



Request for Proposalsfor

**Audit Services**

Inquiries and proposals should be directed to:

Teresa Pierce Executive Director  
[wcifiscal@workforceconnections.org](mailto:wcifiscal@workforceconnections.org)

Workforce Connections, Inc.  
2615 East Ave. S. Ste 300  
La Crosse, WI 54601  
(608) 790-7482

## **I. Purpose/General Information**

Workforce Connections, Inc. (WCI) is soliciting proposals from qualified Certified Public Accounting (CPA) firms with demonstrated experience in providing audit and tax services to nonprofit organizations. The purpose of this Request for Proposal (RFP) is to establish a contract for independent audit services for the fiscal year ending June 30, 2026, with the option to renew annually for up to four additional fiscal years, contingent upon satisfactory performance and mutual agreement.

Interested firms are invited to submit a proposal for consideration in accordance with the terms outlined in this RFP. A description of the organization, the scope of services required, and additional relevant information are provided in the sections that follow.

## **II. Background of WCI**

Workforce Connections, Inc. (WCI) is a Wisconsin-based, tax-exempt nonprofit organization pursuant to Section 501(c)(3) of the Internal Revenue Code. Founded in 1983, WCI's mission is to connect people, work, and training while advancing self-sufficiency across the communities it serves.

WCI currently operates workforce development and family support programs across Western Wisconsin, serving counties that include Crawford, Jackson, Juneau, La Crosse, Monroe, Buffalo, Pepin, Trempealeau, and Vernon. Services are delivered through a network of regional office locations designed to ensure accessibility and responsiveness to community and employer needs.

WCI's operations are supported through a combination of federal, state, and local funding sources, including contracts and grants administered by the Wisconsin Department of Children and Families (DCF), Department of Health Services (DHS), and workforce development boards. Core programming includes, but is not limited to, the Wisconsin Works (W-2) Program, FoodShare Employment and Training (FSET) Program, and Workforce Innovation and Opportunity Act (WIOA) programs, along with other workforce and family-serving initiatives.

WCI currently operates with an annual budget of approximately \$3 million and employs 23 staff across its service locations. The organization anticipates significant growth over the term of this contract, with projected expansion to approximately \$6 million in annual revenue and up to 50 staff in future years. This growth may include additional program responsibilities and expanded geographic service areas. Proposers are encouraged to describe how their services and pricing would scale to accommodate this anticipated growth.

An Oversight Committee of the Board of Directors, comprised of designated members, will be responsible for the review and final selection of the audit firm.

WCI has a fiscal year ending June 30, with a requirement that the independent audit report be completed by December following each fiscal year-end. The organization maintains its accounting records in-house using Blackbaud Financial Edge NXT. Financial operations are managed by fiscal staff with oversight provided by organizational leadership.

For more information, please visit [www.workforceconnections.org](http://www.workforceconnections.org).

## **III. Services to be Performed**

The selected firm will be expected to provide a comprehensive range of audit and related services for Workforce Connections, Inc. (WCI). Services are anticipated to include the following:

### **1. Annual Financial Statement Audit**

Conduct an annual audit of WCI's financial statements for the fiscal year ending June 30, in accordance with generally accepted accounting principles (GAAP) and generally accepted

auditing standards (GAAS). The audit will include required communications and meetings with the Oversight Committee and/or Board of Directors, as necessary, including presentation of audit results and findings.

2. **Federal Single Audit (if applicable)**

Perform a Federal Single Audit in accordance with Uniform Guidance (2 CFR Part 200) and applicable State of Wisconsin requirements, if WCI meets the expenditure threshold for federal awards. WCI has been subject to Single Audit requirements in prior years, and proposers should be prepared to perform these services as needed.

3. **Management Letter**

Provide a management letter upon completion of the audit, identifying any material weaknesses, significant deficiencies, and opportunities for improvement in accounting practices, internal controls, and administrative efficiencies.

4. **Preparation of Information Returns**

Prepare all required federal and state information returns, including the IRS Form 990 and any applicable state filings. Draft returns will be provided to management and the Board for review prior to filing.

5. **Technical Assistance and Ongoing Support**

Be available throughout the year to provide consultation and guidance on financial reporting, accounting standards, compliance requirements, and other matters as they arise.

6. **Scalability of Services**

Proposers should recognize that WCI anticipates growth in program scope and geographic service area during the term of this contract. Beginning in subsequent fiscal years, services may expand to include additional programs and regions, which may increase the scope and complexity of audit activities. Proposers should describe their ability to scale services accordingly, including staffing, timelines, and coordination.

The selected firm will be expected to maintain strict confidentiality of all financial, participant, and organizational data. Proposers should describe their approach to data security, including secure document exchange methods and protocols for protecting sensitive information.

#### **IV. Relationship with Prior CPA Firm**

WCI's audit services have been provided by Wipfli LLP for more than eighteen years. As part of WCI's commitment to sound financial stewardship and periodic review of professional services, the organization is issuing this Request for Proposal to ensure continued alignment with best practices and value. Proposers may be granted permission to contact the prior audit firm for the purpose of obtaining background information relevant to the engagement.

#### **V. Timeframe for Audit Work**

The selected firm will be expected to adhere to the following general annual audit timeline. Specific dates may be adjusted in coordination with WCI management; however, the overall timeframe and deadlines are expected to be met each fiscal year.

- **Planning and Interim Testing:** May–June (as deemed necessary)
- **Initial Communication with Oversight Committee/Board:** June Board Meeting (as needed)
- **Client-Prepared (PBC) Request List Provided:** By September
- **Fieldwork Conducted:** October
- **Draft Financial Statements for Management Review:** By November
- **Presentation of Draft Audit Report to Board or Committee:** November/December (as scheduled)
- **Final Audit Report Issued:** No later than January 15
- **Draft Federal and State Information Returns Provided to Management:** By March 1
- **Draft Information Returns Provided for Board Review:** By April 15

- **Final Information Returns Filed:** By applicable federal and state deadlines

The firm is expected to work closely with WCI staff to ensure timely completion of all audit deliverables. Proposers should describe their ability to meet this timeline, including any anticipated constraints or required support from WCI staff.

## **VI. Proposal Content**

To facilitate a consistent and equitable evaluation process, WCI requires that all proposals be organized in the format outlined below. Proposals should be clear, concise, and provide sufficient detail to demonstrate the firm's qualifications, experience, and ability to successfully perform the requested services.

### **A. Executive Summary**

Provide an overview of your firm's understanding of the services to be performed. The summary should highlight your audit approach, including key procedures, estimated level of effort, and your firm's ability to complete the work within the required timeframe.

Please also describe the office(s) that will be responsible for servicing WCI, including the location of key personnel, and how your firm will coordinate work across staff and locations. Given WCI's multi-site operations and anticipated growth, proposers should address their approach to communication, project management, and overall engagement coordination.

### **B. Service Approach and Timeline**

Describe your firm's overall approach to delivering the proposed services, including audit methodology, key areas of focus, and how work will be planned and executed throughout the engagement. Proposals should clearly outline the roles of any affiliates or staff from multiple office locations and how responsibilities will be coordinated.

Please identify areas of the audit that will receive primary emphasis based on your understanding of WCI's operations, including federally funded programs and compliance requirements. Additionally, describe the type and level of assistance that will be required from WCI staff to support an efficient and timely audit process.

Discuss your firm's use of technology to support the audit, including secure document exchange, data request processes (PBC lists), remote auditing capabilities, and any tools used to enhance efficiency, accuracy, and communication.

Finally, describe your firm's communication protocols throughout the engagement, including how issues will be identified, escalated, and discussed with management and the Board of Directors. Proposers should also confirm their ability to meet the required audit timeline outlined in this RFP and describe how their approach will adapt to WCI's anticipated growth in future years.

### **C. Professional Experience**

Describe your firm's qualifications and experience in providing audit and related services to nonprofit organizations, particularly those of similar size, complexity, and funding structure to WCI. Proposals should clearly articulate what differentiates your firm from others, including your firm's philosophy, size, organizational structure, and areas of specialization.

Provide an overview of your firm's experience with federally and state-funded programs, including audits conducted in accordance with Uniform Guidance (2 CFR Part 200) and other applicable regulatory requirements. Describe the resources your firm dedicates specifically to nonprofit clients, including any specialized teams, training, or technical support.

Include a representative list of nonprofit clients served within the past three years that are similar in scope or funding structure to WCI. For each, provide a brief description of services performed. Furnish at least three references, including contact names, titles, and telephone numbers.

Discuss your firm's independence with respect to WCI and confirm that no conflicts of interest exist.

Additionally, provide copies or summaries of your firm's most recent peer review, quality control review, or any relevant private or governmental reviews. Firms may also include sample publications, newsletters, or other materials that demonstrate expertise in nonprofit accounting, auditing, and compliance.

#### **D. Team Qualifications**

Identify the specific partner(s), manager(s), and key staff who will be assigned to this engagement if your firm is selected. For each individual, provide a brief biography highlighting relevant experience with nonprofit organizations, federally and state-funded programs, and audits conducted under Uniform Guidance (2 CFR Part 200), if applicable.

Clearly define each team member's role and level of involvement in the engagement, including who will be responsible for overall oversight, day-to-day management, and on-site or remote fieldwork.

Describe your firm's approach to staff continuity, including your commitment to maintaining consistency in assigned personnel from year to year. Provide information on staff turnover rates within your firm over the past three years and explain how transitions are managed to minimize disruption to clients.

If applicable, describe how your firm ensures adequate staffing and expertise to support clients experiencing growth or increased complexity over time.

#### **E. Fees**

Provide a detailed and comprehensive fee proposal for the services described in this RFP. At a minimum, proposals should include a firm, fixed fee for the initial audit year (fiscal year ending June 30, 2026), along with a clear description of the services included.

Recognizing that the first year of the engagement may require additional time and effort, proposers are encouraged to provide estimated fees for subsequent years of the contract, including any assumptions related to efficiencies gained after the initial year.

WCI anticipates potential growth in organizational size, program scope, and geographic coverage in future years of the contract. Proposers should describe how fees may be adjusted to reflect increases in scope, including any assumptions regarding staffing levels, number of locations, funding complexity, or additional audit requirements (e.g., Single Audit).

Please also describe your firm's approach to annual fee adjustments, including any guarantees, caps, or methodologies used to determine increases in future years.

