... <b>5a</b>		X
<b>b</b>	Did any taxable party notify the organization that it was or is a party to a prohibited tax shelter transaction? ..... <b>5b</b>		X
<b>c</b>	If "Yes" to line 5a or 5b, did the organization file Form 8886-T? ..... <b>5c</b>		
<b>6a</b>	Does the organization have annual gross receipts that are normally greater than \$100,000, and did the organization solicit any contributions that were not tax deductible as charitable contributions? ..... <b>6a</b>		X
<b>b</b>	If "Yes," did the organization include with every solicitation an express statement that such contributions or gifts were not tax deductible? .....		
<b>7</b>	<b>Organizations that may receive deductible contributions under section 170(c).</b>		
<b>a</b>	Did the organization receive a payment in excess of \$75 made partly as a contribution and partly for goods and services provided to the payor? ..... <b>7a</b>		X
<b>b</b>	If "Yes," did the organization notify the donor of the value of the goods or services provided? .....		
<b>c</b>	Did the organization sell, exchange, or otherwise dispose of tangible personal property for which it was required to file Form 8282? .....		X
<b>d</b>	If "Yes," indicate the number of Forms 8282 filed during the year ..... <b>7d</b>		
<b>e</b>	Did the organization receive any funds, directly or indirectly, to pay premiums on a personal benefit contract? .....		X
<b>f</b>	Did the organization, during the year, pay premiums, directly or indirectly, on a personal benefit contract? .....		X
<b>g</b>	If the organization received a contribution of qualified intellectual property, did the organization file Form 8899 as required? ... <b>7g</b>		
<b>h</b>	If the organization received a contribution of cars, boats, airplanes, or other vehicles, did the organization file a Form 1098-C? <b>7h</b>		
<b>8</b>	<b>Sponsoring organizations maintaining donor advised funds.</b> Did a donor advised fund maintained by the sponsoring organization have excess business holdings at any time during the year? ..... <b>8</b>		
<b>9</b>	<b>Sponsoring organizations maintaining donor advised funds.</b>		
<b>a</b>	Did the sponsoring organization make any taxable distributions under section 4966? .....		
<b>b</b>	Did the sponsoring organization make a distribution to a donor, donor advisor, or related person? .....		
<b>10</b>	<b>Section 501(c)(7) organizations.</b> Enter:		
<b>a</b>	Initiation fees and capital contributions included on Part VIII, line 12 ..... <b>10a</b>		
<b>b</b>	Gross receipts, included on Form 990, Part VIII, line 12, for public use of club facilities ..... <b>10b</b>		
<b>11</b>	<b>Section 501(c)(12) organizations.</b> Enter:		
<b>a</b>	Gross income from members or shareholders ..... <b>11a</b>		
<b>b</b>	Gross income from other sources (Do not net amounts due or paid to other sources against amounts due or received from them.) ..... <b>11b</b>		
<b>12a</b>	<b>Section 4947(a)(1) non-exempt charitable trusts.</b> Is the organization filing Form 990 in lieu of Form 1041? ..... <b>12a</b>		
<b>b</b>	If "Yes," enter the amount of tax-exempt interest received or accrued during the year ..... <b>12b</b>		
<b>13</b>	<b>Section 501(c)(29) qualified nonprofit health insurance issuers.</b>		
<b>a</b>	Is the organization licensed to issue qualified health plans in more than one state? ..... <b>13a</b>		
<b>Note:</b> See the instructions for additional information the organization must report on Schedule O.			
<b>b</b>	Enter the amount of reserves the organization is required to maintain by the states in which the organization is licensed to issue qualified health plans ..... <b>13b</b>		
<b>c</b>	Enter the amount of reserves on hand ..... <b>13c</b>		
<b>14a</b>	Did the organization receive any payments for indoor tanning services during the tax year? ..... <b>14a</b>		X
<b>b</b>	If "Yes," has it filed a Form 720 to report these payments? If "No," provide an explanation on Schedule O ..... <b>14b</b>		
<b>15</b>	Is the organization subject to the section 4960 tax on payment(s) of more than \$1,000,000 in remuneration or excess parachute payment(s) during the year? ..... <b>15</b>		X
If "Yes," see instructions and file Form 4720, Schedule N.			
<b>16</b>	Is the organization an educational institution subject to the section 4968 excise tax on net investment income? ..... <b>16</b>		X
If "Yes," complete Form 4720, Schedule O.			

**Part VI Governance, Management, and Disclosure** For each "Yes" response to lines 2 through 7b below, and for a "No" response to line 8a, 8b, or 10b below, describe the circumstances, processes, or changes on Schedule O. See instructions.

Check if Schedule O contains a response or note to any line in this Part VI

**Section A. Governing Body and Management**

		Yes	No
<b>1a</b>	Enter the number of voting members of the governing body at the end of the tax year If there are material differences in voting rights among members of the governing body, or if the governing body delegated broad authority to an executive committee or similar committee, explain on Schedule O.		
	<b>1a</b> 25		
<b>b</b>	Enter the number of voting members included on line 1a, above, who are independent		
	<b>1b</b> 25		
<b>2</b>	Did any officer, director, trustee, or key employee have a family relationship or a business relationship with any other officer, director, trustee, or key employee?		X
<b>3</b>	Did the organization delegate control over management duties customarily performed by or under the direct supervision of officers, directors, trustees, or key employees to a management company or other person?		X
<b>4</b>	Did the organization make any significant changes to its governing documents since the prior Form 990 was filed?		X
<b>5</b>	Did the organization become aware during the year of a significant diversion of the organization's assets?		X
<b>6</b>	Did the organization have members or stockholders?		X
<b>7a</b>	Did the organization have members, stockholders, or other persons who had the power to elect or appoint one or more members of the governing body?		X
<b>b</b>	Are any governance decisions of the organization reserved to (or subject to approval by) members, stockholders, or persons other than the governing body?		X
<b>8</b>	Did the organization contemporaneously document the meetings held or written actions undertaken during the year by the following:		
<b>a</b>	The governing body?	X	
<b>b</b>	Each committee with authority to act on behalf of the governing body?	X	
<b>9</b>	Is there any officer, director, trustee, or key employee listed in Part VII, Section A, who cannot be reached at the organization's mailing address? If "Yes," provide the names and addresses on Schedule O		X

**Section B. Policies** (This Section B requests information about policies not required by the Internal Revenue Code.)

		Yes	No
<b>10a</b>	Did the organization have local chapters, branches, or affiliates?		X
<b>b</b>	If "Yes," did the organization have written policies and procedures governing the activities of such chapters, affiliates, and branches to ensure their operations are consistent with the organization's exempt purposes?		
<b>10b</b>			
<b>11a</b>	Has the organization provided a complete copy of this Form 990 to all members of its governing body before filing the form?	X	
<b>b</b>	Describe in Schedule O the process, if any, used by the organization to review this Form 990.		
<b>12a</b>	Did the organization have a written conflict of interest policy? If "No," go to line 13	X	
<b>b</b>	Were officers, directors, or trustees, and key employees required to disclose annually interests that could give rise to conflicts?	X	
<b>c</b>	Did the organization regularly and consistently monitor and enforce compliance with the policy? If "Yes," describe in Schedule O how this was done	X	
<b>12c</b>		X	
<b>13</b>	Did the organization have a written whistleblower policy?	X	
<b>14</b>	Did the organization have a written document retention and destruction policy?	X	
<b>15</b>	Did the process for determining compensation of the following persons include a review and approval by independent persons, comparability data, and contemporaneous substantiation of the deliberation and decision?		
<b>a</b>	The organization's CEO, Executive Director, or top management official	X	
<b>b</b>	Other officers or key employees of the organization		X
	If "Yes" to line 15a or 15b, describe the process in Schedule O (see instructions).		
<b>16a</b>	Did the organization invest in, contribute assets to, or participate in a joint venture or similar arrangement with a taxable entity during the year?		X
<b>b</b>	If "Yes," did the organization follow a written policy or procedure requiring the organization to evaluate its participation in joint venture arrangements under applicable federal tax law, and take steps to safeguard the organization's exempt status with respect to such arrangements?		
<b>16b</b>			

**Section C. Disclosure**

- 17** List the states with which a copy of this Form 990 is required to be filed **NONE**
- 18** Section 6104 requires an organization to make its Forms 1023 (1024 or 1024-A, if applicable), 990, and 990-T (Section 501(c)(3)s only) available for public inspection. Indicate how you made these available. Check all that apply.  
 Own website     Another's website     Upon request     Other (explain on Schedule O)
- 19** Describe on Schedule O whether (and if so, how) the organization made its governing documents, conflict of interest policy, and financial statements available to the public during the tax year.
- 20** State the name, address, and telephone number of the person who possesses the organization's books and records **DANIELLE THOUSAND - 608-314-3300**  
**1370 N WATER ST, PLATTEVILLE, WI 53818-0656**

**Part VII Compensation of Officers, Directors, Trustees, Key Employees, Highest Compensated Employees, and Independent Contractors**

Check if Schedule O contains a response or note to any line in this Part VII

**Section A. Officers, Directors, Trustees, Key Employees, and Highest Compensated Employees**

**1a** Complete this table for all persons required to be listed. Report compensation for the calendar year ending with or within the organization's tax year.

- List all of the organization's **current** officers, directors, trustees (whether individuals or organizations), regardless of amount of compensation. Enter -0- in columns (D), (E), and (F) if no compensation was paid.
  - List all of the organization's **current** key employees, if any. See instructions for definition of "key employee."
  - List the organization's five **current** highest compensated employees (other than an officer, director, trustee, or key employee) who received reportable compensation (Box 5 of Form W-2 and/or Box 7 of Form 1099-MISC) of more than \$100,000 from the organization and any related organizations.
  - List all of the organization's **former** officers, key employees, and highest compensated employees who received more than \$100,000 of reportable compensation from the organization and any related organizations.
  - List all of the organization's **former directors or trustees** that received, in the capacity as a former director or trustee of the organization, more than \$10,000 of reportable compensation from the organization and any related organizations.
- See instructions for the order in which to list the persons above.

Check this box if neither the organization nor any related organization compensated any current officer, director, or trustee.

(A) Name and title	(B) Average hours per week (list any hours for related organizations below line)	(C) Position (do not check more than one box, unless person is both an officer and a director/trustee)						(D) Reportable compensation from the organization (W-2/1099-MISC)	(E) Reportable compensation from related organizations (W-2/1099-MISC)	(F) Estimated amount of other compensation from the organization and related organizations
		Individual trustee or director	Institutional trustee	Officer	Key employee	Highest compensated employee	Former			
(1) RHONDA SUDA CHIEF EXECUTIVE OFFICER	40.00			X			86,350.	0.	35,222.	
(2) MARIA LAUCK CHAIR	1.00	X		X			0.	0.	0.	
(3) CHRIS COMELLA 1ST VICE CHAIR	1.00	X		X			0.	0.	0.	
(4) MICHAEL WILLIAMS 2ND VICE CHAIR	1.00	X		X			0.	0.	0.	
(5) LISA OMEN SECRETARY	1.00	X		X			0.	0.	0.	
(6) JAMES OTTERSTEIN TREASURER	1.00	X		X			0.	0.	0.	
(7) KENDAL GARRISON DIRECTOR	1.00	X					0.	0.	0.	
(8) LINDA HENDRICKSON DIRECTOR	1.00	X					0.	0.	0.	
(9) BRITNI ACKLEY DIRECTOR	1.00	X					0.	0.	0.	
(10) JASON AARUD DIRECTOR	1.00	X					0.	0.	0.	
(11) DAVID GASPAR DIRECTOR	1.00	X					0.	0.	0.	
(12) ART CARTER DIRECTOR	1.00	X					0.	0.	0.	
(13) IVAN COLLINS DIRECTOR	1.00	X					0.	0.	0.	
(14) JEFF ELLINGSON DIRECTOR	1.00	X					0.	0.	0.	
(15) HEATHER FIFRICK DIRECTOR	1.00	X					0.	0.	0.	
(16) GINA ERICKSON DIRECTOR	1.00	X					0.	0.	0.	
(17) JILL LIEGEL DIRECTOR	1.00	X					0.	0.	0.	

