

WORKFORCE CENTERS

of South Central Kansas

KANSASWORKS.COM

Local Workforce Development Board (LWDB)

Finance Committee Meeting Agenda

Zoom Meeting: <https://us02web.zoom.us/j/81904477403>

Friday, May 28, 2021 - 10:00 a.m. – 11:00 a.m.

1. Welcome and Introductions: Melissa Musgrave (10:00)
2. Fiscal Year 2020 (FY20) Budget Review: Chad Pettera (10:05) (p. 2)
Recommended action: Receive and File
3. Fiscal Year 2021 (FY21) Budget Presentation: Chad Pettera (10:15) (pp.3-9)
Recommended action: Recommend the proposed budget to the LWDB Executive Committee and Chief Elected Officials Board (CEOB), with authorization to make adjustments once final carry funding is known.
4. Program Year 2020 (PY20) Tax Return: Chad Pettera (10:30) (pp. 10-43)
The PY20 990 Tax Return was sent to the Finance Committee for Review.
Recommended action: Receive and File
5. Program Year 2020 (PY20) A-133 Audit: Chad Pettera (10:45) (pp. 44-76)
The PY20 990 Tax Return was sent to the Finance Committee for Review.
Recommended action: Receive and File
6. Unscheduled Topics (10:55)
7. Adjourn (11:00)

Workforce Alliance Consolidated Budget PY20

July 2020 - June 2021

Category	WIOA				Community Impact Funds				Consolidated			
	Budget	March Expenditures	YTD Expenditures	% Budget Remaining	Budget	March Expenditures	YTD Expenditures	% Budget Remaining	Budget	March Expenditures	YTD Expenditures	% Budget Remaining
Wages	\$ 1,006,113	\$ 142,083	\$ 1,095,068	-9%	\$ 1,548,863	\$ 100,455	\$ 1,192,764	23%	\$ 2,554,976	\$ 242,538	\$ 2,287,832	10%
Fringe	\$ 270,535	\$ 39,398	\$ 298,789	-10%	\$ 365,115	\$ 30,849	\$ 271,353	26%	\$ 635,650	\$ 70,247	\$ 570,142	10%
Facilities	\$ 195,455	\$ (20,039)	\$ 162,200	17%	\$ 276,302	\$ 16,782	\$ 211,258	24%	\$ 471,757	\$ (3,257)	\$ 373,458	21%
Contract/Pro Fees	\$ 118,954	\$ 25,983	\$ 112,890	5%	\$ 234,668	\$ 14,064	\$ 148,375	37%	\$ 353,622	\$ 40,047	\$ 261,265	26%
Supplies/Equipment	\$ 63,165	\$ 326	\$ 32,157	49%	\$ 97,468	\$ 2,059	\$ 116,804	-20%	\$ 160,633	\$ 2,385	\$ 148,961	7%
Outreach/Cap Building	\$ 40,523	\$ 807	\$ 14,458	64%	\$ 78,150	\$ 4,963	\$ 37,023	53%	\$ 118,673	\$ 5,770	\$ 51,481	57%
Travel/Conferences	\$ 28,680	\$ 570	\$ 699	98%	\$ 43,810	\$ 242	\$ 2,659	94%	\$ 72,490	\$ 812	\$ 3,358	95%
Grants Awarded	\$ 100,500	\$ -	\$ 42,479	58%	\$ 849,330	\$ -	\$ 853,313	0%	\$ 949,830	\$ -	\$ 895,792	6%
Staff Development	\$ 16,550	\$ 616	\$ 1,347	92%	\$ 16,340	\$ 182	\$ 943	94%	\$ 32,890	\$ 798	\$ 2,290	93%
Misc	\$ -	\$ -	\$ -	0%	\$ -	\$ -	\$ 20,131	0%	\$ -	\$ -	\$ 20,131	0%
Work Experience/IWT	\$ 933,022	\$ 49,726	\$ 479,308	49%	\$ 731,543	\$ -	\$ 74,868	90%	\$ 1,664,565	\$ 49,726	\$ 554,176	67%
On The Job Training	\$ 164,551	\$ 143	\$ 143		\$ 423,000	\$ 15,363	\$ 32,901	92%	\$ 587,551	\$ 15,506	\$ 33,044	94%
Incentives	\$ 7,500	\$ -	\$ 1,100	85%	\$ -	\$ -	\$ 15,067		\$ 7,500	\$ -	\$ 16,167	-116%
Occupational Training	\$ 644,414	\$ 19,604	\$ 196,644	69%	\$ 2,033,337	\$ 56,278	\$ 604,894	70%	\$ 2,677,751	\$ 75,882	\$ 801,538	70%
Supportive Services	\$ 23,000	\$ 2,210	\$ 29,354	-28%	\$ 276,152	\$ 14,566	\$ 158,728	43%	\$ 299,152	\$ 16,776	\$ 188,082	37%
Total	\$ 3,612,962	\$ 261,427	\$ 2,466,636	32%	\$ 6,974,078	\$ 255,803	\$ 3,741,081	46%	\$ 10,587,040	\$ 517,230	\$ 6,207,717	41%

Analysis

Budget: The PY20 budget with expenditures through the end of the April 2021. The budget includes a breakdown between WIOA (LWDB budget) and non-WIOA Funding (Community Impact Funds) and combined totals.

The PY20 budget allocates 49% on direct client spending including classroom training, work experience, on-the-job training and supportive services. The direct client spending is at 26%. The budget has 42% remaining with two months remaining in the fiscal year. Incentives is overspent due to changes in YEP/HYPE due to COVID. Grants awarded through the Community Impact Funds includes CARES grant payments in March to local companies that were impacted by COVID as awarded by Sedgwick County. WIOA wages and fringe are over expended, staff adjustments are being made as new programs start, but overall the WIOA Funding is at 32% remaining.

Strategic Goals Supported

This activity supports the following Strategic goals of the Local Workforce Development Board:

- Expand Youth Employment Opportunities to help develop the workforce of the future
- Strengthen relationships with WIOA partners, community organizations and educational/training institutions to leverage resources and align services through the one-stop workforce centers (American Job Centers)
- Create and implement a more effective and comprehensive communication plan to increase public awareness about employment and training services, and skills needed for current and future careers in South Central Kansas
- Generate revenue to increase community impact of WIOA and Workforce Centers

Recommended Action

Receive and file.

Item

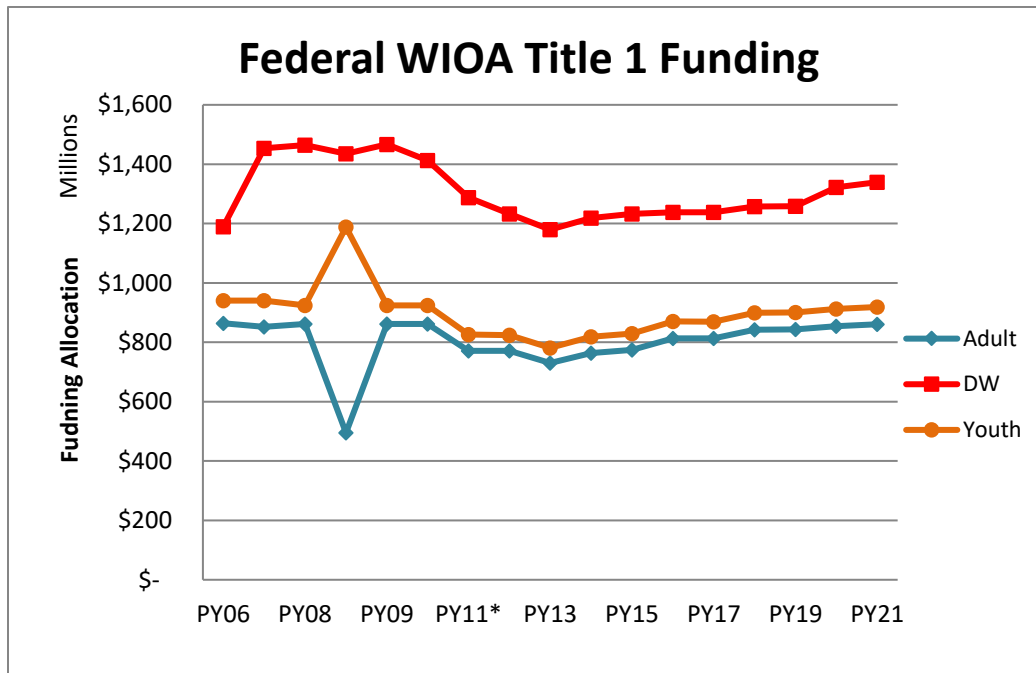
Program Year 2021 (PY21) July 2021 – June 2022 Budget

Background

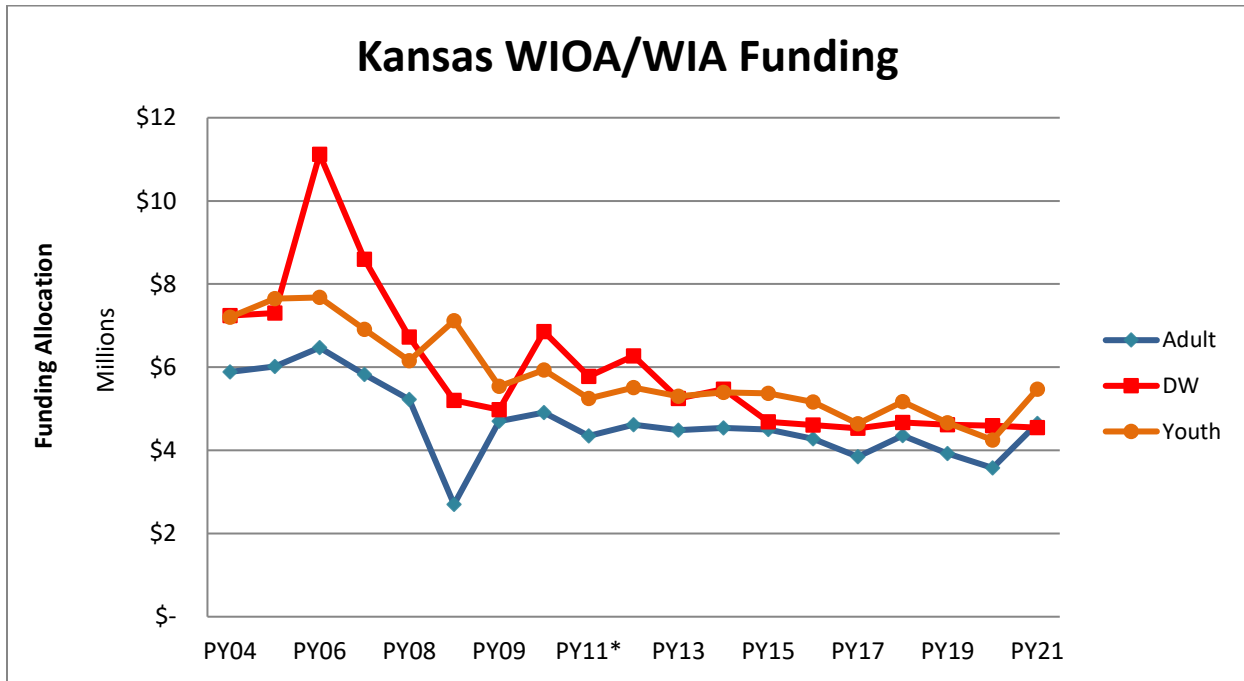
WA received its planning allocation for WIOA for our program/fiscal year that starts July 1, 2021. WA will see its first increase in WIOA Funding in seven years with a 46.6% increase. The increases are across the board but our most significant impact will be in the adult and youth funding.

Analysis

Funding for the WIOA Title I programs at the federal level will have an \$28-million-dollar increase for PY21. Funding for the individual programs is Adult at \$8.6 billion, Dislocated Worker \$1.34 billion, and Youth \$9.18 billion.

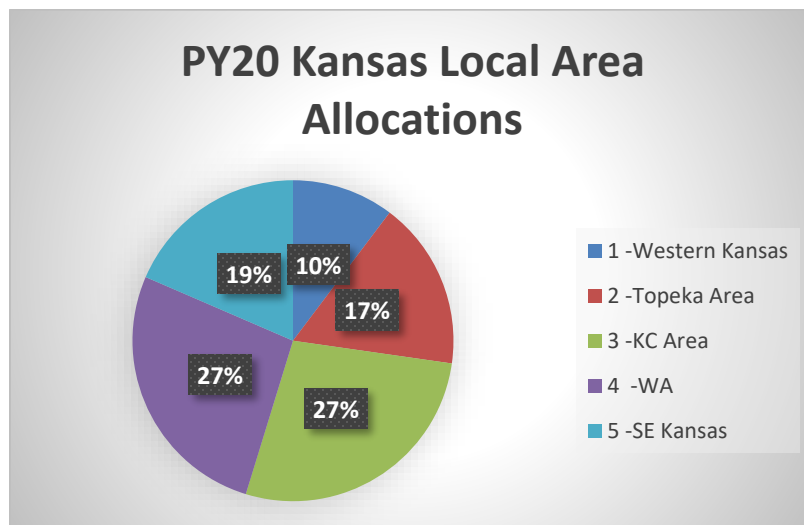


WIOA funding for the State of Kansas for Adult and Youth is increasing with Dislocated Worker taking a slight cut. Adult is increasing from \$3.5 to \$4.6 million. Dislocated Worker is decreasing from \$4.595 million to \$4.544 million. Youth funding is increasing from \$4.25 to \$5.47 million. For Kansas the total WIOA allocation is increasing by \$2,236,244 or about 16.5%.

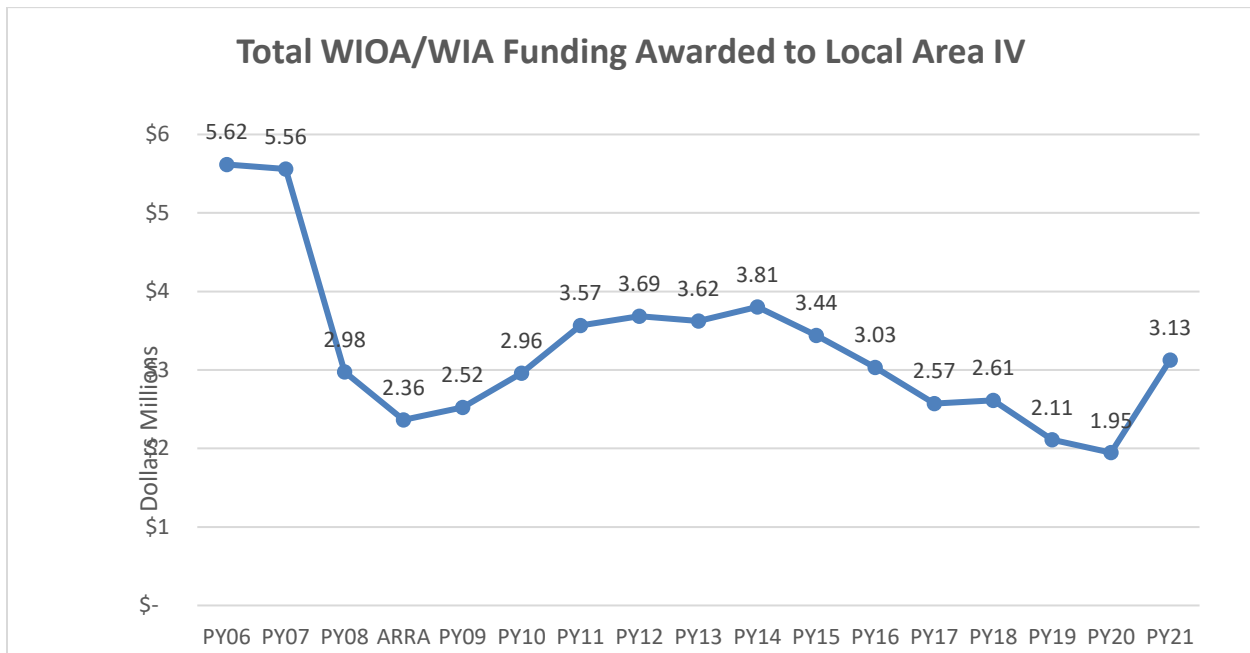
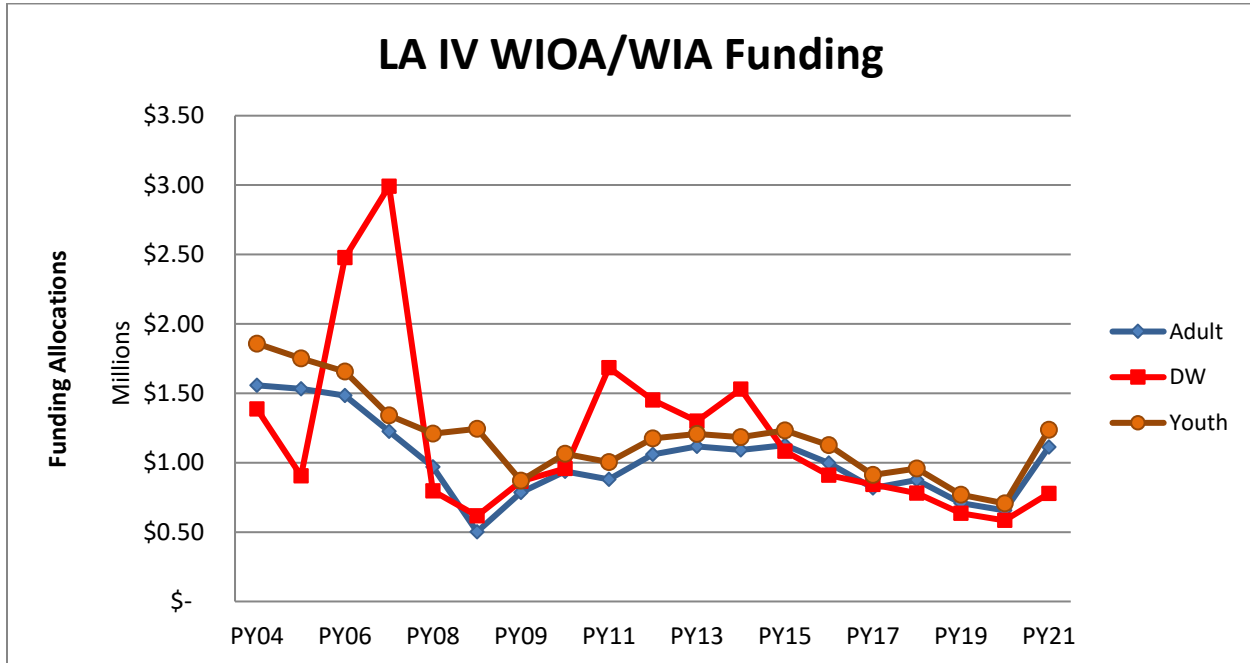


WIOA funding across Kansas is increasing in all areas except LAIII (Kansas City Area).