If pricing may vary based on timing, level of preparedness, or delivery of client-provided materials, please clearly identify those variables and provide alternative pricing scenarios, if applicable.

Finally, include standard billing rates for all personnel classifications that may be assigned to this engagement and describe your firm's policy regarding out-of-scope services, additional consultation, and reimbursement of expenses (e.g., travel, lodging, and other incidental costs).

#### **F. Additional Questions/Information**

1. **Organizational Insight**

Based on the documents provided with this RFP (e.g., audited financial statements, Form 990) and your firm's experience in the nonprofit sector, provide two to three observations or recommendations you would offer WCI as its audit firm. These may relate to financial reporting, internal controls, compliance, or operational efficiency.

2. **Value-Added Services**

Describe your firm's capabilities and experience in providing additional services to nonprofit organizations, such as tax planning, information systems consulting, compliance support, or other advisory services. Highlight any specialized or unique services that may be beneficial to an organization like WCI.

3. **Billing Practices and Transparency**

Provide current standard billing rates by staff classification and describe your firm's approach to billing for services not included in the base audit fee, including technical consultation throughout the year. Include your firm's expense policy, describing how incidental costs (e.g., travel, lodging, mileage) are handled.

4. **Additional Information**

Provide any additional information you believe would assist WCI in evaluating your proposal.

#### **G. Insurance**

Proposers should provide evidence of professional liability (errors and omissions) insurance and general liability insurance coverage. Please include coverage limits and confirm that such coverage will be maintained throughout the term of the engagement.

#### **VII. Proposal Timetable**

WCI anticipates the following schedule for the proposal and selection process. WCI reserves the right to modify this timetable at its discretion.

- **April 27, 2026** – RFP Released and posted on [www.workforceconnections.org](http://www.workforceconnections.org)
- **May 8, 2026** – Questions due by 4:30 p.m. (submitted via email to [wcifiscal@workforceconnections.org](mailto:wcifiscal@workforceconnections.org))
- **May 15, 2026** – Responses to questions posted
- **May 29, 2026** – Proposals due by 4:30 p.m. (submitted electronically in PDF format to Teresa Pierce, [wcifiscal@workforceconnections.org](mailto:wcifiscal@workforceconnections.org) with the subject line: "AUDIT SERVICES RFP")
- **On or before June 10, 2026** – Anticipated notification of selected firm

WCI may, at its discretion, request interviews or additional information from selected proposers prior to final selection.

#### **VIII. Evaluation of Proposals & Review Process**

Proposals will be evaluated based on a combination of technical qualifications, experience, and cost. While pricing is an important factor, WCI will place significant emphasis on the proposer's demonstrated ability to deliver high-quality audit services within a complex, publicly funded nonprofit environment. Proposals will be evaluated using the following criteria:

- **Understanding of Work to be Performed** (Maximum 25 points)

Demonstrated understanding of the scope, including audit approach, compliance requirements, and ability to meet timelines.

- **Experience with Similar Organizations** (Maximum 25 points)  
Prior experience auditing nonprofit organizations of similar size, complexity, and funding structure, including those with federal and state funding requirements. Consideration may be given to demonstrated performance on comparable engagements, including prior experience with WCI or similar organizations.
- **Qualifications of Assigned Team** (Maximum 10 points)  
Experience, credentials, and roles of the partner, manager, and key staff assigned to the engagement.
- **Resources, Support, and Approach** (Maximum 10 points)  
Firm resources, use of technology, communication practices, and ability to support WCI staff effectively.
- **References and Peer Reviews** (Maximum 10 points)  
Quality of references and results of peer reviews or other external quality assessments.
- **Pricing** (Maximum 15 points)  
Overall cost, clarity of fee structure, and reasonableness of assumptions related to scope and future growth.
- **Completeness and Responsiveness of Proposal** (Maximum 5 points)  
Organization, clarity, and completeness of the proposal, including adherence to RFP instructions.

WCI may, at its discretion, request interviews, presentations, or additional information from selected proposers to clarify or refine proposals. WCI also reserves the right to negotiate final terms and pricing with the selected firm.

WCI reserves the right to award a contract without further discussion of the proposals submitted. Therefore, proposals should be submitted on the most favorable terms, from both a technical and cost perspective.

The contract will be awarded to the responsible proposer whose proposal is determined to be the most advantageous to WCI, based on the evaluation criteria outlined above.

## **IX. Key Contacts**

All questions concerning this RFP must be submitted via email to:

**Teresa Pierce**  
Executive Director  
Workforce Connections, Inc.  
wcfiscal@workforceconnections.org  
(608) 790-7482

Vendors are expected to identify any questions, exceptions, or requested clarifications regarding this RFP during the designated question period. If a vendor identifies any ambiguity, error, conflict, discrepancy, omission, or other issue within this RFP, the vendor should notify the contact listed above in writing and request clarification.

If it becomes necessary to revise any part of this RFP or provide additional information, such revisions or clarifications will be distributed to all known recipients of the RFP.

WCI appreciates notification from firms that choose not to submit a proposal.

## Contractor Data Sheet and Certifications

This form must be completed and submitted with each proposal. The information provided will be used to identify the contractor and the primary contact responsible for the proposal and any follow-up communication.

### Contractor Information

- Contractor Name:
- Contractor Address:
- Contractor Website:
- Proposal Prepared By:
- Primary Contact Person:
- Contact Phone Number:
- Contact Email Address:
- Federal Employer Identification Number (FEIN):

### Certifications

By signing below, the contractor certifies the following:

1. The individual signing this document is authorized to contractually bind the firm.
2. The contractor has not engaged in any agreement or collusion to restrict competition related to this proposal.
3. The prices submitted in this proposal have been determined independently and have not been disclosed to other potential proposers prior to submission.
4. The contractor has not taken any action to discourage other firms from submitting a proposal.
5. The contractor is a properly licensed Certified Public Accounting firm and is authorized to perform audit services in the State of Wisconsin.
6. The contractor meets the independence standards required under Government Auditing Standards.
7. The contractor complies with the requirement to undergo an external quality control (peer) review at least once every three years.
8. The contractor has read and understands, and will comply with, all applicable professional standards and regulatory requirements, including but not limited to:
  - Government Auditing Standards (Yellow Book)
  - 2 CFR Part 200 (Uniform Guidance) and applicable State Single Audit Guidelines
  - AICPA Audit Guide for Not-for-Profit Entities
  - Wisconsin Department of Children and Families Allowable Cost Policy Manual
  - U.S. Department of Health and Human Services Grants Policy Statement
  - U.S. Department of Labor Employment and Training Administration guidance under WIOA
9. The contractor has read and understands all requirements outlined in this Request for Proposal.
10. Neither the contractor nor any individuals assigned to this engagement have been debarred, suspended, or otherwise excluded from performing work for any federal, state, or local government entity. Any exceptions must be disclosed.
11. The contractor has no known conflicts of interest that would impair its ability to perform the requested services independently and objectively.

**Certification Signature** \_\_\_\_\_

Dated this \_\_\_\_\_ day of \_\_\_\_\_, 20.

**Contractor's Firm Name:** \_\_\_\_\_

**Authorized Signature:** \_\_\_\_\_

**Printed Name and Title:** \_\_\_\_\_

# Workforce Connections, Inc.

Financial Statements  
and Supplementary Information

Year Ended June 30, 2025



# Workforce Connections, Inc.

Financial Statements and Supplementary Information  
Year Ended June 30, 2025

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## Independent Auditor's Report

Board of Directors  
Workforce Connections, Inc.  
La Crosse, Wisconsin

### Report on the Audit of the Financial Statements

#### Opinion

We have audited the accompanying financial statements of Workforce Connections, Inc. (a nonprofit organization), which comprise the statement of financial position as of June 30, 2025, and the related statements of activities, functional expenses, and cash flows for the year then ended, and the related notes to the financial statements.

In our opinion, the financial statements present fairly, in all material respects, the financial position of Workforce Connections, Inc. as of June 30, 2025, 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 of America (GAAP).

#### Basis for Opinion

We conducted our audit in accordance with auditing standards generally accepted in the United States of America (GAAS) and the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States. Our responsibilities under those standards are further described in the Auditor's Responsibilities for the Audit of the Financial Statements section of our report. We are required to be independent of Workforce Connections, Inc. and to meet our other ethical responsibilities, in accordance with the relevant ethical requirements relating to our audit. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinion.

#### Responsibilities of Management for the Financial Statements

Management is responsible for the preparation and fair presentation of the financial statements in accordance with GAAP, and for the design, implementation, and maintenance of internal control relevant to the preparation and fair presentation of financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, management is required to evaluate whether there are conditions or events, considered in the aggregate, that raise substantial doubt about Workforce Connections, Inc.'s ability to continue as a going concern within one year after the date that the financial statements are available to be issued.

## **Auditor's Responsibilities for the Audit of the Financial Statements**

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance but is not absolute assurance and therefore is not a guarantee that an audit conducted in accordance with GAAS and *Government Auditing Standards* will always detect a material misstatement when it exists. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control. Misstatements are considered material if there is a substantial likelihood that, individually or in the aggregate, they would influence the judgment made by a reasonable user based on the financial statements.

In performing an audit in accordance with GAAS and *Government Auditing Standards*, we:

- Exercise professional judgment and maintain professional skepticism throughout the audit.
- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, and design and perform audit procedures responsive to those risks. Such procedures include examining, on a test basis, evidence regarding the amounts and disclosures in the financial statements.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of Workforce Connections, Inc.'s internal control. Accordingly, no such opinion is expressed.
- Evaluate the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluate the overall presentation of the financial statements.
- Conclude whether, in our judgment, there are conditions or events, considered in the aggregate, that raise substantial doubt about Workforce Connections, Inc.'s ability to continue as a going concern for a reasonable period of time.

We are required to communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit, significant audit findings, and certain internal control related matters that we identified during the audit.

## **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 and other financial assistance, Schedules A-1 to A-3, as required by Title 2 U.S. *Code of Federal Regulations* Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards*, and the *State Single Audit Guidelines*, issued by the Wisconsin Department of Administration, and the schedules on pages 19 to 21, are presented for purposes of additional analysis and are not a required part of the financial statements. Such information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the financial statements. The information has been subjected to the auditing procedures applied in the audit of the financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the financial statements or to the financial statements themselves, and other additional procedures in accordance with GAAS. In our opinion, the information is fairly stated, in all material respects, in relation to the financial statements as a whole.