SOUTHWEST WISCONSIN WORKFORCE  
DEVELOPMENT BOARD, INC.

Form 990 (2020)

**Part VII** Section A. Officers, Directors, Trustees, Key Employees, and Highest Compensated Employees (continued)

(A) Name and title	(B) Average hours per week (list any hours for related organizations below line)	(C) Position (do not check more than one box, unless person is both an officer and a director/trustee)						(D) Reportable compensation from the organization (W-2/1099-MISC)	(E) Reportable compensation from related organizations (W-2/1099-MISC)	(F) Estimated amount of other compensation from the organization and related organizations
		Individual trustee or director	Institutional trustee	Officer	Key employee	Highest compensated employee	Former			
(18) ELA KAKDE DIRECTOR	1.00	X						0.	0.	0.
(19) TROY MARX DIRECTOR	1.00	X						0.	0.	0.
(20) TRACY PIERNER DIRECTOR	1.00	X						0.	0.	0.
(21) TOM SCHMIT DIRECTOR	1.00	X						0.	0.	0.
(22) DAVID SMITH DIRECTOR	1.00	X						0.	0.	0.
(23) DAVID SHAW DIRECTOR	1.00	X						0.	0.	0.
(24) HEATHER MCLEAN DIRECTOR	1.00	X						0.	0.	0.
(25) ANDREA SIMON DIRECTOR	1.00	X						0.	0.	0.
(26) DALE POWELEIT DIRECTOR	1.00	X						0.	0.	0.
<b>1b Subtotal</b>								86,350.	0.	35,222.
<b>c Total from continuation sheets to Part VII, Section A</b>								0.	0.	0.
<b>d Total (add lines 1b and 1c)</b>								86,350.	0.	35,222.

**2** Total number of individuals (including but not limited to those listed above) who received more than \$100,000 of reportable compensation from the organization **0**

	Yes	No
<b>3</b> Did the organization list any <b>former</b> officer, director, trustee, key employee, or highest compensated employee on line 1a? If "Yes," complete Schedule J for such individual		X
<b>4</b> For any individual listed on line 1a, is the sum of reportable compensation and other compensation from the organization and related organizations greater than \$150,000? If "Yes," complete Schedule J for such individual		X
<b>5</b> Did any person listed on line 1a receive or accrue compensation from any unrelated organization or individual for services rendered to the organization? If "Yes," complete Schedule J for such person		X

**Section B. Independent Contractors**

**1** Complete this table for your five highest compensated independent contractors that received more than \$100,000 of compensation from the organization. Report compensation for the calendar year ending with or within the organization's tax year.

(A) Name and business address	(B) Description of services	(C) Compensation
160 DRIVING ACADEMY 500 DAVIS ST. SUITE 502, EVANSTON, IL 60201	CDL TRAINING / SCHOOL	144,414.

**2** Total number of independent contractors (including but not limited to those listed above) who received more than \$100,000 of compensation from the organization **1**

**Part VIII Statement of Revenue**

Check if Schedule O contains a response or note to any line in this Part VIII

			(A)	(B)	(C)	(D)	
			Total revenue	Related or exempt function revenue	Unrelated business revenue	Revenue excluded from tax under sections 512 - 514	
<b>Contributions, Gifts, Grants and Other Similar Amounts</b>	<b>1 a</b> Federated campaigns	<b>1a</b>					
	<b>b</b> Membership dues	<b>1b</b>					
	<b>c</b> Fundraising events	<b>1c</b>					
	<b>d</b> Related organizations	<b>1d</b>					
	<b>e</b> Government grants (contributions)	<b>1e</b>	3,318,869.				
	<b>f</b> All other contributions, gifts, grants, and similar amounts not included above	<b>1f</b>	876,274.				
	<b>g</b> Noncash contributions included in lines 1a-1f	<b>1g</b>	\$				
	<b>h Total.</b> Add lines 1a-1f			4,195,143.			
<b>Program Service Revenue</b>	<b>2 a</b> PROGRAM SERVICE REVENUE	Business Code 541200	277,002.	277,002.			
	<b>b</b>						
	<b>c</b>						
	<b>d</b>						
	<b>e</b>						
	<b>f</b> All other program service revenue						
	<b>g Total.</b> Add lines 2a-2f			277,002.			
<b>Other Revenue</b>	<b>3</b> Investment income (including dividends, interest, and other similar amounts)		957.			957.	
	<b>4</b> Income from investment of tax-exempt bond proceeds						
	<b>5</b> Royalties						
	<b>6 a</b> Gross rents	<b>6a</b>	(i) Real				
			(ii) Personal				
	<b>b</b> Less: rental expenses	<b>6b</b>					
	<b>c</b> Rental income or (loss)	<b>6c</b>					
	<b>d</b> Net rental income or (loss)						
	<b>7 a</b> Gross amount from sales of assets other than inventory	<b>7a</b>	(i) Securities				
			(ii) Other				
	<b>b</b> Less: cost or other basis and sales expenses	<b>7b</b>					
	<b>c</b> Gain or (loss)	<b>7c</b>					
<b>d</b> Net gain or (loss)							
<b>8 a</b> Gross income from fundraising events (not including \$ _____ of contributions reported on line 1c). See Part IV, line 18	<b>8a</b>						
<b>b</b> Less: direct expenses	<b>8b</b>						
<b>c</b> Net income or (loss) from fundraising events							
<b>9 a</b> Gross income from gaming activities. See Part IV, line 19	<b>9a</b>						
<b>b</b> Less: direct expenses	<b>9b</b>						
<b>c</b> Net income or (loss) from gaming activities							
<b>10 a</b> Gross sales of inventory, less returns and allowances	<b>10a</b>						
<b>b</b> Less: cost of goods sold	<b>10b</b>						
<b>c</b> Net income or (loss) from sales of inventory							
<b>Miscellaneous Revenue</b>	<b>11 a</b>	Business Code					
	<b>b</b>						
	<b>c</b>						
	<b>d</b> All other revenue						
	<b>e Total.</b> Add lines 11a-11d						
<b>12 Total revenue.</b> See instructions			4,473,102.	277,002.	0.	957.	

**SOUTHWEST WISCONSIN WORKFORCE  
DEVELOPMENT BOARD, INC.**

Form 990 (2020)

**Part IX Statement of Functional Expenses**

Section 501(c)(3) and 501(c)(4) organizations must complete all columns. All other organizations must complete column (A).

Check if Schedule O contains a response or note to any line in this Part IX

Do not include amounts reported on lines 6b, 7b, 8b, 9b, and 10b of Part VIII.	(A) Total expenses	(B) Program service expenses	(C) Management and general expenses	(D) Fundraising expenses
1 Grants and other assistance to domestic organizations and domestic governments. See Part IV, line 21	469,312.	469,312.		
2 Grants and other assistance to domestic individuals. See Part IV, line 22	616,869.	616,869.		
3 Grants and other assistance to foreign organizations, foreign governments, and foreign individuals. See Part IV, lines 15 and 16				
4 Benefits paid to or for members				
5 Compensation of current officers, directors, trustees, and key employees	123,437.	23,390.	100,047.	
6 Compensation not included above to disqualified persons (as defined under section 4958(f)(1)) and persons described in section 4958(c)(3)(B)				
7 Other salaries and wages	2,134,778.	2,002,965.	131,813.	
8 Pension plan accruals and contributions (include section 401(k) and 403(b) employer contributions)	78,234.	67,205.	11,029.	
9 Other employee benefits	270,736.	216,140.	54,596.	
10 Payroll taxes	173,805.	157,422.	16,383.	
11 Fees for services (nonemployees):				
a Management				
b Legal	1,872.	1,872.		
c Accounting	13,000.		13,000.	
d Lobbying				
e Professional fundraising services. See Part IV, line 17				
f Investment management fees				
g Other. (If line 11g amount exceeds 10% of line 25, column (A) amount, list line 11g expenses on Sch. O.)	52,661.	36,727.	15,934.	
12 Advertising and promotion	5,965.	5,470.	495.	
13 Office expenses	109,471.	94,598.	14,873.	
14 Information technology	66,760.	58,842.	7,918.	
15 Royalties				
16 Occupancy	113,532.	96,768.	16,764.	
17 Travel	39,190.	34,310.	4,880.	
18 Payments of travel or entertainment expenses for any federal, state, or local public officials				
19 Conferences, conventions, and meetings	1,514.	1,124.	390.	
20 Interest				
21 Payments to affiliates				
22 Depreciation, depletion, and amortization	22,254.	13,601.	8,653.	
23 Insurance	12,850.	865.	11,985.	
24 Other expenses. Itemize expenses not covered above (List miscellaneous expenses on line 24e. If line 24e amount exceeds 10% of line 25, column (A) amount, list line 24e expenses on Schedule O.)				
a <b>DUES AND SUBSCRIPTIONS</b>	11,378.	7,182.	4,196.	
b				
c				
d				
e All other expenses				
<b>25 Total functional expenses.</b> Add lines 1 through 24e	<b>4,317,618.</b>	<b>3,904,662.</b>	<b>412,956.</b>	<b>0.</b>
<b>26 Joint costs.</b> Complete this line only if the organization reported in column (B) joint costs from a combined educational campaign and fundraising solicitation.				

Check here  if following SOP 98-2 (ASC 958-720)

SOUTHWEST WISCONSIN WORKFORCE  
DEVELOPMENT BOARD, INC.

ENCLOSURE 6  
39-1451363 Page 11

Form 990 (2020)