Local Area	Adult	Dislocated Worker	Youth	Total	Change from Previous Year
1 -Western Kansas	\$ 340,919.00	\$ 454,550.00	\$ 408,174.00	\$ 1,203,643.00	\$ 240,677.00
2 -Topeka Area	\$ 596,308.00	\$ 510,822.00	\$ 879,356.00	\$ 1,986,486.00	\$ 315,796.00
3 -KC Area	\$ 1,043,913.00	\$ 1,060,750.00	\$ 1,111,610.00	\$ 3,216,273.00	\$ (46,038.00)
4 -WA	\$ 1,113,443.00	\$ 777,556.00	\$ 1,237,419.00	\$ 3,128,418.00	\$ 1,182,076.00
5 -SE Kansas	\$ 826,601.00	\$ 355,247.00	\$ 984,005.00	\$ 2,165,853.00	\$ 136,338.00
Total	\$ 3,921,184.00	\$ 3,158,925.00	\$ 4,620,564.00	\$ 11,700,673.00	\$ 1,828,849.00



In total for PY21 LAIV is receiving \$3.128 million, which is 1.1 million more than last year.



Other Planned Revenue Sources for PY21

Senior Community Services Community Services Program- \$767,368

Rapid Response- \$55,000

Kansas Health Professional Opportunity Project- \$373,000 (Projected to End Sept 2021)
RETAIN- \$434,392
KAMP- \$1,416,000 (Project Ends Dec 2021)
United Way Patient Care Assistant Program- \$122,000
Work Based Learning- \$75,000
PACES- \$89,000
Pathways Home \$298,000
YEP- \$47,000
DWG- \$566,000
REAP- \$135,000
One Workforce- \$1,937,000
Total Other Planned Revenue for PY21 \$6,204,760

Overall the PY21 Budget for the organization is decreasing next year from \$10.5 million to \$9.8 million due to the expiration of a number of grants. Those expiring grants include the 2 Dislocated Worker Grants, Skills 180, and Kansas Health Professional Employment Project (KHPOP). There is an increase in wages and fringe, all of which are primality tied to increase in WIOA Youth FTE's or the One Workforce Grant. All other line items are decreasing due to the reduced budget and costs or due to infrastructure reduction due to the expansion of TAA operations by Kansas Department of Commerce. The planned budget allocates 50% of funds to direct client services which include work experience, training and supportive services.

Strategic Goals Supported

This activity supports the following Strategic goals of the Local Workforce Development Board:

- Expand Youth Employment Opportunities to help develop the workforce of the future
- Strengthen relationships with WIOA partners, community organizations and educational/training institutions to leverage resources and align services through the one-stop workforce centers (American Job Centers)
- Create and implement a more effective and comprehensive communication plan to increase public awareness about employment and training services, and skills needed for current and future careers in South Central Kansas
- Generate revenue to increase community impact of WIOA and Workforce Centers

Recommended Action: *Recommend the proposed budget to the LWDB Executive Committee and Chief Elected Officials Board (CEOB), with authorization to make adjustments once final carry over funding is known.*

Proposed Workforce Alliance PY21 Budget July 2021 - June 2022

Planned Revenues

Revenue Stream	PY20 Carry Over	PY21 Allocation	Transfer (up to 100%)*	Total PY21 Funding	% of Budget
Adult	\$ -	\$ 1,002,099	\$ 356,329	\$ 1,358,428	17.83%
Dislocated Worker	\$ -	\$ 699,800	\$ (356,329)	\$ 343,471	4.51%
RRAA/Set A Side*	\$ -	\$ -		\$ -	0.00%
Youth	\$ 150,000	\$ 1,113,677		\$ 1,263,677	16.59%
Admin	\$ 20,000	\$ 312,842		\$ 332,842	4.37%
Senior	\$ -	\$ 767,368		\$ 767,368	10.07%
Rapid Response*	\$ 55,528	\$ -		\$ 55,528	0.73%
KHPOP	\$ 373,356	\$ -		\$ 373,356	4.90%
KAMP	\$ -	\$ 1,416,147		\$ 1,416,147	18.59%
REAP	\$ -	\$ 147,580		\$ 147,580	1.94%
PACES	\$ -	\$ 89,098		\$ 89,098	1.17%
YEP	\$ -	\$ 47,853		\$ 47,853	0.63%
VR Pre-ETS	\$ -	\$ -		\$ -	0.00%
Apprentice	\$ -	\$ 183,056		\$ 183,056	2.40%
United Way	\$ -	\$ 122,400		\$ 122,400	1.61%
Skills 180	\$ -	\$ -		\$ -	0.00%
RETAIN	\$ -	\$ 434,392		\$ 434,392	5.70%
Work Based Learning Circle	\$ -	\$ 77,458		\$ 77,458	1.02%
DWG	\$ -	\$ -		\$ -	0.00%
DOL DWG	\$ -	\$ 566,315		\$ 566,315	7.43%
General	\$ -	\$ 40,000		\$ 40,000	0.53%
	\$ 598,884	\$ 7,020,084	\$ (0)	\$ 7,618,968	100.00%

Planned Expenditures

Category	PY21 Proposed	PY20 Budget	PY20 Exp. Thru April	PY20 % of Expenditures	Budget Difference PY20/PY21
Wages	\$ 2,886,309	\$ 2,554,976	\$ 2,287,832	90%	\$ 331,333
Fringe	\$ 684,417	\$ 635,650	\$ 570,142	90%	\$ 48,767
Facilities	\$ 430,285	\$ 471,757	\$ 373,458	79%	\$ (41,472)
Contract/Pro Fees	\$ 355,093	\$ 353,622	\$ 261,265	74%	\$ 1,471
Supplies/Equipment	\$ 119,336	\$ 160,633	\$ 148,961	93%	\$ (41,297)
Outreach/Meetings	\$ 73,101	\$ 118,673	\$ 51,481	43%	\$ (45,572)
Travel/Conference	\$ 60,750	\$ 72,490	\$ 3,358	5%	\$ (11,740)
Grants Awarded	\$ 283,764	\$ 949,830	\$ 895,792	94%	\$ (666,066)
Staff Development	\$ 43,330	\$ 32,890	\$ 2,290	7%	\$ 10,440
Misc	\$ 20,666	\$ -	\$ 20,131		\$ 20,666
Youth Work Experience	\$ 299,000	\$ 388,802	\$ 11,214	3%	\$ (89,802)
Adult WX/Incumbent	\$ 1,364,345	\$ 1,275,763	\$ 542,962	43%	\$ 88,582
OJT	\$ 624,266	\$ 587,551	\$ 33,044	6%	\$ 36,715
Incentives	\$ 6,000	\$ 7,500	\$ 16,167	216%	\$ (1,500)
Education & Training	\$ 2,152,425	\$ 2,677,751	\$ 801,538	30%	\$ (525,326)
Supportive Services	\$ 480,987	\$ 299,152	\$ 188,082	63%	\$ 181,835
	\$ 9,884,075	\$ 10,587,040	\$ 6,207,717	59%	\$ (702,965)

	PY21		PY20		YTD Expenditures
Operations/Overhead	\$ 4,957,052	50%	\$ 5,350,521	\$ 4,614,710	74%
Direct Client	\$ 4,927,023	50%	\$ 5,236,519	\$ 1,593,007	26%

July 2020 - June 2021

WIOA

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PY21 Budget by Funding Allocation

Revenue	Consolidated	Admin	Adult	DW	OSY	SCSEP	RR	KHPOP	RETAIN	One Work	WERAP	Pathway	KAMP	App. Exp.	UW PCA	WBL	PACES	YEP	REAP	General	DOL DWG Pro	DOL DWG Admin
Carry Over	\$ 628,754	\$ 20,000	\$ -	\$ -	\$ 150,000	\$ -	\$ 55,528	\$ 373,356	\$ 434,392	\$ 1,937,126.00	\$ 29,870.00	\$ 298,111.00	\$ 1,416,147	\$ 183,056	\$ 122,400	\$ 77,458	\$ 89,098	\$ 47,853	\$ 147,580	\$ 40,000	\$ 493,250	\$ 73,065
PY20 Allocation	\$ 9,255,321	\$ 312,842	\$ 1,002,099	\$ 699,800	\$ 1,113,677	\$ 767,368	\$ -	\$ -	\$ -	\$ 1,937,126.00	\$ -	\$ 298,111.00	\$ 1,416,147	\$ 183,056	\$ 122,400	\$ 77,458	\$ 89,098	\$ 47,853	\$ 147,580	\$ 40,000	\$ 493,250	\$ 73,065
Transfer			\$ 356,329	\$ (356,329)																		
Total	\$ 9,884,075	\$ 332,842 0	\$ 1,358,428	\$ 343,471	\$ 1,263,677	\$ 767,368	\$ 55,528	\$ 373,356	\$ 434,392	\$ 1,937,126	\$ 29,870	\$ 298,111	\$ 1,416,147	\$ 183,056	\$ 122,400	\$ 77,458	\$ 89,098	\$ 47,853	\$ 147,580	\$ 40,000	\$ 493,250	\$ 73,065
Expenses	Consolidated	Admin	Adult	DW	OSY	SCSEP	RR	KHPOP	RETAIN	One Work	WERAP	Pathway	KAMP	App Exp	UW PCA	WBL	PACES	YEP	REAP	General	DOL DWG Pro	DOL DWG Admin
Wages	\$ 2,886,309.00	\$ 184,956.00	\$ 715,701.00	\$ 219,732.00	\$ 406,483.00	\$ 79,437.00	\$ 35,000.00	\$ 25,500.00	\$ 125,000.00	\$ 341,250.00	\$ 20,000.00	\$ 99,750.00	\$ 150,000.00	\$ 48,000.00	\$ 40,000.00	\$ 58,000.00	\$ 15,000.00	\$ 25,000.00	\$ 80,000.00	\$ 7,500.00	\$ 170,000.00	\$ 40,000.00
Tax	\$ 220,110.92	\$ 14,056.66	\$ 52,979.57	\$ 16,809.50	\$ 30,816.45	\$ 3,200.00	\$ 2,677.50	\$ 2,036.00	\$ 9,562.50	\$ 25,935.00	\$ 1,520.00	\$ 7,581.00	\$ 11,475.00	\$ 3,240.00	\$ 3,060.00	\$ 4,408.00	\$ 1,147.50	\$ 1,912.50	\$ 6,080.00	\$ 573.75	\$ 18,000.00	\$ 3,040.00
Benefits	\$ 464,306.40	\$ 26,000.00	\$ 108,509.40	\$ 35,000.00	\$ 69,750.00	\$ 14,576.00	\$ 5,000.00	\$ 5,100.00	\$ 22,000.00	\$ 58,000.00	\$ 3,000.00	\$ 17,955.00	\$ 35,000.00	\$ 5,316.00	\$ 4,000.00	\$ 7,000.00	\$ 1,000.00	\$ 2,000.00	\$ 6,000.00	\$ 600.00	\$ 30,000.00	\$ 8,500.00
Rent	\$ 337,437.00	\$ 13,000.00	\$ 113,037.00	\$ 37,000.00	\$ 50,000.00	\$ 9,000.00	\$ 2,500.00	\$ 8,600.00	\$ 5,000.00	\$ 25,000.00	\$ 2,000.00	\$ 10,000.00	\$ 20,000.00	\$ -	\$ 4,000.00	\$ 4,500.00	\$ 1,500.00	\$ 1,000.00	\$ 8,000.00	\$ 300.00	\$ 20,000.00	\$ 3,000.00
Building Enh	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Security	\$ 30,705.00	\$ 1,000.00	\$ 7,500.00	\$ 2,250.00	\$ 4,050.00	\$ 880.00	\$ 500.00	\$ 1,125.00	\$ 500.00	\$ 6,000.00	\$ 500.00	\$ 600.00	\$ 1,200.00	\$ -	\$ 300.00	\$ 300.00	\$ 250.00	\$ 100.00	\$ 500.00	\$ 150.00	\$ 2,500.00	\$ 500.00
Utilities	\$ 62,143.00	\$ 1,800.00	\$ 21,600.00	\$ 3,900.00	\$ 6,200.00	\$ 1,621.00	\$ 500.00	\$ 2,250.00	\$ 2,500.00	\$ 2,500.00	\$ 500.00	\$ 500.00	\$ 7,572.00	\$ -	\$ 900.00	\$ 600.00	\$ 350.00	\$ 200.00	\$ 2,000.00	\$ 150.00	\$ 6,000.00	\$ 500.00
Insurance	\$ 205,100.00	\$ 8,000.00	\$ 1,950.00	\$ 650.00	\$ 850.00	\$ 1,000.00	\$ 150.00	\$ 950.00	\$ -	\$ 200.00	\$ 100.00	\$ 300.00	\$ 2,000.00	\$ -	\$ 500.00	\$ 500.00	\$ 50.00	\$ 10.00	\$ 1,500.00	\$ 300.00	\$ 1,500.00	\$ 1,500.00
Communications	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Supplies	\$ 75,896.00	\$ 1,700.00	\$ 10,350.00	\$ 1,400.00	\$ 5,400.00	\$ 2,383.00	\$ 5,000.00	\$ 725.00	\$ 5,000.00	\$ 31,538.00	\$ 600.00	\$ 500.00	\$ 2,000.00	\$ -	\$ 150.00	\$ 500.00	\$ 250.00	\$ 400.00	\$ 3,500.00	\$ 500.00	\$ 3,000.00	\$ 1,000.00
Equipment	\$ 41,500.00	\$ 1,800.00	\$ 9,000.00	\$ 6,000.00	\$ 11,000.00	\$ -	\$ -	\$ 1,500.00	\$ 2,500.00	\$ -	\$ -	\$ -	\$ 7,500.00	\$ -	\$ 500.00	\$ -	\$ 200.00	\$ -	\$ 1,500.00	\$ -	\$ -	\$ 1,000.00
Copier Lease	\$ 500.00	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 500.00	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Postage	\$ 1,440.00	\$ 70.00	\$ 110.00	\$ 50.00	\$ 120.00	\$ 100.00	\$ 100.00	\$ 50.00	\$ 80.00	\$ 100.00	\$ 50.00	\$ 25.00	\$ 100.00	\$ -	\$ 10.00	\$ 50.00	\$ 50.00	\$ 20.00	\$ 300.00	\$ 10.00	\$ 50.00	\$ 25.00
Dues	\$ 17,017.80	\$ 3,500.00	\$ 3,400.00	\$ 1,199.80	\$ 1,300.00	\$ 18.00	\$ 100.00	\$ 40.00	\$ 500.00	\$ -	\$ -	\$ -	\$ 1,000.00	\$ -	\$ -	\$ -	\$ 5,000.00	\$ 10.00	\$ 600.00	\$ 50.00	\$ -	\$ -
Conferences	\$ 15,000.00	\$ 5,500.00	\$ 770.00	\$ 280.00	\$ 450.00	\$ -	\$ -	\$ -	\$ 200.00	\$ -	\$ -	\$ -	\$ 2,000.00	\$ -	\$ -	\$ -	\$ 5,000.00	\$ -	\$ -	\$ 300.00	\$ -	\$ -
Job Fairs	\$ 13,400.00	\$ -	\$ 3,000.00	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 100.00	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 300.00	\$ -	\$ -	\$ 10,000.00	\$ -
Meetings	\$ 23,323.00	\$ 3,000.00	\$ 683.00	\$ 250.00	\$ 900.00	\$ -	\$ 2,500.00	\$ 160.00	\$ 80.00	\$ 1,200.00	\$ -	\$ 200.00	\$ 800.00	\$ -	\$ 200.00	\$ 50.00	\$ 1,500.00	\$ 600.00	\$ 9,500.00	\$ 1,500.00	\$ 200.00	\$ -
Outreach	\$ 19,360.00	\$ 600.00	\$ 1,800.00	\$ 700.00	\$ 5,650.00	\$ -	\$ -	\$ 260.00	\$ 2,500.00	\$ 3,000.00	\$ -	\$ 200.00	\$ 500.00	\$ -	\$ 500.00	\$ 50.00	\$ -	\$ 2,000.00	\$ 800.00	\$ 600.00	\$ 200.00	\$ -
Performance Incentives	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Staff Development	\$ 43,330.00	\$ 600.00	\$ 17,500.00	\$ 4,000.00	\$ 4,000.00	\$ 500.00	\$ 150.00	\$ 260.00	\$ 4,000.00	\$ 5,500.00	\$ -	\$ 500.00	\$ 1,000.00	\$ -	\$ 500.00	\$ -	\$ 500.00	\$ 20.00	\$ 3,500.00	\$ 500.00	\$ 300.00	\$ -
Travel	\$ 45,750.00	\$ 1,300.00	\$ 13,100.00	\$ 1,600.00	\$ 3,950.00	\$ 3,650.00	\$ 850.00	\$ 1,050.00	\$ 4,000.00	\$ 1,650.00	\$ 100.00	\$ 5,000.00	\$ 2,000.00	\$ 1,500.00	\$ 100.00	\$ 1,500.00	\$ 300.00	\$ 800.00	\$ 2,500.00	\$ 300.00	\$ 500.00	\$ -
Contract Services	\$ 334,583.14	\$ 65,959.14	\$ 63,500.00	\$ 12,600.00	\$ 11,000.00	\$ 36,938.00	\$ 500.00	\$ 3,750.00	\$ 600.00	\$ 40,000.00	\$ 1,500.00	\$ 5,000.00	\$ 40,000.00	\$ -	\$ 5,500.00	\$ -	\$ 2,000.00	\$ 1,200.00	\$ 11,536.00	\$ 6,000.00	\$ 12,000.00	\$ 15,000.00
Sub/Grants Awarded	\$ 283,764.00	\$ -	\$ -	\$ -	\$ 85,000.00	\$ -	\$ -	\$ -	\$ -	\$ 128,000.00	\$ -	\$ -	\$ 6,000.00	\$ -	\$ -	\$ -	\$ 55,000.00	\$ -	\$ 9,764.00	\$ -	\$ -	\$ -
Misc	\$ 20,666.25	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 20,666.25	\$ -	\$ -
Depreciation	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Interest	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Incumbent WRK	\$ 738,000.00	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 258,000.00	\$ -	\$ -	\$ 480,000.00	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
On The Job	\$ 624,266.00	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 259,266.00	\$ -	\$ -	\$ 190,000.00	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Incentives	\$ 6,000.00	\$ -	\$ -	\$ -	\$ 6,000.00	\$ -	\$ -	\$ -	\$ 100,000.00	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Education	\$ 2,152,425.38	\$ -	\$ 114,267.73	\$ -	\$ 236,757.65	\$ -	\$ -	\$ 220,000.00	\$ 100,000.00	\$ 625,000.00	\$ -	\$ 75,000.00	\$ 450,000.00	\$ 125,000.00	\$ 56,400.00	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 150,000.00	\$ -
Work Exp	\$ 925,345.00	\$ -	\$ -	\$ -	\$ 299,000.00	\$ 614,065.00	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 12,280.00	\$ -	\$ -	\$ -	\$ -
Supportive Services	\$ 480,987.00	\$ -	\$ 24,720.00	\$ -	\$ 25,000.00	\$ -	\$ -	\$ 100,000.00	\$ 50,000.00	\$ 124,487.00	\$ -	\$ 75,000.00	\$ 6,000.00	\$ -	\$ 5,780.00	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 70,000.00	\$ -
Total	\$ 9,884,074.89	\$ 332,841.80	\$ 1,358,477.70	\$ 343,421.30	\$ 1,263,677.10	\$ 767,368.00	\$ 55,527.50	\$ 373,356.00	\$ 434,392.50	\$ 1,937,126.00	\$ 29,870.00	\$ 298,111.00	\$ 1,416,147.00	\$ 183,056.00	\$ 122,400.00	\$ 77,458.00	\$ 89,097.50	\$ 47,852.50	\$ 147,580.00	\$ 40,000.00	\$ 493,250.00	\$ 73,065.00
Difference	\$ 0.01	\$ 0.00	\$ (50.00)	\$ 50.00	\$ 0.00	\$ -	\$ 0.50	\$ -	\$ (0.50)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -

Item

Program Year 2019 (PY19) 990 Tax Return

Background

The PY19 July 2019 through June 2020 990 Tax Return was prepared by AGH after the completion of the A-133 Audit.

Analysis

The tax return is attached for Board review. The return was filed with the IRS on May 15, 2021.

Strategic Goals Supported

This activity supports the following Strategic goals of the Local Workforce Development Board:

- Enhance youth employment opportunities by expanding partnerships with business, schools, and other community organizations
- Continue to increase non-WIOA funding
- Proactively approach the employment and skills training challenges and opportunities of the future with energy and planning today

Recommended Action

Receive and File

EXTENDED TO MAY 17, 2021

Form 990
(Rev. January 2020)
Department of the Treasury
Internal Revenue Service

Return of Organization Exempt From Income Tax

Under section 501(c), 527, or 4947(a)(1) of the Internal Revenue Code (except private foundations)

OMB No. 1545-0047

2019

Open to Public Inspection

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

A For the 2019 calendar year, or tax year beginning **JUL 1, 2019** and ending **JUN 30, 2020**

B Check if applicable: <input 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	C Name of organization WORKFORCE ALLIANCE OF SOUTH CENTRAL KANSAS, INC		D Employer identification number 48-1246563
	Doing business as		E Telephone number 316-771-6600
	Number and street (or P.O. box if mail is not delivered to street address)	Room/suite	
	300 W DOUGLAS AVE, 8TH FLOOR 850		
	City or town, state or province, country, and ZIP or foreign postal code WICHITA, KS 67202		G Gross receipts \$ 6,386,354.
F Name and address of principal officer: CHAD PETTERA SAME AS C ABOVE		H(a) Is this a group return for subordinates? <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No H(b) Are all subordinates included? <input type="checkbox"/> Yes <input type="checkbox"/> No If "No," attach a list. (see instructions) H(c) Group exemption number ▶	
I 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			
J Website: ▶ N/A			
K Form of organization: <input checked="" type="checkbox"/> Corporation <input type="checkbox"/> Trust <input type="checkbox"/> Association <input type="checkbox"/> Other ▶			L Year of formation: 2001
			M State of legal domicile: KS

Part I Summary

Activities & Governance	1 Briefly describe the organization's mission or most significant activities: TO PROVIDE WORKFORCE DEVELOPMENT SERVICES IN SOUTH CENTRAL KANSAS.		
	2 Check this box <input type="checkbox"/> if the organization discontinued its operations or disposed of more than 25% of its net assets.		
	3 Number of voting members of the governing body (Part VI, line 1a)	3	36
	4 Number of independent voting members of the governing body (Part VI, line 1b)	4	36
	5 Total number of individuals employed in calendar year 2019 (Part V, line 2a)	5	70
	6 Total number of volunteers (estimate if necessary)	6	0
	7a Total unrelated business revenue from Part VIII, column (C), line 12	7a	0.
b Net unrelated business taxable income from Form 990-T, line 39	7b	0.	
Revenue	8 Contributions and grants (Part VIII, line 1h)	Prior Year 7,123,116.	Current Year 6,336,701.
	9 Program service revenue (Part VIII, line 2g)	41,996.	49,653.
	10 Investment income (Part VIII, column (A), lines 3, 4, and 7d)	0.	0.
	11 Other revenue (Part VIII, column (A), lines 5, 6d, 8c, 9c, 10c, and 11e)	0.	0.
	12 Total revenue - add lines 8 through 11 (must equal Part VIII, column (A), line 12)	7,165,112.	6,386,354.
	13 Grants and similar amounts paid (Part IX, column (A), lines 1-3)	36,248.	58,768.
Expenses	14 Benefits paid to or for members (Part IX, column (A), line 4)	0.	0.
	15 Salaries, other compensation, employee benefits (Part IX, column (A), lines 5-10)	3,120,396.	3,122,499.
	16a Professional fundraising fees (Part IX, column (A), line 11e)	0.	0.
	b Total fundraising expenses (Part IX, column (D), line 25) ▶ 0.		
	17 Other expenses (Part IX, column (A), lines 11a-11d, 11f-24e)	3,915,184.	3,164,754.
	18 Total expenses. Add lines 13-17 (must equal Part IX, column (A), line 25)	7,071,828.	6,346,021.
	19 Revenue less expenses. Subtract line 18 from line 12	93,284.	40,333.
Net Assets or Fund Balances	20 Total assets (Part X, line 16)	Beginning of Current Year 1,346,432.	End of Year 1,466,017.
	21 Total liabilities (Part X, line 26)	966,102.	1,045,354.
	22 Net assets or fund balances. Subtract line 21 from line 20	380,330.	420,663.

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.

Sign Here	Signature of officer		Date		
	CHAD PETTERA, VP-COO				
Paid Preparer Use Only	Print/Type preparer's name	Preparer's signature	Date	Check if self-employed <input type="checkbox"/>	PTIN
	D. SHAWN SULLIVAN	D. SHAWN SULLIVAN	5/10/2021		P00287292
	Firm's name ▶ ALLEN, GIBBS & HOULIK, L.C.	Firm's EIN ▶ 48-1032601			
	Firm's address ▶ 301 N. MAIN, SUITE 1700 WICHITA, KS 67202-4868		Phone no. 316-267-7231		

May the IRS discuss this return with the preparer shown above? (see instructions)

☒ Yes ☐ No

**WORKFORCE ALLIANCE OF SOUTH CENTRAL
KANSAS, INC**

Form 990 (2019)

48-1246563 Page **2****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:

**THE MISSION OF THE WORKFORCE ALLIANCE OF SOUTH CENTRAL KANSAS IS TO
DEVELOP AND LEAD A FLEXIBLE, INTEGRATED WORKFORCE SYSTEM THAT
IDENTIFIES AND RESPONDS TO THE CURRENT AND FUTURE NEEDS OF OUR REGION
AND STATE.**

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 \$ 5,891,569. including grants of \$ 58,768.) (Revenue \$ 49,653.)
**WORKFORCE INNOVATION AND OPPORTUNITY ACT AND FEDERAL/STATE GRANT
SERVICES.**

4b (Code:) (Expenses \$ 91,885. including grants of \$) (Revenue \$)
**PACES-TO UPSKILL AND REMOVE BARRIERS FOR LOW SKILLED/LOW INCOME
INDIVIDUALS IN MANUFACTURING.**

4c (Code:) (Expenses \$ including grants of \$) (Revenue \$)

4d Other program services (Describe on Schedule O.)

(Expenses \$ including grants of \$) (Revenue \$)

4e Total program service expenses **5,983,454.**Form **990** (2019)

**WORKFORCE ALLIANCE OF SOUTH CENTRAL
KANSAS, INC**

Form 990 (2019)

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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)? If "Yes," complete Schedule A	X	
2 Is the organization required to complete Schedule B, Schedule of Contributors?		X
3 Did the organization engage in direct or indirect political campaign activities on behalf of or in opposition to candidates for public office? If "Yes," complete Schedule C, Part I		X
4 Section 501(c)(3) organizations. Did the organization engage in lobbying activities, or have a section 501(h) election in effect during the tax year? If "Yes," complete Schedule C, Part II		X
5 Is the organization a section 501(c)(4), 501(c)(5), or 501(c)(6) organization that receives membership dues, assessments, or similar amounts as defined in Revenue Procedure 98-19? If "Yes," complete Schedule C, Part III		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? If "Yes," complete Schedule D, Part 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? If "Yes," complete Schedule D, Part II		X
8 Did the organization maintain collections of works of art, historical treasures, or other similar assets? If "Yes," complete Schedule D, Part III		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? If "Yes," complete Schedule D, Part IV		X
10 Did the organization, directly or through a related organization, hold assets in donor-restricted endowments or in quasi endowments? If "Yes," complete Schedule D, Part V		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? If "Yes," complete Schedule D, Part VI	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? If "Yes," complete Schedule D, Part VII		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? If "Yes," complete Schedule D, Part VIII		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? If "Yes," complete Schedule D, Part IX		X
e Did the organization report an amount for other liabilities in Part X, line 25? If "Yes," complete Schedule D, Part X	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)? If "Yes," complete Schedule D, Part X		X
12a Did the organization obtain separate, independent audited financial statements for the tax year? If "Yes," complete Schedule D, Parts XI and XII	X	
b Was the organization included in consolidated, independent audited financial statements for the tax year? If "Yes," and if the organization answered "No" to line 12a, then completing Schedule D, Parts XI and XII is optional		X
13 Is the organization a school described in section 170(b)(1)(A)(ii)? If "Yes," complete Schedule E		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? If "Yes," complete Schedule F, Parts I and IV		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? If "Yes," complete Schedule F, Parts II and IV		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? If "Yes," complete Schedule F, Parts III and IV		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? If "Yes," complete Schedule G, Part I		X
18 Did the organization report more than \$15,000 total of fundraising event gross income and contributions on Part VIII, lines 1c and 8a? If "Yes," complete Schedule G, Part II		X
19 Did the organization report more than \$15,000 of gross income from gaming activities on Part VIII, line 9a? If "Yes," complete Schedule G, Part III		X
20a Did the organization operate one or more hospital facilities? If "Yes," complete Schedule H		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? If "Yes," complete Schedule I, Parts I and II	X	

**WORKFORCE ALLIANCE OF SOUTH CENTRAL
KANSAS, INC**

Form 990 (2019)

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Part IV Checklist of Required Schedules (continued)

	Yes	No
22 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? If "Yes," complete Schedule I, Parts I and III		X
23 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? If "Yes," complete Schedule J	X	
24a 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? If "Yes," answer lines 24b through 24d and complete Schedule K. If "No," go to line 25a		X
24b Did the organization invest any proceeds of tax-exempt bonds beyond a temporary period exception?		
24c Did the organization maintain an escrow account other than a refunding escrow at any time during the year to defease any tax-exempt bonds?		
24d Did the organization act as an "on behalf of" issuer for bonds outstanding at any time during the year?		
25a Section 501(c)(3), 501(c)(4), and 501(c)(29) organizations. Did the organization engage in an excess benefit transaction with a disqualified person during the year? If "Yes," complete Schedule L, Part I		X
25b 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? If "Yes," complete Schedule L, Part I		X
26 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? If "Yes," complete Schedule L, Part II		X
27 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? If "Yes," complete Schedule L, Part III		X
28 Was the organization a party to a business transaction with one of the following parties (see Schedule L, Part IV instructions, for applicable filing thresholds, conditions, and exceptions):		
a A current or former officer, director, trustee, key employee, creator or founder, or substantial contributor? If "Yes," complete Schedule L, Part IV		X
b A family member of any individual described in line 28a? If "Yes," complete Schedule L, Part IV		X
c A 35% controlled entity of one or more individuals and/or organizations described in lines 28a or 28b? If "Yes," complete Schedule L, Part IV		X
29 Did the organization receive more than \$25,000 in non-cash contributions? If "Yes," complete Schedule M		X
30 Did the organization receive contributions of art, historical treasures, or other similar assets, or qualified conservation contributions? If "Yes," complete Schedule M		X
31 Did the organization liquidate, terminate, or dissolve and cease operations? If "Yes," complete Schedule N, Part I		X
32 Did the organization sell, exchange, dispose of, or transfer more than 25% of its net assets? If "Yes," complete Schedule N, Part II		X
33 Did the organization own 100% of an entity disregarded as separate from the organization under Regulations sections 301.7701-2 and 301.7701-3? If "Yes," complete Schedule R, Part I		X
34 Was the organization related to any tax-exempt or taxable entity? If "Yes," complete Schedule R, Part II, III, or IV, and Part V, line 1		X
35a Did the organization have a controlled entity within the meaning of section 512(b)(13)?		X
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)? If "Yes," complete Schedule R, Part V, line 2		
36 Section 501(c)(3) organizations. Did the organization make any transfers to an exempt non-charitable related organization? If "Yes," complete Schedule R, Part V, line 2		X
37 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? If "Yes," complete Schedule R, Part VI		X
38 Did the organization complete Schedule O and provide explanations in Schedule O for Part VI, lines 11b and 19?	X	

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

Part V Statements Regarding Other IRS Filings and Tax ComplianceCheck if Schedule O contains a response or note to any line in this Part V ☐

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

**WORKFORCE ALLIANCE OF SOUTH CENTRAL
KANSAS, INC**

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

		Yes	No
2a 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	2a 70		
b If at least one is reported on line 2a, did the organization file all required federal employment tax returns?	2b	X	
Note: If the sum of lines 1a and 2a is greater than 250, you may be required to e-file (see instructions)			
3a Did the organization have unrelated business gross income of \$1,000 or more during the year?	3a		X
b If "Yes," has it filed a Form 990-T for this year? If "No," to line 3b, provide an explanation on Schedule O	3b		
4a 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)?	4a		X
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).			
5a Was the organization a party to a prohibited tax shelter transaction at any time during the tax year?	5a		X
b Did any taxable party notify the organization that it was or is a party to a prohibited tax shelter transaction?	5b		X
c If "Yes" to line 5a or 5b, did the organization file Form 8886-T?	5c		
6a 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?	6a		X
b If "Yes," did the organization include with every solicitation an express statement that such contributions or gifts were not tax deductible?	6b		
7 Organizations that may receive deductible contributions under section 170(c).			
a 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?	7a	X	
b If "Yes," did the organization notify the donor of the value of the goods or services provided?	7b	X	
c Did the organization sell, exchange, or otherwise dispose of tangible personal property for which it was required to file Form 8282?	7c		X
d If "Yes," indicate the number of Forms 8282 filed during the year	7d		
e Did the organization receive any funds, directly or indirectly, to pay premiums on a personal benefit contract?	7e		X
f Did the organization, during the year, pay premiums, directly or indirectly, on a personal benefit contract?	7f		X
g If the organization received a contribution of qualified intellectual property, did the organization file Form 8899 as required?	7g		
h If the organization received a contribution of cars, boats, airplanes, or other vehicles, did the organization file a Form 1098-C?	7h		
8 Sponsoring organizations maintaining donor advised funds. Did a donor advised fund maintained by the sponsoring organization have excess business holdings at any time during the year?	8		
9 Sponsoring organizations maintaining donor advised funds.			
a Did the sponsoring organization make any taxable distributions under section 4966?	9a		
b Did the sponsoring organization make a distribution to a donor, donor advisor, or related person?	9b		
10 Section 501(c)(7) organizations. Enter:			
a Initiation fees and capital contributions included on Part VIII, line 12	10a		
b Gross receipts, included on Form 990, Part VIII, line 12, for public use of club facilities	10b		
11 Section 501(c)(12) organizations. Enter:			
a Gross income from members or shareholders	11a		
b Gross income from other sources (Do not net amounts due or paid to other sources against amounts due or received from them.)	11b		
12a Section 4947(a)(1) non-exempt charitable trusts. Is the organization filing Form 990 in lieu of Form 1041?	12a		
b If "Yes," enter the amount of tax-exempt interest received or accrued during the year	12b		
13 Section 501(c)(29) qualified nonprofit health insurance issuers.			
a Is the organization licensed to issue qualified health plans in more than one state?	13a		
Note: See the instructions for additional information the organization must report on Schedule O.			
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	13b		
c Enter the amount of reserves on hand	13c		
14a Did the organization receive any payments for indoor tanning services during the tax year?	14a		X
b If "Yes," has it filed a Form 720 to report these payments? If "No," provide an explanation on Schedule O	14b		
15 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?	15		X
If "Yes," see instructions and file Form 4720, Schedule N.			
16 Is the organization an educational institution subject to the section 4968 excise tax on net investment income?	16		X
If "Yes," complete Form 4720, Schedule O.			

Form 990 (2019)

**WORKFORCE ALLIANCE OF SOUTH CENTRAL
KANSAS, INC**

Form 990 (2019)

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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
1a Enter the number of voting members of the governing body at the end of the tax year 1a 36 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 Enter the number of voting members included on line 1a, above, who are independent 1b 36		
2 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? 2		X
3 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? 3		X
4 Did the organization make any significant changes to its governing documents since the prior Form 990 was filed? 4		X
5 Did the organization become aware during the year of a significant diversion of the organization's assets? 5		X
6 Did the organization have members or stockholders? 6	X	
7a 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? 7a	X	
b Are any governance decisions of the organization reserved to (or subject to approval by) members, stockholders, or persons other than the governing body? 7b	X	
8 Did the organization contemporaneously document the meetings held or written actions undertaken during the year by the following:		
a The governing body? 8a	X	
b Each committee with authority to act on behalf of the governing body? 8b	X	
9 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 9		X

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

	Yes	No
10a Did the organization have local chapters, branches, or affiliates? 10a		X
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? 10b		
11a Has the organization provided a complete copy of this Form 990 to all members of its governing body before filing the form? 11a	X	
b Describe in Schedule O the process, if any, used by the organization to review this Form 990.		
12a Did the organization have a written conflict of interest policy? If "No," go to line 13 12a	X	
b Were officers, directors, or trustees, and key employees required to disclose annually interests that could give rise to conflicts? 12b	X	
c Did the organization regularly and consistently monitor and enforce compliance with the policy? If "Yes," describe in Schedule O how this was done 12c	X	
13 Did the organization have a written whistleblower policy? 13	X	
14 Did the organization have a written document retention and destruction policy? 14	X	
15 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?		
a The organization's CEO, Executive Director, or top management official 15a	X	
b Other officers or key employees of the organization 15b		X
If "Yes" to line 15a or 15b, describe the process in Schedule O (see instructions).		
16a Did the organization invest in, contribute assets to, or participate in a joint venture or similar arrangement with a taxable entity during the year? 16a		X
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? 16b		

Section C. Disclosure

17 List the states with which a copy of this Form 990 is required to be filed **KS**

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 **▶**
CHAD PETTERA - 316-771-6600
300 W DOUGLAS AVE, SUITE 850, WICHITA, KS 67202

**WORKFORCE ALLIANCE OF SOUTH CENTRAL
KANSAS, INC**

Form 990 (2019)

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Part VII Compensation of Officers, Directors, Trustees, Key Employees, Highest Compensated Employees, and Independent Contractors
Check if Schedule O contains a response or note to any line in this Part VII ☐
Section A. Officers, Directors, Trustees, Key Employees, and Highest Compensated Employees
1a Complete this table for all persons required to be listed. Report compensation for the calendar year ending with or within the organization's tax year.

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

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

(A) Name and title	(B) Average hours per week (list any hours for related organizations below line)	(C) Position (do not check more than one box, unless person is both an officer and a director/trustee)						(D) Reportable compensation from the organization (W-2/1099-MISC)	(E) Reportable compensation from related organizations (W-2/1099-MISC)	(F) Estimated amount of other compensation from the organization and related organizations
		Individual trustee or director	Institutional trustee	Officer	Key employee	Highest compensated employee	Former			
(1) GABE SCHLICKAU IMMEDIATE PAST CHAIRMAN	1.00	X		X				0.	0.	0.
(2) JENNIFER HUGHES CHAIRMAN	1.00	X		X				0.	0.	0.
(3) ROD BLACKBURN DIRECTOR	1.00	X						0.	0.	0.
(4) EBONY CLEMONS-AJIBOLADE DIRECTOR	1.00	X						0.	0.	0.
(5) MICHELE GIFFORD DIRECTOR	1.00	X						0.	0.	0.
(6) ROBERT GIESEN DIRECTOR	1.00	X						0.	0.	0.
(7) LAURA HANDS DIRECTOR	1.00	X						0.	0.	0.
(8) ROBIN HEINZ DIRECTOR	1.00	X						0.	0.	0.
(9) KATHY JEWETT DIRECTOR	1.00	X						0.	0.	0.
(10) PATRICK JONAS DIRECTOR	1.00	X						0.	0.	0.
(11) GAY KIMBLE DIRECTOR	1.00	X						0.	0.	0.
(12) MATT PETERSON DIRECTOR	1.00	X						0.	0.	0.
(13) GARY PLUMMER DIRECTOR	1.00	X						0.	0.	0.
(14) SUZANNE SCOTT DIRECTOR	1.00	X						0.	0.	0.
(15) JOHN WEBER DIRECTOR	1.00	X						0.	0.	0.
(16) DAVE ALFARO DIRECTOR	1.00	X						0.	0.	0.
(17) KERRI FALLETTI DIRECTOR	1.00	X						0.	0.	0.

**WORKFORCE ALLIANCE OF SOUTH CENTRAL
KANSAS, INC**

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

(A) Name and title	(B) Average hours per week (list any hours for related organizations below line)	(C) Position (do not check more than one box, unless person is both an officer and a director/trustee)						(D) Reportable compensation from the organization (W-2/1099-MISC)	(E) Reportable compensation from related organizations (W-2/1099-MISC)	(F) Estimated amount of other compensation from the organization and related organizations
		Individual trustee or director	Institutional trustee	Officer	Key employee	Highest compensated employee	Former			
(18) DR. KIMBERLY KRULL DIRECTOR	1.00	X						0.	0.	0.
(19) DR. SHEREE UTASH DIRECTOR	1.00	X						0.	0.	0.
(20) ANDREW CHANCE DIRECTOR	1.00	X						0.	0.	0.
(21) JOHN CLARK DIRECTOR	1.00	X						0.	0.	0.
(22) DAN HINK DIRECTOR	1.00	X						0.	0.	0.
(23) B.J. MOORE DIRECTOR	1.00	X						0.	0.	0.
(24) TONY NAYLOR DIRECTOR	1.00	X						0.	0.	0.
(25) JENNIFER ANDERSON DIRECTOR	1.00	X						0.	0.	0.
(26) MICHAEL DONNELLY DIRECTOR	1.00	X						0.	0.	0.
1b Subtotal								0.	0.	0.
c Total from continuation sheets to Part VII, Section A								355,116.	0.	35,618.
d Total (add lines 1b and 1c)								355,116.	0.	35,618.

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 **2**

	Yes	No
3 Did the organization list any former officer, director, trustee, key employee, or highest compensated employee on line 1a? If "Yes," complete Schedule J for such individual		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? If "Yes," complete Schedule J for such individual	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? If "Yes," complete Schedule J for such person		X

Section B. Independent Contractors

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

(A) Name and business address	(B) Description of services	(C) Compensation
MANPOWER 800 E DOUGLAS AVE, WICHITA, KS 67202	WORK EXPERIENCE & WAGE REIMBURSEMENT	673,608.
NEW LEAF PLAZA 1081 S GLENDALE ST, WICHITA, KS 67218	RENT	363,491.
ALLIED HEALTH CAREER TRAINING 1217 W DOUGLAS AVE, WICHITA, KS 67213	OCCUPATIONAL SKILLS TRAINING	226,815.
WSU TECH 4004 N WEBB RD, WICHITA, KS 67226	TRAINING	225,442.
COX MACHINE 5338 W 21ST ST N #100, WICHITA, KS 67205	TRAINING	203,420.

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 **5**

SEE PART VII, SECTION A CONTINUATION SHEETS

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WORKFORCE ALLIANCE OF SOUTH CENTRAL
KANSAS, INC

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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 (check all that apply)						(D) Reportable compensation from the organization (W-2/1099-MISC)	(E) Reportable compensation from related organizations (W-2/1099-MISC)	(F) Estimated amount of other compensation from the organization and related organizations
		Individual trustee or director	Institutional trustee	Officer	Key employee	Highest compensated employee	Former			
(27) ERICA RAMOS DIRECTOR	1.00	X						0.	0.	0.
(28) TOM CONKLIN DIRECTOR	1.00	X						0.	0.	0.
(29) RUSSELL KENNEDY DIRECTOR	1.00	X						0.	0.	0.
(30) JESSICA KILPATRIC DIRECTOR	1.00	X						0.	0.	0.
(31) KRISTINA LANGREHR DIRECTOR	1.00	X						0.	0.	0.
(32) JEFF LONGWELL DIRECTOR	1.00	X						0.	0.	0.
(33) MELISSA MUSGRAVE VICE CHAIRMAN	1.00	X						0.	0.	0.
(34) LISA ROBERTS-PROFFITT DIRECTOR	1.00	X						0.	0.	0.
(35) LUIS RODRIGUEZ DIRECTOR	1.00	X						0.	0.	0.
(36) JEFF TOWNSEND DIRECTOR	1.00	X						0.	0.	0.
(37) CHAD PETTERA COO/TREASURER	45.00			X				109,128.	0.	8,531.
(38) KEITH LAWING PRESIDENT AND CEO	45.00			X				154,284.	0.	23,946.
(39) AMANDA DUNCAN CHIEF DEVELOPMENT OFFICER	45.00			X				91,704.	0.	3,141.
							</			

**WORKFORCE ALLIANCE OF SOUTH CENTRAL
KANSAS, INC**

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48-1246563 Page **9****Part VIII Statement of Revenue**Check if Schedule O contains a response or note to any line in this Part VIII ☐

				(A) Total revenue	(B) Related or exempt function revenue	(C) Unrelated business revenue	(D) Revenue excluded from tax under sections 512 - 514
Contributions, Gifts, Grants and Other Similar Amounts	1 a Federated campaigns	1a					
	b Membership dues	1b					
	c Fundraising events	1c					
	d Related organizations	1d					
	e Government grants (contributions)	1e	6,336,701.				
	f All other contributions, gifts, grants, and similar amounts not included above	1f					
	g Noncash contributions included in lines 1a-1f	1g	\$				
	h Total. Add lines 1a-1f						
Program Service Revenue	2 a PROGRAM INCOME	Business Code 900099		49,653.	49,653.		
	b						
	c						
	d						
	e						
	f All other program service revenue						
	g Total. Add lines 2a-2f				49,653.		
	3 Investment income (including dividends, interest, and other similar amounts)						
4 Income from investment of tax-exempt bond proceeds							
5 Royalties							
Other Revenue	6 a Gross rents	6a	(i) Real (ii) Personal				
	b Less: rental expenses	6b					
	c Rental income or (loss)	6c					
	d Net rental income or (loss)						
	7 a Gross amount from sales of assets other than inventory	7a	(i) Securities (ii) Other				
	b Less: cost or other basis and sales expenses	7b					
	c Gain or (loss)	7c					
	d Net gain or (loss)						
	8 a Gross income from fundraising events (not including \$ of contributions reported on line 1c). See Part IV, line 18	8a					
	b Less: direct expenses	8b					
	c Net income or (loss) from fundraising events						
	9 a Gross income from gaming activities. See Part IV, line 19	9a					
	b Less: direct expenses	9b					
	c Net income or (loss) from gaming activities						
	10 a Gross sales of inventory, less returns and allowances	10a					
	b Less: cost of goods sold	10b					
c Net income or (loss) from sales of inventory							
Miscellaneous Revenue	11 a	Business Code					
	b						
	c						
	d All other revenue						
	e Total. Add lines 11a-11d						
	12 Total revenue. See instructions				6,386,354.	49,653.	0.

WORKFORCE ALLIANCE OF SOUTH CENTRAL

KANSAS, INC

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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

☒ X

Do not include amounts reported on lines 6b, 7b, 8b, 9b, and 10b of Part VIII.	(A) Total expenses	(B) Program service expenses	(C) Management and general expenses	(D) Fundraising expenses
1 Grants and other assistance to domestic organizations and domestic governments. See Part IV, line 21	58,768.	58,768.		
2 Grants and other assistance to domestic individuals. See Part IV, line 22				
3 Grants and other assistance to foreign organizations, foreign governments, and foreign individuals. See Part IV, lines 15 and 16				
4 Benefits paid to or for members				
5 Compensation of current officers, directors, trustees, and key employees	394,549.	262,114.	132,435.	
6 Compensation not included above to disqualified persons (as defined under section 4958(f)(1)) and persons described in section 4958(c)(3)(B)				
7 Other salaries and wages	2,077,917.	2,056,076.	21,841.	
8 Pension plan accruals and contributions (include section 401(k) and 403(b) employer contributions)	64,109.	61,592.	2,517.	
9 Other employee benefits	389,556.	379,130.	10,426.	
10 Payroll taxes	196,368.	184,971.	11,397.	
11 Fees for services (nonemployees):				
a Management				
b Legal				
c Accounting				
d Lobbying				
e Professional fundraising services. See Part IV, line 17				
f Investment management fees				
g Other. (If line 11g amount exceeds 10% of line 25, column (A) amount, list line 11g expenses on Sch O.)				
12 Advertising and promotion				
13 Office expenses	138,498.	135,434.	3,064.	
14 Information technology				
15 Royalties				
16 Occupancy	387,259.	348,668.	38,591.	
17 Travel	29,720.	26,041.	3,679.	
18 Payments of travel or entertainment expenses for any federal, state, or local public officials				
19 Conferences, conventions, and meetings	76,025.	60,589.	15,436.	
20 Interest	5,965.	5,965.		
21 Payments to affiliates				
22 Depreciation, depletion, and amortization	37,313.	37,313.		
23 Insurance	27,565.	14,880.	12,685.	
24 Other expenses. Itemize expenses not covered above (List miscellaneous expenses on line 24e. If line 24e amount exceeds 10% of line 25, column (A) amount, list line 24e expenses on Schedule O.)				
a EDUCATION & TRAINING	1,916,151.	1,916,151.		
b CONTRACT SERVICES	336,878.	241,996.	94,882.	
c SUPPORTIVE SERVICES	67,374.	67,374.		
d SECURITY	40,407.	39,365.	1,042.	
e All other expenses SEE SCH O	101,599.	87,027.	14,572.	
25 Total functional expenses. Add lines 1 through 24e	6,346,021.	5,983,454.	362,567.	0.
26 Joint costs. Complete this line only if the organization reported in column (B) joint costs from a combined educational campaign and fundraising solicitation.				

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

**WORKFORCE ALLIANCE OF SOUTH CENTRAL
KANSAS, INC**

Form 990 (2019)

48-1246563 Page **11****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
Assets	1 Cash - non-interest-bearing	552,105.	1	658,645.
	2 Savings and temporary cash investments		2	
	3 Pledges and grants receivable, net	600,399.	3	531,664.
	4 Accounts receivable, net	62,352.	4	98,175.
	5 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		5	
	6 Loans and other receivables from other disqualified persons (as defined under section 4958(f)(1)), and persons described in section 4958(c)(3)(B)		6	
	7 Notes and loans receivable, net		7	
	8 Inventories for sale or use		8	
	9 Prepaid expenses and deferred charges	111,016.	9	96,696.
	10a Land, buildings, and equipment: cost or other basis. Complete Part VI of Schedule D	10a 529,780.		
	b Less: accumulated depreciation	10b 448,943.	10c 20,560.	80,837.
	11 Investments - publicly traded securities		11	
	12 Investments - other securities. See Part IV, line 11		12	
	13 Investments - program-related. See Part IV, line 11		13	
	14 Intangible assets		14	
	15 Other assets. See Part IV, line 11		15	
16 Total assets. Add lines 1 through 15 (must equal line 33)	1,346,432.	16	1,466,017.	
Liabilities	17 Accounts payable and accrued expenses	534,965.	17	375,087.
	18 Grants payable		18	
	19 Deferred revenue		19	
	20 Tax-exempt bond liabilities		20	
	21 Escrow or custodial account liability. Complete Part IV of Schedule D		21	
	22 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		22	
	23 Secured mortgages and notes payable to unrelated third parties		23	
	24 Unsecured notes and loans payable to unrelated third parties		24	
	25 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	431,137.	25	670,267.
	26 Total liabilities. Add lines 17 through 25	966,102.	26	1,045,354.
Net Assets or Fund Balances	Organizations that follow FASB ASC 958, check here <input checked="" type="checkbox"/> X and complete lines 27, 28, 32, and 33.			
	27 Net assets without donor restrictions	380,330.	27	420,663.
	28 Net assets with donor restrictions		28	
	Organizations that do not follow FASB ASC 958, check here <input type="checkbox"/> and complete lines 29 through 33.			
	29 Capital stock or trust principal, or current funds		29	
	30 Paid-in or capital surplus, or land, building, or equipment fund		30	
	31 Retained earnings, endowment, accumulated income, or other funds		31	
	32 Total net assets or fund balances	380,330.	32	420,663.
33 Total liabilities and net assets/fund balances	1,346,432.	33	1,466,017.	

Form **990** (2019)

**WORKFORCE ALLIANCE OF SOUTH CENTRAL
KANSAS, INC**

Form 990 (2019)

48-1246563 Page **12****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	6,386,354.
2	Total expenses (must equal Part IX, column (A), line 25)	2	6,346,021.
3	Revenue less expenses. Subtract line 2 from line 1	3	40,333.
4	Net assets or fund balances at beginning of year (must equal Part X, line 32, column (A))	4	380,330.
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	420,663.

Part XII Financial Statements and ReportingCheck if Schedule O contains a response or note to any line in this Part XII ☒

		Yes	No
1	Accounting method used to prepare the Form 990: <input type="checkbox"/> Cash <input checked="" type="checkbox"/> Accrual <input type="checkbox"/> Other _____ If the organization changed its method of accounting from a prior year or checked "Other," explain in Schedule O.		
2a	Were the organization's financial statements compiled or reviewed by an independent accountant? _____ If "Yes," check a box below to indicate whether the financial statements for the year were compiled or reviewed on a separate basis, consolidated basis, or both: <input type="checkbox"/> Separate basis <input type="checkbox"/> Consolidated basis <input type="checkbox"/> Both consolidated and separate basis		X
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 Single Audit Act and OMB Circular A-133? _____	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	

Form **990** (2019)

WORKFORCE ALLIANCE OF SOUTH CENTRAL

Schedule A (Form 990 or 990-EZ) 2019 KANSAS, INC

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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) 2015	(b) 2016	(c) 2017	(d) 2018	(e) 2019	(f) Total
1 Gifts, grants, contributions, and membership fees received. (Do not include any "unusual grants.")	6,735,770.	5,313,712.	6,437,589.	7,123,116.	6,336,701.	31,946,888.
2 Tax revenues levied for the organization's benefit and either paid to or expended on its behalf						
3 The value of services or facilities furnished by a governmental unit to the organization without charge						
4 Total. Add lines 1 through 3	6,735,770.	5,313,712.	6,437,589.	7,123,116.	6,336,701.	31,946,888.
5 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)						
6 Public support. Subtract line 5 from line 4.						31,946,888.

Section B. Total Support

Calendar year (or fiscal year beginning in) ▶	(a) 2015	(b) 2016	(c) 2017	(d) 2018	(e) 2019	(f) Total
7 Amounts from line 4	6,735,770.	5,313,712.	6,437,589.	7,123,116.	6,336,701.	31,946,888.
8 Gross income from interest, dividends, payments received on securities loans, rents, royalties, and income from similar sources						
9 Net income from unrelated business activities, whether or not the business is regularly carried on						
10 Other income. Do not include gain or loss from the sale of capital assets (Explain in Part VI.)	50,106.	80,923.	46,300.	41,996.	49,653.	268,978.
11 Total support. Add lines 7 through 10						32,215,866.
12 Gross receipts from related activities, etc. (see instructions)					12	
13 First five 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						<input type="checkbox"/>

Section C. Computation of Public Support Percentage

14 Public support percentage for 2019 (line 6, column (f) divided by line 11, column (f))	14	99.17 %
15 Public support percentage from 2018 Schedule A, Part II, line 14	15	99.21 %
16a 33 1/3% support test - 2019. If the organization did not check the box on line 13, and line 14 is 33 1/3% or more, check this box and stop here. The organization qualifies as a publicly supported organization		<input checked="" type="checkbox"/>
b 33 1/3% support test - 2018. 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 stop here. The organization qualifies as a publicly supported organization		<input type="checkbox"/>
17a 10% -facts-and-circumstances test - 2019. 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 stop here. 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 10% -facts-and-circumstances test - 2018. 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 stop here. Explain in Part VI how the organization meets the "facts-and-circumstances" test. The organization qualifies as a publicly supported organization		<input type="checkbox"/>
18 Private foundation. 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"/>

Schedule A (Form 990 or 990-EZ) 2019

WORKFORCE ALLIANCE OF SOUTH CENTRAL

Schedule A (Form 990 or 990-EZ) 2019 KANSAS, INC

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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) 2015	(b) 2016	(c) 2017	(d) 2018	(e) 2019	(f) Total
1 Gifts, grants, contributions, and membership fees received. (Do not include any "unusual grants.")						
2 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						
3 Gross receipts from activities that are not an unrelated trade or business under section 513						
4 Tax revenues levied for the organization's benefit and either paid to or expended on its behalf						
5 The value of services or facilities furnished by a governmental unit to the organization without charge						
6 Total. Add lines 1 through 5						
7a Amounts included on lines 1, 2, and 3 received from disqualified persons						
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						
c Add lines 7a and 7b						
8 Public support. (Subtract line 7c from line 6.)						

Section B. Total Support

Calendar year (or fiscal year beginning in) ▶	(a) 2015	(b) 2016	(c) 2017	(d) 2018	(e) 2019	(f) Total
9 Amounts from line 6						
10a Gross income from interest, dividends, payments received on securities loans, rents, royalties, and income from similar sources						
b Unrelated business taxable income (less section 511 taxes) from businesses acquired after June 30, 1975						
c Add lines 10a and 10b						
11 Net income from unrelated business activities not included in line 10b, whether or not the business is regularly carried on						
12 Other income. Do not include gain or loss from the sale of capital assets (Explain in Part VI.)						
13 Total support. (Add lines 9, 10c, 11, and 12.)						
14 First five 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 <input type="checkbox"/>						

Section C. Computation of Public Support Percentage

15 Public support percentage for 2019 (line 8, column (f), divided by line 13, column (f))	15	%
16 Public support percentage from 2018 Schedule A, Part III, line 15	16	%

Section D. Computation of Investment Income Percentage

17 Investment income percentage for 2019 (line 10c, column (f), divided by line 13, column (f))	17	%
18 Investment income percentage from 2018 Schedule A, Part III, line 17	18	%

19a 33 1/3% support tests - 2019. 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 - 2018. 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 ☐

WORKFORCE ALLIANCE OF SOUTH CENTRAL

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Part IV Supporting Organizations

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

Section A. All Supporting Organizations

	Yes	No
1 Are all of the organization's supported organizations listed by name in the organization's governing documents? 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.		
2 Did the organization have any supported organization that does not have an IRS determination of status under section 509(a)(1) or (2)? If "Yes," explain in Part VI how the organization determined that the supported organization was described in section 509(a)(1) or (2).		
3a Did the organization have a supported organization described in section 501(c)(4), (5), or (6)? If "Yes," answer (b) and (c) below.		
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)? If "Yes," describe in Part VI when and how the organization made the determination.		
c Did the organization ensure that all support to such organizations was used exclusively for section 170(c)(2)(B) purposes? If "Yes," explain in Part VI what controls the organization put in place to ensure such use.		
4a Was any supported organization not organized in the United States ("foreign supported organization")? If "Yes," and if you checked 12a or 12b in Part I, answer (b) and (c) below.		
b Did the organization have ultimate control and discretion in deciding whether to make grants to the foreign supported organization? 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.		
c 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)? 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.		
5a Did the organization add, substitute, or remove any supported organizations during the tax year? If "Yes," answer (b) and (c) 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).		
b Type I or Type II only. Was any added or substituted supported organization part of a class already designated in the organization's organizing document?		
c Substitutions only. Was the substitution the result of an event beyond the organization's control?		
6 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? If "Yes," provide detail in Part VI .		
7 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? If "Yes," complete Part I of Schedule L (Form 990 or 990-EZ).		
8 Did the organization make a loan to a disqualified person (as defined in section 4958) not described in line 7? If "Yes," complete Part I of Schedule L (Form 990 or 990-EZ).		
9a 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))? If "Yes," provide detail in Part VI .		
b Did one or more disqualified persons (as defined in line 9a) hold a controlling interest in any entity in which the supporting organization had an interest? If "Yes," provide detail in Part VI .		
c Did a disqualified person (as defined in line 9a) have an ownership interest in, or derive any personal benefit from, assets in which the supporting organization also had an interest? If "Yes," provide detail in Part VI .		
10a 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)? If "Yes," answer 10b below.		
b Did the organization have any excess business holdings in the tax year? (Use Schedule C, Form 4720, to determine whether the organization had excess business holdings.)		

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Part IV Supporting Organizations (continued)

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

Section B. Type I Supporting Organizations

	Yes	No
1 Did the directors, trustees, or membership of one or more supported organizations have the power to regularly appoint or elect at least a majority of the organization's directors or trustees at all times during the tax year? 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 directors or trustees were allocated among the supported organizations and what conditions or restrictions, if any, applied to such powers during the tax year.		
2 Did the organization operate for the benefit of any supported organization other than the supported organization(s) that operated, supervised, or controlled the supporting organization? 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.		
1		
2		

Section C. Type II Supporting Organizations

	Yes	No
1 Were a majority of the organization's directors or trustees during the tax year also a majority of the directors or trustees of each of the organization's supported organization(s)? 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).		
1		

Section D. All Type III Supporting Organizations

	Yes	No
1 Did the organization provide to each of its supported organizations, by the last day of the fifth month of the organization's tax year, (i) a written notice describing the type and amount of support provided during the prior tax year, (ii) a copy of the Form 990 that was most recently filed as of the date of notification, and (iii) copies of the organization's governing documents in effect on the date of notification, to the extent not previously provided?		
2 Were any of the organization's officers, directors, or trustees either (i) appointed or elected by the supported organization(s) or (ii) serving on the governing body of a supported organization? If "No," explain in Part VI how the organization maintained a close and continuous working relationship with the supported organization(s).		
3 By reason of the relationship described in (2), 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? If "Yes," describe in Part VI the role the organization's supported organizations played in this regard.		
1		
2		
3		

Section E. Type III Functionally Integrated Supporting Organizations

	Yes	No
1 Check the box next to the method that the organization used to satisfy the Integral Part Test during the year (see instructions).		
a <input type="checkbox"/> The organization satisfied the Activities Test. Complete line 2 below.		
b <input type="checkbox"/> The organization is the parent of each of its supported organizations. Complete line 3 below.		
c <input type="checkbox"/> The organization supported a governmental entity. Describe in Part VI how you supported a government entity (see instructions).		
2 Activities Test. Answer (a) and (b) below.		
a 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? 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.		
b Did the activities described in (a) constitute activities that, but for the organization's involvement, one or more of the organization's supported organization(s) would have been engaged in? 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.		
3 Parent of Supported Organizations. Answer (a) and (b) below.		
a 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? Provide details in Part VI .		
b Did the organization exercise a substantial degree of direction over the policies, programs, and activities of each of its supported organizations? If "Yes," describe in Part VI the role played by the organization in this regard.		
2a		
2b		
3a		
3b		

WORKFORCE ALLIANCE OF SOUTH CENTRAL

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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	Adjusted Net Income (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	Total (add lines 1a, 1b, and 1c)	1d	
e	Discount claimed for blockage or other factors (explain in detail in Part VI):		
2	Acquisition indebtedness applicable to non-exempt-use assets	2	
3	Subtract line 2 from line 1d.	3	
4	Cash deemed held for exempt use. Enter 1-1/2% 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 .035.	6	
7	Recoveries of prior-year distributions	7	
8	Minimum Asset Amount (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 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	Distributable Amount. 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 or 990-EZ) 2019

WORKFORCE ALLIANCE OF SOUTH CENTRAL

Schedule A (Form 990 or 990-EZ) 2019 KANSAS, INC

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

Section D - Distributions	Current Year
1 Amounts paid to supported organizations to accomplish exempt purposes	
2 Amounts paid to perform activity that directly furthers exempt purposes of supported organizations, in excess of income from activity	
3 Administrative expenses paid to accomplish exempt purposes of supported organizations	
4 Amounts paid to acquire exempt-use assets	
5 Qualified set-aside amounts (prior IRS approval required)	
6 Other distributions (describe in Part VI). See instructions.	
7 Total annual distributions. Add lines 1 through 6.	
8 Distributions to attentive supported organizations to which the organization is responsive (provide details in Part VI). See instructions.	
9 Distributable amount for 2019 from Section C, line 6	
10 Line 8 amount divided by line 9 amount	

Section E - Distribution Allocations (see instructions)	(i) Excess Distributions	(ii) Underdistributions Pre-2019	(iii) Distributable Amount for 2019
1 Distributable amount for 2019 from Section C, line 6			
2 Underdistributions, if any, for years prior to 2019 (reasonable cause required- explain in Part VI). See instructions.			
3 Excess distributions carryover, if any, to 2019			
a From 2014			
b From 2015			
c From 2016			
d From 2017			
e From 2018			
f Total of lines 3a through e			
g Applied to underdistributions of prior years			
h Applied to 2019 distributable amount			
i Carryover from 2014 not applied (see instructions)			
j Remainder. Subtract lines 3g, 3h, and 3i from 3f.			
4 Distributions for 2019 from Section D, line 7: \$			
a Applied to underdistributions of prior years			
b Applied to 2019 distributable amount			
c Remainder. Subtract lines 4a and 4b from 4.			
5 Remaining underdistributions for years prior to 2019, if any. Subtract lines 3g and 4a from line 2. For result greater than zero, explain in Part VI. See instructions.			
6 Remaining underdistributions for 2019. Subtract lines 3h and 4b from line 1. For result greater than zero, explain in Part VI. See instructions.			
7 Excess distributions carryover to 2020. Add lines 3j and 4c.			
8 Breakdown of line 7:			
a Excess from 2015			
b Excess from 2016			
c Excess from 2017			
d Excess from 2018			
e Excess from 2019			

Schedule A (Form 990 or 990-EZ) 2019

Schedule A (Form 990 or 990-EZ) 2019 **KANSAS, INC**

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Part VI

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

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.

OMB No. 1545-0047

2019Open to Public
InspectionName of the organization **WORKFORCE ALLIANCE OF SOUTH CENTRAL
KANSAS, INC**Employer identification number
48-1246563**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.

	(a) Donor advised funds	(b) Funds and other accounts
1 Total number at end of year		
2 Aggregate value of contributions to (during year)		
3 Aggregate value of grants from (during year)		
4 Aggregate value at end of year		
5 Did the organization inform all donors and donor advisors in writing that the assets held in donor advised funds are the organization's property, subject to the organization's exclusive legal control?		<input type="checkbox"/> Yes <input type="checkbox"/> No
6 Did the organization inform all grantees, donors, and donor advisors in writing that grant funds can be used only for charitable purposes and not for the benefit of the donor or donor advisor, or for any other purpose conferring impermissible private benefit?		<input type="checkbox"/> Yes <input type="checkbox"/> No

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

1 Purpose(s) of conservation easements held by the organization (check all that apply).

☐ Preservation of land for public use (for example, recreation or education) ☐ Preservation of a historically important land area

☐ Protection of natural habitat ☐ Preservation of a certified historic structure

☐ Preservation of open space

2 Complete lines 2a through 2d if the organization held a qualified conservation contribution in the form of a conservation easement on the last
day of the tax year.

	Held at the End of the Tax Year
a Total number of conservation easements	2a
b Total acreage restricted by conservation easements	2b
c Number of conservation easements on a certified historic structure included in (a)	2c
d Number of conservation easements included in (c) acquired after 7/25/06, and not on a historic structure listed in the National Register	2d

3 Number of conservation easements modified, transferred, released, extinguished, or terminated by the organization during the tax
year ▶

4 Number of states where property subject to conservation easement is located ▶

5 Does the organization have a written policy regarding the periodic monitoring, inspection, handling of
violations, and enforcement of the conservation easements it holds?

☐ Yes ☐ No

6 Staff and volunteer hours devoted to monitoring, inspecting, handling of violations, and enforcing conservation easements during the year
▶

7 Amount of expenses incurred in monitoring, inspecting, handling of violations, and enforcing conservation easements during the year
▶ \$

8 Does each conservation easement reported on line 2(d) above satisfy the requirements of section 170(h)(4)(B)(i)
and section 170(h)(4)(B)(ii)?

☐ Yes ☐ No

9 In Part XIII, describe how the organization reports conservation easements in its revenue and expense statement and
balance sheet, and include, if applicable, the text of the footnote to the organization's financial statements that describes the
organization's accounting for conservation easements.

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.

1a If the organization elected, as permitted under FASB ASC 958, not to report in its revenue statement and balance sheet works
of art, historical treasures, or other similar assets held for public exhibition, education, or research in furtherance of public
service, provide in Part XIII the text of the footnote to its financial statements that describes these items.

b If the organization elected, as permitted under FASB ASC 958, to report in its revenue statement and balance sheet works of
art, historical treasures, or other similar assets held for public exhibition, education, or research in furtherance of public service,
provide the following amounts relating to these items:

(i) Revenue included on Form 990, Part VIII, line 1

(ii) Assets included in Form 990, Part X

2 If the organization received or held works of art, historical treasures, or other similar assets for financial gain, provide
the following amounts required to be reported under FASB ASC 958 relating to these items:

a Revenue included on Form 990, Part VIII, line 1

b Assets included in Form 990, Part X

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

Schedule D (Form 990) 2019

**WORKFORCE ALLIANCE OF SOUTH CENTRAL
KANSAS, INC**

Schedule D (Form 990) 2019

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

3 Using the organization's acquisition, accession, and other records, check any of the following that make significant use of its collection items (check all that apply):

- a ☐ Public exhibition d ☐ Loan or exchange program
 b ☐ Scholarly research e ☐ Other _____
 c ☐ Preservation for future generations

4 Provide a description of the organization's collections and explain how they further the organization's exempt purpose in Part XIII.

5 During the year, did the organization solicit or receive donations of art, historical treasures, or other similar assets to be sold to raise funds rather than to be maintained as part of the organization's collection? ☐ Yes ☐ No

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

1a Is the organization an agent, trustee, custodian or other intermediary for contributions or other assets not included on Form 990, Part X? ☐ Yes ☐ No

b If "Yes," explain the arrangement in Part XIII and complete the following table:

	Amount
c Beginning balance	1c
d Additions during the year	1d
e Distributions during the year	1e
f Ending balance	1f

2a Did the organization include an amount on Form 990, Part X, line 21, for escrow or custodial account liability? ☐ Yes ☐ No

b If "Yes," explain the arrangement in Part XIII. Check here if the explanation has been provided on Part XIII ☐

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

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

2 Provide the estimated percentage of the current year end balance (line 1g, column (a)) held as:

- a Board designated or quasi-endowment %
 b Permanent endowment %
 c Term endowment %

The percentages on lines 2a, 2b, and 2c should equal 100%.

3a Are there endowment funds not in the possession of the organization that are held and administered for the organization by:

- (i) Unrelated organizations ☐ Yes ☐ No
 (ii) Related organizations ☐ Yes ☐ No

b If "Yes" on line 3a(ii), are the related organizations listed as required on Schedule R? ☐

4 Describe in Part XIII the intended uses of the organization's endowment funds.

Part VI Land, Buildings, and Equipment.

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

Description of property	(a) Cost or other basis (investment)	(b) Cost or other basis (other)	(c) Accumulated depreciation	(d) Book value
1a Land				
b Buildings				
c Leasehold improvements				
d Equipment		529,780.	448,943.	80,837.
e Other				
Total. Add lines 1a through 1e. (Column (d) must equal Form 990, Part X, column (B), line 10c.)				80,837.

Schedule D (Form 990) 2019

**WORKFORCE ALLIANCE OF SOUTH CENTRAL
KANSAS, INC**

Schedule D (Form 990) 2019

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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)		
Total. (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)		
Total. (Col. (b) must equal Form 990, Part X, col. (B) line 13.) ▶		

Part IX Other Assets.

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

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

Part X Other Liabilities.

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

1. (a) Description of liability	(b) Book value
(1) Federal income taxes	
(2) ACCRUED VACATION PAYABLE	202,317.
(3) REAP DEPOSITS	89,211.
(4) GRANT FUNDS RECEIVED IN ADVANCE	296,691.
(5) CAPITAL LEASE	82,048.
(6)	
(7)	
(8)	
(9)	
Total. (Column (b) must equal Form 990, Part X, col. (B) line 25.) ▶	670,267.

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

Schedule D (Form 990) 2019

Part XI	Reconciliation of Revenue per Audited Financial Statements With Revenue per Return.
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Complete if the organization answered "Yes" on Form 990, Part IV, line 12a.

1	Total revenue, gains, and other support per audited financial statements	1	6,386,354.
2	Amounts included on line 1 but not on Form 990, Part VIII, line 12:		
a	Net unrealized gains (losses) on investments	2a	
b	Donated services and use of facilities	2b	
c	Recoveries of prior year grants	2c	
d	Other (Describe in Part XIII.)	2d	
e	Add lines 2a through 2d	2e	0.
3	Subtract line 2e from line 1	3	6,386,354.
4	Amounts included on Form 990, Part VIII, line 12, but not on line 1:		
a	Investment expenses not included on Form 990, Part VIII, line 7b	4a	
b	Other (Describe in Part XIII.)	4b	
c	Add lines 4a and 4b	4c	0.
5	Total revenue. Add lines 3 and 4c. (This must equal Form 990, Part I, line 12.)	5	6,386,354.

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

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

1	Total expenses and losses per audited financial statements	1	6,346,021.
2	Amounts included on line 1 but not on Form 990, Part IX, line 25:		
a	Donated services and use of facilities	2a	
b	Prior year adjustments	2b	
c	Other losses	2c	
d	Other (Describe in Part XIII.)	2d	
e	Add lines 2a through 2d	2e	0.
3	Subtract line 2e from line 1	3	6,346,021.
4	Amounts included on Form 990, Part IX, line 25, but not on line 1:		
a	Investment expenses not included on Form 990, Part VIII, line 7b	4a	
b	Other (Describe in Part XIII.)	4b	
c	Add lines 4a and 4b	4c	0.
5	Total expenses. Add lines 3 and 4c . (This must equal Form 990, Part I, line 18.)	5	6,346,021.

Part XIII Supplemental Information.

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

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 for the latest information.

OMB No. 1545-0047

2019

Open to Public
Inspection

Name of the organization

**WORKFORCE ALLIANCE OF
KANSAS, INC**

Employer identification number
48-1246563

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 non-cash assistance	(f) Method of valuation (book, FMV, appraisal, other)	(g) Description of non-cash assistance	(h) Purpose of grant or assistance
COX MACHINE, INC. 5338 W 21ST ST N #100 WICHITA, KS 67205	48-0928813		26,000.	0.			TRAINING
KANSAS LOCAL AREA I WORKFORCE DEVELOPMENT BOARD, INC. - 631 E. CRAWFORD, SUITE 207 - SALINA, KS 67401	48-1248107		268.	0.			TRAINING
MSU TECH 4004 N. WEBB ROAD WICHITA, KS 67226	20-1027060		16,500.	0.			TRAINING
MAHANEY GROUP, INC. 2822 N MEAD ST WICHITA, KS 67219	01-0931061		11,000.	0.			TRAINING
WOLFE ELECTRIC 7761 W KELLOGG DR WICHITA, KS 67209	48-1192680		5,000.	0.			TRAINING

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

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

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

Schedule I (Form 990) (2019)

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

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

**SCHEDULE J
(Form 990)****Compensation Information**

OMB No. 1545-0047

2019Open to Public
InspectionDepartment of the Treasury
Internal Revenue Service

- For certain Officers, Directors, Trustees, Key Employees, and Highest Compensated Employees
- ▶ Complete if the organization answered "Yes" on Form 990, Part IV, line 23.
▶ Attach to Form 990.
- ▶ Go to www.irs.gov/Form990 for instructions and the latest information.

Name of the organization

**WORKFORCE ALLIANCE OF SOUTH CENTRAL
KANSAS, INC**

Employer identification number

48-1246563**Part I Questions Regarding Compensation**

1a Check the appropriate box(es) if the organization provided any of the following to or for a person listed on Form 990, Part VII, Section A, line 1a. Complete Part III to provide any relevant information regarding these items.

- | | |
|--|--|
| <input type="checkbox"/> First-class or charter travel | <input type="checkbox"/> Housing allowance or residence for personal use |
| <input type="checkbox"/> Travel for companions | <input type="checkbox"/> Payments for business use of personal residence |
| <input type="checkbox"/> Tax indemnification and gross-up payments | <input type="checkbox"/> Health or social club dues or initiation fees |
| <input type="checkbox"/> Discretionary spending account | <input type="checkbox"/> Personal services (such as maid, chauffeur, chef) |

b If any of the boxes on line 1a are checked, did the organization follow a written policy regarding payment or reimbursement or provision of all of the expenses described above? If "No," complete Part III to explain

2 Did the organization require substantiation prior to reimbursing or allowing expenses incurred by all directors, trustees, and officers, including the CEO/Executive Director, regarding the items checked on line 1a?

3 Indicate which, if any, of the following the organization used to establish the compensation of the organization's CEO/Executive Director. Check all that apply. Do not check any boxes for methods used by a related organization to establish compensation of the CEO/Executive Director, but explain in Part III.

- | | |
|--|---|
| <input type="checkbox"/> Compensation committee | <input checked="" type="checkbox"/> Written employment contract |
| <input type="checkbox"/> Independent compensation consultant | <input checked="" type="checkbox"/> Compensation survey or study |
| <input type="checkbox"/> Form 990 of other organizations | <input checked="" type="checkbox"/> Approval by the board or compensation committee |

4 During the year, did any person listed on Form 990, Part VII, Section A, line 1a, with respect to the filing organization or a related organization:

- a** Receive a severance payment or change-of-control payment?
- b** Participate in, or receive payment from, a supplemental nonqualified retirement plan?
- c** Participate in, or receive payment from, an equity-based compensation arrangement?
- If "Yes" to any of lines 4a-c, list the persons and provide the applicable amounts for each item in Part III.

Only section 501(c)(3), 501(c)(4), and 501(c)(29) organizations must complete lines 5-9.

5 For persons listed on Form 990, Part VII, Section A, line 1a, did the organization pay or accrue any compensation contingent on the revenues of:

- a** The organization?
- b** Any related organization?
- If "Yes" on line 5a or 5b, describe in Part III.

6 For persons listed on Form 990, Part VII, Section A, line 1a, did the organization pay or accrue any compensation contingent on the net earnings of:

- a** The organization?
- b** Any related organization?
- If "Yes" on line 6a or 6b, describe in Part III.

7 For persons listed on Form 990, Part VII, Section A, line 1a, did the organization provide any nonfixed payments not described on lines 5 and 6? If "Yes," describe in Part III

8 Were any amounts reported on Form 990, Part VII, paid or accrued pursuant to a contract that was subject to the initial contract exception described in Regulations section 53.4958-4(a)(3)? If "Yes," describe in Part III

9 If "Yes" on line 8, did the organization also follow the rebuttable presumption procedure described in Regulations section 53.4958-6(c)?

Yes No

1b

2

4a

4b

4c

5a

5b

6a

6b

7

8

9

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

Schedule J (Form 990) 2019

Provide the information, explanation, or descriptions required for Part I, lines 1a, 1b, 3, 4a, 4b, 4c, 5a, 5b, 6a, 6b, 7, and 8, and for Part II. Also complete this part for any additional information.

[illegible]

SCHEDULE O
(Form 990 or 990-EZ)Department of the Treasury
Internal Revenue Service**Supplemental Information to Form 990 or 990-EZ**Complete to provide information for responses to specific questions on
Form 990 or 990-EZ or to provide any additional information.

▶ Attach to Form 990 or 990-EZ.

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

OMB No. 1545-0047

2019Open to Public
Inspection

Name of the organization

WORKFORCE ALLIANCE OF SOUTH CENTRAL
KANSAS, INCEmployer identification number
48-1246563

FORM 990, PART VI, SECTION A, LINE 6:

THE ORGANIZATION HAS 36 MEMBERS.

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

THE BOARD IS APPOINTED BY LOCAL ELECTED OFFICIALS. THE MEMBERS ELECT THEIR
OWN CHAIRMAN AND OFFICERS.

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

THE BOARD MUST VOTE TO APPROVE OR REJECT ANY ACTION.

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

THE BOARD WILL REVIEW THE 990 BEFORE FILING.

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

EACH BOARD MEMBER SIGNS THE POLICY AND ARE GIVEN THE POLICY UPON
APPOINTMENT TO THE BOARD.

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

THE EXECUTIVE COMMITTEE OF THE BOARD HAS CONDUCTED WAGE SURVEYS IN THE PAST
AND THEY PERFORM PERFORMANCE EVALUATIONS EACH YEAR AND AT THAT TIME THEY
DETERMINE EXECUTIVE DIRECTORS COMPENSATION.

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

THIS INFORMATION IS AVAILABLE UPON REQUEST.

FORM 990, PART IX, LINE 24E, ALL OTHER FUNCTIONAL EXPENSES:

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

Schedule O (Form 990 or 990-EZ) (2019)

932211 09-06-19

Name of the organization	WORKFORCE ALLIANCE OF SOUTH CENTRAL KANSAS, INC	Employer identification number	48-1246563
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DUES AND SUBSCRIPTIONS:

PROGRAM SERVICE EXPENSES	28,417.
MANAGEMENT AND GENERAL EXPENSES	5,822.
FUNDRAISING EXPENSES	0.
TOTAL EXPENSES	34,239.

OUTREACH:

PROGRAM SERVICE EXPENSES	27,561.
MANAGEMENT AND GENERAL EXPENSES	6,450.
FUNDRAISING EXPENSES	0.
TOTAL EXPENSES	34,011.

STAFF DEVELOPMENT:

PROGRAM SERVICE EXPENSES	16,770.
MANAGEMENT AND GENERAL EXPENSES	2,225.
FUNDRAISING EXPENSES	0.
TOTAL EXPENSES	18,995.

INCENTIVES:

PROGRAM SERVICE EXPENSES	13,575.
MANAGEMENT AND GENERAL EXPENSES	0.
FUNDRAISING EXPENSES	0.
TOTAL EXPENSES	13,575.

POSTAGE:

PROGRAM SERVICE EXPENSES	1,003.
MANAGEMENT AND GENERAL EXPENSES	75.
FUNDRAISING EXPENSES	0.

Schedule O (Form 990 or 990-EZ) (2019)

Page 2

Name of the organization	WORKFORCE ALLIANCE OF SOUTH CENTRAL KANSAS, INC	Employer identification number	48-1246563
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TOTAL EXPENSES	1,078.
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MISC EXPENSE:

PROGRAM SERVICE EXPENSES	-299.
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MANAGEMENT AND GENERAL EXPENSES	0.
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FUNDRAISING EXPENSES	0.
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TOTAL EXPENSES	-299.
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TOTAL OTHER EXPENSES ON FORM 990, PART IX, LINE 24E, COL A	101,599.
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FORM 990, PAGE 12, PART XII, LINE 2C:

THE POLICY HAS NOT CHANGED FROM PREVIOUS YEARS.

Item

Program Year 2020 (PY20) A-133 Audit

Background

The A-133 Audit for the period of July 2019 through June 2020 was completed in March of 2021.

Analysis

The A-133 Audit was a clean audit with no findings or recommendations. It has been filed with US Dept. of Labor and the State of Kansas.

Strategic Goals Supported

This activity supports the following Strategic goals of the Local Workforce Development Board:

- Enhance youth employment opportunities by expanding partnerships with business, schools, and other community organizations
- Continue to increase non-WIOA funding
- Proactively approach the employment and skills training challenges and opportunities of the future with energy and planning today

Recommended Action

Receive and File

March 5, 2021

Board of Directors
Workforce Alliance of South Central Kansas, Inc.
300 West Douglas, Suite 850
Wichita, KS 67202

Dear Board of Directors:

We have audited the financial statements of Workforce Alliance of South Central Kansas, Inc. (the "Organization") for the year ended June 30, 2020, and have issued our report thereon dated March 5, 2021. Professional standards require that we provide you with the following information related to our audit:

[Our Responsibility Under Auditing Standards Generally Accepted in the United States and Title 2 U.S. Code of Federal Regulations Part 200, Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards \(Uniform Guidance\).](#)

As stated in our engagement letter dated July 30, 2020, our responsibility, as described by professional standards, is to express an opinion about whether the financial statements prepared by management with your oversight are fairly presented, in all material respects, in conformity with accounting principles generally accepted in the United States. Our audit of the financial statements does not relieve you or management of your responsibilities.

In planning and performing our audit, we considered the Organization's internal control over financial reporting in order to determine our auditing procedures for the purpose of expressing our opinion on the financial statements and not to provide assurance on the internal control over financial reporting. We also considered internal control over compliance with requirements that could have a direct and material effect on a major federal program in order to determine our auditing procedures for the purpose of expressing our opinion on compliance and to test and report on internal control over compliance in accordance with the Uniform Guidance.

As part of obtaining reasonable assurance about whether the Organization's financial statements are free of material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts, and grants, noncompliance with which could have a direct and material effect on the determination of financial statement amounts. However, providing an opinion on compliance with those provisions was not an objective of our audit. Also in accordance with the Uniform Guidance, we examined, on a test basis, evidence about the Organization's compliance with the types of compliance requirements described in the U.S. Office of Management and Budget (OMB) Compliance Supplement that could have a direct and material effect on each of its major federal programs for the purpose of expressing an opinion on the Organization's compliance with those requirements. While our audit provides a reasonable basis for our opinion, it does not provide a legal determination on the Organization's compliance with those requirements.

Supplementary Information Accompanying Audited Financial Statements

With respect to the supplementary information accompanying the financial statements, we made certain inquiries of management and evaluated the form, content, and methods of preparing the information to determine that the information complies with accounting principles generally accepted in the United States, the method of preparing it has not changed from the prior period, and the information is appropriate and complete in relation to our audit of the financial statements. We compared and reconciled the supplementary information to the underlying accounting records used to prepare the financial statements or to the financial statements themselves.

Other Information in Documents Containing Audited Financial Statements

The auditor's responsibility for other information in documents containing audited financial statements does not extend beyond the financial information identified in our report, and we have no obligation to perform any procedures to corroborate other information contained in a document. Our responsibility is to read the other information and consider whether such information, or the manner of its presentation, is materially inconsistent with information, or the manner of its presentation, appearing in the financial statements.

Planned Scope and Timing of the Audit

We performed the audit according to the planned scope and timing previously communicated to your representative, Mr. Chad Pettera, in our meeting about planning matters, in addition to our engagement letter dated July 30, 2020, accepted by Mr. Chad Pettera.

Qualitative Aspects of Accounting Practices

Management is responsible for the selection and use of appropriate accounting policies. The significant accounting policies used by the Organization are described in Note 1 to the financial statements. As described in Note 1, the Organization adopted Accounting Standards Update (ASU) No. 2018-08, *Clarifying the Scope and the Accounting Guidance for Contributions Received and Contributions Made*. No other new accounting policies were adopted, and the application of other existing policies was not changed during the year under audit.

Accounting estimates are an integral part of the financial statements prepared by management and are based on management's knowledge and experience about past and current events and assumptions about future events. Certain accounting estimates are particularly sensitive because of their significance to the financial statements and because of the possibility that future events affecting them may differ significantly from those expected. The most sensitive estimates affecting the financial statements were the property and equipment valuation and the grant award commitments.

The disclosures in the financial statements are neutral, consistent, and clear.

Difficulties Encountered in Performing the Audit

We encountered no significant difficulties in dealing with management in performing and completing our audit.

Corrected and Uncorrected Misstatements

Professional standards require us to accumulate all misstatements identified during the audit, other than those that are clearly trivial, and communicate them to the appropriate level of management. Management has corrected all such misstatements. We proposed no audit adjustments that could, in our judgment, either individually or in the aggregate, have a significant effect on the Organization's financial reporting process.

Disagreements With Management

For purposes of this letter, a disagreement with management is a financial accounting, reporting, or auditing matter, whether or not resolved to our satisfaction, that could be significant to the financial statements or the auditor's report. We are pleased to report that no such disagreements arose during the course of our audit.

Management Representations

We have requested certain representations from management that are included in the management representation letter dated March 5, 2021, a copy of which accompanies this letter.

Management Consultations With Other Accountants

In some cases, management may decide to consult with other accountants about auditing and accounting matters. To our knowledge, management has not obtained any opinions from other independent accountants on the application of accounting principles generally accepted in the United States which would affect the Organization's financial statements or on the type of opinion which may be rendered on the financial statements.

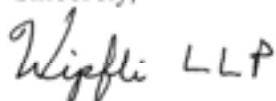
Other Audit Findings or Issues

We generally discuss a variety of matters, including the application of accounting principles and auditing standards, with management each year prior to retention as the Organization's auditors for the preceding year. However, these discussions occurred in the normal course of our professional relationship and our responses were not, in our judgment, a condition of our retention.

We appreciate the opportunity to be of service to Workforce Alliance of South Central Kansas, Inc.

This letter is intended solely for the information and use of management, Board of Directors, others within the organization, and federal awarding agencies and is not intended to be, and should not be, used by anyone other than these specified parties.

Sincerely,

Handwritten signature of Wipfli LLP in black ink.

Wipfli LLP

Enclosure



*Serving Employers and Job Seekers in
Butler, Cowley, Harper, Kingman, Sedgwick & Sumner Counties*

March 5, 2021

Wipfli LLP
2501 West Beltline Highway, Suite 401
P.O. Box 8700
Madison, WI 53708-8700

This representation letter is provided in connection with your audit of the financial statements of Workforce Alliance of South Central Kansas, Inc. (the "Organization"), which comprise the statements of financial position as of June 30, 2020 and the related statements of activities, functional expenses, and cash flows for the year then ended, and the related notes to the financial statements for the purpose of expressing an opinion as to whether the financial statements are presented fairly, in all material respects in accordance with accounting principles generally accepted in the United States (GAAP).

This representation letter is also provided in connection with your audit of the federal award programs of Workforce Alliance of South Central Kansas, Inc. (the "Organization") as of and for the year ended June 30, 2020, which was performed in accordance with auditing standards generally accepted in the United States; Title 2 U.S. *Code of Federal Regulations* (CFR) Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (Uniform Guidance); and the standards for financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States.

We understand that the purpose of your testing of transactions and records from the Organization's federal programs was to obtain reasonable assurance that the Organization had complied, in all material respects, with the compliance requirements that could have a direct and material effect on each of its major programs.

Certain representations in this letter are described as being limited to matters that are material. Items are considered material, regardless of size, if they involve an omission or misstatement of accounting information that, in light of surrounding circumstances, makes it probable that the judgment of a reasonable person relying on the information would be changed or influenced by the omission or misstatement. An omission or misstatement that is monetarily small in amount could be considered material as a result of qualitative factors.

We confirm, to the best of our knowledge and belief as of the date of this letter, the following representations made to you during your audit.

Financial Statements

1. We have fulfilled our responsibilities, as set out in the terms of the audit engagement letter dated July 30, 2020, including our responsibility for the preparation and fair presentation of the financial statements in accordance with GAAP.
2. The financial statements referred to above are fairly presented in conformity with GAAP.
3. We acknowledge our responsibility for the design, implementation, and maintenance of internal control relevant to the preparation and fair presentation of financial statements that are free from material misstatement, whether due to fraud or error.

4. We acknowledge our responsibility for the design, implementation, and maintenance of internal control to prevent and detect fraud.
5. Significant assumptions we used in making accounting estimates, including those measured at fair value, are reasonable.
6. Related party relationships and transactions have been appropriately accounted for and disclosed in accordance with the requirements of GAAP.
7. Receivables recorded in the financial statements represent valid claims against debtors for sales or other charges arising on or before the statement of financial position date.
8. Adjustments or disclosures have been made for all events, including instances of noncompliance, subsequent to the date of the financial statements that would require adjustment to or disclosure in the financial statements or in the schedule of findings and questioned costs.
9. We agree with the adjusting journal entries proposed by you and which are given effect to in the financial statements.
10. The effects of all known actual or possible litigation, claims, and assessments have been accounted for and disclosed in accordance with GAAP.
11. Material concentrations have been properly disclosed in accordance with GAAP.
12. Guarantees, whether written or oral, under which the Organization is contingently liable, have been properly recorded or disclosed in accordance with GAAP.
13. As part of your audit, you prepared the draft financial statements and related notes and schedule of expenditures of federal awards. We acknowledge our responsibility as it relates to those nonattest/nonaudit services, including that we assume all management responsibilities; oversee the services by designating an individual, preferably within senior management, who possesses suitable skill, knowledge, or experience; evaluate the adequacy and results of the services performed; and accept responsibility for the results of the services. We have reviewed, approved, and accepted responsibility for those financial statements and related notes and schedule of expenditures of federal awards.
14. We accept responsibility for and have designated an individual with suitable skill, knowledge, or expertise to oversee the following nonattest services:
 - a. Data Collection Form preparation
 - b. Financial statement preparation assistance

Information Provided

15. We have provided you with:
 - a. Access to all information, of which we are aware, that is relevant to the preparation and fair presentation of the financial statements, such as records, documentation, and other matters, and all audit or relevant monitoring reports, if any, received from funding sources.
 - b. Additional information that you have requested from us for the purpose of the audit.

- c. Unrestricted access to persons within the Organization from who you determined it necessary to obtain audit evidence.
 - d. Minutes of the meetings of the governing body or summaries of actions of recent meetings for which minutes have not yet been prepared.
- 16. All material transactions have been recorded in the accounting records and are reflected in the financial statements and the schedule of expenditures of federal awards.
- 17. We have disclosed to you the results of our assessment of the risk that the financial statements may be materially misstated as a result of fraud.
- 18. We have no knowledge of any allegations of fraud or suspected fraud affecting the Organization involving:
 - a. Management.
 - b. Employees who have significant roles in internal control.
 - c. Others where the fraud could have a material effect on the financial statements.
- 19. We have no knowledge of any allegations of fraud or suspected fraud affecting the Organization's financial statements communicated by employees, former employees, grantors, regulators, or others.
- 20. We have no knowledge of any instances of noncompliance or suspected noncompliance with provisions of laws, regulations, contracts, or grant agreements, or abuse whose effect should be considered when preparing financial statements.
- 21. We are not aware of any pending or threatened litigation, claims, or assessments or unasserted claims or assessments that are required to be accrued or disclosed in the financial statements in accordance with GAAP.
- 22. We have disclosed to you the identity of the Organization's related parties and all the related party relationships and transactions of which we are aware.
- 23. The Organization has satisfactory title to all owned assets, and there are no liens or encumbrances on such assets nor has any material asset been pledged, except as disclosed in the notes to the financial statements.
- 24. We are responsible for compliance with the laws, regulations, and provisions of contracts and grant agreements applicable to us.
- 25. The Organization has identified all accounting estimates that could be material to the financial statements, including the key factors and significant assumptions underlying those estimates, and we believe the estimates are reasonable in the circumstances.
- 26. There are no estimates that may be subject to a material change in the near term that have not been properly disclosed in the financial statements. We understand that near term means the period within one year of the date of the financial statements. In addition, we have no knowledge of concentrations existing at the date of the financial statements that make the Organization vulnerable to the risk of severe impact that have not been properly disclosed in the financial statements.
- 27. We have identified and disclosed to you all instances, which have occurred or are likely to have occurred, of fraud and noncompliance with provisions of laws and regulations that we believe have a material effect on the financial statements or other financial data significant to the audit objectives, and any other instances that warrant the attention of those charged with governance.

28. We have identified and disclosed to you all instances, which have occurred or are likely to have occurred, of noncompliance with provisions of contracts and grant agreements that we believe have a material effect on the determination of financial statement amounts or other financial data significant to the audit objectives.
29. We have identified and disclosed to you all instances, which have occurred or are likely to have occurred, of abuse that could be quantitatively or qualitatively material to the financial statements or other financial data significant to the audit objectives.
30. Heartland Works, Inc. is an exempt organization under Section 501 (c)(3) of the Internal Revenue Code. Any activities of which we are aware that would jeopardize the organization's tax-exempt status, and all activities subject to tax on unrelated business income or excise or other tax, have been disclosed to you. All required filings with tax authorities are up to date.
31. We have evaluated the potential impacts of COVID-19 on the financial statements as of June 30, 2020 and for the year then ended. As of the date of issuance of the financial statements, we have concluded that we cannot identify whether there will be material adverse effects on the Organization's operations. We have provided you with a summary of the activities undertaken in fiscal year 2020 to mitigate the impact of the CV19 Crisis and feel that it is not possible to reasonably estimate a financial impact at this time.
32. We acknowledge our responsibility for presenting the Schedule of Expenditures of Federal Awards in accordance with accounting principles generally accepted in the United States, and we believe the Schedule of Expenditures of Federal Awards, including its form and content, is fairly presented in accordance with accounting principles generally accepted in the United States. The methods of measurement and presentation of the Schedule of Expenditures of Federal Awards have not changed from those used in the prior period, and we have disclosed to you any significant assumptions or interpretations underlying the measurement and presentation of the supplementary information.

With Respect to Federal Award Programs

33. With respect to federal award programs:

- a. We are responsible for understanding and complying with, and have complied with the requirements of the Uniform Guidance and any other applicable laws and regulations and provisions of contracts and grant agreements.
- b. We are responsible for understanding and complying with the requirements of federal statutes, regulations, and the terms and conditions of federal awards related to each of our federal programs and have identified and disclosed to you the requirements of federal statutes, regulations and the terms and conditions of federal awards that are considered to have a direct and material effect on each major federal program.
- c. We are responsible for establishing and maintaining, and have established and maintained, effective internal control over compliance for federal programs that provides reasonable assurance that we are managing our federal awards in compliance with federal statutes, regulations, and the terms and

conditions of federal awards. We believe the internal control system is adequate and is functioning as intended.

- d. We have made available to you all federal awards (including amendments, if any) and any other correspondence with federal agencies or pass-through entities relating to federal programs and related activities.
- e. We have received no requests from a federal agency to audit one or more specific programs as a major program.
- f. We have complied with the direct and material compliance requirements (except for noncompliance disclosed to you), including when applicable, those set forth in the *OMB Compliance Supplement*, relating to federal awards and have identified and disclosed to you all amounts questioned and all known noncompliance with the direct and material compliance requirements of federal awards..
- g. We have disclosed any communications from federal awarding agencies and pass-through entities concerning possible noncompliance with the applicable compliance requirements, including communications received from the end of the period covered by the compliance audit to the date of the auditor's report.
- h. We have disclosed to you the findings received and related corrective actions taken for previous audits, attestation engagements, and internal or external monitoring that directly relate to the objectives of the compliance audit, including findings received and corrective actions taken from the end of the period covered by the compliance audit to the date of the auditor's report.
- i. Amounts claimed or used for matching were determined in accordance with relevant guidelines in OMB's Uniform Guidance (2CFR Part 200, Subpart E).
- j. We have disclosed to you our interpretation of compliance requirements that have varying interpretations, if any.
- k. We have made available to you all documentation relating to the compliance with the direct and material compliance requirements, including information related to federal program financial reports and claims for advances and reimbursements.
- l. We have disclosed to you the nature of any subsequent events that provide additional evidence about conditions that existed at the end of the reporting period affecting noncompliance during the reporting period.
- m. There are no such known instances of noncompliance with direct and material compliance requirements that occurred subsequent to the period covered by the auditor's report.
- n. No changes have been made in internal control over compliance or other factors that might significantly affect internal control, including any corrective action we have taken regarding significant deficiencies or material weaknesses in internal control over compliance subsequent to the date as of which compliance was audited.
- o. Federal program financial reports and claims for advances and reimbursements are supported by the books and records from which the basic financial statements have been prepared.
- p. The copies of federal program financial reports provided you are true copies of the reports submitted, or electronically transmitted, to the respective federal agency or pass-through entity, as applicable.

- q. We have monitored subrecipients, as necessary, to determine that they have expended subawards in compliance with federal statutes, regulations, and the terms and conditions of the subaward and have met the requirements of the Uniform Guidance.
 - r. We have issued management decisions for audit findings that relate to federal awards made to subrecipients and such management decisions have been issued with six months of acceptance of the audit report by the Federal Audit Clearinghouse. Additionally, we have followed-up ensuring that the subrecipient has taken timely and appropriate action on all deficiencies detected through audits, on-site reviews, and other means that pertain to the federal award provided to the subrecipient.
 - s. We have considered the results of subrecipient audits and have made any necessary adjustments to our books and records.
 - t. We have charged costs to federal awards in accordance with applicable cost principles.
 - u. We are responsible for and have accurately prepared the summary schedule of prior audit findings to include all findings required to be included by the Uniform Guidance, and we have provided you with all information on the status of the follow-up on prior audit findings by federal awarding agencies and pass-through entities, including all management decisions.
 - v. We are responsible for and have ensured the reporting package does not contain protected personally identifiable information.
 - w. We are responsible for and have accurately completed the auditee section of the Data Collection Form as required by the Uniform Guidance.
34. There have been no irregularities or instances of fraud involving management, employees who administer federal or state programs, or other employees that could have a material effect on federal programs.
35. We have identified to you any previous audits, attestation engagements, or other studies related to the audit objectives and whether related recommendations have been implemented.

Schedule of Expenditures of Federal Awards

36. We acknowledge our responsibility for presenting the schedule of expenditures of federal awards (SEFA) in accordance with the requirements of the Uniform Guidance, and we believe the SEFA, including its form and content, is fairly presented in accordance with the Uniform Guidance. The methods of measurement and presentation of the SEFA have not changed from those used in the prior period, and we have disclosed to you any significant assumptions and interpretations underlying the measurement and presentation of the SEFA.
37. We have identified and disclosed to you all of our government programs and related activities subject to the Uniform Guidance compliance audit, and have included in the SEFA, expenditures made during the audit period for all awards provided by federal agencies in the form of federal awards, federal cost-reimbursement contracts, loans, loan guarantees, property (including donated surplus property), cooperative agreements, interest subsidies, insurance, food commodities, direct appropriations, and other direct assistance.

Sincerely,

Chad Pettera



Chad Pettera, VP / Chief Operating Officer

Workforce Alliance of South Central Kansas, Inc.

Wichita, Kansas

Financial Statements and
Supplementary Information

Year Ended June 30, 2020



WIPFLI

Workforce Alliance of South Central Kansas, Inc.

Financial Statements and Supplementary Information

Year Ended June 30, 2020

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Independent Auditor's Report

Board of Directors
Workforce Alliance of South Central Kansas, Inc.
Wichita, Kansas

Report on Financial Statements

We have audited the accompanying financial statements of Workforce Alliance of South Central Kansas, Inc. (a nonprofit organization), which comprise the statement of financial position as of June 30, 2020, and the related statements of activities, functional expenses, and cash flows for the year then ended, and the related notes to the financial statements.

Management's Responsibility for the Financial Statements

Management is responsible for the preparation and fair presentation of these financial statements in accordance with accounting principles generally accepted in the United States; this includes the design, implementation, and maintenance of internal control relevant to the preparation and fair presentation of financial statements that are free from material misstatement, whether due to fraud or error.

Auditor's Responsibility

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

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial statements. The procedures selected depend on the auditor's judgment, including the assessment of the risks of material misstatement of the financial statements, whether due to fraud or error. In making those risk assessments, the auditor considers internal control relevant to the entity's preparation and fair presentation of the financial statements in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the entity's internal control. Accordingly, we express no such opinion. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluating the overall presentation of the financial statements.

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

Opinion

In our opinion, the financial statements referred to above present fairly, in all material respects, the financial position of Workforce Alliance of South Central Kansas, Inc. as of June 30, 2020, and the changes in its net assets and its cash flows for the year then ended in accordance with accounting principles generally accepted in the United States.

Other Matters

Supplementary Information

Our audit was conducted for the purpose of forming an opinion on the financial statements as a whole. The accompanying schedule of expenditures of federal awards as required by Title 2 U.S. Code of Federal Regulations Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards*, is presented for purposes of additional analysis, and is not a required part of the financial statements. Such information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the financial statements. Such information has been subjected to the auditing procedures applied in the audit of the financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the financial statements or to the financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States. In our opinion, the information is fairly stated, in all material respects, in relation to the financial statements as a whole.

Other Reporting Required by Government Auditing Standards

In accordance with *Government Auditing Standards*, we have also issued our report dated March 5, 2021, on our consideration of Workforce Alliance of South Central Kansas, Inc.'s internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements and other matters. The purpose of that report is solely to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on the effectiveness of Workforce Alliance of South Central Kansas, Inc.'s internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering Workforce Alliance of South Central Kansas, Inc.'s internal control over financial reporting and compliance.



Wipfli LLP

Madison, Wisconsin
March 5, 2021

Workforce Alliance of South Central Kansas, Inc.

Statement of Financial Position

June 30, 2020

Assets	
Current assets:	
Cash and funds held for others	\$ 658,645
Grants receivable	531,664
Related-party receivable	98,175
Prepaid expenses	96,696
Total current assets	1,385,180
Property and equipment, net	80,837
TOTAL ASSETS	\$ 1,466,017
Liabilities and Net Assets	
Current liabilities:	
Accounts payable	\$ 191,512
Accrued payroll and related expenses	183,575
Compensated absences and related expenses	202,317
Funds held for others	89,211
Refundable advances	296,691
Current portion of capital lease payable	16,881
Total current liabilities	980,187
Capital lease payable	65,167
Total liabilities	1,045,354
Net assets:	
Without donor restriction	420,663
TOTAL LIABILITIES AND NET ASSETS	\$ 1,466,017

See accompanying notes to financial statements.

Workforce Alliance of South Central Kansas, Inc.

Statement of Activities

Year Ended June 30, 2020

Revenue:

Grant revenue	\$ 6,336,701
Program income	49,653
Total revenue	6,386,354

Expenses:

Program activities:	
Workforce Investment Program	2,691,321
Senior Community Services Employment Program	739,142
KEEP H-1B Grant	681,037
Health Profession Opportunity Project	491,804
Apprenticeship USA	426,833
RETAIN	198,395
Workforce Innovation Fund	55,390
WSU Robotics Initiative	55,043
CARES Act	22,649
Other programs	621,840
Total program activities	5,983,454
Management and general	362,567
Total expenses	6,346,021
Change in net assets	40,333
Net assets - Beginning of the Year	380,330
Net assets - End of the Year	\$ 420,663

See accompanying notes to financial statements.

Workforce Alliance of South Central Kansas, Inc.

Statement of Functional Expenses

Year Ended June 30, 2020

	Program	Management & General	Total
Expenses:			
Wages	\$ 2,310,750	\$ 148,905	\$ 2,459,655
Payroll taxes	184,971	11,397	196,368
Benefits	448,162	18,314	466,476
Rent	320,101	29,612	349,713
Security	39,365	1,042	40,407
Utilities	28,567	8,979	37,546
Insurance	14,880	12,685	27,565
Office supplies	47,960	2,195	50,155
Office equipment / furniture	87,474	869	88,343
Postage	1,003	75	1,078
Dues and subscriptions	28,417	5,822	34,239
Conference	24,963	9,741	34,704
Job fairs	13,991	0	13,991
Meetings	21,635	5,695	27,330
Outreach	27,561	6,450	34,011
Staff development	16,770	2,225	18,995
Travel	26,041	3,679	29,720
Contract services	241,996	94,882	336,878
Miscellaneous	(299)	0	(299)
Depreciation expense	37,313	0	37,313
Interest expense	5,965	0	5,965
Incentives	13,575	0	13,575
Education and training	1,916,151	0	1,916,151
Supportive services	67,374	0	67,374
Subrecipient pass-thru	58,768	0	58,768
Total expenses	\$ 5,983,454	\$ 362,567	\$ 6,346,021

Workforce Alliance of South Central Kansas, Inc.

Statement of Cash Flows

Year Ended June 30, 2020

Increase (decrease) in cash and funds held for others:

Cash flows from operating activities:

Change in net assets \$ 40,333

Adjustments to reconcile change in net assets

to net cash provided by operating activities:

Depreciation 37,313

Changes in operating assets and liabilities:

Grants receivable 68,735

Related-party receivable (35,823)

Prepaid expenses 14,320

Accounts payable (178,948)

Accrued payroll and related expenses 20,349

Compensated absences and related expenses 50,272

Funds held for others 14,895

Refundable advances 90,636

Net cash provided by operating activities 122,082

Cash flows from financing activities

Principal payments on capital lease obligation (15,542)

Net cash used in financing activities (15,542)

Change in cash and funds held for others 106,540

Cash and funds held for others - Beginning of the Year 552,105

Cash and funds held for others- End of the Year \$ 658,645

Reconciliation of cash and funds held for others:

Cash \$ 569,434

Funds held for others 89,211

Total cash and funds held for others \$ 658,645

Schedule of other cash activity

Cash paid for interest expense \$ 5,965

Noncash investing and financing activities:

Asset acquisition through capital lease \$ 97,590

See accompanying notes to financial statements.

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Workforce Alliance of South Central Kansas, Inc.

Notes to Financial Statements

Note 1: Summary of Significant Accounting Policies

Nature of Operations

Workforce Alliance of South Central Kansas, Inc. (the "Organization") is a tax-exempt, nonprofit organization under Section 501(c)(3) of the Internal Revenue Code. The Organization incorporated in 2001 following the passage of the Workforce Investment Act (WIA) of 1998. As the Local Workforce Investment Board (LWIB) for Butler, Cowley, Harper, Kingman, Sedgwick, and Sumner counties in the state of Kansas, the primary duties of the Organization are to manage federal job training funds, operate One-Stop Workforce Centers and coordinate the public workforce system in South Central Kansas. The Workforce Innovation and Opportunity Act (WIOA) became effective July 1, 2015 and replaces WIA. The LWIB transitioned to the Local Workforce Development Board (LWDB) on that date and continues to operate programs and One-Stop centers across South Central Kansas.

The Organization's services are funded primarily through WIA/WIOA. A significant reduction in the level of this support could have an adverse effect on the Organization's programs and services. Approximately 75% of grant funding is direct from the United States Department of Labor and federal pass-through funds received from the State of Kansas Department of Commerce.

Basis of Presentation

All financial statements are prepared using the accrual basis of accounting in accordance with accounting principles generally accepted in the United States.

Use of Estimates

The preparation of financial statements in accordance with accounting principles generally accepted in the United States requires management to make estimates and assumptions that affect certain reported amounts and disclosures. Accordingly, actual results could differ from those estimates.

Funds Held for Others

The Organization manages activities associated with the Regional Economic Area Partnership (REAP) program. The cash is held separately in a cash account with a corresponding liability as ownership of the funds rests with the REAP organization.

Related-party Receivable

Related-party receivable represents costs shared with partner agencies for office spaces and other services that were requested for reimbursement. No estimate is made for doubtful receivables, as the Organization believes they are fully collectible.

Workforce Alliance of South Central Kansas, Inc.

Notes to Financial Statements

Note 1: Summary of Significant Accounting Policies (Continued)

Property and Equipment

Property and equipment for which title passes to the Organization is capitalized and stated at cost. When assets are retired or otherwise disposed of, the cost and related accumulated depreciation are removed from the accounts and any resulting gain or loss is recognized in operations for the period. The cost of maintenance and repairs is charged to operations as incurred. Depreciation is provided by straight-line method over the estimated useful lives of the assets. The useful lives for computer equipment, software licenses, and office equipment are 3, 10, and 5 years, respectively. Whenever events or changes in circumstances occur that indicate the carrying amount of long-lived assets may not be recoverable, management reviews the assets for possible impairment.

Property and equipment purchased with grant funds are owned by the Organization while used in the program for which it was purchased or in other future authorized programs. However, the various funding sources have a reversionary interest in the equipment purchased with grant funds. Its disposition, as well as the ownership of any proceeds therefrom, is subject to funding source regulations. The net book value of grant-funded property and equipment as of June 30, 2019, is \$80,837.

Classification of Net Assets

Net assets and revenue, gains, and losses are classified based on the existence or absence of donor-imposed restrictions. Accordingly, net assets of the Organization and changes therein are classified and reported as follows:

Net Assets Without Donor Restrictions - Net assets that are not subject to donor-imposed stipulations or where donor-imposed stipulations are met in the year of the contribution.

Net Assets With Donor Restrictions - Net assets subject to donor-imposed stipulations that may or may not be met, either by actions of the Organization and/or the passage of time. When a restriction expires, net assets with donor restrictions are transferred to net assets without donor restrictions and reported in the statement of activities as net assets released from restrictions. Currently, the Organization does not have any net assets with donor restrictions.

Revenue Recognition

Contributions, including promises to give, are considered conditional or unconditional, depending on the nature and existence of any donor or grantor conditions. A contribution or promise to give contains a donor or grantor condition when both of the following are present:

- An explicit identification of a barrier, that is more than trivial, that must be overcome before the revenue can be earned and recognized
- An implicit right of return of assets transferred or a right of release of a donor or grantor's obligation to transfer assets promised, if the condition is not met

Workforce Alliance of South Central Kansas, Inc.

Notes to Financial Statements

Note 1: Summary of Significant Accounting Policies (Continued)

Revenue Recognition (Continued)

Conditional contributions are recognized when the barrier(s) to entitlement are overcome. Unconditional contributions are recognized as revenue when received.

Unconditional contributions or conditional contributions in which the conditions have been substantially met or explicitly waived by the donor are recorded as support with or without donor restrictions, depending on the existence and nature of any donor restrictions. When a restriction expires, net assets with donor restrictions are reclassified to net assets without donor restrictions and reported in the statement of activities as net assets released from restrictions.

Grants are either recorded as contributions or exchange transactions based on criteria contained in the grant award.

A. Grant Awards That Are Contributions

Grant awards that are contributions are evaluated for conditions and recognized as revenue when conditions in the award are satisfied. Unconditional awards are recognized as revenue when the award is received. Amounts received in which conditions have not been met are reflected as refundable advances.

B. Grant Awards That Are Exchange Transactions

Exchange transactions reimburse based on a predetermined rate for services performed. The revenue is recognized in the period the service is performed. Amounts received in excess of those earned are reflected in the statement of financial position as deferred revenue.

Income Taxes

The Organization is a nonprofit organization under Section 501(c)(3) of the Internal Revenue Code and is exempt from Federal and Kansas income taxes.

The Organization is required to assess whether it is more likely than not that a tax position will be sustained upon examination on the technical merits of the position assuming the taxing authority has full knowledge of all information. If the tax position does not meet the more likely than not recognition threshold, the benefit of that position is not recognized in the financial statements. The Organization has determined there are no amounts to record as assets or liabilities related to uncertain tax positions.

Cost Allocation

Direct costs that can be identified specifically with a final cost objective are directly charged to the program benefited. Joint costs are allocated to benefiting programs using various allocation methods depending on the type of joint cost being allocated. Joint costs are those costs incurred for the common benefit of all of the Organization's programs, which cannot be readily identified with a final cost objective.

Workforce Alliance of South Central Kansas, Inc.

Notes to Financial Statements

Note 1: Summary of Significant Accounting Policies (Continued)

Functional Expenses

The costs of providing the various programs and other activities have been summarized on a functional basis in the statements of activities and functional expenses. Accordingly, certain costs have been allocated among the programs and supporting services benefited.

Change in Accounting Policy

In 2018, the Financial Accounting Standards Board (FASB) issued Accounting Standards Update (ASU) 2018-08, *Not-for-Profit Entities (Topic 958): Clarifying the Scope and the Accounting Guidance for Contributions Received and Contributions Made*. The Amendments in the Update assist entities in evaluating whether transactions should be accounted for as contributions (nonreciprocal transactions) subject to Subtopic 958-605 or as exchange (reciprocal) transactions subject to Accounting Standards Codification 606 and determining whether a transaction is conditional. The contribution guidance in Subtopic 958-605 requires an entity to determine whether a transaction is conditional, which affects the timing of the revenue recognized. The Organization has applied the amendments in this ASU as of July 1, 2019 on a modified retrospective basis. There was no change in opening balances of net assets and no prior period results were restated.

In 2016, the Financial Accounting Standards Board (FASB) issued Accounting Standards Update (ASU) No. 2016-18, *Statement of Cash Flows*, to provide guidance on the presentation of restricted cash or restricted equivalents in the statement of cash flows. The accounting guidance effective for fiscal years beginning after December 15, 2018. The guidance is to be applied using a retroactive transition method to each period presented. The Organization believes the new accounting guidance improves the information provided in the financial statements and related disclosures for the primary users of the financial statements. The beginning balance of cash and funds held for others on the statement of cash flows has been restated to include cash of \$477,789 and funds held for others of \$74,316 to properly reflect this change in policy.

New Accounting Pronouncements

In 2016, the FASB issued ASU No. 2016-02, *Leases (Topic 842)*, which is intended to improve financial reporting on leasing transactions. ASU No. 2016-02 will require lessees to recognize right of use assets and lease obligations for operating and finance leases under terms greater than 12 months. ASU No. 2016-02 is effective for fiscal years beginning after December 15, 2019, with early adoption permitted. ASU No. 2016-02 must be applied modified retrospectively. On June 3, 2020, FASB issued ASU 2020, ASU No. 2016-12, *Leases (Topic 842)* that extended the effective date for certain entities to annual periods beginning after December 15, 2021. The Organization is currently evaluating the impact of the provisions of ASU Topic 842.

Subsequent Events

Subsequent events have been evaluated through March 5, 2021, which is the date the financial statements were available to be issued.

Workforce Alliance of South Central Kansas, Inc.

Notes to Financial Statements

Note 2: Liquidity and Availability

As of June 30, 2020, the Organization has \$133,666 of financial assets available within one year of the statement of financial position date consisting of cash of \$569,434, grants receivable of \$531,664 and related party receivable of \$98,175 offset by accounts payable of \$191,512, accrued expenses of \$385,892 and refundable advances of \$296,691. The Organization does not have a formal liquidity policy but generally maintains financial assets in liquid form such as cash. The Organization can rely on a lower cash balance as it is primarily funded with cost reimbursement grants. Under cost reimbursement grants, once expenses are incurred, an organization can request reimbursement from the funding source (see Note 10).

Note 3: Cash and Funds Held for Others

The Organization maintains its cash in bank deposits that, at times, may exceed federally insured limits. The Organization has not experienced any losses in such accounts. The Organization believes it is not exposed to any significant credit risk on cash deposits. The following table represents the detail cash balances, as of June 30, 2020:

Bank account:	
WIOA cash	\$159,758
Non-Federal cash	409,676
Total bank accounts	569,434
Funds held for others:	
REAP	88,692
Flexible spending-employees	519
Total funds held for others	89,211
Total cash	\$658,645

Note 4: Grants Receivable

Grants receivable represents reimbursable expenditures incurred and accrued for WIOA program and other grant funds. Management does not believe that estimate for doubtful receivables would be necessary since such funds are awarded by the federal, state, and other local governments and are expected to be fully reimbursed. As of June 30, 2020, the Organization reported the following outstanding receivables:

Kansas Department of Commerce	\$135,581
U.S. Department of Labor	91,802
Partners 4 Work	93,276
Other	211,005
Total	\$531,664

Workforce Alliance of South Central Kansas, Inc.

Notes to Financial Statements

Note 5: Property and Equipment

Property and equipment consist of computer equipment, software licenses and office equipment. For the year ended June 30, 2020, depreciation expense was \$37,313. The net book value of property and equipment as of June 30, 2020, was \$80,837.

Note 6: Capital Lease Obligations

The Organization leases copiers from Digital Office Systems. The lease is for 63 months and requires monthly payments of \$2,965, with an interest rate of 5.5%, and is due October 2024. The minimum future lease payments under the capital leases as of June 30, 2020, in the aggregate are:

2021	\$21,871
2022	21,871
2023	21,871
2024	21,871
2025	7,291
Total minimum lease payments	94,775
Less: amount representing interest	(12,727)
Total	\$82,048
Less: current portion	\$16,881
Total long-term portion	\$65,167

The net book value of assets recorded under the capital lease as of June 30, 2020, was \$78,071. Interest paid on the capital leases for the year ended June 30, 2020 was \$5,965.

Note 7: Operating Leases

The Organization leases various office space for its administrative and field offices under operating lease agreements. Lease payments net of sublease reimbursements for the year ended June 30, 2020 were \$349,713. The future rental commitments under these leases having remaining terms in excess of one year as of June 30, 2020, are as follows:

2021	\$550,324
2022	494,752
2023	389,329
2024	389,329
Total	\$1,823,734

The Organization also subleases space in the various buildings. Sublease receipts for the year ended June 30, 2020 were \$170,633. The financial statement amounts for the rent expense is reported net of these receipts. Anticipated future minimum lease receipts on the Organization's subleases as of June 30, 2020 are \$12,309.

Workforce Alliance of South Central Kansas, Inc.

Notes to Financial Statements

Note 8: Retirement Plan

The Organization has a 403(b) plan covering substantially all employees. The Organization matches 100% of employee contributions up to a maximum of 3% of compensation once employed for six months. The Organization contributed \$64,109 to this Plan for the year ended June 30, 2020.

Note 9: Related Parties

During the year ended June 30, 2020, the Organization entered into contracts for training services with the following entities. Officials of these entities also served as board members for the Organization, through June 30, 2020. The contracts were awarded through a competitive bid process and the Organization's policies were strictly followed. The board members of the Organization were not involved in the selection process and no special consideration was given in awarding the contracts. During the year ended June 30, 2020, the following amounts are reported in the Organization's financial statements:

	Accounts Payable	Expenses
Wichita Area Technical College	\$ 48	\$ 233,242
Wichita Electrical Joint Appr. Training Center	0	38,071
Plumbers & Pipefitters	0	102,000
Butler Community College	1,878	18,944
Spirit AeroSystems	60,366	193,250
Westar/Evergy	0	15,498
Kansas Department of Commerce	0	242,736
Iron Workers Local 606	0	16,000
Wolfe Electric, Inc.	0	20,490
Wichita Chamber of Commerce	0	23,024
Sheet Metal Joint Alliance	0	36,000
Total	\$ 62,292	\$ 939,255

Note 10: Grant Award Commitments

At June 30, 2020, the Organization had received future funding commitments under various grants. The remaining unspent amount of these commitments is approximately \$5,266,000. These commitments are not recognized in the accompanying financial statements as revenue and receivables as they are conditional awards.

Note 11: Business Conditions

Beginning in March 2020, the United States economy began suffering adverse effects from the COVID-19 crisis including financial markets, supply chains, businesses, and communities. Specific to the Organization, COVID-19 may impact various parts of its 2020 operations and financial results. Management believes the Organization is taking appropriate actions to mitigate the negative impact. However, the full impact of COVID-19 is unknown and cannot be reasonably estimated as these events are still developing.

Supplementary Information

Workforce Alliance of South Central Kansas, Inc.

Schedule A-1

Schedule of Expenditures of Federal Awards

Year Ended June 30, 2020

Federal Grantor / Pass-Through Grantor / Program or Cluster Title	CFDA Number	Pass-Through Entity Identifying Number	Program Year	Passed Through to Subrecipients	Federal Expenditures
U.S. DEPARTMENT OF DEFENSE					
Direct Funding					
WSU Robotics Initiative	12.611	(not provided)	05/01/16-05/01/20	\$ -	55,043
Total U.S. DEPARTMENT OF DEFENSE					55,043
U.S. DEPARTMENT OF LABOR					
Passed through Kansas Department of Commerce					
Employment Service Cluster					
Employment Service - RETAIN	17.207	PY18-RETAIN-004	10/01/18-03/31/20		198,395
Senior Community Service Employment	17.235	PY19-SCSEP-004	07/01/19-06/30/20		739,142
WIA/WIOA Cluster					
WIOA Adult Program	17.258	FY19-A-004	10/01/18-06/30/20		390,726
WIOA Adult Program	17.258	PY19-A-004	07/01/19-06/30/21		62,140
WIOA Adult Program	17.258	FY20-A-004	10/01/19-06/30/21		376,848
Total Federal Expenditures - CFDA 17.258					829,714
WIOA Youth Program	17.259	PY18-Y-004	04/01/18-06/30/20		171,339
WIOA Youth Program	17.259	PY19-Y-004	04/01/19-06/30/21		411,221
Total Federal Expenditures - CFDA 17.259					582,560
WIOA Dislocated Worker Program	17.278	FY19-DW-004	10/01/18-06/30/20		134,777
WIOA Dislocated Worker Program	17.278	PY19-DW-004	07/01/19-06/30/21		160,721
WIOA Dislocated Worker Program	17.278	FY20-DW-004	10/01/19-06/30/21		286,902
WIOA Dislocated Worker Program	17.278	FY19-RR-004	10/01/18-09/30/19		4,168
WIOA Dislocated Worker Program	17.278	FY20-RR-004	10/01/19-09/30/20		37,500
Total Federal Expenditures - CFDA 17.278					624,068
Total Federal Expenditures - WIA/WIOA Cluster (CFDA 17.258, 17.259, 17.278)					2,036,342
Direct Funding					
H-1B Job Training (KAMP)	17.268	HG-30145-17-60-A-20	01/01/17-12/31/20	16,768	681,037
Direct Funding					
National Emergency Grant - DWG	17.277	DW-34833-20-60-A-20	01/01/20-12/31/21		161,155
Passed through Partners 4 Work					
Midwest Urban Strategies - DWG	17.277	PY18P4W1430.0	01/01/18-09/30/20		767,366
Total Federal Expenditures - CFDA 17.277					928,521
Passed through Kansas Department of Commerce					
Workforce Innovation Fund	17.283	FY16-WIF-004	04/01/16-09/30/19		55,390

Workforce Alliance of South Central Kansas, Inc.

Schedule A-2

Schedule of Expenditures of Federal Awards

Year Ended June 30, 2020

Federal Grantor / Pass-Through Grantor / Program or Cluster Title	CFDA Number	Pass-Through Entity Identifying Number	Program Year	Passed Through to Subrecipients	Federal Expenditures
U.S. DEPARTMENT OF LABOR, continued					
Passed through Kansas Department of Commerce					
Apprenticeship USA	17.285	FY17-APPEXP-004	11/01/16-04/30/19		377,668
Apprenticeship USA	17.285	FY20-RASEG-004	07/01/19-06/30/22		49,165
Total Federal Expenditures - CFDA 17.285					426,833
TOTAL U.S. DEPARTMENT OF LABOR				16,768	5,065,660
U.S. DEPARTMENT OF TREASURY					
Passed through Kansas Department of Commerce					
COVID - Cares Act Funding	21.019	FY21-CARES-004	03/01/20-12/31/20		22,649
U.S. DEPARTMENT OF HEALTH AND HUMAN SERVICES					
Passed through Kansas Department of Commerce					
ACA Health Profession Opportunity Grants	93.093	FY19-KHPOP-004	10/01/18-09/30/19		165,328
ACA Health Profession Opportunity Grants	93.093	FY20-KHPOP-004	10/01/19-09/30/20		317,659
KHPOP Impact Study - Year 4	93.093	FY19-KHPOPIMP-004	10/01/18-09/30/19		4,971
KHPOP Impact Study - Year 5	93.093	FY20-KHPOPIMP-004	10/01/19-09/30/20		3,846
Total Federal Expenditures - CFDA 93.093					491,804
TOTAL U.S. DEPARTMENT OF HEALTH AND HUMAN SERVICES					491,804
TOTAL FEDERAL AWARDS				\$ 16,768	\$ 5,635,156

Notes to the Schedule of Expenditures of Federal Awards

Note 1 - Basis of Presentation

The accompanying schedule of expenditures of federal awards (the "Schedule") includes the federal grant activity of Workforce Alliance of South Central Kansas, Inc. under programs of the federal government for the year ended June 30, 2020. The information in this schedule is presented in accordance with the requirements of Title 2 U.S. Code of Federal Regulations Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (Uniform Guidance). Because the schedule presents only a selected portion of the operations of Workforce Alliance of South Central Kansas, Inc., it is not intended to and does not present the financial position, changes in net assets or cash flows of Workforce Alliance of South Central Kansas, Inc.

Note 2 - Summary of Significant Accounting Policies

Expenditures reported on the Schedule are reported on the accrual basis of accounting. Such expenditures are recognized following the cost principles contained in the Uniform Guidance, wherein certain types of expenditures are not allowable or are limited as to reimbursement.

Note 3 - Indirect Cost Rate

Workforce Alliance of South Central Kansas, Inc. did not elect to use the 10-percent de minimis indirect cost rate as allowed under the Uniform Guidance.

Independent Auditor's Report on Internal Control Over Financial Reporting and on Compliance and Other Matters

Board of Directors
Workforce Alliance of South Central Kansas, Inc.
Wichita, Kansas

We have audited, in accordance with the auditing standards generally accepted in the United States and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States, the financial statements of Workforce Alliance of South Central Kansas, Inc. (a nonprofit organization), which comprise the statement of financial position as of June 30, 2020, and the related statements of activities, functional expenses and cash flows for the year then ended, and the related notes to the financial statements, and have issued our report thereon dated March 5, 2021.

Internal Control Over Financial Reporting

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

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

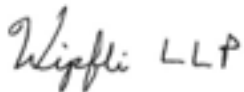
Our consideration of the internal control was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control that might be material weaknesses or significant deficiencies. Given these limitations, during our audit we did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

Compliance and Other Matters

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

Purpose of this Report

The purpose of this report is solely to describe the scope of our testing of internal control and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the entity's internal control or on compliance. This report is an integral part of an audit performed in accordance with *Government Auditing Standards* and in considering Workforce Alliance of South Central Kansas, Inc.'s internal control and compliance. Accordingly, this communication is not suitable for any other purpose.

A handwritten signature in cursive script that reads "Wipfli LLP".

Wipfli LLP

Madison, Wisconsin
March 5, 2021

Independent Auditor's Report on Compliance for Each Major Federal Program and on Internal Control Over Compliance

Board of Directors
Workforce Alliance of South Central Kansas, Inc.
Wichita, Kansas

Report on Compliance for Each Major Federal Program

We have audited Workforce Alliance of South Central Kansas, Inc.'s compliance with the types of compliance requirements described in the *OMB Compliance Supplement* that could have a direct and material effect on each of Workforce Alliance of South Central Kansas, Inc.'s major federal programs for the year ended June 30, 2020. Workforce Alliance of South Central Kansas, Inc.'s major federal programs are identified in the summary of auditor's results section of the accompanying schedule of findings and questioned costs.

Management's Responsibility

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

Auditor's Responsibility

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

We believe that our audit provides a reasonable basis for our opinion on compliance for the major federal program. However, our audit does not provide legal determination on Workforce Alliance of South Central Kansas, Inc.'s compliance.

Opinion

In our opinion, Workforce Alliance of South Central Kansas, Inc. complied, in all material respects, with the compliance requirements referred to above that could have a direct and material effect on each of its major federal programs for the year ended June 30, 2020.

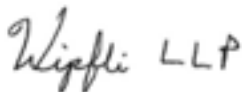
Report on Internal Control Over Compliance

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

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

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

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



Wipfli LLP

Madison, Wisconsin
March 5, 2021

Workforce Alliance of South Central Kansas, Inc.

Schedule of Findings and Questioned Costs

Section I - Summary Schedule of Findings and Questioned Costs

Financial Statements

Type of auditor's report issued?	Unmodified
Internal control over financial reporting:	
Material weaknesses identified?	No
Significant deficiencies identified?	No
Noncompliance material to financial statements noted?	No

Federal Awards

Internal control over major federal programs:	
Material weaknesses identified?	No
Significant deficiencies identified?	No

Type of auditor's report issued on compliance for major program	Unmodified
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Any audit findings disclosed that are required to be reported in accordance with the Uniform Guidance [2 CFR 200.516(a)]	No
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Identification of major federal programs:

Name of Federal Major Program or Cluster	<u>CFDA No.</u>
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U.S. Department of Labor

WIOA Cluster	17.258, 17.259, 17.278
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National Emergency Grant - DWG	17.277
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Dollar threshold used to distinguish between Type A and Type B programs:	
Federal	\$750,000

Auditee qualified as low-risk auditee?	Yes
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Section II - Financial Statement Findings

None

Section III - Federal Award Findings and Questioned Costs

None

Section IV - Summary Schedule of Prior Year Findings

None