"Wipfli" is the brand name under which Wipfli LLP and Wipfli Advisory LLC and its respective subsidiary entities provide professional services. Wipfli LLP and Wipfli Advisory LLC (and its respective subsidiary entities) practice in an alternative practice structure in accordance with the AICPA Code of Professional Conduct and applicable law, regulations, and professional standards. Wipfli LLP is a licensed independent CPA firm that provides attest services to its clients, and Wipfli Advisory LLC provides tax and business consulting services to its clients. Wipfli Advisory LLC and its subsidiary entities are not licensed CPA firms.

## **Other Reporting Required by *Government Auditing Standards***

In accordance with *Government Auditing Standards*, we have also issued our report dated January 5, 2026, on our consideration of Workforce Connections, 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 Connections, 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 Connections, Inc.'s internal control over financial reporting and compliance.

*Wipfli LLP*

Wipfli LLP

Madison, Wisconsin

January 5, 2026

# Workforce Connections, Inc.

## Statement of Financial Position

June 30, 2025

<b>Assets</b>	
Current assets:	
Cash	\$ 591,862
Cash held for others	56,601
Grants receivable	246,647
Other receivables	155,432
Prepaid expenses	39,860
<b>Total current assets</b>	<b>1,090,402</b>
Other assets:	
Right of use assets - operating lease	247,760
<b>TOTAL ASSETS</b>	<b>\$ 1,338,162</b>
<b>Liabilities and Net Assets</b>	
Current liabilities:	
Current portion of operating lease liabilities	74,836
Accounts payable	65,716
Accrued payroll and related expenses	140,669
Due to fiscal agent	56,601
<b>Total current liabilities</b>	<b>337,822</b>
Long-term liabilities: Operating lease liabilities, net of current	175,559
<b>Total liabilities</b>	<b>513,381</b>
Net assets:	
Without donor restrictions	771,732
With donor restrictions	53,049
<b>Total net assets</b>	<b>824,781</b>
<b>TOTAL LIABILITIES AND NET ASSETS</b>	<b>\$ 1,338,162</b>

See accompanying notes to financial statements.

# Workforce Connections, Inc.

## Statement of Activities Year Ended June 30, 2025

	Without Donor Restrictions	With Donor Restrictions	Total
Revenue:			
Grant and contract revenue	\$ 2,869,786	\$ 0	\$ 2,869,786
Other income	469	0	469
Interest income	17,565	0	17,565
Net assets released from restrictions	2,409	( 2,409)	0
<b>Total revenue</b>	<b>2,890,229</b>	<b>( 2,409)</b>	<b>2,887,820</b>
Expenses:			
Program services:			
Adult programs	2,289,734	0	2,289,734
Dislocated worker and incumbent worker	464,993	0	464,993
Other	3,352	0	3,352
<b>Total program services</b>	<b>2,758,079</b>	<b>0</b>	<b>2,758,079</b>
<b>Management and general</b>	<b>254,901</b>	<b>0</b>	<b>254,901</b>
<b>Total expenses</b>	<b>3,012,980</b>	<b>0</b>	<b>3,012,980</b>
Change in net assets	( 122,751)	( 2,409)	( 125,160)
Net assets at beginning of the year	894,483	55,458	949,941
<b>Net assets at end of the year</b>	<b>\$ 771,732</b>	<b>\$ 53,049</b>	<b>\$ 824,781</b>

See accompanying notes to financial statements.

# Workforce Connections, Inc.

## Statement of Functional Expenses Year Ended June 30, 2025

	Program Services	Manangement & General	Total
Salaries and wages	\$ 1,196,631	\$ 149,859	\$ 1,346,490
Fringe benefits	506,172	67,548	573,720
Professional services	43,653	7,164	50,817
Office expenses	45,309	5,879	51,188
Information technology expenses	8,831	1,134	9,965
Space costs	62,445	3,298	65,743
Travel and staff development expenses	35,523	7,609	43,132
Interest expense	206	44	250
Depreciation expense	6,538	1,282	7,820
Participant costs	752,790	175	752,965
Subscription expenses	99,981	10,909	110,890
<b>Total expenses</b>	<b>\$ 2,758,079</b>	<b>\$ 254,901</b>	<b>\$ 3,012,980</b>

See accompanying notes to financial statements.

# Workforce Connections, Inc.

## Statement of Cash Flows

Year Ended June 30, 2025

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

Cash flows from operating activities:	
Change in net assets	(\$ 125,160)
Adjustments to reconcile change in net assets to net cash from operating activities	
Depreciation	7,820
Non cash operating lease expenses	78,330
Changes in operating assets and liabilities:	
Grants receivable	65,761
Other receivables	( 20,668)
Prepaid expenses	35,460
Accounts payable	8,666
Accrued payroll and related expenses	7,953
Due to fiscal agent	( 6,218)
Operating lease liabilities	( 75,695)
Net cash from operating activities	( 23,751)
Cash flows from financing activities:	
Principal payments on notes payable	( 10,810)
Net cash from financing activities	( 10,810)
Change in cash and cash held for others	( 34,561)
Cash and cash held for others at beginning of the year	683,024
Cash and cash held for others at end of the year	\$ 648,463
Reconciliation of cash and cash held for others:	
Cash	\$ 591,862
Cash held for others	56,601
Total cash and cash held for others	\$ 648,463
Supplemental schedule of other cash activities:	
Interest paid	\$ 250
Cash paid for amounts included in the measurement of lease liabilities:	
Operating cash flow from operating leases	\$ 86,196
Supplemental disclosure of noncash operating activities:	
Right of use assets obtained in exchange for new operating lease liabilities	\$ 156,777

See accompanying notes to financial statements.

# Workforce Connections, Inc.

## Notes to Financial Statements

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### Note 1: Summary of Significant Accounting Policies

#### Nature of Operations

Workforce Connections, Inc. was organized as a nonprofit corporation in 1983. Workforce Connections, Inc. was formed to prepare youth and unskilled adults for entry into the workforce and to provide economically disadvantaged individuals, and others facing barriers to employment, with education and job training opportunities in the Western Wisconsin counties of Crawford, Jackson, Juneau, La Crosse, Monroe, Pepin, Trempealeau and Vernon. Workforce Connections, Inc. is primarily supported through federal and state government grants. Approximately 42%, 37% and 17% of Workforce Connections, Inc.'s revenue is received from the State of Wisconsin, Department of Children and Families (DCF), Department of Health Services (DHS) and Western Wisconsin Workforce Development Board, Inc. (WWWDB), for the year ended June 30, 2025.

#### Basis of Presentation

The financial statements are prepared using the accrual basis of accounting in accordance with accounting principles generally accepted in the United States of America (GAAP).

#### Use of Estimates

The preparation of the financial statements in accordance with GAAP requires management to make estimates and assumptions that affect the reported amounts of assets and liabilities and disclosures of contingent assets and liabilities at the date of the financial statements and reported amounts of revenue and expenses during the reporting period. Accordingly, actual results could differ from those estimates.

#### Grants Receivable

Grants receivable consist of general receivables from various funding sources. Workforce Connections, Inc. believes these receivables are fully collectible and, therefore, no allowance has been recorded.

#### Other Receivables

Other receivables consist primarily of amounts billed under performance contracts.

Workforce Connections, Inc. uses a current expected credit loss (CECL) model to estimate the allowance for credit losses on receivables. The allowance for credit losses reflected losses that Workforce Connections, Inc. estimated had been incurred as of the reporting date and was based on historical loss experience, current receivables aging, and management's assessment of current conditions.

The CECL model considers historical loss experience, current receivables aging, and management's assessment of current conditions and expected changes during a reasonable and supportable forecast period. Workforce Connections, Inc. use an aging method to estimate allowances for credit losses. Management assesses collectability by pooling receivables with similar risk characteristics and evaluates receivables individually when specific customer balances no longer share those risk characteristics. Currently an allowance for credit losses on accounts receivable is not recorded as management believes accounts receivable are fully collectable and the CECL allowance on accounts receivable would be insignificant.

The allowance for credit losses is a valuation allowance for probable incurred credit losses based on an evaluation of the outstanding receivables. An allowance for credit losses was not considered necessary at June 30, 2025.

# Workforce Connections, Inc.

## Notes to Financial Statements

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### Note 1: Summary of Significant Accounting Policies (Continued)

#### Property and Equipment

Property and equipment are capitalized at cost and depreciated over their estimated useful lives using the straight-line method. Leasehold improvements are depreciated over the lesser of the lease term or the economic useful life of the improvement using the straight-line method. Workforce Connections, Inc. considers property and equipment to be items with a cost of \$5,000 or more and a useful life of over one year.

Property and equipment acquired with grant funds are owned by Workforce Connections, Inc. while used in the programs for which they were purchased or in other future authorized programs. However, the various funding sources have a reversionary interest in the property and equipment purchased with grant funds; therefore, the disposition, as well as the ownership of any proceeds therefrom, is subject to funding source regulations. The property and equipment purchased with grant funds is fully depreciated at June 30, 2025.

#### Lease Accounting

Workforce Connections, Inc. is a lessee in multiple noncancelable operating leases. If the contract provides Workforce Connections, Inc. the right to substantially all the economic benefits and the right to direct the use of the identified asset, it is considered to be or contain a lease. Right of use (ROU) assets and lease liabilities are recognized at the lease commencement date based on the present value of the future lease payments over the expected lease term. The ROU asset is also adjusted for any lease prepayments made, lease incentives received, and initial direct costs incurred.

The lease liability is initially and subsequently recognized based on the present value of its future lease payments. Variable payments are included in the future lease payments when those variable payments depend on an index or a rate. Increases (decreases) to variable lease payments due to subsequent changes in an index or rate are recorded as variable lease expense (income) in the future period in which they are incurred.

The ROU asset for operating leases is subsequently measured throughout the lease term at the amount of the remeasured lease liability (i.e., present value of the remaining lease payments), plus unamortized initial direct costs, plus (minus) any prepaid (accrued) lease payments, less the unamortized balance of lease incentives received, and any impairment recognized. For operating leases with lease payments that fluctuate over the lease term, the total lease costs are recognized on a straight-line basis over the lease term.

For all underlying classes of assets, Workforce Connections, Inc. has elected to not recognize ROU assets and lease liabilities for short-term leases that have a lease term of 12 months or less at lease commencement and do not include an option to purchase the underlying asset that Workforce Connections, Inc. is reasonably certain to exercise. Leases containing termination clauses in which either party may terminate the lease without cause and the notice period is less than 12 months are deemed short-term leases with lease costs included in short-term lease expense. Workforce Connections, Inc. recognizes short-term lease cost on a straight-line basis over the lease term.

Workforce Connections, Inc. made an accounting policy election for all underlying classes of assets to not separate the lease components of a contract and its associated non-lease components.

# Workforce Connections, Inc.

## Notes to Financial Statements

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### Note 1: Summary of Significant Accounting Policies (Continued)

#### Due to Fiscal Agent and Cash Held for Others

Workforce Connections, Inc. does the accounting for another nonprofit organization. Due to fiscal agent is the amount owed to this organization. The activity of the fiscal agent is not included in the statement of activities. The cash is held separately in a cash account with a corresponding liability, cash held for others, as ownership of the funds rests with another nonprofit organization. Neither the receipts nor the disbursement of funds are recognized as an operating activity in Workforce Connections, Inc.'s financial statements as Workforce Connections, Inc. is acting as the fiscal agent.

#### 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 Workforce Connections, Inc. and changes therein are classified and reported as follows:

**Net Assets Without Donor Restrictions** – Net assets available for use in general operations and not subject to donor (or certain grantor) restrictions. These assets also include property and equipment acquired with federal funds that remain in Workforce Connections, Inc.'s possession.

**Net Assets With Donor Restrictions** - Net assets subject to donor or certain grantor-imposed restrictions. Some donor-imposed restrictions are temporary in nature, such as those that will be met by the passage of time or other events specified by the donor. Other explicit donor-imposed restrictions are perpetual in nature, where the donor stipulates that resources be maintained in perpetuity. Donor-imposed restrictions are released when a restriction expires, that is when the stipulated time has elapsed, when the stipulated purpose for which the resource was restricted has been fulfilled, or both.

#### Revenue Recognition

##### Contributions

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 Connections, Inc.

## Notes to Financial Statements

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### Note 1: Summary of Significant Accounting Policies (Continued)

#### Revenue Recognition (Continued)

Contributions are considered available for use without donor restrictions unless specifically restricted by the donor. Contributions are recorded as support with or without donor restrictions, depending on the existence and nature of any donor restrictions. Unconditional promised to give cash or other assets are reported at fair value at the date the 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. Contributions that are restricted by the donor are reported as increases in net assets without donor restrictions if the restrictions expire in the year in which the contributions are recognized.

#### Grants and Contracts

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

- **Grant awards that are contributions** – Unconditional grants are reported as fair value at the date the grant is received. Conditional grants are recognized only when the conditions on which they depend are substantially met and the grant becomes unconditional. Grants that qualify as conditional contributions are recorded as invoiced to the funding sources. Revenue is recognized in the accounting period when the related allowable expenses are incurred. Amounts received in excess of expenses are included in refundable advances in the accompanying statement of financial position.
- **Grant awards that are exchange transactions** – Exchange transactions are reimbursed based on a predetermined rate for services performed in accordance with the terms of the award. Revenue is recognized when control of the promised goods or services are transferred to the customer (grantor) in an amount that reflects the consideration to which the entity expects to be entitled in exchange for those goods or services. Amounts received in excess of recognized revenue are reflected as a contract liability.

#### Functional Allocation of Costs

The costs of providing the various programs and other activities have been summarized on a functional basis in the statement of activities. The statement of functional expenses presents the natural classification detail of expenses by function. Accordingly, certain costs have been allocated among the programs and supporting services benefited. Personnel costs are allocated based on time and effort reporting. Occupancy and related costs are allocated based on square footage.

# Workforce Connections, Inc.

## Notes to Financial Statements

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### Note 1: Summary of Significant Accounting Policies (Continued)

#### Income Taxes

Workforce Connections, Inc. is a nonprofit corporation organized under Section 501(c)(3) of the Internal Revenue Code and is exempt from federal and Wisconsin franchise income taxes.

Workforce Connections, Inc. 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. Workforce Connections, Inc. has determined there are no amounts to record as assets or liabilities related to uncertain tax positions.

#### Subsequent Events

Subsequent events have been evaluated through January 5, 2026, which is the date the financial statements were available to be issued.

### Note 2: Concentration of Credit Risk

Workforce Connections, Inc. maintains cash balances at several financial institutions. Account balances are insured by the Federal Deposit Insurance Corporation (FDIC) up to \$250,000. At times during the year balances in these accounts may exceed the insurance limits. Management believes these financial institutions have strong credit ratings and credit risk related to these deposits is minimal.

### Note 3: Liquidity and Availability of Financial Resources

Financial assets available for general expenditure, that is, without donor or other restrictions or designations limiting their use, within twelve months of the statement of financial position date, comprise the following as of June 30, 2025:

Cash	\$	591,862
Grants receivable		246,647
Other receivables		155,432
<hr/>		
Subtotal financial assets		993,941
<hr/>		
Less: Accounts payable included in financial assets		(65,716)
Less: Accrued payroll and related liabilities included in financial assets		(140,669)
Less: Net assets with donor restrictions included in financial assets		(53,049)
<hr/>		
Total financial assets available for general expenditure	\$	734,507
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# Workforce Connections, Inc.

## Notes to Financial Statements

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### Note 3: Liquidity and Availability of Financial Resources (Continued)

Workforce Connections, Inc. does not have a formal liquidity policy. Workforce Connections, Inc. 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. Workforce Connections, Inc. has grant commitments for future expenses of approximately \$291,000 as further described in Note 9.

### Note 4: Grants Receivable and Grant Revenue

Grants receivable at June 30, 2025, consisted of the following:

Western Wisconsin Workforce Development Board, Inc. (WWWDB)	\$	68,122
State of Wisconsin: Dept. of Health Services (DHS)		120,825
Corporation for National and Community Service (CNCS)		38,585
Northwest Wisconsin CEP, Inc.		18,965
Other		150
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Total	\$	246,647

Grant revenue for the year ended June 30, 2025, consisted of the following:

FoodShare Employment and Training (FSET)	\$	954,749
Wisconsin Works (W-2)		1,089,126
Workforce Innovation Opportunity Act (WIOA)		483,460
Title V		87,312
Healthcare Navigator		77,940
Foster Grandparent		174,523
Other		2,676
<hr/>		
Total	\$	2,869,786

### Note 5: Property and Equipment

A summary of the property and equipment as of June 30, 2025, is as follows:

Leasehold Improvements	\$	104,270
Equipment		52,652
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Total		156,922
Accumulated Depreciation		(156,922)
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Property and equipment, net	\$	0

# Workforce Connections, Inc.

## Notes to Financial Statements

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### Note 6: Leases

Workforce Connections, Inc. leases various facilities and vehicles for operation of its programs. The majority of leases entered into include one or more options to renew. The renewal terms can extend the lease term from one to three years. The exercise of lease renewal options is at Workforce Connections, Inc.'s sole discretion. Renewal option periods are included in the measurement of the ROU asset and lease liability when the exercise is reasonably certain to occur.

The depreciable life of assets and leasehold improvements are limited by the expected lease term, unless there is a transfer of title or purchase option reasonably certain of exercise.

Workforce Connections, Inc.'s lease agreements do not contain any material residual value guarantees or material restrictive covenants. Payments due under the lease contracts include fixed payments plus, for many of Workforce Connections, Inc.'s leases, variable payments. Workforce Connections, Inc.'s office space leases require it to make variable payments for Workforce Connections, Inc.'s proportionate share of the building's property taxes, insurance, and common area maintenance. These variable lease payments are not included in lease payments used to determine the lease liability and are recognized as variable costs when incurred.

Components of lease expense were as follows for the year ended June 30, 2025:

Lease cost:		
Operating lease cost	\$	76,455
Short-term lease cost		9,742
<hr/>		
Total	\$	86,197

The weighted average of the remaining lease terms and weighted average discount rates are as follows for the year ended June 30, 2025:

Weighted-average remaining lease term - Operating leases	3.78 years
Weighted-average discount rate - Operating leases	3.34%

Maturities of lease liabilities are as follows as of June 30, 2025:

2026	\$	82,664
2027		77,298
2028		43,920
2029		38,240
2030		26,650
<hr/>		
Total lease payments		268,772
Less imputed interest		(18,377)
<hr/>		
Subtotal		250,395
Less current portion		(74,836)
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Long-term portion	\$	175,559

# Workforce Connections, Inc.

## Notes to Financial Statements

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### Note 7: Net Assets with Donor Restriction

As of June 30, 2025, Workforce Connections, Inc. had net assets with donor restrictions of \$53,049. These net assets consist of contributions and grants that have been restricted by donors or grantors for the following specific program uses:

Revolving loan pool fund	\$	52,352
Sunshine fund		697
<hr/>		
Total	\$	53,049

Net assets of \$2,409 were released from donor restrictions by incurring expenses satisfying the restricted purpose for the year ended June 30, 2025.

### Note 8: Pension Plan

Workforce Connections, Inc. contributes a percentage of each employee's qualified wages to a simplified employee pension plan. The plan is open to all employees who have worked for Workforce Connections, Inc. a minimum of two years and are at least 21 years of age. The total pension expense for the year ended June 30, 2025, was \$96,353. The contribution percentages by employee are based on length of service as follows:

2 to 5 years	7 %
6 to 15 years	8 %
16 to 25 years	9 %
Over 25 years	10 %

### Note 9: Grant Awards

At June 30, 2025, Workforce Connections, Inc. had commitments for future funding under various grant awards of approximately \$291,000. The revenue relating to these grants is not recognized in the accompanying financial statements as the revenue recognition is conditional on the incurrence of expenditures or the performance of services in the future.

## **Supplementary Information**

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# Workforce Connections, Inc.

Schedule of Expenditures of Federal Awards and Other Financial Assistance  
Year Ended June 30, 2025

Federal Grantor / Pass-Through Grantor / Program or Cluster Title	Assistance Listing Number	Pass-Through Entity Identifying Number	Program Year	Program or Award Amount	Federal Expenditures
<b>U.S. DEPARTMENT OF AGRICULTURE</b>					
<b>SNAP Cluster</b>					
<b>Passed through State of Wisconsin Department of Health Services (DHS)</b>					
FoodShare Employment and Training (FSET)	10.561	435400-019-0659FSET- RG9-01 R3	10/01/23-09/30/24	481,302 \$	102,062
FoodShare Employment and Training (FSET)	10.561	435400-019-0659FSET- RG9-01 R3	10/01/24-09/30/25	515,474	375,312
<b>Total Federal Expenditures - SNAP Cluster (AL 10.561)</b>					<b>477,374</b>
<b>U.S. DEPARTMENT OF LABOR</b>					
<b>Passed through State of Wisconsin Department of Health Services (DHS)</b>					
Title V	17.235	435100-G24-618793-90	07/01/24-06/30/25	145,888	80,864
Title V	17.235	435100-G24-618793-90	07/01/24-06/30/25	6,448	6,448
<b>Total Federal Expenditures - AL 17.235</b>					<b>87,312</b>
<b>WIOA Cluster</b>					
<b>Passed through Western Wisconsin Workforce Development Board, Inc.</b>					
WIOA Adult	17.258	N/A	07/01/24-06/30/25	341,773	<b>341,388</b>
<b>Passed through Western Wisconsin Workforce Development Board, Inc.</b>					
WIOA - Dislocated Worker	17.278	N/A	07/01/24-06/30/25	189,553	<b>142,072</b>
<b>Total Federal Expenditures - WIOA Cluster (AL 17.258 and 17.278)</b>					<b>483,460</b>
<b>TOTAL U.S. DEPARTMENT OF LABOR</b>					<b>570,772</b>

See Independent Auditor's Report.

# Workforce Connections, Inc.

Schedule of Expenditures of Federal Awards and Other Financial Assistance, Continued  
Year Ended June 30, 2025

Federal Grantor / Pass-Through Grantor / Program or Cluster Title	Assistance Listing Number	Pass-Through Entity Identifying Number	Program Year	Program or Award Amount	Federal Expenditures
<b>U.S. DEPARTMENT OF HEALTH AND HUMAN SERVICES</b>					
<b>Passed through Northwest Wisconsin CEP, Inc. from State of Wisconsin Department of Health Services (DHS)</b>					
Healthcare Navigator	93.332	1 NAVCA190377-01-00	08/30/23-08/29/24	110,000	\$ 12,940
Healthcare Navigator	93.332	1 NAVCA190377-01-00	08/30/24-08/29/25	65,000	65,000
<b>Total Federal Expenditures - AL 93.332</b>					<b>77,940</b>
<b>Passed through State of Wisconsin Department of Children and Families (DCF)</b>					
W2 2024	93.558	437001-M15-CFB0144-R04-07	01/01/24-12/31/24	1,261,693	594,665
W2 2025	93.558	437001-M15-CFB0144-R04-07	01/01/25-12/31/25	1,264,558	611,510
<b>Total Federal Expenditures - AL 93.558</b>					<b>1,206,175</b>
<b>TOTAL U.S. DEPARTMENT OF HEALTH AND HUMAN SERVICES</b>					<b>1,284,115</b>
<b>Corporation for National and Community Service</b>					
<b>Passed through WI National and Community Service Board</b>					
<b>Foster Grandparent/Senior Companion Cluster</b>					
Foster Grandparent CNCS Grant	94.011	23SFEW1010	07/01/24-06/30/26	174,659	138,159
<b>Total Federal Expenditures - Foster Grandparent/Senior Companion Cluster (AL 94.011)</b>					<b>138,159</b>
<b>TOTAL FEDERAL EXPENDITURES</b>					<b>2,470,420</b>
<b>STATE PROGRAMS</b>					
<b>Passed through State of Wisconsin Department of Health Services (DHS)</b>					
Foster Grandparent Matching Grant	N/A	435100-G24-618793-90X	01/01/24-12/31/24	31,047	21,268
Foster Grandparent Matching Grant	N/A	435100-G25-618793-90 X	01/01/25-12/31/25	25,455	15,096
State Administrative Matching Grants for Supplemental Nutrition Assistance Program (FSET)	N/A	435400-O19-0659FSET- RG9-01 R3	10/01/23-09/30/24	481,302	102,062
State Administrative Matching Grants for Supplemental Nutrition Assistance Program (FSET)	N/A	435400-O19-0659FSET- RG9-01 R3	10/01/24-09/30/25	515,474	375,312
<b>TOTAL STATE EXPENDITURES</b>					<b>513,738</b>
<b>TOTAL FEDERAL AND STATE EXPENDITURES</b>					<b>\$ 2,984,158</b>

See Independent Auditor's Report.

## Workforce Connections, Inc.

Schedule of Expenditures of Federal Awards and Other Financial Assistance, Continued  
Year Ended June 30, 2025

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### Notes to the Schedule of Expenditures of Federal Awards and Other Financial Assistance

#### Note 1 - Basis of Presentation

The accompanying schedule of expenditures of federal awards and other financial assistance (the "Schedule") includes the federal, state and other local grant activity of Workforce Connections, Inc. under programs of the federal, state and local government for the year ended June 30, 2025. The information in this schedule is presented in accordance with the requirements of Title 2 U.S. *Code of Federal Regulations* Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (Uniform Guidance) and the *Wisconsin State Single Audit Guidelines*. Because the schedule presents only a selected portion of the operations of Workforce Connection, Inc., it is not intended to and does not present the financial position, changes in net assets or cash flows of Workforce Connections, 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 Connections, Inc. has elected to use the 10-percent de minimis indirect cost rate for contracts beginning prior to October 1, 2024 as allowed under the Uniform Guidance. For contracts beginning after October 1, 2024, Workforce Connections, Inc has elected to use the up to 15-percent de minimis indirect cost rate as allowed under the Uniform Guidance.

#### Note 4 - Subrecipients

Workforce Connections, Inc. does not have any subrecipients and therefore does not have subrecipient expenditures.

See Independent Auditor's Report.

# Workforce Connections, Inc.

## Settlement of DHS Cost Reimbursement Award - FSET

Year Ended June 30, 2025

Program Name	FSET Region 9	FSET Region 9
Grant Number	435400-019-0659FSET- RG9-01 R3	435400-019-0659FSET- RG9-01 R3
Award amount	\$ 962,603	\$ 1,030,948
Award period	10/01/23-09/30/24	10/01/24-09/30/25
Period of award within audit period	07/01/24-09/30/24	10/01/24-06/30/25
<b>A. Expenditures reported to DHS for payment</b>	\$ 204,124	\$ 750,625
<b>B. Actual allowable cost of award</b>		
<b>1. PROGRAM ADMINISTRATION</b>		
<b>A. PERSONNEL</b>		
Salary and Wages	87,571	323,770
Fringe	33,955	132,086
<b>Total Personnel Costs</b>	<u>121,526</u>	<u>455,856</u>
<b>B. OPERATING</b>		
Facilities	5,735	19,886
Publication and Printing	0	0
Communications	0	0
Services	0	0
Materials and Supplies	1,655	7,237
Outreach and Public Information	0	0
Staff Training	3,973	11,948
Staff Travel	0	0
Subcontracts	16,484	41,985
Indirect/Allocated	14,364	77,554
Other Operating Costs	0	0
<b>Total Program Administrative Operating Costs</b>	<u>42,212</u>	<u>158,609</u>
<b>Total Program Administrative (Personnel and Operating)</b>	<u>163,738</u>	<u>614,465</u>
<b>2. PARTICIPANT REIMBURSEMENT</b>		
Job Search - Transportation/Other	19,863	75,650
Job Search - Dependent Care	0	0
Education and Vocation Training - Transportation/Other	0	0
Education and Vocation Training - Dependent Care	0	0
Workfare - Transportation/Other	0	0
Workfare -Dependent Care	0	0
Work Experience - Transportation/Other	0	0
Work Experience - Dependent Care	0	0
Self Employment - Transportation/Other	0	0
Self Employment - Dependent Care	0	0
Participant Insurance	0	0
<b>Total Participant Reimbursement Costs</b>	<u>19,863</u>	<u>75,650</u>
<b>3. JOB RETENTION</b>		
Job Retention - Services	20,523	60,510
Job Retention Participant Reimbursement - Transportation/Other	0	0
Job Retention Participant Reimbursement - Dependent Care	0	0
<b>Total Job Retention Costs</b>	<u>20,523</u>	<u>60,510</u>
<b>Total Report Expenses</b>	204,124	750,625
<b>C. Less program revenue and other offsets to costs (identify in notes)</b>	0	0
<b>D. Total allowable costs</b>	<u>\$ 204,124</u>	<u>\$ 750,625</u>

See Independent Auditor's Report.

# Workforce Connections, Inc.

## Settlement of DHS Cost Reimbursement Award - Title V

Year Ended June 30, 2025

DHS Identification number	CARS profile 560410
Name of grant	Title V
Award amount	\$145,888
Award period	07/01/24 - 06/30/25
Period of award within audit period	07/01/24 - 06/30/25
<hr/>	
A. Expenditures reported to DHS for payment	\$ 80,864
B. Actual allowable cost of award reported in audit	
1. Administration	10,216
2. Enrollee Wages and Fringe Benefits	48,898
3. Other Enrollee Costs	21,749
Total reported expenses	<u>80,864</u>
C. Less program revenue and other offsets to costs (identify in notes)	<u>0</u>
D. Total allowable costs	<u>\$ 80,864</u>

DHS Identification number	CARS profile 560410
Name of grant	Title V
Award amount	\$6,448
Award period	07/01/24 - 06/30/25
Period of award within audit period	07/01/24 - 06/30/25
<hr/>	
A. Expenditures reported to DHS for payment	\$ 6,448
B. Actual allowable cost of award reported in audit	
1. Administration	0
2. Wages and Fringe Benefits	6,448
3. Other Costs	0
Total reported expenses	<u>6,448</u>
C. Less program revenue and other offsets to costs (identify in notes)	<u>0</u>
D. Total allowable costs	<u>\$ 6,448</u>

See Independent Auditor's Report.

# Workforce Connections, Inc.

## Settlement of DHS Cost Reimbursement Award - Foster Grandparent

Year Ended June 30, 2025

DHS Identification number	CARS profile 560450
Name of grant	Foster Grandparent
Award amount	\$31,047
Award period	01/01/24-12/31/24
Period of award within audit period	07/01/24-12/31/24

A. Expenditures reported to DHS for payment	\$ 21,268
B. Actual allowable cost of award reported in audit	
1. Administration	0
2. Wages and Fringe Benefits	0
3. Other Costs	21,268
Total reported expenses	21,268
C. Less program revenue and other offsets to costs (identify in notes)	0
D. Total allowable costs	\$ 21,268

DHS Identification number	CARS profile 560450
Name of grant	Foster Grandparent
Award amount	\$25,455
Award period	01/01/25-12/31/25
Period of award within audit period	01/01/25-06/30/25

A. Expenditures reported to DHS for payment	\$ 15,096
B. Actual allowable cost of award reported in audit	
1. Administration	0
2. Wages and Fringe Benefits	0
3. Other Costs	\$ 15,096
Total reported expenses	15,096
C. Less program revenue and other offsets to costs (identify in notes)	0
D. Total allowable costs	\$ 15,096

See Independent Auditor's Report.

## **Independent Auditor's Report on Internal Control Over Financial Reporting and on Compliance and Other Matters Based on an Audit of Financial Statements Performed in Accordance with *Government Auditing Standards***

Board of Directors  
Workforce Connections, Inc.  
La Crosse, Wisconsin

We have audited, in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States, the financial statements of Workforce Connections, Inc. (a nonprofit organization), which comprise the statement of financial position as of June 30, 2025 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 January 5, 2026.

### **Report on Internal Control Over Financial Reporting**

In planning and performing our audit of the financial statements, we considered Workforce Connections, 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 Connections, Inc.'s internal control. Accordingly, we do not express an opinion on the effectiveness of Workforce Connections, 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 reasonable possibility that a material misstatement of Workforce Connections, Inc.'s financial statements will not be prevented, or detected and corrected, on a timely basis. *A significant deficiency* is a deficiency, or a combination of deficiencies, in internal control that is less severe than a material weakness, yet important enough to merit attention by those charged with governance.

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

## Report on Compliance and Other Matters

As part of obtaining reasonable assurance about whether Workforce Connections 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 Workforce Connections, Inc.'s internal control or on compliance. This report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering Workforce Connections, Inc.'s internal control and compliance. Accordingly, this communication is not suitable for any other purpose.

*Wipfli LLP*

Wipfli LLP

Madison, Wisconsin

January 5, 2026

## **Independent Auditor's Report on Compliance for Each Major Federal and State Program and on Internal Control Over Compliance Required by the Uniform Guidance**

Board of Directors  
Workforce Connections, Inc.  
La Crosse, Wisconsin

### **Report on Compliance for Each Major Federal and State Program**

#### **Opinion on Each Major Federal and State Program**

We have audited Workforce Connections, Inc.'s compliance with the types of compliance requirements identified as subject to audit in the OMB *Compliance Supplement* and the *State Single Audit Guidelines*, issued by the Wisconsin Department of Administration, that could have a direct and material effect on each of Workforce Connections, Inc.'s major federal and state programs for the year ended June 30, 2025. Workforce Connections, Inc.'s major federal and state programs are identified in the summary of auditor's results section of the accompanying schedule of findings and questioned costs.

In our opinion, Workforce Connections, Inc. complied, in all material respects, with the types of compliance requirements referred to above that could have a direct and material effect on each of its major federal and state programs for the year ended June 30, 2025.

#### **Basis for Opinion on Each Major Federal and State Program**

We conducted our audit of compliance in accordance with auditing standards generally accepted in the United States of America; the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States; the audit requirements of Title 2 U.S. *Code of Federal Regulations* Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (Uniform Guidance); and the *State Single Audit Guidelines*, issued by the Wisconsin State Department of Administration. Our responsibilities under those standards and the Uniform Guidance are further described in the Auditor's Responsibilities for the Audit of Compliance section of our report.

We are required to be independent of Workforce Connections, Inc. and to meet our other ethical responsibilities, in accordance with relevant ethical requirements relating to our audit. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion on compliance for each major federal and state program. Our audit does not provide a legal determination of Workforce Connections, Inc.'s compliance with the compliance requirements referred to above.

#### **Responsibilities of Management for Compliance**

Management is responsible for compliance with the requirements referred to above and for the design, implementation, and maintenance of effective internal control over compliance with the requirements of laws, statutes, regulations, rules, and provisions of contracts or grant agreements applicable to Workforce Connections, Inc.'s federal and state programs.

"Wipfli" is the brand name under which Wipfli LLP and Wipfli Advisory LLC and its respective subsidiary entities provide professional services. Wipfli LLP and Wipfli Advisory LLC (and its respective subsidiary entities) practice in an alternative practice structure in accordance with the AICPA Code of Professional Conduct and applicable law, regulations, and professional standards. Wipfli LLP is a licensed independent CPA firm that provides attest services to its clients, and Wipfli Advisory LLC provides tax and business consulting services to its clients. Wipfli Advisory LLC and its subsidiary entities are not licensed CPA firms.

## Auditor's Responsibilities for the Audit of Compliance

Our objectives are to obtain reasonable assurance about whether material noncompliance with the compliance requirements referred to above occurred, whether due to fraud or error, and express an opinion on Workforce Connections, Inc.'s compliance based on our audit. Reasonable assurance is a high level of assurance but is not absolute assurance and therefore is not a guarantee that an audit conducted in accordance with generally accepted auditing standards, *Government Auditing Standards*, *State Single Audit Guidelines*, and the Uniform Guidance will always detect material noncompliance when it exists. The risk of not detecting material noncompliance resulting from fraud is higher than for that resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control. Noncompliance with the compliance requirements referred to above is considered material if there is a substantial likelihood that, individually or in the aggregate, it would influence the judgment made by a reasonable user of the report on compliance about Workforce Connections, Inc.'s compliance with the requirements of each major federal and state program as a whole.

In performing an audit in accordance with generally accepted auditing standards, *Government Auditing Standards*, *State Single Audit Guidelines*, and the Uniform Guidance, we:

- Exercise professional judgment and maintain professional skepticism throughout the audit.
- Identify and assess the risks of material noncompliance, whether due to fraud or error, and design and perform audit procedures responsive to those risks. Such procedures include examining, on a test basis, evidence regarding Workforce Connections, Inc.'s compliance with the compliance requirements referred to above and performing such other procedures as we considered necessary in the circumstances.
- Obtain an understanding of Workforce Connections, Inc.'s internal control over compliance relevant to the audit in order to design audit procedures that are appropriate in the circumstances and to test and report on internal control over compliance in accordance with the Uniform Guidance and *State Single Audit Guidelines*, but not for the purpose of expressing an opinion on the effectiveness of Workforce Connections, Inc.'s internal control over compliance. Accordingly, no such opinion is expressed.

We are required to communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit and any significant deficiencies and material weaknesses in internal control over compliance that we identified during the audit.

## Report on 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 or state 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 or state 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.

"Wipfli" is the brand name under which Wipfli LLP and Wipfli Advisory LLC and its respective subsidiary entities provide professional services. Wipfli LLP and Wipfli Advisory LLC (and its respective subsidiary entities) practice in an alternative practice structure in accordance with the AICPA Code of Professional Conduct and applicable law, regulations, and professional standards. Wipfli LLP is a licensed independent CPA firm that provides attest services to its clients, and Wipfli Advisory LLC provides tax and business consulting services to its clients. Wipfli Advisory LLC and its subsidiary entities are not licensed CPA firms.

Our consideration of internal control over compliance was for the limited purpose described in the Auditor's Responsibilities for the Audit of Compliance section above and was not designed to identify all deficiencies in internal control over compliance that might be material weaknesses or significant deficiencies in internal control over compliance. Given these limitations, during our audit we did not identify any deficiencies in internal control over compliance that we consider to be material weaknesses, as defined above. However, material weaknesses or significant deficiencies in internal control over compliance may exist that were not identified.

Our audit was not designed for the purpose of expressing an opinion on the effectiveness of internal control over-compliance. Accordingly, no such opinion is expressed.

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

*Wipfli LLP*

Wipfli LLP

Madison, Wisconsin

January 5, 2026

# Workforce Connections, Inc.

## Schedule of Findings and Questioned Costs

Year Ended June 30, 2025

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### Section I - Summary of Auditor's Results

#### Financial Statements

Type of auditor's report issued on whether the financial statements were prepared in accordance with GAAP:	Unmodified
Internal control over financial reporting:	
Material weakness(es) identified?	No
Significant deficiency(ies) identified?	None Reported
Noncompliance material to financial statements noted?	No

#### Federal and State Awards

Internal control over major federal and state programs:	
Material weakness(es) identified?	No
Significant deficiency(ies) identified?	None Reported
Type of auditor's report issued on compliance for major programs	Unmodified
Any audit findings disclosed that are required to be reported in accordance with the Uniform Guidance [2 CFR 200.516(a)] and <i>State Single Audit Guidelines</i> ?	No

Identification of major federal and state programs:

<u>Name of Federal Major Program or Cluster</u>	<u>AL No.</u>
FoodShare Employment and Training (FSET)	10.561
Temporary Assistance for Needy Families (TANF)	93.558

<u>Name of State Major Program or Cluster</u>	<u>State ID No.</u>
FoodShare Employment and Training (FSET)	435.419

Dollar threshold used to distinguish between Type A and Type B programs:

Federal	\$750,000
State	\$250,000

Audited qualified as low-risk auditee? Yes

**Workforce Connections, Inc.**  
**Schedule of Findings and Questioned Costs (Continued)**  
Year Ended June 30, 2025

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**Section II - Financial Statement Findings**

None

**Section III – Federal and State Award Findings and Questioned Costs**

None

**Section IV – Summary of Prior Year Findings**

None

**Section V - Other Issues**

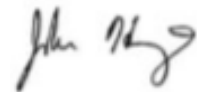
Does the auditor’s report or the notes to the financial statements include disclosure with regard to substantial doubt as to the auditee’s ability to continue as a going concern? No

Does the audit report show audit issues related to grants/contracts with funding agencies that require audits to be in accordance with the Wisconsin *State Single Audit Guidelines*?

Wisconsin Department of Health Services	No
Wisconsin Department of Workforce Development	No
Wisconsin Department of Children and Families	No

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

Name and Signature of Partner



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John E. Hemming, CPA

Report Date January 5, 2026

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

CLIENT'S COPY

March 25, 2026

Workforce Connections, Inc.  
2615 East Avenue South 300  
La Crosse, WI 54601

Workforce Connections, Inc.:

Enclosed are the original and one copy of the 2024 exempt organization returns, as follows...

2024 Form 990

2024 Wisconsin 1943 Affidavit

Please review the return for completeness and accuracy.

We prepared the return from information you furnished us without verification. Upon examination of the return by tax authorities, requests may be made for underlying data. We therefore recommend that you preserve all records which you may be called upon to produce in connection with such possible examinations.

We sincerely appreciate the opportunity to serve you. Please contact us if you have any questions concerning the tax return.

Sincerely,

Quinn Dugan

# TAX RETURN FILING INSTRUCTIONS

FORM 990

FOR THE YEAR ENDING

June 30, 2025

---

**Prepared For:**

Workforce Connections, Inc.  
2615 East Avenue South 300  
La Crosse, WI 54601

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**Prepared By:**

Wipfli Advisory LLC  
2501 W Beltline Hwy, Ste 501  
Madison, WI 53713

---

**Amount Due or Refund:**

Not applicable

---

**Make Check Payable To:**

Not applicable

---

**Mail Tax Return and Check (if applicable) To:**

Not applicable

---

**Return Must be Mailed On or Before:**

Not applicable

---

**Special Instructions:**

This return has qualified for electronic filing. After you have reviewed the return for completeness and accuracy, please sign, date and return Form 8879-TE to our office. We will transmit the return electronically to the IRS and no further action is required. Return Form 8879-TE to us by May 15, 2026

Internal Revenue Code Section 6104(d) requires that Form 990 should be made available for public inspection during regular business hours at the organization's principal office. The return must also be available for public inspection at any regional or district offices having three or more employees. Inspection of this return must be allowed for three years from the due date specified above. The inspection requirement applies to all portions of the return except for the names and addresses of any contributors to the organization. The inspection requirement also applies to your organization's application for tax-exempt status (Form 1023 or 1024) and the Internal Revenue Service determination letter approving exempt status.

**Application for Extension of Time To File an Exempt Organization  
Return or Excise Taxes Related to Employee Benefit Plans**

Department of the Treasury  
Internal Revenue Service

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

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

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

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

**Part I - Identification**

<b>Type or Print</b>	Name of exempt organization, employer, or other filer, see instructions. <b>WORKFORCE CONNECTIONS, INC.</b>	Taxpayer identification number (TIN) <b>39-1458247</b>
File by the due date for filing your return. See instructions.	Number, street, and room or suite no. If a P.O. box, see instructions. <b>2615 EAST AVENUE SOUTH, 300</b>	
	City, town or post office, state, and ZIP code. For a foreign address, see instructions. <b>LA CROSSE, WI 54601</b>	

Enter the Return Code for the return that this application is for (file a separate application for each return) 01

Application Is For	Return Code	Application Is For	Return Code
Form 990 or Form 990-EZ	01	Form 4720 (other than individual)	09
Form 4720 (individual)	03	Form 5227	10
Form 990-PF	04	Form 6069	11
Form 990-T (sec. 401(a) or 408(a) trust)	05	Form 8870	12
Form 990-T (trust other than above)	06	Form 5330 (individual)	13
Form 990-T (corporation)	07	Form 5330 (other than individual)	14
Form 1041-A	08	Form 990-T (governmental entities)	15

• After you enter your Return Code, complete either Part II or Part III. Part III, including signature, is applicable only for an extension of time to file Form 5330.

• If this application is for an extension of time to file Form 5330, you must enter the following information.

Plan Name \_\_\_\_\_  
 Plan Number \_\_\_\_\_  
 Plan Year Ending (MM/DD/YYYY) \_\_\_\_\_

**Part II - Automatic Extension of Time To File for Exempt Organizations (see instructions)**

The books are in the care of **TERESA PIERCE**  
**2615 EAST AVENUE SOUTH, SUITE 300 - LA CROSSE, WI 54601**

Telephone No. **(608) 789-5620** Fax No. \_\_\_\_\_

- If the organization does not have an office or place of business in the United States, check this box
- If this is for a Group Return, enter the organization's four-digit Group Exemption Number (GEN) \_\_\_\_\_. If this is for the whole group, check this box . If it is for part of the group, check this box  and attach a list with the names and TINs of all members the extension is for.

**1** I request an automatic 6-month extension of time until **MAY 15**, 20 **26**, to file the exempt organization return for the organization named above. The extension is for the organization's return for:

calendar year 20 \_\_\_\_\_ or  
 tax year beginning **JUL 1**, 20 **24**, and ending **JUN 30**, 20 **25**

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

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

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

Form **990**

# Return of Organization Exempt From Income Tax

OMB No. 1545-0047

Department of the Treasury  
Internal Revenue Service

Under section 501(c), 527, or 4947(a)(1) of the Internal Revenue Code (except private foundations)  
Do not enter social security numbers on this form as it may be made public.  
Go to [www.irs.gov/Form990](http://www.irs.gov/Form990) for instructions and the latest information.

# 2024

Open to Public Inspection

**A** For the **2024** calendar year, or tax year beginning **JUL 1, 2024** and ending **JUN 30, 2025**

<b>B</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	<b>C</b> Name of organization <b>WORKFORCE CONNECTIONS, INC.</b>		<b>D</b> Employer identification number <b>39-1458247</b>
	Doing business as		<b>E</b> Telephone number <b>(608) 789-5620</b>
	Number and street (or P.O. box if mail is not delivered to street address)	Room/suite	<b>G</b> Gross receipts \$ <b>2,887,820.</b>
	<b>2615 EAST AVENUE SOUTH</b>		<b>H(a)</b> Is this a group return for subordinates? ..... <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No
	City or town, state or province, country, and ZIP or foreign postal code <b>LA CROSSE, WI 54601</b>		<b>H(b)</b> Are all subordinates included? <input type="checkbox"/> Yes <input type="checkbox"/> No
<b>F</b> Name and address of principal officer: <b>TERESA PIERCE</b> <b>SAME AS C ABOVE</b>		If "No," attach a list. See instructions	
<b>I</b> Tax-exempt status: <input checked="" type="checkbox"/> 501(c)(3) <input type="checkbox"/> 501(c) ( ) (insert no.) <input type="checkbox"/> 4947(a)(1) or <input type="checkbox"/> 527			
<b>J</b> Website: <b>WWW.WORKFORCECONNECTIONS.ORG</b>			
<b>K</b> Form of organization: <input checked="" type="checkbox"/> Corporation <input type="checkbox"/> Trust <input type="checkbox"/> Association <input type="checkbox"/> Other			<b>L</b> Year of formation: <b>1983</b>
			<b>M</b> State of legal domicile: <b>WI</b>

## Part I Summary

<b>Activities &amp; Governance</b>	<b>1</b> Briefly describe the organization's mission or most significant activities: <b>MISSION: CONNECTING PEOPLE, WORK AND TRAINING. VISION: INSPIRING PEOPLE TO DEVELOP THEIR</b>		
	<b>2</b> Check this box <input type="checkbox"/> if the organization discontinued its operations or disposed of more than 25% of its net assets.		
	<b>3</b> Number of voting members of the governing body (Part VI, line 1a)	<b>3</b>	<b>11</b>
	<b>4</b> Number of independent voting members of the governing body (Part VI, line 1b)	<b>4</b>	<b>11</b>
	<b>5</b> Total number of individuals employed in calendar year 2024 (Part V, line 2a)	<b>5</b>	<b>33</b>
	<b>6</b> Total number of volunteers (estimate if necessary)	<b>6</b>	<b>12</b>
	<b>7 a</b> Total unrelated business revenue from Part VIII, column (C), line 12	<b>7a</b>	<b>0.</b>
<b>b</b> Net unrelated business taxable income from Form 990-T, Part I, line 11	<b>7b</b>	<b>0.</b>	
<b>Revenue</b>	<b>8</b> Contributions and grants (Part VIII, line 1h)	<b>Prior Year</b> 2,820,547.	<b>Current Year</b> 2,869,786.
	<b>9</b> Program service revenue (Part VIII, line 2g)	0.	0.
	<b>10</b> Investment income (Part VIII, column (A), lines 3, 4, and 7d)	24,430.	17,565.
	<b>11</b> Other revenue (Part VIII, column (A), lines 5, 6d, 8c, 9c, 10c, and 11e)	20,562.	469.
	<b>12</b> Total revenue - add lines 8 through 11 (must equal Part VIII, column (A), line 12)	2,865,539.	2,887,820.
	<b>Expenses</b>	<b>13</b> Grants and similar amounts paid (Part IX, column (A), lines 1-3)	693,514.
<b>14</b> Benefits paid to or for members (Part IX, column (A), line 4)		0.	0.
<b>15</b> Salaries, other compensation, employee benefits (Part IX, column (A), lines 5-10)		1,883,409.	1,920,210.
<b>16a</b> Professional fundraising fees (Part IX, column (A), line 11e)		0.	0.
<b>b</b> Total fundraising expenses (Part IX, column (D), line 25)		0.	
<b>17</b> Other expenses (Part IX, column (A), lines 11a-11d, 11f-24e)		344,483.	339,980.
<b>18</b> Total expenses. Add lines 13-17 (must equal Part IX, column (A), line 25)	2,921,406.	3,012,980.	
<b>19</b> Revenue less expenses. Subtract line 18 from line 12	-55,867.	-125,160.	
<b>Net Assets or Fund Balances</b>	<b>20</b> Total assets (Part X, line 16)	<b>Beginning of Current Year</b> 1,389,791.	<b>End of Year</b> 1,338,162.
	<b>21</b> Total liabilities (Part X, line 26)	439,850.	513,381.
	<b>22</b> Net assets or fund balances. Subtract line 21 from line 20	949,941.	824,781.

## Part II Signature Block

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

<b>Sign Here</b>	Signature of officer		Date		
	<b>TERESA PIERCE, EXECUTIVE DIRECTOR</b> Type or print name and title				
<b>Paid Preparer Use Only</b>	Preparer's name	Preparer's signature	Date	Check <input type="checkbox"/> if self-employed	PTIN
	<b>QUINN DUGAN</b>	<b>QUINN DUGAN</b>	<b>03/25/26</b>	<input type="checkbox"/>	<b>P02267768</b>
<b>Preparer Use Only</b>	Firm's name	Firm's EIN	Phone no.		
	<b>WIPFLI ADVISORY LLC</b> <b>2501 W BELTLINE HWY, STE 501</b> <b>MADISON, WI 53713</b>	<b>39-3647910</b>	<b>608.274.1980</b>		

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

Part III Statement of Program Service Accomplishments

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

1 Briefly describe the organization's mission: WCI EMPOWERS INDIVIDUALS THROUGH EMPLOYMENT AND TRAINING SERVICES, HELPING PEOPLE OF ALL BACKGROUNDS INCLUDING LOW-SKILLED AND UNSKILLED ADULTS ENTER THE WORKFORCE. WE PROVIDE ECONOMICALLY DISADVANTAGED INDIVIDUALS AND THOSE FACING EMPLOYMENT BARRIERS WITH ACCESS TO

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 [X] 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 [X] No If "Yes," describe these changes on Schedule O.

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

4a (Code: ) (Expenses \$ 2,289,734. including grants of \$ 540,638. ) (Revenue \$ 0. ) WIOA PROGRAMS--ADULT AND DISLOCATED WORKER PROGRAMS WORKFORCE CONNECTIONS, INC. (WCI) PROVIDES EMPLOYMENT AND TRAINING SERVICES UNDER TITLE I OF THE WORKFORCE INNOVATION AND OPPORTUNITY ACT (WIOA), INCLUDING ADULT AND DISLOCATED WORKER GRANTS. THESE PROGRAMS SUPPORT INDIVIDUALS IN DEVELOPING SKILLS AND CAREER PATHWAYS THAT LEAD TO ECONOMIC SELF-SUFFICIENCY.

THE ADULT PROGRAM ASSISTS JOB SEEKERS PARTICULARLY THOSE WITH BARRIERS TO EMPLOYMENT IN GAINING EDUCATION, TRAINING, AND WORK EXPERIENCE TO SECURE SUSTAINABLE CAREERS.

THE DISLOCATED WORKER PROGRAM SERVES INDIVIDUALS WHO HAVE LOST THEIR

4b (Code: ) (Expenses \$ 464,993. including grants of \$ 212,152. ) (Revenue \$ 0. ) WORKFORCE CONNECTIONS, INC. (WCI) ADMINISTERS WISCONSIN WORKS (W-2), A PROGRAM DESIGNED TO ASSIST INDIVIDUALS IN ACHIEVING THEIR EMPLOYMENT AND CAREER GOALS. THROUGH INDIVIDUALIZED SERVICES, PARTICIPANTS RECEIVE TAILORED SUPPORT FROM WCI STAFF, PARTNER AGENCIES, AND WISCONSIN JOB CENTERS. WCI HELPS EACH PARTICIPANT DEVELOP CLEAR EMPLOYMENT GOALS AND PROVIDES THE RESOURCES, TRAINING, AND GUIDANCE NECESSARY FOR LONG-TERM EMPLOYMENT SUCCESS. BY ADDRESSING BARRIERS TO EMPLOYMENT, WCI EMPOWERS INDIVIDUALS TO GAIN SELF-SUFFICIENCY AND CONTRIBUTE TO THE WORKFORCE, STRENGTHENING LOCAL ECONOMIES.

4c (Code: ) (Expenses \$ 3,352. including grants of \$ 0. ) (Revenue \$ 0. ) OTHER PROGRAMS:

FOODSHARE EMPLOYMENT & TRAINING (FSET) PROGRAM - THE FOODSHARE EMPLOYMENT & TRAINING (FSET) PROGRAM IS A NO-COST INITIATIVE DESIGNED TO HELP FOODSHARE RECIPIENTS BUILD JOB SKILLS AND SECURE EMPLOYMENT. INDIVIDUALS WHO NEED TO MEET WORK REQUIREMENTS TO CONTINUE RECEIVING FOODSHARE BENEFITS CAN PARTICIPATE IN FSET, GAINING ACCESS TO JOB TRAINING, CAREER COACHING, AND EMPLOYMENT SUPPORT TO ACHIEVE SELF-SUFFICIENCY.

FOSTER GRANDPARENT PROGRAM - THE FOSTER GRANDPARENT PROGRAM ENGAGES ADULT VOLUNTEERS (AGES 55 AND OLDER) IN MEANINGFUL SERVICE BY PLACING

4d Other program services (Describe on Schedule O.) (Expenses \$ including grants of \$ ) (Revenue \$ )

4e Total program service expenses 2,758,079.

Part IV Checklist of Required Schedules

Table with 3 columns: Question ID, Yes, No. Rows include questions 1 through 21 regarding organizational requirements and schedules A through I.

Part IV Checklist of Required Schedules (continued)

Table with 3 columns: Question ID, Description, and Yes/No status. Rows include questions 22 through 38 regarding organizational reporting and compliance.

Part V Statements Regarding Other IRS Filings and Tax Compliance

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

Table with 3 columns: Question ID, Description, and Yes/No status. Rows include questions 1a, 1b, and 1c regarding Form 1096 and backup withholding rules.

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

Table with columns for question number, question text, and Yes/No response boxes. Includes questions 2a through 17 regarding employee counts, tax returns, unrelated business income, foreign accounts, prohibited transactions, and charitable contributions.

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 [X]

Section A. Governing Body and Management

Table with 3 columns: Question, Yes, No. Rows include: 1a Enter the number of voting members... 11; 1b Enter the number of voting members included... 11; 2 Did any officer, director, trustee, or key employee have a family relationship... X; 3 Did the organization delegate control over management duties... X; 4 Did the organization make any significant changes to its governing documents... X; 5 Did the organization become aware during the year of a significant diversion of the organization's assets... X; 6 Did the organization have members or stockholders... 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... X; 7b Are any governance decisions of the organization reserved to (or subject to approval by) members, stockholders, or persons other than the governing body... X; 8 Did the organization contemporaneously document the meetings held or written actions undertaken during the year by the following: a The governing body? X; b Each committee with authority to act on behalf of the governing body? 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... X

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

Table with 3 columns: Question, Yes, No. Rows include: 10a Did the organization have local chapters, branches, or affiliates? X; 10b 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?; 11a Has the organization provided a complete copy of this Form 990 to all members of its governing body before filing the form? X; 11b Describe on 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 X; 12b Were officers, directors, or trustees, and key employees required to disclose annually interests that could give rise to conflicts? X; 12c Did the organization regularly and consistently monitor and enforce compliance with the policy? If "Yes," describe on Schedule O how this was done X; 13 Did the organization have a written whistleblower policy? X; 14 Did the organization have a written document retention and destruction policy? 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 X; b Other officers or key employees of the organization X; If "Yes" to line 15a or 15b, describe the process on Schedule O. See instructions.; 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? X; 16b If "Yes," did the organization follow a written policy or procedure requiring the organization to evaluate its participation in joint venture arrangements under applicable federal tax law, and take steps to safeguard the organization's exempt status with respect to such arrangements?

Section C. Disclosure

- 17 List the states with which a copy of this Form 990 is required to be filed WI
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 [X] 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
TERESA PIERCE - (608) 789-5620
2615 EAST AVENUE SOUTH, SUITE 300, LA CROSSE, WI 54601

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

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

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

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

- List all of the organization's **current** officers, directors, trustees (whether individuals or organizations), regardless of amount of compensation. Enter -0- in columns (D), (E), and (F) if no compensation was paid.
  - List all of the organization's **current** key employees, if any. See the instructions for definition of "key employee."
  - List the organization's five **current** highest compensated employees (other than an officer, director, trustee, or key employee) who received reportable compensation (box 5 of Form W-2, box 6 of Form 1099-MISC, and/or box 1 of Form 1099-NEC) of more than \$100,000 from the organization and any related organizations.
  - List all of the organization's **former** officers, key employees, and highest compensated employees who received more than \$100,000 of reportable compensation from the organization and any related organizations.
  - List all of the organization's **former directors or trustees** that received, in the capacity as a former director or trustee of the organization, more than \$10,000 of reportable compensation from the organization and any related organizations.
- See the instructions for the order in which to list the persons above.

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

(A) Name and title	(B) Average hours per week (list any hours for related organizations below line)	(C) Position (do not check more than one box, unless person is both an officer and a director/trustee)						(D) Reportable compensation from the organization (W-2/1099-MISC/1099-NEC)	(E) Reportable compensation from related organizations (W-2/1099-MISC/1099-NEC)	(F) Estimated amount of other compensation from the organization and related organizations
		Individual trustee or director	Institutional trustee	Officer	Key employee	Highest compensated employee	Former			
(1) TERESA PIERCE EXECUTIVE DIRECTOR	40.00			X			119,220.	0.	39,478.	
(2) GINA BROWN DIRECTOR OF OPERATIONS	40.00			X			89,731.	0.	36,124.	
(3) DOUG BILLINGS VICE CHAIRPERSON	1.00	X		X			0.	0.	0.	
(4) TED EVERSON SECRETARY/TREASURER	1.00	X		X			0.	0.	0.	
(5) MATT BAINER DIRECTOR	1.00	X					0.	0.	0.	
(6) CAROLYN COLLEEN DIRECTOR	1.00	X					0.	0.	0.	
(7) KAITLYN FRITSCH DIRECTOR	1.00	X					0.	0.	0.	
(8) HEATHER GERKEN DIRECTOR	1.00	X					0.	0.	0.	
(9) LYN PLETTA DIRECTOR	1.00	X					0.	0.	0.	
(10) MARY ROHRER DIRECTOR	1.00	X					0.	0.	0.	
(11) BRADEY SCHLEIS DIRECTOR (THRU JULY 2024)	1.00	X					0.	0.	0.	
(12) DEB SCOVILLE DIRECTOR	1.00	X					0.	0.	0.	
(13) MARK WEMETTE DIRECTOR	1.00	X					0.	0.	0.	
(14) TOU YANG DIRECTOR	1.00	X					0.	0.	0.	

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

(A) Name and title	(B) Average hours per week (list any hours for related organizations below line)	(C) Position (do not check more than one box, unless person is both an officer and a director/trustee)						(D) Reportable compensation from the organization (W-2/1099-MISC/1099-NEC)	(E) Reportable compensation from related organizations (W-2/1099-MISC/1099-NEC)	(F) Estimated amount of other compensation from the organization and related organizations
		Individual trustee or director	Institutional trustee	Officer	Key employee	Highest compensated employee	Former			
<b>1b Subtotal</b> .....							208,951.	0.	75,602.	
<b>c Total from continuation sheets to Part VII, Section A</b> .....							0.	0.	0.	
<b>d Total (add lines 1b and 1c)</b> .....							208,951.	0.	75,602.	

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

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

**Section B. Independent Contractors**

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

(A) Name and business address	(B) