

# MEMORANDUM



**Date:** March 6, 2024  
**From:** Maria Lauck, SWWDB Chairman  
**To:** **SWWDB Members**

**PRIVATE SECTOR**

Name	Business/Organization	County
Mr. Jason Aarud	JM Aarud Mechanical	Rock
Mr. Ivan Collins	Rock County Central Labor Council	Rock
Mr. Geoff Fricke	Bank of New Glarus	Green
Mr. Kendal Garrison	Lactalis American Group	Lafayette
Mr. Waylon Gross	United Alloy	Rock
Mr. Aaron Jach	Foremost Media	Rock
Mr. Keith Kruse	Tricor Insurance	All
Ms. Jill Liegel	Land's End	Iowa
Mr. Andrew Marcotte	Blain Supply	Rock-All
Mr. Troy Marx	Upland Hills Health	Iowa
Ms. Lisa Omen	Forward Services Corporation	All
Mr. Marc Perry	Community Action, Inc.	Rock
Ms. Amy Santas	Stoughton Trailer, LLC	Rock, Green
Mr. Brian Toutant	Steamfitters #601	Green, Iowa, Lafayette, Richland, Rock
Ms. Adrienne Weber	Sabrosura Foods	Green
Mr. Michael Williams	Bricklayers and Allied Craftworkers	All

**PUBLIC SECTOR**

Name	Organization	County
Ms. Heather Fifrick	SW Wisconsin Technical College	SW Counties
Ms. Linda Hendrickson	Unemployment Insurance Benefit Center	Dane
Ms. Ela Kakde	Wisconsin Economic Development Corporation	Grant
Mr. John Meyers	Iowa County Board Chair & CLEO	Iowa
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, March 13, 2024, from 2:30 p.m. to 4:00 p.m.  
 Location: Virtual meeting via GoToMeeting platform

Please join the meeting from your computer, tablet, or smartphone:  
<https://meet.goto.com/296233949>

You can also dial in using your phone.  
 United States: **+1 (872) 240-3412**  
 Access Code: **296-233-949**

Get the app now and be ready when your first meeting starts: <https://meet.goto.com/install>

The Southwest Wisconsin Workforce Development Board meeting is scheduled for Wednesday, March 13, 2024, at the time and place noted above. The agenda for the meeting is attached. An agenda packet will also be attached to the calendar invite.

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 Danielle Whitish at [d.whitish@swwdb.org](mailto:d.whitish@swwdb.org) or (608) 314-3300, Ext. 225 no later than **2:00 p.m., Tuesday, March 12, 2024.**

**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.**

**Southwest Wisconsin Workforce Development Board, Inc.**

**Wednesday, March 13, 2024**

**2:30 p.m. to 4:00 p.m.**

Location: Virtual Meeting

**Please join the meeting from your computer, tablet or smartphone.**

<https://meet.goto.com/296233949>

**You can also dial in using your phone.**

United States: [+1 \(872\) 240-3412](tel:+18722403412)

Access Code: **296-233-949**

**Get the app now and be ready when your first meeting starts:**

<https://meet.goto.com/install>

All times are approximate.

● = Action required

**AGENDA**

2:30 p.m.

**1. Welcome; Call to Order; Introduction of New Board Members and Guests**

Introduction of new Board member Marc Perry, Executive Director of Community Action, Inc.

2:35 p.m.

● **2. Approval of Minutes of SWWDB Meeting**

Minutes of the December 13, 2023, SWWDB meeting are contained in [Enclosure 1](#).

Full Board approval of the meeting minutes is requested.

2:40 p.m.

● **3. Financial Reports**

Danielle Thousand will share the SWWDB financial statements representing a draft of the financial condition of the organization through December 31, 2023. 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 current Program Year are listed in [Enclosure 4](#).

Approval of the Program Year (PY) 2023-24 financial statements for the period ending December 31, 2023, and PY 2023-24 Budget Modifications is requested.

2:50 p.m.

● **4. Program Year (PY) 2022-23 Form 990**

The Form 990, Return of Organization Exempt from Income Tax, is presented for approval in [Enclosure 5](#).

Wegner CPAs, LLP 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. The form was completed after the Program Year (PY) 2022-23 audit, which was approved at the December 13, 2023, Board meeting.

Danielle Thousand will discuss the Form 990 and answer any questions from Board members.

Approval to submit Fiscal Year (FY) 2022-23 Form 990 to the IRS is requested.

## 5. Old Business

None.

## 6. New Business

3:00 p.m.

### A. **WIOA 2024-2027 Local Workforce Development Plan**

The SWWDB team is working on the 2024-2027 Local Workforce Development Plan. The plan is due to the Department of Workforce Development (DWD) by May 15, 2024, and after a 30-day comment period. SWWDB administration will need to convene the Southwest Wisconsin Counties Consortium (SWCC) and the SWWDB Executive Committee to approve the plan before the next regularly scheduled meeting.

3:05 p.m.

### B. **Workforce Needs Survey - Snapshot**

Rhonda Suda will provide an overview of the results of the 2023 Workforce Needs Survey.

## 7. Committee Updates

None.

3:15 p.m.

## 8. 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**

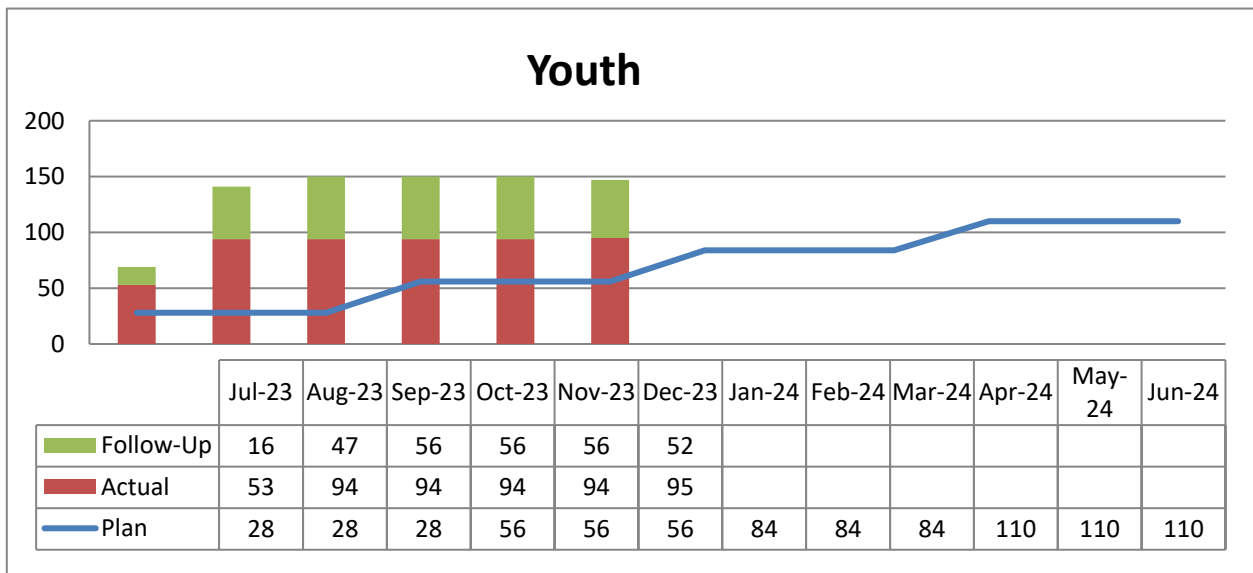
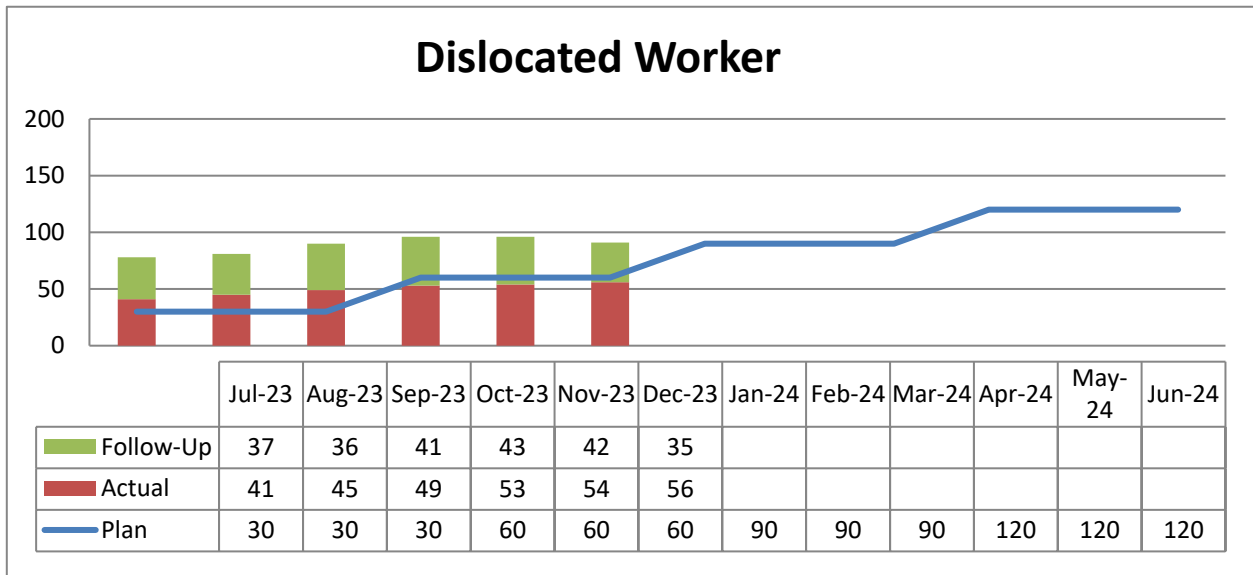
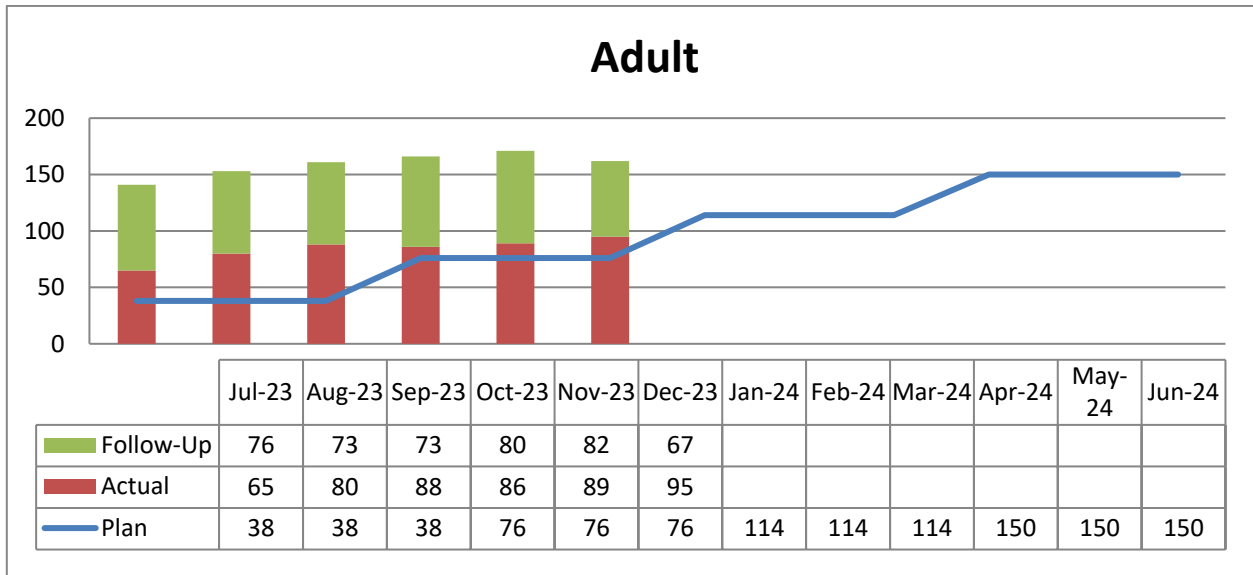
There are two (2) revised policies for review and approval:

- C.701 Travel Expense Reimbursement Policy (**Enclosure 6**) – Out of area travel guidance updated.
- C.102 Cost Allocation Plan (**Enclosure 7**) – Updated to reflect an indirect administrative cost pool.

### B. **Performance Reports**

#### **WIOA Planned Participation**

The Workforce Innovation and Opportunity Act (WIOA) service provider contracts include participation goals. Failure to achieve the stated participation goals, within a 10% variance, requires a corrective action plan. Active and follow-up participants are considered in assessing participation. Manpower is exceeding or meeting all participation goals.



**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.

The table below shows WIOA Title 1 performance results that were provided by the Department of Workforce Development (DWD) for the period ending December 31, 2023. SWWDB is “exceeding” 11 measures, “meeting” two (2), and “failing” two (2).

Adult Program				
Indicator	Cohort	Actual Level	Neg. Level	90%
Employment Rate 2nd Quarter after Exit	45 /62	72.6%	63%	57%
Employment Rate 4th Quarter after Exit	50 /69	72.5%	70%	63%
Median Earnings	45	\$6,976	\$6,000	\$5,400
Credential Attainment Rate	20 /26	76.9%	66%	59%
Measurable Skill Gains	34 /65	52.3%	55%	50%
Dislocated Worker Program				
Indicator	Cohort	Actual Level	Neg. Level	90%
Employment Rate 2nd Quarter after Exit	28 /33	84.8%	72%	65%
Employment Rate 4th Quarter after Exit	45 /52	86.5%	76%	68%
Median Earnings	28	\$11,127	\$8,100	\$7,290
Credential Attainment Rate	10 /27	37.0%	74%	67%
Measurable Skill Gains	24 /40	60%	60%	54%
Youth Program				
Indicator	Cohort	Actual Level	Neg. Level	90%
Employment Rate 2nd Quarter after Exit	11 /14	78.6%	67%	60%
Employment Rate 4th Quarter after Exit	22 /29	75.9%	72%	65%
Median Earnings	11	\$4,551	\$3,400	\$3,060
Credential Attainment Rate	16 /21	76.2%	50%	45%
Measurable Skill Gains	50 /98	51%	57%	51%
<b>Met / Exceed Performance Goal</b>		12		
<b>Met (90%) Performance Goal</b>		1		
<b>Failed Performance Goal</b>		2		

Performance Period: 7/1/2021 to 12/31/2023

**FoodShare Employment and Training**

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 provides one avenue individuals can use to comply with 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. The FSET contract runs from October through September.

Service Level Agreement Goal 10/2023 to 9/2024	Plan	QTR 1	QTR 2	QTR 3	QTR 4
Average Monthly Enrollment to Referral Ratio	25%	23.96%			
Component Participation	40%	73.72%			
Education and Training Component	25%	44.44%			
Contacting Referrals	95%	100%			
Scheduling Appointments	95%	100%			

Full Board approval to accept the consent agenda is requested.

### 9. Organizational Information & Recurring Business

3:25 p.m.

#### A. Rapid Response Activity/Updates

Upon notification of a company closing or significant layoff, SWWDB organizes 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, 2023.

No Board action is required.

Program Year (PY) 2023-24					
Company Name	Layoff Date	Affected Employees	RR Sessions or Meetings Held	Attendance	Receiving Services in DW Program
Honeywell	7/31/2023	12	Event on held 7/11/2023.	12	0
Shine Medical Technologies	8/8/2023	52	No warning provided to employees. Pay was provided in lieu of notice	Employer did not return calls.	
Saputo Cheese Belmont, WI	11/11/2023	187 Lafayette Co.	12/1/2023 – Job Fair and Rapid Response sessions held.	62	0
Energizer	12/1/2023	172	Held 2 RR sessions on 2/8 Held Job Fair on 2/22, 16 employers. Will be scheduling the June event in the next few weeks.	18 Employees 32 job seekers	4
NorthStar Medical Radioisotopes, LLC	10/11/2023	65	No response from employer		
Saputo Cheese Lancaster, WI	News article	100	Waiting for more details from employer. Still waiting on the closure date Will hold a RR/Job Fair similar to Belmont Event.		

3:35 p.m.

#### B. Local Retention – Workforce Innovation and Opportunity Act (WIOA)

Local retention is defined as participants working within the local area post-program exit. Since July 1, 2023, 92 participants have exited Workforce Innovation and Opportunity Act (WIOA) programs. As of December 31, 2023, placement information indicates that of the 92 WIOA participants that exited in the program year, 74 (80%) are employed or going to school post-program exit. Of those, 66 (89%) are going to school or working in Wisconsin. Workforce Development Area (WDA) 11 employs 57 of these individuals, which represents 86% of those employed in Wisconsin.

3:40 p.m.

**10. CEO's Report**

**A. 2024 Talent Development Conference**

The 2024 Talent Development Conference will be held in La Crosse on April 9 and 10, 2024. The theme is "Navigating the Workforce & Preparing for the Future." Standard registration is \$300. More information can be found here: <https://www.wvda.org/tdcon24>.

**B. Recruiting**

SWWDB currently has four (4) open positions: Re-entry Career Coach, FoodShare Employment and Training (FSET) Specialists, and FSET Program Assistant.

3:50 p.m.

**11. Chairperson's Report**

4:00 p.m.

**12. Adjournment**

The next SWWDB meeting is scheduled for Wednesday, June 12, 2024.

- **Action Requested**

**All Times are Approximate**



# Southwest Wisconsin Workforce Development Board, Inc. Board Meeting

December 13, 2023

## Meeting Minutes

The Southwest Wisconsin Workforce Development Board met on Wednesday, December 13, 2023, via video conference. Attendance was as follows:

<b>Members Present:</b>	Ms. Maria Lauck, Chairperson	Mr. Troy Marx
	Mr. Jason Aarud	Mr. John Meyers
	Mr. Ivan Collins	Ms. Lisa Omen
	Ms. Heather Fifrick	Mr. James Otterstein
	Mr. Geoff Fricke	Dr. Tracy Pierner
	Mr. Kendal Garrison	Mr. Dave Shaw
	Mr. Waylon Gross	Ms. Andrea Simon
	Ms. Linda Hendrickson	Mr. Brian Toutant
	Mr. Aaron Jach	Ms. Adrienne Weber
	Ms. Ela Kakde	Mr. Michael Williams
	Mr. Keith Kruse	
<b>Members Excused:</b>	Ms. Jill Liegel	Ms. Amy Santas
	Mr. Andrew Marcotte	Mr. Dave Smith
<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>	Beth Gayton, Wisconsin Literacy	Alejandra Lopez, Stateline Literacy
	Ashleigh Henrichs, Wisconsin Literacy	Ms. Julie Pluemer, Southwest WI Tech College
	Derek Hilst, Wegner CPAs	Bridgette Stoeckel, DWD

**1. Welcome; Call to Order; Introduction of New Board Members and Guests**

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

**2. Approval of Minutes of SWWDB Meeting**

The minutes of the September 13, 2023, SWWDB meeting were presented for review and discussion. There was no discussion.

Motion made by Mr. Collins, seconded by Ms. Omen, to approve the minutes of the September 13, 2023, meeting. **Motion carried unanimously.**

**3. Program Year (PY) 2022-23 Audit**

SWWDB has gone from having two (2) major programs to four (4) in the last year. A major program is defined as spending over \$750,000 in one year. The two (2) newest major programs are Pathways Home 2 (PH2) and the Workforce Advancement Initiative (WAI). The 2022-23 audit was conducted on PH2 and WAI the week of October 2, 2023.

## ENCLOSURE 1

Ms. Thousand stated that Wegner CPAs implemented the new lease standard. As a positive practice, they also implemented a new auditor's documentation standard early. This resulted in more questions being asked and more required documentation.

Derek Hilst, Senior Manager at Wegner CPAs, provided an overview of the audit results. Wegner CPAs issued an unmodified opinion. Overall, the audit was clean with no findings or questioned costs. There were also no material weaknesses or deficiencies. Auditor responsibilities are outlined in the report.

A draft of the Form 990 was just received today. It has not been reviewed by Ms. Thousand yet; therefore, it is not final. Ms. Suda recommended that Board members should not vote on it since it is not the final draft.

Motion made by Dr. Pierner, seconded by Mr. Jach, to approve the draft audit report. **Motion carried unanimously.**

#### 4. Financial Reports

Board members were presented with the financial reports through September 30, 2023. The financial reports include the Balance Sheet, Statement of Operations, and 2023-24 Budget Modifications.

The Balance Sheet represents a draft of the financial statement through Quarter 1 (July 1 – September 30). It shows revenue exceeding expenses by \$86,780.

The SWWDB finance department implemented its government shutdown protocol in late September to prepare for a potential shutdown on September 30 (the last date of the quarter). Ms. Thousand explained that finance staff try to pull in as much cash as possible in case of a shutdown. SWWDB finance staff do not ask for excess cash – just cash to reimburse paid expenditures. If SWWDB operations are impacted by a shutdown, SWWDB administration does not want any interruptions in services. The September and November potential shutdowns were averted. The next potential government shutdown is in February.

Account 1245-Dental Insurance Prepaid is showing a negative balance. SWWDB had a former employee prepay for coverage. SWWDB now owes that employee coverage.

The Statement of Operations compares budget to actual. Because SWWDB is through Quarter 1 of the fiscal year, the goal in the column labeled "Pct" is to be around 25% spent. Revenues show 31.42% spent and expenses at 23.27%. Ms. Thousand went over some of the accounts that appear to deviate from the 25% goal.

Account 6119-Fringes shows 254.96% spent. An adjustment was made to SWWDB's flexible spending account. This number will change this month as employees redeem their money.

Account 6156-Lodging shows 0% spent. Conference season is usually in Quarter 2. Board members will see this account increase at the next meeting.

Accounts 6272-IT Equipment – Network and 6273-IT Equipment – Other both show 0% spent. Ms. Thousand stated that most IT equipment is purchased in Quarter 4.

Account 6313-PO Box Rental shows 0% spent. This account will eventually disappear. SWWDB gave up the post office box for the administrative office in Platteville in Quarter 1.

## ENCLOSURE 1

Account 6420-Audit shows 0% spent. SWWDB's audit for the fiscal year ending June 30, 2023, took place in Quarter 2.

Account 6503-Worker's Compensation shows 0.92% spent. A refund was received in Quarter 1 for a prior year's work comp audit. SWWDB is asked to prepay the premiums a year in advance.

The Budget Modifications are provided to Board members at every meeting. It shows changes to the budget since the September meeting. The biggest changes are the awards of the FoodShare Employment and Training (FSET) contract and Pathways Home 4 (PH4).

SWWDB currently operates the Pathways Home 2 contract so SWWDB administration could not write for PH4. Marcia Galvan, SWWDB's Special Projects Supervisor, is taking the lead on PH4 even though another workforce development board (WDB) is operating it. Ms. Galvan will be the lead on the program side of the grant.

The One-Stop Operator (OSO) monitoring update will show up on the next budget modification at the March meeting as will the Saputo Rapid Response grant. SWWDB admin requested special funds from the Department of Workforce Development (DWD) just for this dislocation. An event was held in Belmont on December 1 for this group.

Motion made by Mr. Kruse, seconded by Mr. Aarud, to approve the Program Year (PY) 2023-24 financial statements for Quarter 1, including the Budget Modifications, as presented. **Motion carried unanimously.**

### 5. Old Business

#### A. **WIOA Title 1 Allocation Process**

Ms. Suda presented information on the Workforce Innovation and Opportunity Act (WIOA) Title 1 allocation process. The process is used to determine WIOA local funding. The presentation also showed a comparison of SWWDB's funding to other workforce development boards throughout the state.

#### B. **Program Year (PY) 2022-23 Updated Performance**

The updated Program Year (PY) 2022-23 Workforce Innovation and Opportunity Act (WIOA) performance results were presented to Board members for review and approval. The results show SWWDB "exceeded" 12 measures, "met" three (3), and "failed" one (1).

The performance results were presented and approved at the last Board meeting in September. However, because they were not yet final, the updated results are being presented for approval at this meeting.

Motion made by Mr. Jach, seconded by Ms. Omen, to approve the updated Program Year (PY) 2022-23 WIOA performance results. **Motion carried unanimously.**

### 6. New Business

#### A. **2024 Health Insurance**

Ms. Suda and Ms. Thousand reviewed the 2024 employee health insurance options with Board members. The process was started with a 20% increase to SWWDB's marketplace plan. SWWDB's broker (Risk Strategies) was asked to negotiate with Dean Health to see if other marketplace programs could be provided without an increase.

Dean came back with a level-funded plan (EPO), which is the same as an HMO plan, and a 20% decrease. Ten days later, SWWDB was informed that those rates were only preliminary, and the rates came in with a 20% increase. SWWDB's broker was asked to continue negotiations with Dean. Ms. Suda added that marketplace plans are based on the region employees live in and the age of the employees.

Dean came back again with two (2) level-funded plans reflecting a .6% decrease and a 4.6% decrease.

Normally, this information is presented to the SWWDB Executive Committee for review and approval. However, this plan information was not received until just recently. Mr. Kruse agrees with SWWDB admin's decision to offer two (2) plans. Ms. Lauck is glad to hear rates were able to be decreased. Ms. Suda indicated that last year there was a 17% increase. This year Dean initially presented plans with an average 20% increase. SWWDB admin is unsure how sustainable this will be in the future.

Motion made by Mr. Kruse, seconded by Mr. Gross, to approve the level funded plans as presented.  
**Motion carried unanimously.**

### **B. Board Recertification**

Every two (2) years, the Department of Workforce Development (DWD) completes a review of each workforce development board's membership materials. A local workforce board must be comprised of individuals from certain areas of business, education, government, and workforce sectors. This review also includes an evaluation of all Board members' signed Conflict of Interest Disclosure Statement forms.

On September 6, the Department of Workforce Development (DWD) recertified SWWDB for the period July 1, 2023, through June 30, 2025.

### **C. FoodShare Employment and Training (FSET) Contract**

On December 5, SWWDB admin received a notice of award for the FoodShare Employment and Training (FSET) contract for federal fiscal year 2025. Services will begin on October 1, 2024, with the opportunity to renew for an additional four (4) years. The estimated award for the first year is \$1,994,492. The five-year projected award is \$10,543,301.

As of October 1, 2023, SWWDB has operated the FSET grant for ten years.

### **D. Program Year (PY) 2021-22 WIOA Monitoring Close-Out**

On September 7, 2023, the Department of Workforce Development (DWD) closed out the Program Year (PY) 2021-22 Workforce Innovation and Opportunity Act (WIOA) monitoring. There were four (4) areas of concern and 19 findings. The areas of concern were resolved, and there were no disallowed costs associated with the findings.

SWWDB and Manpower Government Solutions staff were given the opportunity to correct any errors. Additional training has been provided to both the SWWDB team and Manpower.

## **7. Committee Updates**

### **A. Ad-hoc Audit Committee Minutes**

## ENCLOSURE 1

The Ad Hoc Audit Committee met at the opening (October 2) and close (October 5) of the audit. The minutes of these meetings were provided to Board members for informational purposes.

A meeting is held at the opening of the audit to allow committee members and other Board members to ask questions. A meeting is also held at the close of the audit so auditors can discuss any concerns or issues.

### 8. Consent Agenda

The items on the consent agenda were presented to Board members for review and discussion. Ms. Suda briefly went over the one (1) revised policy and performance reports.

Motion made by Mr. Collins, seconded by Mr. Aarud, to approve the items in the consent agenda as presented including revisions E-030 Priority of Service for WIOA Adult Program Policy and the Workforce Innovation and Opportunity Act (WIOA) and Foodshare Employment & Training (FSET) performance and participation reports. **Motion carried unanimously.**

### 9. Organizational Information & Recurring Business

#### A. Rapid Response Activity/Updates

Board members were provided with an overview of layoff/closure activity since July 1, 2023, (Table 1). This information is provided at every Board meeting per the Board’s request.

Table 1

Program Year (PY) 2023-24					
Company Name	Layoff Date	Affected Employees	RR Sessions or Meetings Held	Attendance	Receiving Services in DW Program
Honeywell	7/31/2023	12	Event on held 7/11/2023.	12	0
Shine Medical Technologies	8/8/2023	52	No warning provided to employees. Pay was provided in lieu of notice	Employer did not return calls.	
Saputo Cheese Belmont, WI	11/11/2023	187 Lafayette Co.	12/1/2023 – Job Fair and Rapid Response sessions held.	62	0
Energizer	12/1/2023	172	In contact with employer.		
NorthStar Medical Radioisotopes, LLC	10/11/2023	65	No response from employer		
Saputo Cheese Lancaster, WI	News article	100	Waiting for more details from employer.		

On December 1, SWWDB held a large event at the Belmont Convention Center in Belmont. It was a job fair, Winning with Wisconsin event, and a rapid response session for Saputo employees. There were 62 employees from Saputo that attended, and several are working on enrollment. SWWDB has a positive relationship with Saputo to help employees impacted by the plant closure.

Energizer has submitted their WARN notice. A WARN notice helps ensure advance notice in cases of qualified plant closings and mass layoffs. SWWDB continues to be in contact with the employer. No more layoffs are expected until Quarter 1 2024.

#### B. Local Retention – Workforce Innovation and Opportunity Act

## ENCLOSURE 1

Local retention is defined as participants working within the local area post-program exit. Since July 1, 2023, 28 participants have exited Workforce Innovation and Opportunity Act (WIOA) programs. As of September 30, 2023, placement information indicates that of the 28 WIOA participants that exited in the program year, 19 (68%) are employed or going to school post-program exit. Of those, 17 (89%) are going to school or working in Wisconsin. Workforce Development Area (WDA) 11 employs 14 of these individuals, which represents 82% of those employed in Wisconsin.

### 10. CEO's Report

Registration for the 2024 Talent Development Conference (TDCON2024) is now open. It will be held in La Crosse April 9 and 10, 2024. Ms. Suda indicated it is a very informative event to attend.

SWWDB is preparing for the Department of Workforce Development (DWD) to conduct monitoring of Workforce Innovation and Opportunity Act (WIOA) Title 1 programs the first week of January. January will be busier than normal due to year end reporting and monitoring year reporting. DWD has agreed to conduct onsite fiscal monitoring in February.

### 11. Chairperson's Report

Ms. Lauck and other Board members congratulated SWWDB on a successful event in Belmont. Some SWWDB staff were available to translate as most of the dislocated workers from Saputo were Hispanic.

Ms. Lauck expressed her gratitude for the Board members' continued support and reminded new members to reach out with any questions or if follow-up is needed.

Next year's meeting invite has been sent out. If any Board member did not receive it, please let Ms. Gerhards know.

### 12. Adjournment

Motion made by Mr. Kruse, seconded by Ms. Omen, to adjourn the meeting at 4:09 p.m. **Motion carried unanimously.**

General Ledger System

SOUTHWEST WISCONSIN WORKFORCE DEV  
For User: d.thousand  
Agency Balance Sheet

December 2023

Page: Page 1 of 1  
Date: 2/20/2024  
Time: 8:37:56 AM

Account Description	Balance Amount	Totals
Assets:		
1000 CASH	\$1,102,976.43	
1100 GRANT CASH RECEIVABLE	\$820,987.66	
1202 PREPAID PLATTEVILLE RENT	\$2,387.00	
1203 PREPAID CORP. INSURANCES	\$28,204.88	
1207 PREPAID SUBSCRIPTIONS	\$22,230.83	
1220 PREPAID RENT OTHER	\$1,903.00	
1251 PREPAID CUSTOMER SUPPORT	\$150.00	
1252 PREPAID FLEXIBLE SPENDING	\$235.60	
1310 PREPAID ROCK COUNTY RENT	\$4,017.09	
1500 AUTOMOBILE PURCHASE	\$25,708.38	
1501 ACCUMULATED DEPRECIATION	(\$195,090.66)	
1503 EQUIPMENT & FURNITURE	\$201,444.76	
1539 SOFTWARE PROJECT	\$36,405.00	
1540 PAS REWRITE PROJECT	\$55,574.50	
Total assets		\$2,107,134.47
Liabilities:		
3003 ACCRUED VACATION	\$35,918.24	
3004 ACCRUED PAYROLL	\$104,045.53	
3089 FLEX PLAN MEDICAL	\$1,073.99	
3100 UNEMPLOYMENT COMPENSATION	(\$320.03)	
3200 ACCOUNTS PAYABLE	\$253,842.67	
Total liabilities		\$394,560.40
Prior year fund balance	\$1,586,326.12	
Current fund balance	\$126,247.95	
Total liabilities and fund balance:		\$2,107,134.47

(Funds included: ALL)

General Ledger System

SOUTHWEST WISCONSIN WORKFORCE DEV

For User: d.thousand

Agency Statement of Operations

December 2023

Page: Page 1 of 3

Date: 2/20/2024

Time: 8:54:24 AM

**Revenues**

Account	-----Monthly-----			-----YTD-----			Annual estimated	Unrealized	Pct
	Estimated	Actual	Pct	Estimated	Actual				
5100 REVENUE	\$411,115.00	\$1,024,356.02	249.17%	\$2,466,690.00	\$2,875,340.28	\$4,933,383.00	\$2,058,042.72	58.28%	
5110 LEASED EMPLOYEE REVENUE	\$60,383.00	\$131,544.37	217.85%	\$362,298.00	\$380,617.64	\$724,600.00	\$343,982.36	52.53%	
5140 TICKET TO WORK REVENUE	\$5,431.00	\$1,645.00	30.29%	\$32,586.00	\$32,721.00	\$65,183.00	\$32,462.00	50.20%	
5150 BENEFIT ANALYSIS REVENUE	\$5,431.00	\$15,400.00	283.56%	\$32,586.00	\$42,400.00	\$65,183.00	\$22,783.00	65.05%	
5300 REVENUE INTEREST INCOME	\$1,255.00	\$4,303.14	342.88%	\$7,530.00	\$22,231.83	\$15,067.00	(\$7,164.83)	147.55%	
<b>Total Revenues</b>	<b>\$483,615.00</b>	<b>\$1,177,248.53</b>	<b>243.43%</b>	<b>\$2,901,690.00</b>	<b>\$3,353,310.75</b>	<b>\$5,803,416.00</b>	<b>\$2,450,105.25</b>	<b>57.78%</b>	

**Expenditures**

Account	-----Monthly-----			-----YTD-----			Annual budget	Unexpended	Pct
	Budget	Expenditures	Pct	Budget	Expenditures				
6100 SALARIES	\$237,107.00	\$328,105.12	138.38%	\$1,422,642.00	\$1,313,522.40	\$2,845,293.00	\$1,531,770.60	46.16%	
6110 P/R TAX FICA	\$18,138.00	\$21,120.23	116.44%	\$108,828.00	\$92,697.94	\$217,665.00	\$124,967.06	42.59%	
6119 FRINGES	\$83.00	(\$461.12)	-555.57%	\$498.00	\$2,088.48	\$1,000.00	(\$1,088.48)	208.85%	
6120 HEALTH INSURANCE	\$27,265.00	\$26,293.90	96.44%	\$163,590.00	\$140,854.65	\$327,186.00	\$186,331.35	43.05%	
6122 UNEMPLOYMENT INSURANCE	\$1,175.00	\$297.91	25.35%	\$7,050.00	\$2,055.17	\$14,101.00	\$12,045.83	14.57%	
6123 LIFE/DISABILITY INSURANCE	\$626.00	\$627.55	100.25%	\$3,756.00	\$3,525.59	\$7,518.00	\$3,992.41	46.90%	
6130 DENTAL INSURANCE	\$1,743.00	\$1,747.80	100.28%	\$10,458.00	\$9,784.51	\$20,924.00	\$11,139.49	46.76%	
6140 TRAVEL IN WDA	\$8,332.00	\$5,913.08	70.97%	\$49,992.00	\$34,918.56	\$99,985.00	\$65,066.44	34.92%	
6155 MEALS	\$833.00	\$76.75	9.21%	\$4,998.00	\$2,383.85	\$10,000.00	\$7,616.15	23.84%	
6156 LODGING	\$1,250.00	\$2,281.00	182.48%	\$7,500.00	\$4,844.04	\$15,000.00	\$10,155.96	32.29%	
6160 401(K)	\$9,166.00	\$8,000.29	87.28%	\$54,996.00	\$51,052.17	\$110,000.00	\$58,947.83	46.41%	
6170 STAFF TRAIN/DEVELOPMENT	\$1,250.00	\$500.00	40.00%	\$7,500.00	\$2,919.56	\$15,000.00	\$12,080.44	19.46%	
6171 EMPLOYEE TUITION REIMB.	\$83.00	\$0.00	0.00%	\$498.00	\$0.00	\$1,000.00	\$1,000.00	0.00%	
6172 DUES AND MEMBERSHIPS	\$1,166.00	\$150.00	12.86%	\$6,996.00	\$4,175.00	\$14,000.00	\$9,825.00	29.82%	
6250 OFFICE SUPPLIES	\$2,583.00	\$4,893.34	189.44%	\$15,498.00	\$14,116.17	\$31,000.00	\$16,883.83	45.54%	
6255 AUDIO/WISLINE	\$125.00	\$0.00	0.00%	\$750.00	\$208.81	\$1,500.00	\$1,291.19	13.92%	
6257 JOB FAIR EXPENSES	\$83.00	\$480.00	578.31%	\$498.00	\$1,405.00	\$1,000.00	(\$405.00)	140.50%	
6260 MEETING EXPENSE	\$0.00	\$3,544.00	0.00%	\$0.00	\$4,469.00	\$0.00	(\$4,469.00)	0.00%	
6261 EQUIPMENT UNDER \$5000	\$2,500.00	\$0.00	0.00%	\$15,000.00	\$3,577.89	\$30,000.00	\$26,422.11	11.93%	
6267 COPIER RENTAL	\$458.00	\$39.00	8.52%	\$2,748.00	\$984.00	\$5,500.00	\$4,516.00	17.89%	
6270 IT SOFTWARE	\$1,250.00	\$1,158.33	92.67%	\$7,500.00	\$6,949.98	\$15,000.00	\$8,050.02	46.33%	
6272 IT EQUIPMENT - NETWORK	\$333.00	\$0.00	0.00%	\$1,998.00	\$0.00	\$4,000.00	\$4,000.00	0.00%	
6273 IT EQUIPMENT - OTHER	\$83.00	\$0.00	0.00%	\$498.00	\$0.00	\$1,000.00	\$1,000.00	0.00%	



General Ledger System

SOUTHWEST WISCONSIN WORKFORCE DEV

For User: d.thousand

Agency Statement of Operations

December 2023

Page: Page 2 of 3

Date: 2/20/2024

Time: 8:54:24 AM

<b>Expenditures</b>		-----Monthly-----			-----YTD-----					
<b>Account</b>		Budget	Expenditures	Pct	Budget	Expenditures	Annual budget	Unexpended	Pct	
6274	LICENSES	\$1,250.00	\$690.00	55.20%	\$7,500.00	\$4,165.45	\$15,000.00	\$10,834.55	27.77%	
6310	RENT	\$8,083.00	\$6,532.85	80.82%	\$48,498.00	\$48,973.56	\$97,000.00	\$48,026.44	50.49%	
6311	STORAGE RENTAL	\$1,233.00	\$1,225.00	99.35%	\$7,398.00	\$7,350.00	\$14,800.00	\$7,450.00	49.66%	
6312	CLEANING/JANITORIAL	\$416.00	\$500.00	120.19%	\$2,496.00	\$2,700.00	\$5,000.00	\$2,300.00	54.00%	
6313	P.O. BOX RENTAL	\$33.00	\$0.00	0.00%	\$198.00	\$0.00	\$400.00	\$400.00	0.00%	
6330	TELEPHONE	\$500.00	\$314.95	62.99%	\$3,000.00	\$1,886.61	\$6,000.00	\$4,113.39	31.44%	
6331	GARBAGE REMOVAL	\$33.00	\$0.00	0.00%	\$198.00	\$0.00	\$400.00	\$400.00	0.00%	
6340	POSTAGE	\$833.00	\$411.61	49.41%	\$4,998.00	\$3,628.08	\$10,000.00	\$6,371.92	36.28%	
6341	SERVICE FEES	\$933.00	\$549.28	58.87%	\$5,598.00	\$4,264.97	\$11,200.00	\$6,935.03	38.08%	
6342	SUBSCRIPTIONS	\$1,958.00	\$1,638.99	83.71%	\$11,748.00	\$8,607.16	\$23,500.00	\$14,892.84	36.63%	
6343	BOARD	\$416.00	\$0.00	0.00%	\$2,496.00	\$355.68	\$5,000.00	\$4,644.32	7.11%	
6351	CELL PHONE	\$1,708.00	\$1,495.09	87.53%	\$10,248.00	\$9,903.88	\$20,500.00	\$10,596.12	48.31%	
6352	INTERNET	\$1,166.00	\$946.38	81.16%	\$6,996.00	\$5,628.28	\$14,000.00	\$8,371.72	40.20%	
6353	NETWORK CONNECTIVITY	\$5,976.00	\$3,605.00	60.32%	\$35,856.00	\$29,870.00	\$71,720.00	\$41,850.00	41.65%	
6370	ADVERTISING	\$416.00	\$0.00	0.00%	\$2,496.00	\$1,414.60	\$5,000.00	\$3,585.40	28.29%	
6371	BACKGROUND CHECKS	\$33.00	\$21.00	63.64%	\$198.00	\$122.00	\$400.00	\$278.00	30.50%	
6410	LEGAL	\$208.00	\$0.00	0.00%	\$1,248.00	\$0.00	\$2,500.00	\$2,500.00	0.00%	
6420	AUDIT	\$1,333.00	\$0.00	0.00%	\$7,998.00	\$21,300.00	\$16,000.00	(\$5,300.00)	133.13%	
6431	CONSULTANTS	\$416.00	\$0.00	0.00%	\$2,496.00	\$0.00	\$5,000.00	\$5,000.00	0.00%	
6433	CONTRACTED SUPPORT	\$4,166.00	\$3,244.83	77.89%	\$24,996.00	\$19,468.98	\$50,000.00	\$30,531.02	38.94%	
6503	WORKER'S COMPENSATION	\$1,208.00	\$970.33	80.33%	\$7,248.00	\$3,044.99	\$14,500.00	\$11,455.01	21.00%	
6504	MULTI-PERIL	\$166.00	\$112.25	67.62%	\$996.00	\$727.26	\$2,000.00	\$1,272.74	36.36%	
6507	CORPORATE INSURANCES	\$1,083.00	\$1,095.07	101.11%	\$6,498.00	\$6,570.66	\$13,000.00	\$6,429.34	50.54%	
6580	DEPRECIATION	\$3,000.00	\$2,956.44	98.55%	\$18,000.00	\$19,270.34	\$36,000.00	\$16,729.66	53.53%	
6602	COMPANY CAR INSURANCE	\$158.00	\$113.38	71.76%	\$948.00	\$680.28	\$1,900.00	\$1,219.72	35.80%	
6603	COMPANY CAR GAS	\$60.00	\$0.00	0.00%	\$360.00	\$146.61	\$720.00	\$573.39	20.36%	
6604	COMPANY CAR MAINTENANCE	\$166.00	\$0.00	0.00%	\$996.00	\$92.13	\$2,000.00	\$1,907.87	4.61%	
6610	SUBCONTRACTOR EXPENSE	\$83,333.00	\$93,302.83	111.96%	\$499,998.00	\$550,261.98	\$1,000,000.00	\$449,738.02	55.03%	
6701	PARTICIPANT SUPPORT	\$50,000.00	\$38,812.06	77.62%	\$300,000.00	\$207,558.90	\$600,000.00	\$392,441.10	34.59%	
6703	ASSESSMENTS	\$1,666.00	\$1,610.00	96.64%	\$9,996.00	\$12,705.00	\$20,000.00	\$7,295.00	63.53%	
6707	INCUMBENT WORKER TRAININ	\$3,333.00	\$0.00	0.00%	\$19,998.00	\$0.00	\$40,000.00	\$40,000.00	0.00%	

General Ledger System

SOUTHWEST WISCONSIN WORKFORCE DEV  
 For User: d.thousand  
 Agency Statement of Operations

Page: Page 3 of 3  
 Date: 2/20/2024  
 Time: 8:54:25 AM

December 2023

<b>Expenditures</b>		-----Monthly-----			-----YTD-----				
<b>Account</b>		Budget	Expenditures	Pct	Budget	Expenditures	Annual budget	Unexpended	Pct
6708	STIPENDS	\$4,583.00	\$8,925.00	194.74%	\$27,498.00	\$73,658.00	\$55,000.00	(\$18,658.00)	133.92%
6709	INCENTIVES	\$2,500.00	\$0.00	0.00%	\$15,000.00	\$13,250.00	\$30,000.00	\$16,750.00	44.17%
6735	35% TRAINING	\$31,250.00	\$9,300.00	29.76%	\$187,500.00	\$234,472.41	\$375,000.00	\$140,527.59	62.53%
6736	35% TRAINING SUPPORT	\$46,250.00	\$40,250.32	87.03%	\$277,500.00	\$236,958.22	\$555,000.00	\$318,041.78	42.70%
6740	CUSTOMIZED TRAINING	\$473.00	\$0.00	0.00%	\$2,838.00	\$1,494.00	\$5,683.00	\$4,189.00	26.29%
	<b>Total Expenditures</b>	<b>\$575,971.00</b>	<b>\$623,389.84</b>	<b>108.23%</b>	<b>\$3,455,826.00</b>	<b>\$3,227,062.80</b>	<b>\$6,911,895.00</b>	<b>\$3,684,832.20</b>	<b>46.69%</b>
	<b>Excess (Deficit)</b>	<b>(\$92,356.00)</b>	<b>\$553,858.69</b>		<b>(\$554,136.00)</b>	<b>\$126,247.95</b>	<b>(\$1,108,479.00)</b>	<b>(\$1,234,726.95)</b>	

(Funds included: ALL)

## SWWDB Budget Modifications Since the 12/13/2023 Board Meeting

Item	Admin	Program	Amount
<b>2023.24 Budget - Approved Revenue</b>	<b>561,831</b>	<b>4,834,081</b>	<b>\$5,395,912</b>
<b>Changes to PY23 Funds (Adjust to Actual)</b>			
Rapid Response Saputo Cheese Dislocation Grant - new	1,382	13,818	\$15,200
Pathway Home 4 - new	68,610	617,487	\$686,097
Foster Care / Independent Living - additional funds added	1,840	16,560	\$18,400
Foster Care / Independent Living - adjust to actual	383	3,443	\$3,825
Western WI Workforce Board - OSO Monitoring - new	-	4,000	\$4,000
Pathway Home 4 - Grant Management Services only	26,244	236,196	\$262,440
FoodShare Employment & Training - Adjust to actual award (Exhibit II)	3,365	30,285	\$33,650
Regional Planning Commission Contracts - not renewing for calendar year 2024 (estimated 1/1/24 - 6/30/24)	(32,250)		(\$32,250)
WISE - Adjust to Anticipated Award per Mtg w/ DHS 7.20.23	3,639	(1,761)	\$1,878
WIOA PY23 Admin - Adjust to Actual Award	8,517		\$8,517
WIOA PY23 Adult - Adjust to Actual Award		0	\$0
WIOA PY23 DW - Adjust to Actual Award		65,455	\$65,455
WIOA PY23 ISY - Adjust to Actual Award		2,240	\$2,240
WIOA PY23 OSY - Adjust to Actual Award		8,962	\$8,962
Department of Corrections - adjust to actual award	3	24	\$27
PDCI Job Center DOC - adjust to actual award	1,000	9,000	\$10,000
CESA 5/Dept of Public Instruction - adjust to actual	13	122	\$135
Rapid Response Annual Allotment - adjust to actual	1,053	9,475	\$10,528
QUEST (Quality jobs, Equity, Strategy & Training) - adjust to actual	5,265	47,388	\$52,653
Youth Apprenticeship - adjust to actual award, draft contract	(804)	(15,927)	(\$16,731)
<b>Modified Revenues</b>	<b>650,090</b>	<b>5,880,848</b>	<b>6,530,938</b>
Net Change	88,259	1,046,767	1,135,026
<b>Changes to PY22 Funds (Affects Planned Reserve / Carryover) - for informational purposes only</b>			
Department of Corrections - adjust to actual final/close out		3,222	\$3,222
Department of Corrections - PDCI Job Center adjust to actual final/close out (\$3,000 P.O. + \$1,991 direct pay)	300	4,691	\$4,991
<b>Changes to PY23 That Don't Impact SWWDB's Bottom Line - for informational purposes only</b>			
Community Action, Inc. of Rock & Walworth Counties - an FSET Third Party Program Provider (50% match grant pass through funding only shown at 100% contract value) for their Project Thrive Program	-	199,238	199,238

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

SOUTHWEST WISCONSIN WORKFORCE  
DEVELOPMENT BOARD, INC.  
1370 N WATER ST, 2  
PLATTEVILLE, WI 53818



ENCLOSURE 5

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

CLIENT'S COPY

SOUTHWEST WISCONSIN WORKFORCE  
DEVELOPMENT BOARD, INC.  
1370 N WATER ST, STE 2  
PLATTEVILLE, WI 53818  
ATTENTION: RHONDA SUDA

ENCLOSED IS THE ORGANIZATION'S 2022 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,

MITCH DAVIS  
PARTNER

Form **8879-TE**

# IRS e-file Signature Authorization for a Tax Exempt Entity

For calendar year 2022, or fiscal year beginning JUL 1, 2022, and ending JUN 30, 2023

# 2022

Department of the Treasury  
Internal Revenue Service

Do not send to the IRS. Keep for your records.

Go to [www.irs.gov/Form8879TE](http://www.irs.gov/Form8879TE) for the latest information.

Name of filer **SOUTHWEST WISCONSIN WORKFORCE DEVELOPMENT BOARD, INC.**

EIN or SSN  
**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

Check the box for the return for which you are using this Form 8879-TE and enter the applicable amount, if any, from the return. Form 8038-CP and Form 5330 filers may enter dollars and cents. For all other forms, enter whole dollars only. If you check the box on line 1a, 2a, 3a, 4a, 5a, 6a, 7a, 8a, 9a, or 10a 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, 7b, 8b, 9b, or 10b, 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.

<b>1a</b> Form 990 check here <input checked="" type="checkbox"/>	<b>b</b> Total revenue, if any (Form 990, Part VIII, column (A), line 12)	<b>1b</b> <u>7,393,916.</u>
<b>2a</b> Form 990-EZ check here <input type="checkbox"/>	<b>b</b> Total revenue, if any (Form 990-EZ, line 9)	<b>2b</b> _____
<b>3a</b> Form 1120-POL check here <input type="checkbox"/>	<b>b</b> Total tax (Form 1120-POL, line 22)	<b>3b</b> _____
<b>4a</b> Form 990-PF check here <input type="checkbox"/>	<b>b</b> Tax based on investment income (Form 990-PF, Part V, line 5)	<b>4b</b> _____
<b>5a</b> Form 8868 check here <input type="checkbox"/>	<b>b</b> Balance due (Form 8868, line 3c)	<b>5b</b> _____
<b>6a</b> Form 990-T check here <input type="checkbox"/>	<b>b</b> Total tax (Form 990-T, Part III, line 4)	<b>6b</b> _____
<b>7a</b> Form 4720 check here <input type="checkbox"/>	<b>b</b> Total tax (Form 4720, Part III, line 1)	<b>7b</b> _____
<b>8a</b> Form 5227 check here <input type="checkbox"/>	<b>b</b> FMV of assets at end of tax year (Form 5227, Item D)	<b>8b</b> _____
<b>9a</b> Form 5330 check here <input type="checkbox"/>	<b>b</b> Tax due (Form 5330, Part II, line 19)	<b>9b</b> _____
<b>10a</b> Form 8038-CP check here <input type="checkbox"/>	<b>b</b> Amount of credit payment requested (Form 8038-CP, Part III, line 22)	<b>10b</b> _____

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

Under penalties of perjury, I declare that  I am an officer of the above entity or  I am a person subject to tax with respect to (name of entity) \_\_\_\_\_, (EIN) \_\_\_\_\_ and that I have examined a copy of the 2022 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

I authorize WEGNER CPAS 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 2022 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 entity, I will enter my PIN as my signature on the tax year 2022 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

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.

**39982053713**

Do not enter all zeros

I certify that the above numeric entry is my PIN, which is my signature on the 2022 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 WEGNER CPAS LLP

Date 01/25/24

**ERO Must Retain This Form - See Instructions**

**Do Not Submit This Form to the IRS Unless Requested To Do So**

LHA For Privacy Act and Paperwork Reduction Act Notice, see instructions.

Form **8879-TE** (2022)

Form **8868**  
(Rev. January 2022)

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

OMB No. 1545-0047

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>  <small>File by the due date for filing your return. See instructions.</small>	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>
	Number, street, and room or suite no. If a P.O. box, see instructions. <b>1370 N WATER ST, 2</b>	
	City, town or post office, state, and ZIP code. For a foreign address, see instructions. <b>PLATTEVILLE, WI 53818</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 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
Form 990-T (corporation)	07		

**DANIELLE THOUSAND**

- The books are in the care of ► **1370 N WATER ST - PLATTEVILLE, WI 53818**

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 15, 2024**, 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, 2022**, and ending **JUN 30, 2023**.

**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-PF, 990-T, 4720, or 6069, enter the tentative tax, less any nonrefundable credits. See instructions.	<b>3a</b>	\$	<b>0.</b>
<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>	\$	<b>0.</b>
<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>	\$	<b>0.</b>

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

LHA **For Privacy Act and Paperwork Reduction Act Notice, see instructions.**

Form **8868** (Rev. 1-2022)



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)

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.

# 2022

Open to Public Inspection

**A** For the **2022** calendar year, or tax year beginning **JUL 1, 2022** and ending **JUN 30, 2023**

<b>B</b> Check if applicable: <input checked="" type="checkbox"/> Address change <input type="checkbox"/> Name change <input type="checkbox"/> Initial return <input type="checkbox"/> Final return/terminated <input type="checkbox"/> Amended return <input type="checkbox"/> Application pending	<b>C</b> Name of organization <b>SOUTHWEST WISCONSIN WORKFORCE DEVELOPMENT BOARD, INC.</b>		<b>D</b> Employer identification number <b>39-1451363</b>
	Doing business as		<b>E</b> Telephone number <b>608-314-3300</b>
	Number and street (or P.O. box if mail is not delivered to street address)	Room/suite	<b>G</b> Gross receipts \$ <b>7,393,916.</b>
	1370 N WATER ST 2		<b>H(a)</b> Is this a group return for subordinates? ..... <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No
	City or town, state or province, country, and ZIP or foreign postal code <b>PLATTEVILLE, WI 53818</b>		<b>H(b)</b> Are all subordinates included? <input type="checkbox"/> Yes <input type="checkbox"/> No If "No," attach a list. See instructions
<b>F</b> Name and address of principal officer: <b>RHONDA SUDA</b> <b>SAME AS C ABOVE</b>			<b>H(c)</b> Group exemption number
<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			
<b>J</b> Website: <b>WWW.SWADB.ORG</b>			
<b>K</b> Form of organization: <input checked="" type="checkbox"/> Corporation <input type="checkbox"/> Trust <input type="checkbox"/> Association <input type="checkbox"/> Other			<b>L</b> Year of formation: <b>1983</b>
			<b>M</b> State of legal domicile: <b>WI</b>

## Part I Summary

Activities & Governance	<b>1</b>	Briefly describe the organization's mission or most significant activities: <b>TO PROVIDE A COLLABORATIVE TALENT DEVELOPMENT SYSTEM WITHIN THE REGION.</b>
	<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.
	<b>3</b>	Number of voting members of the governing body (Part VI, line 1a) ..... <b>3</b> <b>27</b>
	<b>4</b>	Number of independent voting members of the governing body (Part VI, line 1b) ..... <b>4</b> <b>27</b>
	<b>5</b>	Total number of individuals employed in calendar year 2022 (Part V, line 2a) ..... <b>5</b> <b>166</b>
	<b>6</b>	Total number of volunteers (estimate if necessary) ..... <b>6</b> <b>27</b>
	<b>7a</b>	Total unrelated business revenue from Part VIII, column (C), line 12 ..... <b>7a</b> <b>0.</b>
	<b>b</b>	Net unrelated business taxable income from Form 990-T, Part I, line 11 ..... <b>7b</b> <b>0.</b>
Revenue	<b>8</b>	Contributions and grants (Part VIII, line 1h) ..... <b>5,106,956.</b> <b>6,971,806.</b>
	<b>9</b>	Program service revenue (Part VIII, line 2g) ..... <b>337,014.</b> <b>403,853.</b>
	<b>10</b>	Investment income (Part VIII, column (A), lines 3, 4, and 7d) ..... <b>791.</b> <b>18,257.</b>
	<b>11</b>	Other revenue (Part VIII, column (A), lines 5, 6d, 8c, 9c, 10c, and 11e) ..... <b>0.</b> <b>0.</b>
	<b>12</b>	Total revenue - add lines 8 through 11 (must equal Part VIII, column (A), line 12) ..... <b>5,444,761.</b> <b>7,393,916.</b>
Expenses	<b>13</b>	Grants and similar amounts paid (Part IX, column (A), lines 1-3) ..... <b>1,627,346.</b> <b>3,240,877.</b>
	<b>14</b>	Benefits paid to or for members (Part IX, column (A), line 4) ..... <b>0.</b> <b>0.</b>
	<b>15</b>	Salaries, other compensation, employee benefits (Part IX, column (A), lines 5-10) ..... <b>3,100,436.</b> <b>3,273,606.</b>
	<b>16a</b>	Professional fundraising fees (Part IX, column (A), line 11e) ..... <b>0.</b> <b>0.</b>
	<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) ..... <b>515,161.</b> <b>643,800.</b>
	<b>18</b>	Total expenses. Add lines 13-17 (must equal Part IX, column (A), line 25) ..... <b>5,242,943.</b> <b>7,158,283.</b>
	<b>19</b>	Revenue less expenses. Subtract line 18 from line 12 ..... <b>201,818.</b> <b>235,633.</b>
Net Assets or Fund Balances	<b>20</b>	Total assets (Part X, line 16) ..... <b>2,202,636.</b> <b>2,911,175.</b>
	<b>21</b>	Total liabilities (Part X, line 26) ..... <b>853,329.</b> <b>1,326,235.</b>
	<b>22</b>	Net assets or fund balances. Subtract line 21 from line 20 ..... <b>1,349,307.</b> <b>1,584,940.</b>

## 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>	Signature of officer		Date		
	<b>RHONDA SUDA, CHIEF EXECUTIVE OFFICER</b> Type or print name and title				
<b>Paid Preparer Use Only</b>	Print/Type preparer's name	Preparer's signature	Date	Check <input type="checkbox"/> if self-employed	PTIN
	<b>MITCH DAVIS</b>	<b>MITCH DAVIS</b>	<b>01/25/24</b>	<input checked="" type="checkbox"/>	<b>P01273382</b>
<b>Preparer Use Only</b>	Firm's name	Firm's EIN		Phone no. (608) 274-4020	
	<b>WEGNER CPAS LLP</b> <b>2921 LANDMARK PL STE 300</b> <b>MADISON, WI 53713-4236</b>	<b>39-0974031</b>			

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 \$ 2,148,515. including grants of \$ 1,687,330.) (Revenue \$ 0.)  
**WORKFORCE INNOVATION AND OPPORTUNITY ACT (WIOA) 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**

4b (Code: ) (Expenses \$ 1,697,669. including grants of \$ 597,231.) (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 735 PARTICIPANTS DURING THE YEAR.**

4c (Code: ) (Expenses \$ 1,108,512. including grants of \$ 863,941.) (Revenue \$ 0.)  
**PATHWAY HOME 2 - PATHWAY HOME 2 PROVIDES ELIGIBLE INCARCERATED INDIVIDUALS IN STATE CORRECTIONAL FACILITIES OR LOCAL OR COUNTY JAILS WITH WORKFORCE SERVICES PRIOR TO RELEASE AND CONTINUES SERVICES AFTER RELEASE BY TRANSITIONING THE PARTICIPANTS INTO REENTRY PROGRAMS IN THE COMMUNITIES IN WHICH THEY WILL RETURN. THIS GRANT IS JOB-DRIVEN AND BUILDS CONNECTIONS TO LOCAL EMPLOYERS THAT WILL ENABLE TRANSITIONING OFFENDERS TO SECURE EMPLOYMENT BY ENSURING PARTICIPANTS ARE PREPARED TO MEET THE NEEDS OF THEIR LOCAL LABOR MARKETS WITH THE SKILLS VALUED BY EMPLOYERS. SOUTHWEST WISCONSIN WORKFORCE DEVELOPMENT BOARD SERVED 222 PARTICIPANTS DURING THE YEAR.**

4d Other program services (Describe on Schedule O.)  
(Expenses \$ 1,739,708. including grants of \$ 92,375.) (Revenue \$ 403,853.)

4e Total program service expenses 6,694,404.

**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> ? See instructions .....	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 Rev. Proc. 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> See instructions .....		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 the 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 line 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 on 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 on 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> 166		
<b>b</b>	If at least one is reported on line 2a, did the organization file all required federal employment tax returns? .....	X	
<b>3a</b>	Did the organization have unrelated business gross income of \$1,000 or more during the year? .....		X
<b>b</b>	If "Yes," has it filed a Form 990-T for this year? <i>If "No" to line 3b, provide an explanation on Schedule O</i> .....		
<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)? .....		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? .....		X
<b>b</b>	Did any taxable party notify the organization that it was or is a party to a prohibited tax shelter transaction? .....		X
<b>c</b>	If "Yes" to line 5a or 5b, did the organization file Form 8886-T? .....		
<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? .....		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? .....		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>h</b>	If the organization received a contribution of cars, boats, airplanes, or other vehicles, did the organization file a Form 1098-C?		
<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>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>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>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? .....		X
<b>b</b>	If "Yes," has it filed a Form 720 to report these payments? <i>If "No," provide an explanation on Schedule O</i> .....		
<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? .....		X
	If "Yes," see the 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? .....		X
	If "Yes," complete Form 4720, Schedule O.		
<b>17</b>	<b>Section 501(c)(21) organizations.</b> Did the trust, or any disqualified or other person engage in any activities that would result in the imposition of an excise tax under section 4951, 4952 or 4953? .....		
	If "Yes," complete Form 6069.		

**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> 27		
<b>b</b>	Enter the number of voting members included on line 1a, above, who are independent .....		
	<b>1b</b> 27		
<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>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 on 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 on Schedule O how this was done .....	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 on 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? .....		

**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**

**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 the 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, box 6 of Form 1099-MISC, and/or box 1 of Form 1099-NEC) 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 the 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/1099-NEC)	(E) Reportable compensation from related organizations (W-2/1099-MISC/1099-NEC)	(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			100,441.	0.	32,690.	
(2) MARIA LAUCK CHAIR	1.00	X		X			0.	0.	0.	
(3) CHRISTOPHER COMELLA 1ST VICE CHAIR (THRU FEBRUARY)	1.00	X		X			0.	0.	0.	
(4) KEITH KRUSE 1ST VICE CHAIR (FROM MARCH)	1.00	X		X			0.	0.	0.	
(5) MICHAEL WILLIAMS 2ND VICE CHAIR	1.00	X		X			0.	0.	0.	
(6) JAMES OTTERSTEIN TREASURER	1.00	X		X			0.	0.	0.	
(7) LISA OMEN SECRETARY	1.00	X		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) IVAN COLLINS DIRECTOR	1.00	X					0.	0.	0.	
(12) JEFF ELLINGSON DIRECTOR (THRU DECEMBER)	1.00	X					0.	0.	0.	
(13) HEATHER FIFRICK DIRECTOR	1.00	X					0.	0.	0.	
(14) JILL LIEGEL DIRECTOR	1.00	X					0.	0.	0.	
(15) ELA KAKDE DIRECTOR	1.00	X					0.	0.	0.	
(16) TROY MARX DIRECTOR	1.00	X					0.	0.	0.	
(17) TRACY PIERNER DIRECTOR	1.00	X					0.	0.	0.	

SOUTHWEST WISCONSIN WORKFORCE  
DEVELOPMENT BOARD, INC.

Form 990 (2022)

**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/1099-NEC)	(E) Reportable compensation from related organizations (W-2/1099-MISC/1099-NEC)	(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) TOM SCHMIT DIRECTOR	1.00	X						0.	0.	0.
(19) DAVID SMITH DIRECTOR	1.00	X						0.	0.	0.
(20) DAVID SHAW DIRECTOR	1.00	X						0.	0.	0.
(21) HEATHER MCLEAN DIRECTOR	1.00	X						0.	0.	0.
(22) ANDREA SIMON DIRECTOR	1.00	X						0.	0.	0.
(23) ANDREW MARCOTTE DIRECTOR	1.00	X						0.	0.	0.
(24) JOHN MEYERS DIRECTOR	1.00	X						0.	0.	0.
(25) AARON JACH DIRECTOR	1.00	X						0.	0.	0.
(26) AMY SANTAS DIRECTOR	1.00	X						0.	0.	0.
<b>1b Subtotal</b> .....								100,441.	0.	32,690.
<b>c Total from continuation sheets to Part VII, Section A</b> .....								0.	0.	0.
<b>d Total (add lines 1b and 1c)</b> .....								100,441.	0.	32,690.

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 1

	Yes	No
3 Did the organization list any <b>former</b> officer, director, trustee, key employee, or highest compensated employee on line 1a? <i>If "Yes," complete Schedule J for such individual</i> .....		X
4 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? <i>If "Yes," complete Schedule J for such individual</i> .....		X
5 Did any person listed on line 1a receive or accrue compensation from any unrelated organization or individual for services rendered to the organization? <i>If "Yes," complete Schedule J for such person</i> .....		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
NONE		

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 0

SEE PART VII, SECTION A CONTINUATION SHEETS





SOUTHWEST WISCONSIN WORKFORCE  
DEVELOPMENT BOARD, INC.

ENCLOSURE 5

39-1451363 Page 9

Form 990 (2022)

**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	
Contributions, Gifts, Grants and Other Similar Amounts	<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>	6,971,806.			
	<b>f</b>	All other contributions, gifts, grants, and similar amounts not included above	<b>1f</b>				
	<b>g</b>	Noncash contributions included in lines 1a-1f	<b>1g</b>	\$			
	<b>h</b>	<b>Total.</b> Add lines 1a-1f		6,971,806.			
Program Service Revenue	<b>2 a</b>	PROGRAM SERVICE REVENUE	<b>Business Code</b>				
			624310	403,853.	403,853.		
	<b>b</b>						
	<b>c</b>						
	<b>d</b>						
	<b>e</b>						
	<b>f</b>	All other program service revenue					
<b>g</b>	<b>Total.</b> Add lines 2a-2f		403,853.				
Other Revenue	<b>3</b>	Investment income (including dividends, interest, and other similar amounts)		18,257.		18,257.	
	<b>4</b>	Income from investment of tax-exempt bond proceeds					
	<b>5</b>	Royalties					
	<b>6 a</b>	Gross rents	(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	(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>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>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>b</b>	Less: cost of goods sold	<b>10b</b>					
<b>c</b>	Net income or (loss) from sales of inventory						
Miscellaneous Revenue	<b>11 a</b>		<b>Business Code</b>				
	<b>b</b>						
	<b>c</b>						
	<b>d</b>	All other revenue					
	<b>e</b>	<b>Total.</b> Add lines 11a-11d					
<b>12</b>	<b>Total revenue.</b> See instructions		7,393,916.	403,853.	0.	18,257.	

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

Form 990 (2022)

**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
<b>1</b> Grants and other assistance to domestic organizations and domestic governments. See Part IV, line 21 ...	1,260,751.	1,260,751.		
<b>2</b> Grants and other assistance to domestic individuals. See Part IV, line 22 .....	1,980,126.	1,980,126.		
<b>3</b> Grants and other assistance to foreign organizations, foreign governments, and foreign individuals. See Part IV, lines 15 and 16 .....				
<b>4</b> Benefits paid to or for members .....				
<b>5</b> Compensation of current officers, directors, trustees, and key employees .....	138,424.	7,835.	130,589.	
<b>6</b> Compensation not included above to disqualified persons (as defined under section 4958(f)(1)) and persons described in section 4958(c)(3)(B) .....				
<b>7</b> Other salaries and wages .....	2,527,865.	2,371,687.	156,178.	
<b>8</b> Pension plan accruals and contributions (include section 401(k) and 403(b) employer contributions)	94,726.	73,658.	21,068.	
<b>9</b> Other employee benefits .....	309,937.	274,167.	35,770.	
<b>10</b> Payroll taxes .....	202,654.	184,062.	18,592.	
<b>11</b> Fees for services (nonemployees):				
<b>a</b> Management .....				
<b>b</b> Legal .....	2,500.		2,500.	
<b>c</b> Accounting .....	13,500.		13,500.	
<b>d</b> Lobbying .....				
<b>e</b> Professional fundraising services. See Part IV, line 17				
<b>f</b> Investment management fees .....				
<b>g</b> Other. (If line 11g amount exceeds 10% of line 25, column (A), amount, list line 11g expenses on Sch O.)	78,707.	61,808.	16,899.	
<b>12</b> Advertising and promotion .....	76,807.	75,869.	938.	
<b>13</b> Office expenses .....	93,541.	81,374.	12,167.	
<b>14</b> Information technology .....	76,924.	68,252.	8,672.	
<b>15</b> Royalties .....				
<b>16</b> Occupancy .....	118,480.	99,452.	19,028.	
<b>17</b> Travel .....	103,874.	99,921.	3,953.	
<b>18</b> Payments of travel or entertainment expenses for any federal, state, or local public officials ...				
<b>19</b> Conferences, conventions, and meetings .....	14,183.	11,673.	2,510.	
<b>20</b> Interest .....				
<b>21</b> Payments to affiliates .....				
<b>22</b> Depreciation, depletion, and amortization .....	29,618.	27,398.	2,220.	
<b>23</b> Insurance .....	14,069.	612.	13,457.	
<b>24</b> 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.)				
<b>a DUES AND SUBSCRIPTIONS</b>	21,597.	15,759.	5,838.	
<b>b</b> _____				
<b>c</b> _____				
<b>d</b> _____				
<b>e</b> All other expenses _____				
<b>25 Total functional expenses.</b> Add lines 1 through 24e	7,158,283.	6,694,404.	463,879.	0.
<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 <input type="checkbox"/> if following SOP 98-2 (ASC 958-720)				

SOUTHWEST WISCONSIN WORKFORCE  
DEVELOPMENT BOARD, INC.

Form 990 (2022)

**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 .....	250,000.	<b>1</b>	250,000.
	<b>2</b> Savings and temporary cash investments .....	382,496.	<b>2</b>	879,844.
	<b>3</b> Pledges and grants receivable, net .....	1,226,177.	<b>3</b>	1,251,616.
	<b>4</b> Accounts receivable, net .....	164,263.	<b>4</b>	125,526.
	<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 .....	60,722.	<b>9</b>	74,265.
	<b>10a</b> Land, buildings, and equipment: cost or other basis. Complete Part VI of Schedule D .....	<b>10a</b> 309,507.		
	<b>b</b> Less: accumulated depreciation .....	<b>10b</b> 175,820.	118,978.	<b>10c</b> 133,687.
	<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 .....	0.	<b>15</b>	196,237.
<b>16 Total assets.</b> Add lines 1 through 15 (must equal line 33) .....	2,202,636.	<b>16</b>	2,911,175.	
<b>Liabilities</b>	<b>17</b> Accounts payable and accrued expenses .....	524,724.	<b>17</b>	801,088.
	<b>18</b> Grants payable .....		<b>18</b>	
	<b>19</b> Deferred revenue .....	328,605.	<b>19</b>	327,523.
	<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 .....	0.	<b>25</b>	197,624.
	<b>26 Total liabilities.</b> Add lines 17 through 25 .....	853,329.	<b>26</b>	1,326,235.
<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 .....	1,349,307.	<b>27</b>	1,584,940.
	<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</b> Total net assets or fund balances .....	1,349,307.	<b>32</b>	1,584,940.
<b>33</b> Total liabilities and net assets/fund balances .....	2,202,636.	<b>33</b>	2,911,175.	

Form 990 (2022)

**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	7,393,916.
2	Total expenses (must equal Part IX, column (A), line 25)	2	7,158,283.
3	Revenue less expenses. Subtract line 2 from line 1	3	235,633.
4	Net assets or fund balances at beginning of year (must equal Part X, line 32, column (A))	4	1,349,307.
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	1,584,940.

**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 on 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
2b	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	
2c	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 Uniform Guidance, 2 C.F.R. Part 200, Subpart F? _____	X	
3b	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	



**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) 2018	(b) 2019	(c) 2020	(d) 2021	(e) 2022	(f) Total
<b>1</b> Gifts, grants, contributions, and membership fees received. (Do not include any "unusual grants.") .....	3983706.	4213702.	4195143.	5106956.	6971806.	24471313.
<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 .....	3983706.	4213702.	4195143.	5106956.	6971806.	24471313.
<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.						24471313.

**Section B. Total Support**

Calendar year (or fiscal year beginning in)	(a) 2018	(b) 2019	(c) 2020	(d) 2021	(e) 2022	(f) Total
<b>7</b> Amounts from line 4 .....	3983706.	4213702.	4195143.	5106956.	6971806.	24471313.
<b>8</b> Gross income from interest, dividends, payments received on securities loans, rents, royalties, and income from similar sources .....	4,503.	4,737.	957.	791.	18,257.	29,245.
<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						24500558.
<b>12</b> Gross receipts from related activities, etc. (see instructions) .....					12	1,603,283.
<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 2022 (line 6, column (f), divided by line 11, column (f)) .....	<b>14</b>	99.88	%
<b>15</b> Public support percentage from 2021 Schedule A, Part II, line 14 .....	<b>15</b>	99.93	%
<b>16a 33 1/3% support test - 2022.</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 - 2021.</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 - 2022.</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 - 2021.</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**

Calendar year (or fiscal year beginning in)	(a) 2018	(b) 2019	(c) 2020	(d) 2021	(e) 2022	(f) Total
<b>1</b> Gifts, grants, contributions, and membership fees received. (Do not include any "unusual grants.") .....						
<b>2</b> Gross receipts from admissions, merchandise sold or services performed, or facilities furnished in any activity that is related to the organization's tax-exempt purpose .....						
<b>3</b> Gross receipts from activities that are not an unrelated trade or business under section 513 .....						
<b>4</b> Tax revenues levied for the organization's benefit and either paid to or expended on its behalf .....						
<b>5</b> The value of services or facilities furnished by a governmental unit to the organization without charge .....						
<b>6 Total.</b> Add lines 1 through 5 .....						
<b>7a</b> Amounts included on lines 1, 2, and 3 received from disqualified persons .....						
<b>b</b> Amounts included on lines 2 and 3 received from other than disqualified persons that exceed the greater of \$5,000 or 1% of the amount on line 13 for the year .....						
<b>c</b> Add lines 7a and 7b .....						
<b>8 Public support.</b> (Subtract line 7c from line 6.)						

**Section B. Total Support**

Calendar year (or fiscal year beginning in)	(a) 2018	(b) 2019	(c) 2020	(d) 2021	(e) 2022	(f) Total
<b>9</b> Amounts from line 6 .....						
<b>10a</b> Gross income from interest, dividends, payments received on securities loans, rents, royalties, and income from similar sources .....						
<b>b</b> Unrelated business taxable income (less section 511 taxes) from businesses acquired after June 30, 1975 .....						
<b>c</b> Add lines 10a and 10b .....						
<b>11</b> Net income from unrelated business activities not included on line 10b, whether or not the business is regularly carried on .....						
<b>12</b> Other income. Do not include gain or loss from the sale of capital assets (Explain in Part VI.) .....						
<b>13 Total support.</b> (Add lines 9, 10c, 11, and 12.)						

**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**

<b>15</b> Public support percentage for 2022 (line 8, column (f), divided by line 13, column (f)) .....	<b>15</b>	%
<b>16</b> Public support percentage from 2021 Schedule A, Part III, line 15 .....	<b>16</b>	%

**Section D. Computation of Investment Income Percentage**

<b>17</b> Investment income percentage for 2022 (line 10c, column (f), divided by line 13, column (f)) .....	<b>17</b>	%
<b>18</b> Investment income percentage from 2021 Schedule A, Part III, line 17 .....	<b>18</b>	%

**19a 33 1/3% support tests - 2022.** 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

**b 33 1/3% support tests - 2021.** 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 on line 12 of 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).</i>		
<b>8</b> Did the organization make a loan to a disqualified person (as defined in section 4958) not described on line 7? <i>If "Yes," complete Part I of Schedule L (Form 990).</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 on 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 on 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)

	Yes	No
<b>11</b> Has the organization accepted a gift or contribution from any of the following persons?		
<b>a</b> A person who directly or indirectly controls, either alone or together with persons described on lines 11b and 11c below, the governing body of a supported organization?		
<b>b</b> A family member of a person described on line 11a above?		
<b>c</b> A 35% controlled entity of a person described on line 11a or 11b above? <i>If "Yes" to line 11a, 11b, or 11c, provide detail in Part VI.</i>		
<b>11a</b>		
<b>11b</b>		
<b>11c</b>		

**Section B. Type I Supporting Organizations**

	Yes	No
<b>1</b> 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? <i>If "No," describe in Part VI how the supported organization(s) effectively operated, supervised, or controlled the organization's activities. If the organization had more than one supported organization, describe how the powers to appoint and/or remove officers, directors, or trustees were allocated among the supported organizations and what conditions or restrictions, if any, applied to such powers during the tax year.</i>		
<b>2</b> 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? <i>If "Yes," explain in Part VI how providing such benefit carried out the purposes of the supported organization(s) that operated, supervised, or controlled the supporting organization.</i>		
<b>1</b>		
<b>2</b>		

**Section C. Type II Supporting Organizations**

	Yes	No
<b>1</b> 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)? <i>If "No," describe in Part VI how control or management of the supporting organization was vested in the same persons that controlled or managed the supported organization(s).</i>		
<b>1</b>		

**Section D. All Type III Supporting Organizations**

	Yes	No
<b>1</b> 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?		
<b>2</b> 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? <i>If "No," explain in Part VI how the organization maintained a close and continuous working relationship with the supported organization(s).</i>		
<b>3</b> By reason of the relationship described on 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? <i>If "Yes," describe in Part VI the role the organization's supported organizations played in this regard.</i>		
<b>1</b>		
<b>2</b>		
<b>3</b>		

**Section E. Type III Functionally Integrated Supporting Organizations**

	Yes	No
<b>1</b> Check the box next to the method that the organization used to satisfy the Integral Part Test during the year (see instructions).		
<b>a</b> <input type="checkbox"/> The organization satisfied the Activities Test. Complete line 2 below.		
<b>b</b> <input type="checkbox"/> The organization is the parent of each of its supported organizations. Complete line 3 below.		
<b>c</b> <input type="checkbox"/> The organization supported a governmental entity. Describe in Part VI how you supported a governmental entity (see instructions).		
<b>2</b> Activities Test. Answer lines 2a and 2b below.		
<b>a</b> Did substantially all of the organization's activities during the tax year directly further the exempt purposes of the supported organization(s) to which the organization was responsive? <i>If "Yes," then in Part VI identify those supported organizations and explain how these activities directly furthered their exempt purposes, how the organization was responsive to those supported organizations, and how the organization determined that these activities constituted substantially all of its activities.</i>		
<b>b</b> Did the activities described on line 2a, above, constitute activities that, but for the organization's involvement, one or more of the organization's supported organization(s) would have been engaged in? <i>If "Yes," explain in Part VI the reasons for the organization's position that its supported organization(s) would have engaged in these activities but for the organization's involvement.</i>		
<b>3</b> Parent of Supported Organizations. Answer lines 3a and 3b below.		
<b>a</b> Did the organization have the power to regularly appoint or elect a majority of the officers, directors, or trustees of each of the supported organizations? <i>If "Yes" or "No" provide details in Part VI.</i>		
<b>b</b> Did the organization exercise a substantial degree of direction over the policies, programs, and activities of each of its supported organizations? <i>If "Yes," describe in Part VI the role played by the organization in this regard.</i>		
<b>2a</b>		
<b>2b</b>		
<b>3a</b>		
<b>3b</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 ( <i>explain in detail in Part VI</i> ):		
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).		

Schedule A (Form 990) 2022

SOUTHWEST WISCONSIN WORKFORCE  
DEVELOPMENT BOARD, INC.

Schedule A (Form 990) 2022

**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 - <i>provide details in Part VI</i> )	<b>5</b>
<b>6</b> Other distributions ( <i>describe in Part VI</i> ). See instructions.	<b>6</b>
<b>7 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 ( <i>provide details in Part VI</i> ). See instructions.	<b>8</b>
<b>9</b> Distributable amount for 2022 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-2022	(iii) Distributable Amount for 2022
<b>1</b> Distributable amount for 2022 from Section C, line 6			
<b>2</b> Underdistributions, if any, for years prior to 2022 (reasonable cause required - <i>explain in Part VI</i> ). See instructions.			
<b>3</b> Excess distributions carryover, if any, to 2022			
<b>a</b> From 2017			
<b>b</b> From 2018			
<b>c</b> From 2019			
<b>d</b> From 2020			
<b>e</b> From 2021			
<b>f Total</b> of lines 3a through 3e			
<b>g</b> Applied to underdistributions of prior years			
<b>h</b> Applied to 2022 distributable amount			
<b>i</b> Carryover from 2017 not applied (see instructions)			
<b>j</b> Remainder. Subtract lines 3g, 3h, and 3i from line 3f.			
<b>4</b> Distributions for 2022 from Section D, line 7: \$			
<b>a</b> Applied to underdistributions of prior years			
<b>b</b> Applied to 2022 distributable amount			
<b>c</b> Remainder. Subtract lines 4a and 4b from line 4.			
<b>5</b> Remaining underdistributions for years prior to 2022, if any. Subtract lines 3g and 4a from line 2. For result greater than zero, <i>explain in Part VI</i> . See instructions.			
<b>6</b> Remaining underdistributions for 2022. Subtract lines 3h and 4b from line 1. For result greater than zero, <i>explain in Part VI</i> . See instructions.			
<b>7 Excess distributions carryover to 2023.</b> Add lines 3j and 4c.			
<b>8</b> Breakdown of line 7:			
<b>a</b> Excess from 2018			
<b>b</b> Excess from 2019			
<b>c</b> Excess from 2020			
<b>d</b> Excess from 2021			
<b>e</b> Excess from 2022			

Schedule A (Form 990) 2022



**Schedule B**  
**(Form 990)**

Department of the Treasury  
Internal Revenue Service

**Schedule of Contributors**

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

ENCLOSURE 5

OMB No. 1545-0047

**2022**

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), 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), 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).

Name of organization <b>SOUTHWEST WISCONSIN WORKFORCE DEVELOPMENT BOARD, INC.</b>	Employer identification number <b>39-1451363</b>
--	---

**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	\$ 2,230,080.	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	\$ 2,492,904.	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	\$ 260,808.	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	\$ 359,793.	Person <input checked="" type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II for noncash contributions.)
5	UNITED STATES DEPARTMENT OF LABOR  200 CONSTITUTION AVE NW  WASHINGTON, DC 20210	\$ 1,146,150.	Person <input checked="" type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II for noncash contributions.)
6	WISCONSIN DEPARTMENT OF CORRECTIONS  3099 EAST WASHINGTON AVE  MADISON, WI 53704	\$ 175,447.	Person <input checked="" 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>
---	---

**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>
--	---

**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	

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 5

OMB No. 1545-0047

2022

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 value of contributions, grants, and end of year, and two yes/no questions about donor property and grant fund usage.

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, a table for lines 2a-2d, and questions about monitoring, expenses, and reporting requirements.

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, and a table for revenue and assets included.

LHA For Paperwork Reduction Act Notice, see the Instructions for Form 990. Schedule D (Form 990) 2022



**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) OPERATING LEASE RIGHT-OF-USE ASSETS	196,237.
(2)	
(3)	
(4)	
(5)	
(6)	
(7)	
(8)	
(9)	
<b>Total.</b> (Column (b) must equal Form 990, Part X, col. (B) line 15.)	196,237.

**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) OPERATING LEASE LIABILITIES	197,624.
(3)	
(4)	
(5)	
(6)	
(7)	
(8)	
(9)	
<b>Total.</b> (Column (b) must equal Form 990, Part X, col. (B) line 25.)	197,624.

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 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 5

OMB No. 1545-0047

**2022**

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.

1 (a) Name and address of organization or government	(b) EIN	(c) IRC section (if applicable)	(d) Amount of cash grant	(e) Amount of noncash assistance	(f) Method of valuation (book, FMV, appraisal, other)	(g) Description of noncash assistance	(h) Purpose of grant or assistance
MANPOWER GROUP USA, INC. 100 W MANPOWER PL MILWAUKEE, WI 53212-4030	39-1248699		596,013.	0.			EMPLOYMENT AND TRAINING TO ADULTS, DISLOCATED WORKERS, AND YOUTH
FOX VALLEY WORKFORCE DEVELOPMENT BOARD, INC. - 1401 MCMAHON DR, STE 200 - NEENAH, WI 54956	39-1571085	501(C)(3)	314,789.	0.			PH2 GRANT
NORTHWEST WISCONSIN WORKFORCE INVESTMENT BOARD, INC. - 301 ELLIS AVE, STE 3, PO BOX 968 - ASHLAND, WI 54806	39-2021280	501(C)(3)	161,419.	0.			PH2 GRANT
WEST CENTRAL WORKFORCE DEVELOPMENT BOARD - 401 TECHNOLOGY DRIVE E, STE 400 - MENOMONIE, WI 54751	81-2800705	501(C)(3)	187,288.	0.			PH2 GRANT

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

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

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

Schedule I (Form 990) 2022

SOUTHWEST WISCONSIN WORKFORCE  
DEVELOPMENT BOARD, INC.

Schedule I (Form 990) 2022

**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	2624	1,980,126.	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

**Part IV** Supplemental Information

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

Multiple horizontal lines for supplemental information.



**SCHEDULE O  
(Form 990)**

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

ENCLOSURE 5

OMB No. 1545-0047

**2022**

Open to Public  
Inspection

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

FORM 990, PART III, LINE 4A, PROGRAM SERVICE ACCOMPLISHMENTS:  
 OR PARENTING, OFFENDER, OR AN INDIVIDUAL WHO REQUIRES ADDITIONAL  
 ASSISTANCE TO COMPLETE AN EDUCATIONAL PROGRAM OR TO SECURE AND HOLD  
 EMPLOYMENT. SOUTHWEST WISCONSIN WORKFORCE DEVELOPMENT BOARD SERVED 865  
 PARTICIPANTS DURING THE YEAR.

FORM 990, PART III, LINE 4D, OTHER PROGRAM SERVICES:  
 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 108 PEOPLE DURING THE YEAR.  
 EXPENSES \$ 825,195. INCLUDING GRANTS OF \$ 19,000. REVENUE \$ 0.

OTHER PROGRAM SERVICES - OTHER PROGRAMS THAT STRENGTHEN THE WORKFORCE  
 PROGRAMS IN GRANT, GREEN, IOWA, LAFAYETTE, RICHLAND, AND ROCK COUNTIES.  
 SOUTHWEST WISCONSIN WORKFORCE DEVELOPMENT BOARD SERVED 341 PARTICIPANTS  
 DURING THE YEAR.  
 EXPENSES \$ 390,536. INCLUDING GRANTS OF \$ 61,982. REVENUE \$ 403,853.

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. SOUTHWEST WISCONSIN WORKFORCE DEVELOPMENT  
 BOARD SERVED 56 PARTICIPANTS DURING THE YEAR.

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

EXPENSES \$ 360,313. INCLUDING GRANTS OF \$ 0. REVENUE \$ 0.

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  
SERVED 297 PARTICIPANTS DURING THE YEAR.

EXPENSES \$ 163,664. INCLUDING GRANTS OF \$ 11,393. REVENUE \$ 0.

FORM 990, PART VI, SECTION A, LINE 7A:

THE BOARD OF DIRECTORS OF SWWDB SHALL BE APPOINTED BY THE SOUTHWEST  
WISCONSIN COUNTIES CONSORTIUM, COMPRISED OF THE LOCAL ELECTED OFFICIALS  
(LEOS) OF THE SOUTHWEST WISCONSIN WORKFORCE DEVELOPMENT AREA.

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

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

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  
 WEBSITE AND ANNUAL FINANCIAL STATEMENTS ARE ALSO AVAILABLE TO THE PUBLIC  
 UPON REQUEST.

2022 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	283,799.				283,799.	120,494.		29,618.	150,112.
	* 990 PAGE 10 TOTAL MACHINERY & EQUIPMENT						283,799.				283,799.	120,494.		29,618.	150,112.
	TRANSPORTATION EQUIPMENT														
	VEHICLE	VARIOUS		.000		HY16	25,708.				25,708.	25,708.		0.	25,708.
	* 990 PAGE 10 TOTAL TRANSPORTATION EQUIPMENT						25,708.				25,708.	25,708.		0.	25,708.
	* GRAND TOTAL 990 PAGE 10 DEPR						309,507.				309,507.	146,202.		29,618.	175,820.



TRAVEL EXPENSE REIMBURSEMENT POLICY

C-701

Purpose.

The Southwest Wisconsin Workforce Development Board (SWWDB) shall reimburse consortium members, board members, and employees for necessary and reasonable travel-related expenses incurred in connection with official business.

Policy.

Consortium members, board members, and employees of the SWWDB shall be reimbursed for necessary and reasonable travel costs and other expenses incurred in conjunction with authorized SWWDB business and the performance of job-related responsibilities.

Individuals, who utilize a privately-owned vehicle on official SWWDB business, will be reimbursed for actual miles traveled from the normal place of work assignment (or home) to the authorized travel destination, whichever is less.

Air, bus, or train transportation used in connection with authorized SWWDB business shall be reimbursed. A privately-owned vehicle may be used for personal convenience or preference in lieu of air, bus, or train transportation.

Exceptions:

- Leased employees as their travel, whether in or outside of our service area, is approved by the leasing agency.
Travel arrangements for individuals who are assigned to work locations/region outside of SWWDB's area.
Other exceptions to this policy will be reviewed by the CEO and approved or denied based on the specific circumstances found in the request.

Meals will be reimbursable when the meal expense is incurred in the performance of SWWDB responsibilities and only when within the limits identified in this policy:

Formatted: Font: (Default) Calibri, 11 pt
Formatted: Font: (Default) Calibri, 11 pt, Font color: Auto
Formatted: Font: (Default) Calibri, 11 pt
Formatted: Font: (Default) Calibri, 11 pt
Formatted: Font: (Default) Calibri, 11 pt
Formatted: Font: (Default) Calibri, 11 pt
Formatted: List Paragraph, Bulleted + Level: 1 + Aligned at: 0.25" + Indent at: 0.5"



## TRAVEL EXPENSE REIMBURSEMENT POLICY

C-701

- All meals require a detailed receipt to be reimbursed. Alcohol is never allowable for reimbursement.
- Reimbursement for meals when travelling within the six-county local workforce development area generally shall not be reimbursed.
- The reimbursement rate for meals shall not exceed the per diem daily meal cost in accordance with the U.S. General Services Administration (GSA) for the local area rate, currently Madison, WI. These rates are adjusted annually and published on the GSA website, <http://www.gsa.gov>. If an individual travels to a city where the GSA rates exceed SWWDB's local rate, the GSA for that city ~~shall~~ may be used.
- Meals provided as part of a seminar are allowable as the seminar, registration, or conference fee shall normally include/cover the cost of the meal. When not paid in advance, seminar, or conference meals are reimbursable if it can be shown that the meal was directly associated with the seminar or conference proceedings.

Lodging in connection with travel incurred in the performance of SWWDB responsibilities shall be reimbursed. The choice of lodging shall be based on accessibility to the function or business being conducted with consideration to cost.

- Whenever possible, and if at a state-sponsored event, SWWDB will reserve at the state rate offered by the hosting agency.
- The CEO shall approve lodging costs.
- An original printed receipt must support all lodging expenses. Expenses for lodging at homes of relatives and friends are not reimbursable. If lodging is shared with another person, an appropriate notation and adjustment shall be noted on the billing. If lodging is shared with a spouse or guest and there is a charge for an additional person, SWWDB will reimburse the equivalent of a single room rate. The printed receipt should contain an appropriate notation including the single room rate.

Travel to a foreign country is allowable when such travel is directly related to SWWDB business, there are no restrictions from the funding source(s) receiving benefit from the travel, and the Board receives prior written approval of the Federal awarding agency or pass-through entity when costs are specifically related to the Federal award. All expenses, including transportation, lodging, meals, and other expenses will comply with Board policies for out-of-state travel. Foreign travel is prohibited by the Federal Terms and Condition of WIOA.

The Board delegates to the CEO responsibility for administration of this policy and directs the development and maintenance of procedures and guidelines for the proper management and accountability of travel expense reimbursement to the Finance Department. The Finance Manager shall be operationally responsible for financial management, fund disbursement, and fiscal accountability for travel expense reimbursement under the direction of the CEO.

Reference: U.S. General Services Administration (GSA) Travel and Relocation policies - <http://www.gsa.gov>

ENCLOSURE 6



**TRAVEL EXPENSE REIMBURSEMENT POLICY**

**C-701**

WIOA Title I-A & I-B Policy & Procedure Manual - Ch. 4) Fiscal Management (4.18 Travel Policy)  
Internal Revenue Service - <https://www.irs.gov/tax-professionals/standard-mileage-rates>  
Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal  
Awards (Uniform Guidance) – 2 CFR 200 (200.432 Conferences; 200.475 Travel costs)  
PY20 Award Terms and Conditions: WIOA Federal Terms and Condition

Policy Adopted: June 9, 2004

Policy Revised: **March 20, 2013; September 16, 2015; March 13, 2019; December 9, 2020; March 13, 2024**

## COST ALLOCATION PLAN

### Purpose.

The Southwest Wisconsin Workforce Development Board (SWWDB) is committed to compliance and proper accounting of its workforce development board's funds. Although some costs can be identified specifically with a particular final cost objective relatively easily with a high degree of accuracy, other costs benefit two or more projects or activities. These costs must be allocated to the projects based on the proportional benefit received. This plan defines how SWWDB will allocate expenses to ensure each fund and grant receives its fair share of costs.

This entire cost allocation plan is designed to be in accordance with Uniform Guidance per the Office of Management and Budgets (OMBs) final guidance on Administrative Requirements, Cost Principles, and Audit Requirements, 2 Code of Federal Regulations Part 200, including the Department of Labor exceptions codified at 2 CFR Part 2900, which supersede the requirements from OMB Circulars A-21, A-87, A-110, and A-122; Circulars A-89, A-102, and A-133, 29 CFR Parts 95, 96, 97, and 99, and the guidance in Circular A-50 on Single Audit Act follow-up unless different provisions are required by statute or approved by OMB.

### Plan.

**Direct Cost Items:** Payroll and Accounts Payable Costs shall be directly assigned to a funding source when the individual program and related costs directly impact a sole fund source or are able to be identified specifically with a particular final cost objective relatively easily with a high degree of accuracy. Funding regulations and contract specifications shall be considered when determining the cost categorization and assignment.

**Shared Cost Items:** Costs which impact more than one fund source shall be allocated based on staff time-charging. The Excel cost allocation tool is updated monthly on direct staff regular, work time from the payroll where all the corresponding dates fall in that same month. SWWDB recognizes ~~five-six (56)~~ types of shared costs:

1. Payroll Expenses - Costs that are expensed through the Paychex payroll software system based on the actual number of hours worked per payroll/pay period in each funding source. The fringe benefits are processed at the rate billed by the insurance company or set forth in SWWDB policies and in conjunction with employee elections. Included here are, but not limited to:
  - a. Payroll taxes (FICA/Medicare and Wisconsin/state unemployment compensation).
  - b. Employee travel-related and other pre-approved expenses, i.e. cell phone, internet reimbursements at the rates stated in SWWDB policies.
  - c. Employee Fringe (paid time off, health insurance, dental insurance, life/long-term disability insurance, and 401k)
2. Fringe Benefits - Costs that are expensed through the use of a cost allocated Excel spreadsheet based on the actual number of hours worked by SWWDB staff in each funding source and are only applicable if the fringe benefit is applicable to the employee. Included can be, but are not limited to:





## COST ALLOCATION PLAN

- a. Worker's Compensation and Multi-Peril at the rate billed by the insurance company and applicable directly to staff.
3. Accounts Payable Expenses - Shared cost items that affect multiple fund sources are allocated by use of a cost allocated Excel spreadsheet. The spreadsheet bases fund allocations on actual hours worked by SWWDB staff in individual funding sources for the month. The cost pools are as follows:
    - a. Position – Split between Program and Administration costs within each fund source as defined by regulations and funding constraints.
    - b. Location – An allocation per office location (such as Platteville versus Janesville office) costs as defined by grant regulations and funding constraints.
    - c. All Admin – if an allocation is strictly administrative costs only but benefits all programs, this allocation is used in accordance with regulations and funding constraints.
    - d. All Staff/Organization – for a cost that benefits all staff and programs with consideration to both admin and program costs, this allocation is used in accordance with regulations and funding constraints.
  4. Job Center Expenses - Costs that are paid in order to facilitate job center activities are pooled first into a Job Center Fund. These costs include the direct staff time and related fringe benefits or allocations (payroll taxes, travel, health, dental, life, and 401k, etc.). Once pooled in the Job Center Fund, they are expensed out using the Director of Operations – Prog JC cost allocation at the end of the month over the grants to ensure each funding source receives its fair share of job center expenditures.
  5. Grant Writing / Proposal Expenses - Costs that are paid in order to facilitate prospective new grants/proposals are pooled first into a Grant Writing Fund. These costs include the direct staff time and related fringe benefits or allocations (payroll taxes, travel, health, dental, life, and 401k). Once pooled in the Grant Writing Fund, they are expensed out using the All Admin cost allocation at the end of the month over the grants to ensure each funding source receives its fair share of proposal expenditures.
  - 5-6. Indirect Administrative Expenses – Administrative staff costs that are paid that cannot be directly assigned to a grant relatively easily with a high degree of accuracy are pooled first into a Indirect Admin Fund. These costs include the direct staff time and related fringe benefits or allocations (payroll taxes, travel, health, dental, life, and 401k). Once pooled in the Indirect Admin Fund, they are expensed out using the All Admin cost allocation at the end of the month over the grants to ensure each funding source receives its fair share of proposal expenditures.

Formatted: List Paragraph, Space After: 0 pt, No bullets or numbering

Both administrative and program expenses are allocated based on actual hours administrative and program staff work in specific funding sources. There is a cost pool for each office location where lease is paid for the distribution of general overhead and supplies allocation. Common shared accounts payable expenses include, but are not limited to, internet, telephone, office supplies, postage, etc.

ENCLOSURE 7



C-102

COST ALLOCATION PLAN

References: Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards (Uniform Guidance)— 2 CFR 200 (200.405 Allocable costs, 200.413 Direct costs, 200.460 Proposal costs, and Appendix IV to Part 200-Indirect (F&A) Costs Identification and Assignment, and Rate Determination for Nonprofit Organizations)

Plan Adopted: August 19, 2015 by DWD via email and then "conditionally" approved by DWD as submitted in the local plan; certified by the Department of Labor as part of our federally approved Cost Allocation Plan 9/9/2021

Formatted: Font: (Default) Calibri, 11 pt

Plan Revised: **December 13, 2017; June 12, 2019; September 9, 2020; June 9, 2021; March 13, 2024**

Formatted: Font: Bold, Underline

This Cost Allocation Plan is approved and signed by SWWDB's CEO, Rhonda Suda:

March 13, 2024