**Part X Balance Sheet**

Check if Schedule O contains a response or note to any line in this Part X

		(A) Beginning of year		(B) End of year
<b>Assets</b>	<b>1</b> Cash - non-interest-bearing .....	148,165.	<b>1</b>	250,000.
	<b>2</b> Savings and temporary cash investments .....	499,702.	<b>2</b>	349,819.
	<b>3</b> Pledges and grants receivable, net .....	774,623.	<b>3</b>	958,688.
	<b>4</b> Accounts receivable, net .....		<b>4</b>	
	<b>5</b> Loans and other receivables from any current or former officer, director, trustee, key employee, creator or founder, substantial contributor, or 35% controlled entity or family member of any of these persons .....		<b>5</b>	
	<b>6</b> Loans and other receivables from other disqualified persons (as defined under section 4958(f)(1)), and persons described in section 4958(c)(3)(B) .....		<b>6</b>	
	<b>7</b> Notes and loans receivable, net .....		<b>7</b>	
	<b>8</b> Inventories for sale or use .....		<b>8</b>	
	<b>9</b> Prepaid expenses and deferred charges .....	60,183.	<b>9</b>	57,924.
	<b>10a</b> Land, buildings, and equipment: cost or other basis. Complete Part VI of Schedule D .....	<b>10a</b> 170,140.		
	<b>b</b> Less: accumulated depreciation .....	<b>10b</b> 129,756.	34,735.	<b>10c</b> 40,384.
	<b>11</b> Investments - publicly traded securities .....		<b>11</b>	
	<b>12</b> Investments - other securities. See Part IV, line 11 .....		<b>12</b>	
	<b>13</b> Investments - program-related. See Part IV, line 11 .....		<b>13</b>	
	<b>14</b> Intangible assets .....		<b>14</b>	
	<b>15</b> Other assets. See Part IV, line 11 .....		<b>15</b>	
<b>16 Total assets.</b> Add lines 1 through 15 (must equal line 33) .....	1,517,408.	<b>16</b>	1,656,815.	
<b>Liabilities</b>	<b>17</b> Accounts payable and accrued expenses .....	188,930.	<b>17</b>	175,853.
	<b>18</b> Grants payable .....		<b>18</b>	
	<b>19</b> Deferred revenue .....	336,473.	<b>19</b>	333,473.
	<b>20</b> Tax-exempt bond liabilities .....		<b>20</b>	
	<b>21</b> Escrow or custodial account liability. Complete Part IV of Schedule D .....		<b>21</b>	
	<b>22</b> Loans and other payables to any current or former officer, director, trustee, key employee, creator or founder, substantial contributor, or 35% controlled entity or family member of any of these persons .....		<b>22</b>	
	<b>23</b> Secured mortgages and notes payable to unrelated third parties .....		<b>23</b>	
	<b>24</b> Unsecured notes and loans payable to unrelated third parties .....		<b>24</b>	
	<b>25</b> Other liabilities (including federal income tax, payables to related third parties, and other liabilities not included on lines 17-24). Complete Part X of Schedule D .....		<b>25</b>	
	<b>26 Total liabilities.</b> Add lines 17 through 25 .....	525,403.	<b>26</b>	509,326.
<b>Net Assets or Fund Balances</b>	<b>Organizations that follow FASB ASC 958, check here</b> <input checked="" type="checkbox"/> <b>and complete lines 27, 28, 32, and 33.</b>			
	<b>27</b> Net assets without donor restrictions .....	992,005.	<b>27</b>	1,147,489.
	<b>28</b> Net assets with donor restrictions .....		<b>28</b>	
	<b>Organizations that do not follow FASB ASC 958, check here</b> <input type="checkbox"/> <b>and complete lines 29 through 33.</b>			
	<b>29</b> Capital stock or trust principal, or current funds .....		<b>29</b>	
	<b>30</b> Paid-in or capital surplus, or land, building, or equipment fund .....		<b>30</b>	
	<b>31</b> Retained earnings, endowment, accumulated income, or other funds .....		<b>31</b>	
	<b>32 Total net assets or fund balances</b> .....	992,005.	<b>32</b>	1,147,489.
<b>33 Total liabilities and net assets/fund balances</b> .....	1,517,408.	<b>33</b>	1,656,815.	

Form 990 (2020)



**Part XI Reconciliation of Net Assets**

Check if Schedule O contains a response or note to any line in this Part XI

1	Total revenue (must equal Part VIII, column (A), line 12)	1	4,473,102.
2	Total expenses (must equal Part IX, column (A), line 25)	2	4,317,618.
3	Revenue less expenses. Subtract line 2 from line 1	3	155,484.
4	Net assets or fund balances at beginning of year (must equal Part X, line 32, column (A))	4	992,005.
5	Net unrealized gains (losses) on investments	5	
6	Donated services and use of facilities	6	
7	Investment expenses	7	
8	Prior period adjustments	8	
9	Other changes in net assets or fund balances (explain on Schedule O)	9	0.
10	Net assets or fund balances at end of year. Combine lines 3 through 9 (must equal Part X, line 32, column (B))	10	1,147,489.

**Part XII Financial Statements and Reporting**

Check if Schedule O contains a response or note to any line in this Part XII

	Yes	No
1 Accounting method used to prepare the Form 990: <input type="checkbox"/> Cash <input checked="" type="checkbox"/> Accrual <input type="checkbox"/> Other _____ If the organization changed its method of accounting from a prior year or checked "Other," explain in Schedule O.		
2a Were the organization's financial statements compiled or reviewed by an independent accountant? _____ If "Yes," check a box below to indicate whether the financial statements for the year were compiled or reviewed on a separate basis, consolidated basis, or both: <input type="checkbox"/> Separate basis <input type="checkbox"/> Consolidated basis <input type="checkbox"/> Both consolidated and separate basis		X
b Were the organization's financial statements audited by an independent accountant? _____ If "Yes," check a box below to indicate whether the financial statements for the year were audited on a separate basis, consolidated basis, or both: <input checked="" type="checkbox"/> Separate basis <input type="checkbox"/> Consolidated basis <input type="checkbox"/> Both consolidated and separate basis	X	
c If "Yes" to line 2a or 2b, does the organization have a committee that assumes responsibility for oversight of the audit, review, or compilation of its financial statements and selection of an independent accountant? _____ If the organization changed either its oversight process or selection process during the tax year, explain on Schedule O.	X	
3a As a result of a federal award, was the organization required to undergo an audit or audits as set forth in the Single Audit Act and OMB Circular A-133? _____	X	
b If "Yes," did the organization undergo the required audit or audits? If the organization did not undergo the required audit or audits, explain why on Schedule O and describe any steps taken to undergo such audits _____	X	

Form 990 (2020)

**SCHEDULE A**  
**(Form 990 or 990-EZ)**

Department of the Treasury  
Internal Revenue Service

**Public Charity Status and Public Support**

Complete if the organization is a section 501(c)(3) organization or a section 4947(a)(1) nonexempt charitable trust.  
▶ Attach to Form 990 or Form 990-EZ.

▶ Go to [www.irs.gov/Form990](http://www.irs.gov/Form990) for instructions and the latest information.

ENCLOSURE 6

OMB No. 1545-0047

**2020**

Open to Public Inspection

Name of the organization **SOUTHWEST WISCONSIN WORKFORCE DEVELOPMENT BOARD, INC.** Employer identification number **39-1451363**

**Part I Reason for Public Charity Status.** (All organizations must complete this part.) See instructions.

The organization is not a private foundation because it is: (For lines 1 through 12, check only one box.)

- 1  A church, convention of churches, or association of churches described in **section 170(b)(1)(A)(i).**
- 2  A school described in **section 170(b)(1)(A)(ii).** (Attach Schedule E (Form 990 or 990-EZ).)
- 3  A hospital or a cooperative hospital service organization described in **section 170(b)(1)(A)(iii).**
- 4  A medical research organization operated in conjunction with a hospital described in **section 170(b)(1)(A)(iii).** Enter the hospital's name, city, and state: \_\_\_\_\_
- 5  An organization operated for the benefit of a college or university owned or operated by a governmental unit described in **section 170(b)(1)(A)(iv).** (Complete Part II.)
- 6  A federal, state, or local government or governmental unit described in **section 170(b)(1)(A)(v).**
- 7  An organization that normally receives a substantial part of its support from a governmental unit or from the general public described in **section 170(b)(1)(A)(vi).** (Complete Part II.)
- 8  A community trust described in **section 170(b)(1)(A)(vi).** (Complete Part II.)
- 9  An agricultural research organization described in **section 170(b)(1)(A)(ix)** operated in conjunction with a land-grant college or university or a non-land-grant college of agriculture (see instructions). Enter the name, city, and state of the college or university: \_\_\_\_\_
- 10  An organization that normally receives (1) more than 33 1/3% of its support from contributions, membership fees, and gross receipts from activities related to its exempt functions, subject to certain exceptions; and (2) no more than 33 1/3% of its support from gross investment income and unrelated business taxable income (less section 511 tax) from businesses acquired by the organization after June 30, 1975. See **section 509(a)(2).** (Complete Part III.)
- 11  An organization organized and operated exclusively to test for public safety. See **section 509(a)(4).**
- 12  An organization organized and operated exclusively for the benefit of, to perform the functions of, or to carry out the purposes of one or more publicly supported organizations described in **section 509(a)(1)** or **section 509(a)(2).** See **section 509(a)(3).** Check the box in lines 12a through 12d that describes the type of supporting organization and complete lines 12e, 12f, and 12g.
  - a  **Type I.** A supporting organization operated, supervised, or controlled by its supported organization(s), typically by giving the supported organization(s) the power to regularly appoint or elect a majority of the directors or trustees of the supporting organization. **You must complete Part IV, Sections A and B.**
  - b  **Type II.** A supporting organization supervised or controlled in connection with its supported organization(s), by having control or management of the supporting organization vested in the same persons that control or manage the supported organization(s). **You must complete Part IV, Sections A and C.**
  - c  **Type III functionally integrated.** A supporting organization operated in connection with, and functionally integrated with, its supported organization(s) (see instructions). **You must complete Part IV, Sections A, D, and E.**
  - d  **Type III non-functionally integrated.** A supporting organization operated in connection with its supported organization(s) that is not functionally integrated. The organization generally must satisfy a distribution requirement and an attentiveness requirement (see instructions). **You must complete Part IV, Sections A and D, and Part V.**
  - e  Check this box if the organization received a written determination from the IRS that it is a Type I, Type II, Type III functionally integrated, or Type III non-functionally integrated supporting organization.
  - f Enter the number of supported organizations .....
  - g Provide the following information about the supported organization(s).

(i) Name of supported organization	(ii) EIN	(iii) Type of organization (described on lines 1-10 above (see instructions))	(iv) Is the organization listed in your governing document?		(v) Amount of monetary support (see instructions)	(vi) Amount of other support (see instructions)
			Yes	No		
<b>Total</b>						

**Part II Support Schedule for Organizations Described in Sections 170(b)(1)(A)(iv) and 170(b)(1)(A)(vi)**

(Complete only if you checked the box on line 5, 7, or 8 of Part I or if the organization failed to qualify under Part III. If the organization fails to qualify under the tests listed below, please complete Part III.)

**Section A. Public Support**

Calendar year (or fiscal year beginning in) ▶	(a) 2016	(b) 2017	(c) 2018	(d) 2019	(e) 2020	(f) Total
<b>1</b> Gifts, grants, contributions, and membership fees received. (Do not include any "unusual grants.") .....	4230642.	3669099.	3983706.	4213702.	4195143.	20292292.
<b>2</b> Tax revenues levied for the organization's benefit and either paid to or expended on its behalf .....						
<b>3</b> The value of services or facilities furnished by a governmental unit to the organization without charge .....						
<b>4 Total.</b> Add lines 1 through 3 .....	4230642.	3669099.	3983706.	4213702.	4195143.	20292292.
<b>5</b> The portion of total contributions by each person (other than a governmental unit or publicly supported organization) included on line 1 that exceeds 2% of the amount shown on line 11, column (f) .....						
<b>6 Public support.</b> Subtract line 5 from line 4.						20292292.

**Section B. Total Support**

Calendar year (or fiscal year beginning in) ▶	(a) 2016	(b) 2017	(c) 2018	(d) 2019	(e) 2020	(f) Total
<b>7</b> Amounts from line 4 .....	4230642.	3669099.	3983706.	4213702.	4195143.	20292292.
<b>8</b> Gross income from interest, dividends, payments received on securities loans, rents, royalties, and income from similar sources .....	3,345.	4,363.	4,503.	4,737.	957.	17,905.
<b>9</b> Net income from unrelated business activities, whether or not the business is regularly carried on .....						
<b>10</b> Other income. Do not include gain or loss from the sale of capital assets (Explain in Part VI.) .....						
<b>11 Total support.</b> Add lines 7 through 10						20310197.
<b>12</b> Gross receipts from related activities, etc. (see instructions) .....					12	1,475,391.
<b>13 First 5 years.</b> If the Form 990 is for the organization's first, second, third, fourth, or fifth tax year as a section 501(c)(3) organization, check this box and <b>stop here</b> .....						<input type="checkbox"/>

**Section C. Computation of Public Support Percentage**

<b>14</b> Public support percentage for 2020 (line 6, column (f), divided by line 11, column (f)).....	<b>14</b>	99.91 %
<b>15</b> Public support percentage from 2019 Schedule A, Part II, line 14 .....	<b>15</b>	99.90 %
<b>16a 33 1/3% support test - 2020.</b> If the organization did not check the box on line 13, and line 14 is 33 1/3% or more, check this box and <b>stop here.</b> The organization qualifies as a publicly supported organization .....	<input checked="" type="checkbox"/>	
<b>b 33 1/3% support test - 2019.</b> If the organization did not check a box on line 13 or 16a, and line 15 is 33 1/3% or more, check this box and <b>stop here.</b> The organization qualifies as a publicly supported organization .....	<input type="checkbox"/>	
<b>17a 10% -facts-and-circumstances test - 2020.</b> If the organization did not check a box on line 13, 16a, or 16b, and line 14 is 10% or more, and if the organization meets the facts-and-circumstances test, check this box and <b>stop here.</b> Explain in Part VI how the organization meets the facts-and-circumstances test. The organization qualifies as a publicly supported organization .....	<input type="checkbox"/>	
<b>b 10% -facts-and-circumstances test - 2019.</b> If the organization did not check a box on line 13, 16a, 16b, or 17a, and line 15 is 10% or more, and if the organization meets the facts-and-circumstances test, check this box and <b>stop here.</b> Explain in Part VI how the organization meets the facts-and-circumstances test. The organization qualifies as a publicly supported organization .....	<input type="checkbox"/>	
<b>18 Private foundation.</b> If the organization did not check a box on line 13, 16a, 16b, 17a, or 17b, check this box and see instructions .....	<input type="checkbox"/>	

Part III Support Schedule for Organizations Described in Section 509(a)(2)

(Complete only if you checked the box on line 10 of Part I or if the organization failed to qualify under Part II. If the organization fails to qualify under the tests listed below, please complete Part II.)

Section A. Public Support

Table with 7 columns: (a) 2016, (b) 2017, (c) 2018, (d) 2019, (e) 2020, (f) Total. Rows include: 1 Gifts, grants, contributions, and membership fees received; 2 Gross receipts from admissions; 3 Gross receipts from activities that are not an unrelated trade or business; 4 Tax revenues levied for the organization's benefit; 5 The value of services or facilities furnished by a governmental unit; 6 Total; 7a Amounts included on lines 1, 2, and 3 received from disqualified persons; 7b Amounts included on lines 2 and 3 received from other than disqualified persons; 8 Public support.

Section B. Total Support

Table with 7 columns: (a) 2016, (b) 2017, (c) 2018, (d) 2019, (e) 2020, (f) Total. Rows include: 9 Amounts from line 6; 10a Gross income from interest, dividends, payments received on securities loans, rents, royalties, and income from similar sources; 10b Unrelated business taxable income (less section 511 taxes) from businesses acquired after June 30, 1975; 10c Add lines 10a and 10b; 11 Net income from unrelated business activities not included in line 10b, whether or not the business is regularly carried on; 12 Other income. Do not include gain or loss from the sale of capital assets (Explain in Part VI.); 13 Total support.

14 First 5 years. If the Form 990 is for the organization's first, second, third, fourth, or fifth tax year as a section 501(c)(3) organization, check this box and stop here

Section C. Computation of Public Support Percentage

Table with 2 columns: Line number, Percentage. Row 15: Public support percentage for 2020 (line 8, column (f), divided by line 13, column (f)) 15 %; Row 16: Public support percentage from 2019 Schedule A, Part III, line 15 16 %

Section D. Computation of Investment Income Percentage

Table with 2 columns: Line number, Percentage. Row 17: Investment income percentage for 2020 (line 10c, column (f), divided by line 13, column (f)) 17 %; Row 18: Investment income percentage from 2019 Schedule A, Part III, line 17 18 %

19a 33 1/3% support tests - 2020. If the organization did not check the box on line 14, and line 15 is more than 33 1/3%, and line 17 is not more than 33 1/3%, check this box and stop here. The organization qualifies as a publicly supported organization; 19b 33 1/3% support tests - 2019. If the organization did not check a box on line 14 or line 19a, and line 16 is more than 33 1/3%, and line 18 is not more than 33 1/3%, check this box and stop here. The organization qualifies as a publicly supported organization

20 Private foundation. If the organization did not check a box on line 14, 19a, or 19b, check this box and see instructions

**Part IV Supporting Organizations**

(Complete only if you checked a box in line 12 on Part I. If you checked box 12a, Part I, complete Sections A and B. If you checked box 12b, Part I, complete Sections A and C. If you checked box 12c, Part I, complete Sections A, D, and E. If you checked box 12d, Part I, complete Sections A and D, and complete Part V.)

**Section A. All Supporting Organizations**

	Yes	No
<b>1</b> Are all of the organization's supported organizations listed by name in the organization's governing documents? <i>If "No," describe in Part VI how the supported organizations are designated. If designated by class or purpose, describe the designation. If historic and continuing relationship, explain.</i>		
<b>2</b> Did the organization have any supported organization that does not have an IRS determination of status under section 509(a)(1) or (2)? <i>If "Yes," explain in Part VI how the organization determined that the supported organization was described in section 509(a)(1) or (2).</i>		
<b>3a</b> Did the organization have a supported organization described in section 501(c)(4), (5), or (6)? <i>If "Yes," answer lines 3b and 3c below.</i>		
<b>b</b> Did the organization confirm that each supported organization qualified under section 501(c)(4), (5), or (6) and satisfied the public support tests under section 509(a)(2)? <i>If "Yes," describe in Part VI when and how the organization made the determination.</i>		
<b>c</b> Did the organization ensure that all support to such organizations was used exclusively for section 170(c)(2)(B) purposes? <i>If "Yes," explain in Part VI what controls the organization put in place to ensure such use.</i>		
<b>4a</b> Was any supported organization not organized in the United States ("foreign supported organization")? <i>If "Yes," and if you checked box 12a or 12b in Part I, answer lines 4b and 4c below.</i>		
<b>b</b> Did the organization have ultimate control and discretion in deciding whether to make grants to the foreign supported organization? <i>If "Yes," describe in Part VI how the organization had such control and discretion despite being controlled or supervised by or in connection with its supported organizations.</i>		
<b>c</b> Did the organization support any foreign supported organization that does not have an IRS determination under sections 501(c)(3) and 509(a)(1) or (2)? <i>If "Yes," explain in Part VI what controls the organization used to ensure that all support to the foreign supported organization was used exclusively for section 170(c)(2)(B) purposes.</i>		
<b>5a</b> Did the organization add, substitute, or remove any supported organizations during the tax year? <i>If "Yes," answer lines 5b and 5c below (if applicable). Also, provide detail in Part VI, including (i) the names and EIN numbers of the supported organizations added, substituted, or removed; (ii) the reasons for each such action; (iii) the authority under the organization's organizing document authorizing such action; and (iv) how the action was accomplished (such as by amendment to the organizing document).</i>		
<b>b Type I or Type II only.</b> Was any added or substituted supported organization part of a class already designated in the organization's organizing document?		
<b>c Substitutions only.</b> Was the substitution the result of an event beyond the organization's control?		
<b>6</b> Did the organization provide support (whether in the form of grants or the provision of services or facilities) to anyone other than (i) its supported organizations, (ii) individuals that are part of the charitable class benefited by one or more of its supported organizations, or (iii) other supporting organizations that also support or benefit one or more of the filing organization's supported organizations? <i>If "Yes," provide detail in Part VI.</i>		
<b>7</b> Did the organization provide a grant, loan, compensation, or other similar payment to a substantial contributor (as defined in section 4958(c)(3)(C)), a family member of a substantial contributor, or a 35% controlled entity with regard to a substantial contributor? <i>If "Yes," complete Part I of Schedule L (Form 990 or 990-EZ).</i>		
<b>8</b> Did the organization make a loan to a disqualified person (as defined in section 4958) not described in line 7? <i>If "Yes," complete Part I of Schedule L (Form 990 or 990-EZ).</i>		
<b>9a</b> Was the organization controlled directly or indirectly at any time during the tax year by one or more disqualified persons, as defined in section 4946 (other than foundation managers and organizations described in section 509(a)(1) or (2))? <i>If "Yes," provide detail in Part VI.</i>		
<b>b</b> Did one or more disqualified persons (as defined in line 9a) hold a controlling interest in any entity in which the supporting organization had an interest? <i>If "Yes," provide detail in Part VI.</i>		
<b>c</b> Did a disqualified person (as defined in line 9a) have an ownership interest in, or derive any personal benefit from, assets in which the supporting organization also had an interest? <i>If "Yes," provide detail in Part VI.</i>		
<b>10a</b> Was the organization subject to the excess business holdings rules of section 4943 because of section 4943(f) (regarding certain Type II supporting organizations, and all Type III non-functionally integrated supporting organizations)? <i>If "Yes," answer line 10b below.</i>		
<b>b</b> Did the organization have any excess business holdings in the tax year? <i>(Use Schedule C, Form 4720, to determine whether the organization had excess business holdings.)</i>		

Part IV Supporting Organizations (continued)

Table with 3 columns: Question, Yes, No. Row 11: Has the organization accepted a gift or contribution from any of the following persons? Sub-rows 11a, 11b, 11c.

Section B. Type I Supporting Organizations

Table with 3 columns: Question, Yes, No. Row 1: Did the governing body, members of the governing body, officers acting in their official capacity, or membership of one or more supported organizations have the power to regularly appoint or elect at least a majority of the organization's officers, directors, or trustees at all times during the tax year? Row 2: Did the organization operate for the benefit of any supported organization other than the supported organization(s) that operated, supervised, or controlled the supporting organization?

Section C. Type II Supporting Organizations

Table with 3 columns: Question, Yes, No. Row 1: Were a majority of the organization's directors or trustees during the tax year also a majority of the directors or trustees of each of the organization's supported organization(s)?

Section D. All Type III Supporting Organizations

Table with 3 columns: Question, Yes, No. Row 1: Did the organization provide to each of its supported organizations, by the last day of the fifth month of the organization's tax year, (i) a written notice describing the type and amount of support provided during the prior tax year, (ii) a copy of the Form 990 that was most recently filed as of the date of notification, and (iii) copies of the organization's governing documents in effect on the date of notification, to the extent not previously provided? Row 2: Were any of the organization's officers, directors, or trustees either (i) appointed or elected by the supported organization(s) or (ii) serving on the governing body of a supported organization? Row 3: By reason of the relationship described in line 2, above, did the organization's supported organizations have a significant voice in the organization's investment policies and in directing the use of the organization's income or assets at all times during the tax year?

Section E. Type III Functionally Integrated Supporting Organizations

Table with 3 columns: Question, Yes, No. Row 1: Check the box next to the method that the organization used to satisfy the Integral Part Test during the year (see instructions). Sub-rows a, b, c. Row 2: Activities Test. Answer lines 2a and 2b below. Sub-rows a, b. Row 3: Parent of Supported Organizations. Answer lines 3a and 3b below. Sub-rows a, b.

**Part V Type III Non-Functionally Integrated 509(a)(3) Supporting Organizations**

1  Check here if the organization satisfied the Integral Part Test as a qualifying trust on Nov. 20, 1970 (explain in Part VI). See instructions.  
All other Type III non-functionally integrated supporting organizations must complete Sections A through E.

Section A - Adjusted Net Income		(A) Prior Year	(B) Current Year (optional)
1	Net short-term capital gain	1	
2	Recoveries of prior-year distributions	2	
3	Other gross income (see instructions)	3	
4	Add lines 1 through 3.	4	
5	Depreciation and depletion	5	
6	Portion of operating expenses paid or incurred for production or collection of gross income or for management, conservation, or maintenance of property held for production of income (see instructions)	6	
7	Other expenses (see instructions)	7	
8	<b>Adjusted Net Income</b> (subtract lines 5, 6, and 7 from line 4)	8	

Section B - Minimum Asset Amount		(A) Prior Year	(B) Current Year (optional)
1	Aggregate fair market value of all non-exempt-use assets (see instructions for short tax year or assets held for part of year):		
a	Average monthly value of securities	1a	
b	Average monthly cash balances	1b	
c	Fair market value of other non-exempt-use assets	1c	
d	<b>Total</b> (add lines 1a, 1b, and 1c)	1d	
e	<b>Discount</b> claimed for blockage or other factors (explain in detail in Part VI):		
2	Acquisition indebtedness applicable to non-exempt-use assets	2	
3	Subtract line 2 from line 1d.	3	
4	Cash deemed held for exempt use. Enter 0.015 of line 3 (for greater amount, see instructions).	4	
5	Net value of non-exempt-use assets (subtract line 4 from line 3)	5	
6	Multiply line 5 by 0.035.	6	
7	Recoveries of prior-year distributions	7	
8	<b>Minimum Asset Amount</b> (add line 7 to line 6)	8	

Section C - Distributable Amount			Current Year
1	Adjusted net income for prior year (from Section A, line 8, column A)	1	
2	Enter 0.85 of line 1.	2	
3	Minimum asset amount for prior year (from Section B, line 8, column A)	3	
4	Enter greater of line 2 or line 3.	4	
5	Income tax imposed in prior year	5	
6	<b>Distributable Amount.</b> Subtract line 5 from line 4, unless subject to emergency temporary reduction (see instructions).	6	
7	<input type="checkbox"/> Check here if the current year is the organization's first as a non-functionally integrated Type III supporting organization (see instructions).		

**Part V Type III Non-Functionally Integrated 509(a)(3) Supporting Organizations** (continued)

Section D - Distributions		Current Year
<b>1</b>	Amounts paid to supported organizations to accomplish exempt purposes	<b>1</b>
<b>2</b>	Amounts paid to perform activity that directly furthers exempt purposes of supported organizations, in excess of income from activity	<b>2</b>
<b>3</b>	Administrative expenses paid to accomplish exempt purposes of supported organizations	<b>3</b>
<b>4</b>	Amounts paid to acquire exempt-use assets	<b>4</b>
<b>5</b>	Qualified set-aside amounts (prior IRS approval required - provide details in Part VI)	<b>5</b>
<b>6</b>	Other distributions (describe in Part VI). See instructions.	<b>6</b>
<b>7</b>	<b>Total annual distributions.</b> Add lines 1 through 6.	<b>7</b>
<b>8</b>	Distributions to attentive supported organizations to which the organization is responsive (provide details in Part VI). See instructions.	<b>8</b>
<b>9</b>	Distributable amount for 2020 from Section C, line 6	<b>9</b>
<b>10</b>	Line 8 amount divided by line 9 amount	<b>10</b>

Section E - Distribution Allocations (see instructions)	(i) Excess Distributions	(ii) Underdistributions Pre-2020	(iii) Distributable Amount for 2020
<b>1</b> Distributable amount for 2020 from Section C, line 6			
<b>2</b> Underdistributions, if any, for years prior to 2020 (reasonable cause required - explain in Part VI). See instructions.			
<b>3</b> Excess distributions carryover, if any, to 2020			
<b>a</b> From 2015			
<b>b</b> From 2016			
<b>c</b> From 2017			
<b>d</b> From 2018			
<b>e</b> From 2019			
<b>f</b> Total of lines 3a through 3e			
<b>g</b> Applied to underdistributions of prior years			
<b>h</b> Applied to 2020 distributable amount			
<b>i</b> Carryover from 2015 not applied (see instructions)			
<b>j</b> Remainder. Subtract lines 3g, 3h, and 3i from line 3f.			
<b>4</b> Distributions for 2020 from Section D, line 7: \$			
<b>a</b> Applied to underdistributions of prior years			
<b>b</b> Applied to 2020 distributable amount			
<b>c</b> Remainder. Subtract lines 4a and 4b from line 4.			
<b>5</b> Remaining underdistributions for years prior to 2020, if any. Subtract lines 3g and 4a from line 2. For result greater than zero, explain in Part VI. See instructions.			
<b>6</b> Remaining underdistributions for 2020. Subtract lines 3h and 4b from line 1. For result greater than zero, explain in Part VI. See instructions.			
<b>7</b> Excess distributions carryover to 2021. Add lines 3j and 4c.			
<b>8</b> Breakdown of line 7:			
<b>a</b> Excess from 2016			
<b>b</b> Excess from 2017			
<b>c</b> Excess from 2018			
<b>d</b> Excess from 2019			
<b>e</b> Excess from 2020			

Schedule A (Form 990 or 990-EZ) 2020



**Part VI** **Supplemental Information.** Provide the explanations required by Part II, line 10; Part II, line 17a or 17b; Part III, line 12; Part IV, Section A, lines 1, 2, 3b, 3c, 4b, 4c, 5a, 6, 9a, 9b, 9c, 11a, 11b, and 11c; Part IV, Section B, lines 1 and 2; Part IV, Section C, line 1; Part IV, Section D, lines 2 and 3; Part IV, Section E, lines 1c, 2a, 2b, 3a, and 3b; Part V, line 1; Part V, Section B, line 1e; Part V, Section D, lines 5, 6, and 8; and Part V, Section E, lines 2, 5, and 6. Also complete this part for any additional information.  
(See instructions.)

DRAFT

**Schedule B**

(Form 990, 990-EZ, or 990-PF)

Department of the Treasury  
Internal Revenue Service

**Schedule of Contributors**

▶ Attach to Form 990, Form 990-EZ, or Form 990-PF.  
▶ Go to [www.irs.gov/Form990](http://www.irs.gov/Form990) for the latest information.

ENCLOSURE 6

OMB No. 1545-0047

**2020**

Name of the organization

**SOUTHWEST WISCONSIN WORKFORCE  
DEVELOPMENT BOARD, INC.**

Employer identification number

**39-1451363**

Organization type (check one):

Filers of:

Section:

Form 990 or 990-EZ

501(c)( 3 ) (enter number) organization

4947(a)(1) nonexempt charitable trust **not** treated as a private foundation

527 political organization

Form 990-PF

501(c)(3) exempt private foundation

4947(a)(1) nonexempt charitable trust treated as a private foundation

501(c)(3) taxable private foundation

Check if your organization is covered by the **General Rule** or a **Special Rule**.

**Note:** Only a section 501(c)(7), (8), or (10) organization can check boxes for both the General Rule and a Special Rule. See instructions.

**General Rule**

For an organization filing Form 990, 990-EZ, or 990-PF that received, during the year, contributions totaling \$5,000 or more (in money or property) from any one contributor. Complete Parts I and II. See instructions for determining a contributor's total contributions.

**Special Rules**

For an organization described in section 501(c)(3) filing Form 990 or 990-EZ that met the 33 1/3% support test of the regulations under sections 509(a)(1) and 170(b)(1)(A)(vi), that checked Schedule A (Form 990 or 990-EZ), Part II, line 13, 16a, or 16b, and that received from any one contributor, during the year, total contributions of the greater of (1) \$5,000; or (2) 2% of the amount on (i) Form 990, Part VIII, line 1h; or (ii) Form 990-EZ, line 1. Complete Parts I and II.

For an organization described in section 501(c)(7), (8), or (10) filing Form 990 or 990-EZ that received from any one contributor, during the year, total contributions of more than \$1,000 exclusively for religious, charitable, scientific, literary, or educational purposes, or for the prevention of cruelty to children or animals. Complete Parts I (entering "N/A" in column (b) instead of the contributor name and address), II, and III.

For an organization described in section 501(c)(7), (8), or (10) filing Form 990 or 990-EZ that received from any one contributor, during the year, contributions *exclusively* for religious, charitable, etc., purposes, but no such contributions totaled more than \$1,000. If this box is checked, enter here the total contributions that were received during the year for an *exclusively* religious, charitable, etc., purpose. Don't complete any of the parts unless the **General Rule** applies to this organization because it received *nonexclusively* religious, charitable, etc., contributions totaling \$5,000 or more during the year ..... ▶ \$ \_\_\_\_\_

**Caution:** An organization that isn't covered by the General Rule and/or the Special Rules doesn't file Schedule B (Form 990, 990-EZ, or 990-PF), but it **must** answer "No" on Part IV, line 2, of its Form 990; or check the box on line H of its Form 990-EZ or on its Form 990-PF, Part I, line 2, to certify that it doesn't meet the filing requirements of Schedule B (Form 990, 990-EZ, or 990-PF).

Name of organization <b>SOUTHWEST WISCONSIN WORKFORCE DEVELOPMENT BOARD, INC.</b>	Employer identification number <b>39-1451363</b>
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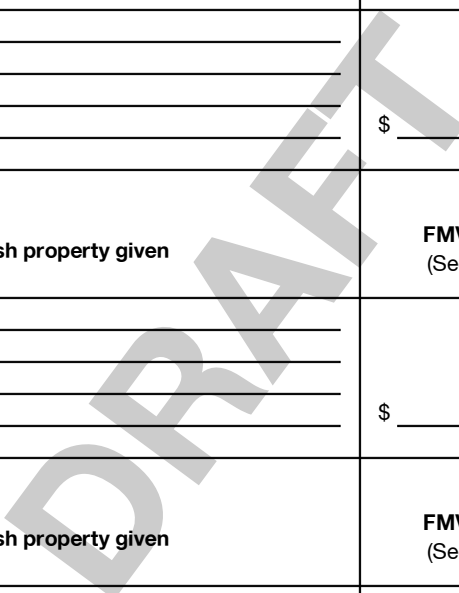
**Part I Contributors** (see instructions). Use duplicate copies of Part I if additional space is needed.

(a) No.	(b) Name, address, and ZIP + 4	(c) Total contributions	(d) Type of contribution
1	WISCONSIN DEPARTMENT OF HEALTH SERVICES  1 W WILSON ST  MADISON, WI 53703-3445	\$ 1,911,224.	Person <input checked="" type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II for noncash contributions.)
2	WISCONSIN DEPARTMENT OF WORKFORCE DEVELOPMENT  201 E WASHINGTON AVE  MADISON, WI 53703-2866	\$ 1,239,350.	Person <input checked="" type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II for noncash contributions.)
3	RICHLAND COUNTY  221 WEST SEMINARY STREET  RICHLAND CENTER, WI 53581	\$ 400,931.	Person <input checked="" type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II for noncash contributions.)
4	GREEN COUNTY  1016 16TH AVENUE  MONROE, WI 53566	\$ 312,522.	Person <input checked="" type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II for noncash contributions.)
	_____  _____  _____	\$ _____	Person <input type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II for noncash contributions.)
	_____  _____  _____	\$ _____	Person <input type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II for noncash contributions.)

Name of organization <b>SOUTHWEST WISCONSIN WORKFORCE DEVELOPMENT BOARD, INC.</b>	Employer identification number <b>39-1451363</b>
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**Part II Noncash Property** (see instructions). Use duplicate copies of Part II if additional space is needed.

(a) No. from Part I	(b) Description of noncash property given	(c) FMV (or estimate) (See instructions.)	(d) Date received
	_____	\$ _____	_____
	_____	\$ _____	_____
	_____	\$ _____	_____
	_____	\$ _____	_____
	_____	\$ _____	_____
	_____	\$ _____	_____
	_____	\$ _____	_____
	_____	\$ _____	_____
	_____	\$ _____	_____



Name of organization <b>SOUTHWEST WISCONSIN WORKFORCE DEVELOPMENT BOARD, INC.</b>	Employer identification number <b>39-1451363</b>
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**Part III** Exclusively religious, charitable, etc., contributions to organizations described in section 501(c)(7), (8), or (10) that total more than \$1,000 for the year from any one contributor. Complete columns (a) through (e) and the following line entry. For organizations completing Part III, enter the total of exclusively religious, charitable, etc., contributions of \$1,000 or less for the year. (Enter this info. once.) ▶ \$ \_\_\_\_\_  
Use duplicate copies of Part III if additional space is needed.

(a) No. from Part I	(b) Purpose of gift	(c) Use of gift	(d) Description of how gift is held
<b>(e) Transfer of gift</b>			
Transferee's name, address, and ZIP + 4		Relationship of transferor to transferee	
<b>(e) Transfer of gift</b>			
Transferee's name, address, and ZIP + 4		Relationship of transferor to transferee	
<b>(e) Transfer of gift</b>			
Transferee's name, address, and ZIP + 4		Relationship of transferor to transferee	
<b>(e) Transfer of gift</b>			
Transferee's name, address, and ZIP + 4		Relationship of transferor to transferee	
<b>(e) Transfer of gift</b>			
Transferee's name, address, and ZIP + 4		Relationship of transferor to transferee	
<b>(e) Transfer of gift</b>			
Transferee's name, address, and ZIP + 4		Relationship of transferor to transferee	

SCHEDULE D (Form 990)

Department of the Treasury Internal Revenue Service

Supplemental Financial Statements

Complete if the organization answered "Yes" on Form 990, Part IV, line 6, 7, 8, 9, 10, 11a, 11b, 11c, 11d, 11e, 11f, 12a, or 12b.

Attach to Form 990.

Go to www.irs.gov/Form990 for instructions and the latest information.

ENCLOSURE 6

OMB No. 1545-0047

2020

Open to Public Inspection

Name of the organization SOUTHWEST WISCONSIN WORKFORCE DEVELOPMENT BOARD, INC. Employer identification number 39-1451363

Part I Organizations Maintaining Donor Advised Funds or Other Similar Funds or Accounts. Complete if the organization answered "Yes" on Form 990, Part IV, line 6.

Table with 3 columns: Question, (a) Donor advised funds, (b) Funds and other accounts. Rows include total number at end of year, aggregate values, and questions about property control and private benefit.

Part II Conservation Easements. Complete if the organization answered "Yes" on Form 990, Part IV, line 7.

Table with 3 columns: Question, (a) Donor advised funds, (b) Funds and other accounts. Rows include purpose of easements, number of easements, and monitoring details.

Part III Organizations Maintaining Collections of Art, Historical Treasures, or Other Similar Assets. Complete if the organization answered "Yes" on Form 990, Part IV, line 8.

Table with 3 columns: Question, (a) Donor advised funds, (b) Funds and other accounts. Rows include questions about reporting art and historical treasures.

**Part III Organizations Maintaining Collections of Art, Historical Treasures, or Other Similar Assets** (continued)

- 3 Using the organization's acquisition, accession, and other records, check any of the following that make significant use of its collection items (check all that apply):
- a  Public exhibition
  - b  Scholarly research
  - c  Preservation for future generations
  - d  Loan or exchange program
  - e  Other \_\_\_\_\_
- 4 Provide a description of the organization's collections and explain how they further the organization's exempt purpose in Part XIII.
- 5 During the year, did the organization solicit or receive donations of art, historical treasures, or other similar assets to be sold to raise funds rather than to be maintained as part of the organization's collection?  Yes  No

**Part IV Escrow and Custodial Arrangements.** Complete if the organization answered "Yes" on Form 990, Part IV, line 9, or reported an amount on Form 990, Part X, line 21.

- 1a Is the organization an agent, trustee, custodian or other intermediary for contributions or other assets not included on Form 990, Part X?  Yes  No
- b If "Yes," explain the arrangement in Part XIII and complete the following table:
- |                                 | Amount |
|---------------------------------|--------|
| c Beginning balance             | 1c     |
| d Additions during the year     | 1d     |
| e Distributions during the year | 1e     |
| f Ending balance                | 1f     |
- 2a Did the organization include an amount on Form 990, Part X, line 21, for escrow or custodial account liability?  Yes  No
- b If "Yes," explain the arrangement in Part XIII. Check here if the explanation has been provided on Part XIII

**Part V Endowment Funds.** Complete if the organization answered "Yes" on Form 990, Part IV, line 10.

	(a) Current year	(b) Prior year	(c) Two years back	(d) Three years back	(e) Four years back
1a Beginning of year balance					
b Contributions					
c Net investment earnings, gains, and losses					
d Grants or scholarships					
e Other expenditures for facilities and programs					
f Administrative expenses					
g End of year balance					

- 2 Provide the estimated percentage of the current year end balance (line 1g, column (a)) held as:
- a Board designated or quasi-endowment  \_\_\_\_\_ %
  - b Permanent endowment  \_\_\_\_\_ %
  - c Term endowment  \_\_\_\_\_ %
- The percentages on lines 2a, 2b, and 2c should equal 100%.
- 3a Are there endowment funds not in the possession of the organization that are held and administered for the organization by:
- |  | Yes    | No |
|--|--------|----|
| (i) Unrelated organizations  | 3a(i)  |    |
| (ii) Related organizations   | 3a(ii) |    |
| b If "Yes" on line 3a(ii), are the related organizations listed as required on Schedule R? | 3b     |    |
- 4 Describe in Part XIII the intended uses of the organization's endowment funds.

**Part VI Land, Buildings, and Equipment.**

Complete if the organization answered "Yes" on Form 990, Part IV, line 11a. See Form 990, Part X, line 10.

Description of property	(a) Cost or other basis (investment)	(b) Cost or other basis (other)	(c) Accumulated depreciation	(d) Book value
1a Land				
b Buildings				
c Leasehold improvements				
d Equipment		170,140.	129,756.	40,384.
e Other				
<b>Total.</b> Add lines 1a through 1e. (Column (d) must equal Form 990, Part X, column (B), line 10c.)				<b>40,384.</b>

**Part VII Investments - Other Securities.**

Complete if the organization answered "Yes" on Form 990, Part IV, line 11b. See Form 990, Part X, line 12.

(a) Description of security or category (including name of security)	(b) Book value	(c) Method of valuation: Cost or end-of-year market value
(1) Financial derivatives .....		
(2) Closely held equity interests .....		
(3) Other .....		
(A) .....		
(B) .....		
(C) .....		
(D) .....		
(E) .....		
(F) .....		
(G) .....		
(H) .....		
<b>Total.</b> (Col. (b) must equal Form 990, Part X, col. (B) line 12.) ▶		

**Part VIII Investments - Program Related.**

Complete if the organization answered "Yes" on Form 990, Part IV, line 11c. See Form 990, Part X, line 13.

(a) Description of investment	(b) Book value	(c) Method of valuation: Cost or end-of-year market value
(1) .....		
(2) .....		
(3) .....		
(4) .....		
(5) .....		
(6) .....		
(7) .....		
(8) .....		
(9) .....		
<b>Total.</b> (Col. (b) must equal Form 990, Part X, col. (B) line 13.) ▶		

**Part IX Other Assets.**

Complete if the organization answered "Yes" on Form 990, Part IV, line 11d. See Form 990, Part X, line 15.

(a) Description	(b) Book value
(1) .....	
(2) .....	
(3) .....	
(4) .....	
(5) .....	
(6) .....	
(7) .....	
(8) .....	
(9) .....	
<b>Total.</b> (Column (b) must equal Form 990, Part X, col. (B) line 15.) ▶	

**Part X Other Liabilities.**

Complete if the organization answered "Yes" on Form 990, Part IV, line 11e or 11f. See Form 990, Part X, line 25.

1. (a) Description of liability	(b) Book value
(1) Federal income taxes	
(2) .....	
(3) .....	
(4) .....	
(5) .....	
(6) .....	
(7) .....	
(8) .....	
(9) .....	
<b>Total.</b> (Column (b) must equal Form 990, Part X, col. (B) line 25.) ▶	

2. Liability for uncertain tax positions. In Part XIII, provide the text of the footnote to the organization's financial statements that reports the organization's liability for uncertain tax positions under FASB ASC 740. Check here if the text of the footnote has been provided in Part XIII...



Schedule D (Form 990) 2020

**Part XI Reconciliation of Revenue per Audited Financial Statements With Revenue per Return.**

Complete if the organization answered "Yes" on Form 990, Part IV, line 12a.

<b>1</b>	Total revenue, gains, and other support per audited financial statements .....	<b>1</b>	4,473,102.
<b>2</b>	Amounts included on line 1 but not on Form 990, Part VIII, line 12:		
<b>a</b>	Net unrealized gains (losses) on investments .....	<b>2a</b>	
<b>b</b>	Donated services and use of facilities .....	<b>2b</b>	
<b>c</b>	Recoveries of prior year grants .....	<b>2c</b>	
<b>d</b>	Other (Describe in Part XIII.) .....	<b>2d</b>	
<b>e</b>	Add lines 2a through 2d .....	<b>2e</b>	0.
<b>3</b>	Subtract line 2e from line 1 .....	<b>3</b>	4,473,102.
<b>4</b>	Amounts included on Form 990, Part VIII, line 12, but not on line 1:		
<b>a</b>	Investment expenses not included on Form 990, Part VIII, line 7b .....	<b>4a</b>	
<b>b</b>	Other (Describe in Part XIII.) .....	<b>4b</b>	
<b>c</b>	Add lines 4a and 4b .....	<b>4c</b>	0.
<b>5</b>	Total revenue. Add lines 3 and 4c. (This must equal Form 990, Part I, line 12.) .....	<b>5</b>	4,473,102.

**Part XII Reconciliation of Expenses per Audited Financial Statements With Expenses per Return.**

Complete if the organization answered "Yes" on Form 990, Part IV, line 12a.

<b>1</b>	Total expenses and losses per audited financial statements .....	<b>1</b>	4,317,618.
<b>2</b>	Amounts included on line 1 but not on Form 990, Part IX, line 25:		
<b>a</b>	Donated services and use of facilities .....	<b>2a</b>	
<b>b</b>	Prior year adjustments .....	<b>2b</b>	
<b>c</b>	Other losses .....	<b>2c</b>	
<b>d</b>	Other (Describe in Part XIII.) .....	<b>2d</b>	
<b>e</b>	Add lines 2a through 2d .....	<b>2e</b>	0.
<b>3</b>	Subtract line 2e from line 1 .....	<b>3</b>	4,317,618.
<b>4</b>	Amounts included on Form 990, Part IX, line 25, but not on line 1:		
<b>a</b>	Investment expenses not included on Form 990, Part VIII, line 7b .....	<b>4a</b>	
<b>b</b>	Other (Describe in Part XIII.) .....	<b>4b</b>	
<b>c</b>	Add lines 4a and 4b .....	<b>4c</b>	0.
<b>5</b>	Total expenses. Add lines 3 and 4c. (This must equal Form 990, Part I, line 18.) .....	<b>5</b>	4,317,618.

**Part XIII Supplemental Information.**

Provide the descriptions required for Part II, lines 3, 5, and 9; Part III, lines 1a and 4; Part IV, lines 1b and 2b; Part V, line 4; Part X, line 2; Part XI, lines 2d and 4b; and Part XII, lines 2d and 4b. Also complete this part to provide any additional information.

\_\_\_\_\_  
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 \_\_\_\_\_  
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 \_\_\_\_\_  
 \_\_\_\_\_

**SCHEDULE I  
(Form 990)**

Department of the Treasury  
Internal Revenue Service

**Grants and Other Assistance to Organizations,  
Governments, and Individuals in the United States**  
Complete if the organization answered "Yes" on Form 990, Part IV, line 21 or 22.  
▶ Attach to Form 990.  
▶ Go to [www.irs.gov/Form990](http://www.irs.gov/Form990) for the latest information.

ENCLOSURE 6  
OMB No. 1545-0047  
**2020**  
Open to Public  
Inspection

Name of the organization **SOUTHWEST WISCONSIN WORKFORCE DEVELOPMENT BOARD, INC.** Employer identification number **39-1451363**

**Part I General Information on Grants and Assistance**

- 1** Does the organization maintain records to substantiate the amount of the grants or assistance, the grantees' eligibility for the grants or assistance, and the selection criteria used to award the grants or assistance?  Yes  No
- 2** Describe in Part IV the organization's procedures for monitoring the use of grant funds in the United States.

**Part II Grants and Other Assistance to Domestic Organizations and Domestic Governments.** Complete if the organization answered "Yes" on Form 990, Part IV, line 21, for any recipient that received more than \$5,000. Part II can be duplicated if additional space is needed.

<b>1 (a)</b> Name and address of organization or government	<b>(b)</b> EIN	<b>(c)</b> IRC section (if applicable)	<b>(d)</b> Amount of cash grant	<b>(e)</b> Amount of non-cash assistance	<b>(f)</b> Method of valuation (book, FMV, appraisal, other)	<b>(g)</b> Description of noncash assistance	<b>(h)</b> Purpose of grant or assistance
MANPOWER GROUP USA, INC. 100 W MANPOWER PL MILWAUKEE, WI 53212-4030	39-1248699		469,312.	0.			EMPLOYMENT AND TRAINING TO ADULTS, DISLOCATED WORKERS, AND YOUTH

**2** Enter total number of section 501(c)(3) and government organizations listed in the line 1 table 0.

**3** Enter total number of other organizations listed in the line 1 table 1.

SOUTHWEST WISCONSIN WORKFORCE  
DEVELOPMENT BOARD, INC.

Schedule I (Form 990) 2020

**Part III Grants and Other Assistance to Domestic Individuals.** Complete if the organization answered "Yes" on Form 990, Part IV, line 22.  
Part III can be duplicated if additional space is needed.

(a) Type of grant or assistance	(b) Number of recipients	(c) Amount of cash grant	(d) Amount of non-cash assistance	(e) Method of valuation (book, FMV, appraisal, other)	(f) Description of noncash assistance
TRAINING AND SUPPORT PAYMENTS TO OR ON BEHALF OF PROGRAM PARTICIPANTS	590	616,869.	0.		

**Part IV Supplemental Information.** Provide the information required in Part I, line 2; Part III, column (b); and any other additional information.

PART I, LINE 2:

THE SOUTHWEST WISCONSIN WORKFORCE DEVELOPMENT BOARD DOES PROGRAM, FILE, FISCAL, AND CIVIL RIGHTS MONITORING OF ALL SUBRECIPIENTS ANNUALLY. A REPORT IS PROVIDED EACH SUBRECIPIENT NOTING ALL FINDINGS, OBSERVATIONS, AND BEST PRACTICES. SUBRECIPIENTS ARE REQUIRED TO RESPOND AND PROVIDE CORRECTIVE ACTION FOR ALL FINDINGS. THE MONITORING RESULTS ARE PRESENTED TO THE MEMBERS OF THE GOVERNING BODY AND A REPORT IS PROVIDED TO EACH DIRECTOR. THE WISCONSIN DEPARTMENT OF WORKFORCE DEVELOPMENT, THE UNITED STATES DEPARTMENT OF LABOR, AND THE WISCONSIN DEPARTMENT OF HEALTH SERVICES ALSO

**Part IV** Supplemental Information

CONDUCT ON-SITE AS WELL AS DESK MONITORING FOR MOST FUNDING SOURCES.

DRAFT

**SCHEDULE O**  
**(Form 990 or 990-EZ)**

Department of the Treasury  
Internal Revenue Service

**Supplemental Information to Form 990 or 990-EZ**

Complete to provide information for responses to specific questions on  
Form 990 or 990-EZ or to provide any additional information.

▶ Attach to Form 990 or 990-EZ.

▶ Go to [www.irs.gov/Form990](http://www.irs.gov/Form990) for the latest information.

ENCLOSURE 6

OMB No. 1545-0047

**2020**

Open to Public  
Inspection

Name of the organization

SOUTHWEST WISCONSIN WORKFORCE  
DEVELOPMENT BOARD, INC.

Employer identification number  
39-1451363

FORM 990, PART I, LINE 1, DESCRIPTION OF ORGANIZATION MISSION:

DEVELOPMENT SYSTEM WITHIN THE REGION.

FORM 990, PART VI, SECTION B, LINE 11B:

THE PREPARED FORM 990 IS REVIEWED AND APPROVED BY THE MEMBERS OF THE  
GOVERNING BODY BEFORE IT IS FILED WITH THE IRS. THE DRAFT RETURN IS  
DISTRIBUTED TO THE MEMBERS OF THE GOVERNING BODY ELECTRONICALLY AND THE  
VOTE TO APPROVE THE REVISED RETURN GENERALLY TAKES PLACE AT THE DECEMBER  
MEETING OF THE GOVERNING BODY.

FORM 990, PART VI, SECTION B, LINE 12C:

ANNUALLY, ALL MEMBERS OF THE GOVERNING BODY AND EMPLOYEES COMPLETE AND SIGN  
A CONFLICT OF INTEREST STATEMENT. THE SIGNED FORMS ARE KEPT ON FILE AT THE  
ORGANIZATION'S ADMINISTRATIVE OFFICE.

FORM 990, PART VI, SECTION B, LINE 15A:

ANNUALLY, THE EXECUTIVE COMMITTEE OF THE GOVERNING BODY CONDUCTS A  
PERFORMANCE REVIEW OF THE CHIEF EXECUTIVE OFFICER. THE EXECUTIVE COMMITTEE  
USES COMPENSATION DATA FOR COMPARABLE POSITIONS AT SIMILAR AGENCIES AND  
CONTIGUOUS COUNTIES TO DETERMINE THE COMPENSATION OF THE CHIEF EXECUTIVE  
OFFICER.

FORM 990, PART VI, SECTION C, LINE 19:

SOUTHWEST WISCONSIN WORKFORCE DEVELOPMENT BOARD MAKES ITS GOVERNING  
DOCUMENTS AND CONFLICT OF INTEREST POLICY AVAILABLE TO THE PUBLIC UPON  
REQUEST. QUARTERLY FINANCIAL STATEMENTS ARE POSTED ON THE ORGANIZATION'S

LHA For Paperwork Reduction Act Notice, see the Instructions for Form 990 or 990-EZ.

Schedule O (Form 990 or 990-EZ) 2020

Name of the organization <b>SOUTHWEST WISCONSIN WORKFORCE DEVELOPMENT BOARD, INC.</b>	Employer identification number <b>39-1451363</b>
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**WEBSITE AND ANNUAL FINANCIAL STATEMENTS ARE ALSO AVAILABLE TO THE PUBLIC  
UPON REQUEST.**

DRAFT

2020 DEPRECIATION AND AMORTIZATION REPORT

FORM 990 PAGE 10

990

Asset No.	Description	Date Acquired	Method	Life	Conv	Line No.	Unadjusted Cost Or Basis	Bus % Excl	Section 179 Expense	* Reduction In Basis	Basis For Depreciation	Beginning Accumulated Depreciation	Current Sec 179 Expense	Current Year Deduction	Ending Accumulated Depreciation
	MACHINERY & EQUIPMENT														
	EQUIPMENT			.000		HY16	144,432.				144,432.	90,364.		13,685.	104,049.
	* 990 PAGE 10 TOTAL MACHINERY & EQUIPMENT						144,432.				144,432.	90,364.		13,685.	104,049.
	TRANSPORTATION EQUIPMENT														
	VEHICLE			.000		HY16	25,708.				25,708.	17,138.		8,569.	25,707.
	* 990 PAGE 10 TOTAL TRANSPORTATION EQUIPMENT						25,708.				25,708.	17,138.		8,569.	25,707.
	* GRAND TOTAL 990 PAGE 10 DEPR						170,140.				170,140.	107,502.		22,254.	129,756.

**Executive Committee Meeting**  
 Wednesday, September 22, 2021  
**Meeting Minutes**

The Executive Committee of the Southwest Wisconsin Workforce Development Board met on Wednesday, September 22, 2021, via GoToMeeting. Attendance was as follows:

<b>Members Present:</b>	Ms. Maria Lauck, Chairperson	Mr. James Otterstein
	Mr. Art Carter	Mr. Mike Williams
	Mr. Christopher Comella	

<b>Members Absent:</b>	Ms. Lisa Omen
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<b>Staff Present:</b>	Ms. Katie Gerhards	Ms. Rhonda Suda
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**1. Call to Order**

Ms. Lauck called the meeting to order at 3:00 p.m.

**2. Award of Contracts/Modifications**

Ms. Suda informed committee members that SWWDB received notification of receiving the Worker Advancement grant. A grant agreement has not been received, but SWWDB has received a Letter of Intent. By receiving this grant, the sub-grantee award to Manpower will change. However, committee members are unable to consider and vote on a modification to Manpower's contract because a grant agreement has not been received.

Ms. Lauck asked if committee members and SWWDB administration could discuss and approve the award via email. Ms. Suda responded no. If SWWDB receives an award over \$25,000, the Executive Committee can convene to consider the award if time is of the essence. Committee members will have to reconvene once the grant agreement is received. Ms. Suda can approve purchases up to \$25,000. However, with contracts, SWWDB must do risk assessments such as checking the organization's registration on SAM.

Ms. Suda wanted committee members to know that this grant has been awarded to SWWDB and to expect a calendar meeting request for when the grant agreement is received.

The Worker Advancement grant is an aggressive, two-year grant. The grant will assist approximately 300 individuals with training and supportive service costs. Individuals will also receive a stipend for participating and upon successful completion of their training. The purpose of the grant is to move individuals back to employment opportunities in the following areas agreed upon by job center partners: Construction, Child Care, Industrial Maintenance, and Truck Driver.

Mr. Comella asked if of those areas there was anything for healthcare or direct care giver. Ms. Suda said no. Some training areas were thought of after the application had been submitted. Healthcare and expanding the Youth Apprenticeship program were two (2) of these areas. Local areas outside of SWWDB's have concentration in healthcare. Ms. Suda will share the contact information with Mr. Comella.

Ms. Lauck summarized that Ms. Suda provided committee members with an update on the Worker Advancement grant. The update was that SWWDB is a recipient of the grant, but the grant agreement has not been received to-date. Ms. Suda agreed.



Ms. Suda wanted to make committee members aware that Manpower has lost three (3) staff since July 1. Two (2) obtained state jobs and the other one (1) (who was the longest-term Career Planner) obtained work in the insurance industry. It is a concern when a program operator loses 50% of its staff in three (3) months. This will be discussed at a meeting tomorrow. SWWDB and Manpower must be meeting the customer's needs and it must not get to a point where Manpower's not spending resources on the grant and therefore not spending out the contract.

Ms. Suda is proud to say that SWWDB has not seen any turnover. Additionally, SWWDB has moved to the new Rock County Job Center site in Janesville.

**3. Adjourn to Closed Session**

Motion made by Mr. Comella, seconded by Mr. Carter, to move to closed session at 3:16 p.m. **Motion carried unanimously.**

**4. Reconvene in Open Session**

Motion made by Mr. Comella, seconded by Mr. Carter, to approve a 5% salary pool permitting the Chief Executive Officer (CEO) to make employee salary adjustments based on cost-of-living adjustments, individual performance, and market adjustments per Executive Committee recommendations. **Motion carried unanimously.**

**5. Other Business**

**6. Adjournment**

Motion made by Mr. Carter, seconded by Mr. Williams, to adjourn the meeting at 4:25 p.m. **Motion carried unanimously.**

**Executive Committee Meeting**

Friday, November 5, 2021

**Meeting Minutes**

The Executive Committee of the Southwest Wisconsin Workforce Development Board met on Friday, November 5, 2021, via GoToMeeting. Attendance was as follows:

<b>Members Present:</b>	Ms. Maria Lauck, Chairperson	Mr. James Otterstein
	Mr. Art Carter	Mr. Mike Williams
	Mr. Christopher Comella	

<b>Members Absent:</b>	Ms. Lisa Omen
------------------------	---------------

<b>Staff Present:</b>	Ms. Katie Gerhards	Ms. Danielle Thousand
	Ms. Rhonda Suda	

**1. Call to Order**

Ms. Lauck called the meeting to order at 9:35 a.m.

**2. Award of Contracts/Modifications**

SWWDB was awarded the Worker Advancement Grant on October 1. It is a two (2) year grant worth \$1.6 million. SWWDB will need to be very aggressive to meet the enrollment goals and spend the funds. The grant will serve workers who are unemployed, working part-time, underemployed, incumbent, newly employed, and must be eligible to work in the United States.

When individuals obtain employment and are earning less than \$15.00 per hour or \$600.00 weekly, SWWDB and Worker Advancement funds will assist with supportive services such as childcare, mortgage payment, and transportation assistance, to name a few to avoid losing their benefits. Each participant can receive up to \$4,000 for the two (2) year contract.

SWWDB administration is seeking approval to subcontract with the following organizations to provide Worker Advancement services as indicated:

- Community Action of Rock and Walworth Counties – \$36,000 to provide supportive services to individuals exiting Community Action programs because of employment and who are earning less than \$15.00 an hour or \$600.00 weekly. Around \$70,000 is available for supportive services and may be provided as part of the sub-award.
- Southwest Wisconsin Community Action: \$36,000 to provide supportive services to individuals exiting Community Action programs because of employment and who are earning less than \$15.00 an hour or \$600.00 weekly. Around \$70,000 is available for supportive services and may be provided as part of the sub-award.

Mr. Comella asked if the \$4,000 is a one-time payment. Ms. Suda indicated that an individual cannot receive more than \$4,000 in assistance. Furthermore, there will be no direct payments to participants in the grant. Payments will be made directly to landlords, childcare centers, gas stations, etc.

Ms. Lauck asked if a participant in one area meets the \$4,000 limit are they able to get assistance from another area. Ms. Suda said no. With funds like this, SWWDB tracks payments in PAS (Payment

Authorization System). It is SWWDB's vouchering system. SWWDB administration will control the money. Case Managers at the Community Action entities would be given access to PAS to issue vouchers. Individuals receiving assistance from any of SWWDB's programs are entered in PAS. Every individual has internal limits set so limits cannot be exceeded.

Ms. Lauck asked if the \$36,000 is per year. Ms. Suda clarified that the \$36,000 per agency is for the full two (2) year contact, not \$36,000 per year per agency. The \$70,000 limit in supportive services will be entered in PAS. The goal to begin enrolling individuals is January 1, 2022.

The \$36,000 per entity exceeds Ms. Suda's approval limit. Therefore, SWWDB administration is seeking approval from the Executive Committee.

Motion made by Mr. Carter, seconded by Mr. Comella, to approve awarding Community Action of Rock and Walworth Counties and Southwest Wisconsin Community Action \$36,000 each to provide supportive services exiting their programs as part of the two (2) year Worker Advancement grant. **Motion carried unanimously.**

**3. 2022 Employee Benefit Premiums**

Last year, SWWDB administration received quotes from Dean for non-marketplace and marketplace plans. Those quotes came back with increases between 20% and 40%. Even if SWWDB wanted to switch to a different marketplace plan, it would not be possible as SWWDB has over 50 employees. Dean Health Plan has grandfathered SWWDB in with the current plan.

This year, SWWDB administration did not obtain quotes. Given what happened last year with the significant increase in quotes, Ms. Suda indicated that it did not seem right to obtain quotes two (2) years in a row. SWWDB administration will consider it next year.

Dean Health provided a 4.64% premium increase for 2022. SWWDB administration budgeted an 8% increase. Like last year, the maximum out of pocket costs increased. With this increase, the plan is still a good fit for SWWDB employees. The contribution remains the same at 25% employee / 75% employer.

Ms. Lauck asked if SWWDB has had Dean the last few years. Ms. Suda said yes. Dean Health has a good network and the coverage that SWWDB needs for its employees. Mercy has a great plan but does not cover the southwest counties. Ms. Lauck thanked Ms. Suda for explaining and just wanted to make sure SWWDB is not going back and forth between providers. The consistency is appreciated.

Given that SWWDB administration budgeted 8% for a health premium increase, Ms. Lauck asked if SWWDB can put any money in an HSA for employees. Ms. Thousand said no because SWWDB does not have a high deductible plan. SWWDB offers a flexible spending plan so it cannot have both HSA and flexible spending. Mr. Comella agreed.

Delta Dental submitted a premium increase of 9% for 2022. Dental premiums have not increased since 2016. Delta Dental tried pushing SWWDB towards a more robust plan, but Ms. Suda said that overall, there was not significant value in it. Ms. Suda reassured members that between this increase and the health increase of 4.64%, SWWDB has not overdone the budgeted 8% increase.

Mr. Carter stated that these are good rates compared to what he has received. Ms. Suda added that there was no increase in long-term disability or life insurance rates for 2022.

SWWDB's vision insurance is also through Delta. It is 100% employee paid. There are no contributions from SWWDB for the vision plan. There was a premium decrease for vision insurance. The reduction came

from changing to the Insight plan from the Access plan. When comparing the plans in SWWDB's areas, SWWDB employees would have access to the same number of providers. There was a small decrease in out of network services under the Insight plan. SWWDB staff have been more than happy with the vision plan.

Motion made by Mr. Williams, seconded by Mr. Otterstein, to approve the 2022 employee benefit premiums as presented from Dean Health Plan and Delta Dental. **Motion carried unanimously.**

**4. Other Business**

None.

**5. Adjournment**

Motion made by Mr. Williams, seconded by Mr. Carter, to adjourn the meeting at 10:08 a.m. **Motion carried unanimously.**

**Audit Ad Hoc Committee Meeting**  
Monday, October 4, 2021  
**Meeting Minutes**

The Audit Ad Hoc Committee of the Southwest Wisconsin Workforce Development Board (SWWDB) met on Monday, October 4, 2021, at the SWWDB Administrative Office in Platteville via video conference. Attendance was as follows:

<b>Members Present:</b>	Mr. Michael Williams Mr. James Otterstein	Ms. Andrea Simon Ms. Heather McLean
<b>Members Excused:</b>		
<b>Guests Present:</b>	Mr. Derek Hilst, Wegner LLP	
<b>Staff Present:</b>	Ms. Katie Gerhards Ms. Rhonda Suda	Ms. Danielle Thousand

The meeting was called to order at 1:30 p.m.

**1. Discuss 2020-21 Audit with Wegner, LLP Audit Associates**

Wegner LLP will be conducting the Program Year (PY) 2020-21 audit virtually starting Monday, October 4, 2021. Wegner staff will test the Southwest Wisconsin Workforce Development Board (SWWDB) financial statements, along with Uniform Guidance and FASB regulations and review SWWDB financial statements for compliance, unusual variances, and disallowed and/or questioned costs. They will also assess with reasonable assurance that the statements are free of material misstatement, that the correct accounting principles were used, and evaluate the overall financial statement presentation.

Ms. Suda stated that no voting is required unless committee members want to go into closed session with auditors.

Derek Hilst, Wegner CPAs Senior Manager, provided committee members with an overview of how the week will go. The audit is expected to be completed by the end of the day Thursday. Ms. Thousand and the finance team have provided Mr. Hilst and his audit team with most of the requested documents. The invoices for compliance review will be pulled now. Jimmy Watson, SWWDB's Workforce Operations Manager, will pull client files for Mr. Hilst to review Wednesday afternoon. Before finalizing the audit report, Wegner staff will check all guidelines to ensure accuracy.

Any activity that is COVID-related gets pulled out and reported on a separate schedule due to the CARES Act. The Workforce Innovation and Opportunity Act (WIOA) is the major program for this year's audit as the Foodshare Employment and Training (FSET) program was the major program last year. Wegner LLP alternates between these two (2) programs every year. Wegner staff do not expect any big changes.

Ms. Suda asked Mr. Hilst about the separate schedule for COVID-related items. He responded that anything the state identifies as COVID, needs to be listed as such. It would only be listed separately if the funds came directly from the CARES Act.

There were no questions from committee members. Mr. Otterstein said if any member is interested in going into closed session that he/she should make that motion. Committee members agreed that the audit process and plan is fine as is. If any questions arise, SWWDB administration will reach out to committee members.

2. **Closed Session (upon request)**

Pursuant to Wis. Stats. 19.85 (1) (f), if necessary, the committee may hold confidential discussions with the audit team regarding issues or concerns they would want examined during the audit.

Committee members agreed that they did not feel it was necessary to move to a closed session.

3. **Reconvene in Open Session**

There was no closed session.

4. **Schedule Audit Close Meeting**

Mr. Hilst, Ms. Suda, and committee members agreed to meet at 9:00 a.m. on Thursday, October 7 via video conference. The preliminary results will be discussed during this meeting.

5. **Adjournment**

Motion made by Ms. McLean, seconded by Mr. Williams, to adjourn the meeting at 1:45 p.m.

**Audit Ad Hoc Committee Meeting**  
 Thursday, October 7, 2021  
**Meeting Minutes**

The Audit Ad Hoc Committee of the Southwest Wisconsin Workforce Development Board (SWWDB) met on Thursday, October 7, 2021, at the SWWDB Administrative Office in Platteville via video conference. Attendance was as follows:

<b>Members Present:</b>	Mr. James Otterstein Ms. Andrea Simon	Mr. Michael Williams
<b>Members Excused:</b>	Ms. Heather McLean	
<b>Guests Present:</b>	Mr. Derek Hilst, Wegner LLP	
<b>Staff Present:</b>	Ms. Katie Gerhards Ms. Rhonda Suda	Ms. Danielle Thousand

The meeting was called to order at 9:00 a.m.

**1. Provide Summary of 2020-21 Audit Procedures: Wegner, LLP Audit Associates**

The purpose of the post-audit meeting is for Wegner LLP Audit associates to provide SWWDB staff and committee members with preliminary audit results.

Mr. Hilst is not recommending any adjustments be made or adjusting journal entries. He congratulated SWWDB on a successful audit. His only comment was verbal and will not be in the audit report. There was a client file that had a copy of a birth certificate in it. Ms. Suda will make sure it gets removed.

Mr. Hilst recommends SWWDB obtain cyber security insurance and offer cyber security training for staff. Ms. Thousand stated that SWWDB has this type of insurance. Matt Riley, SWWDB's Network Coordinator, has conducted cyber security training before. SWWDB administration will look into scheduling another training. Mr. Hilst thanked SWWDB and indicated that Wegner likes to provide ideas for their clients.

Mr. Hilst went on to say that the client files were well organized. He indicated his desire to get into ASSET someday. ASSET is the Department of Workforce Development's (DWD) management information system and official system of record for customer reporting and data collection for the Workforce Innovation and Opportunity Act (WIOA) Title I Adult, Dislocated Worker, and Youth Programs. It includes eligibility information but does not track accounting. However, it includes notes about vouchers. Ms. Simon said giving auditor's access could be tricky, but recommended talking to Bruce Palzkill about limited access. Ms. Suda will look into this.

Mr. Hilst will wrap up the audit today and start the work papers next week. He will present them to Scott Haumersen, Partner at Wegner, for review. The draft results will be issued in two (2) to three (3) weeks. Ms. Thousand requested drafts of the financial statements and Form 990 by November 8 to allow time for review and prep for meetings. Mr. Hilst will strive to meet that deadline.

There were no questions. Committee members thanked Wegner and SWWDB finance staff.

**2. Closed Session (upon request)**

Pursuant to Wis. Stats. 19.85 (1) (f), if necessary, the committee may hold confidential discussions with the audit team regarding issues or concerns identified during the audit. Committee members agreed that

they did not feel it was necessary to move to a closed session.

**3. Reconvene in Open Session**

There was no closed session.

**4. Adjournment**

Ms. Suda adjourned the meeting at 9:15 a.m.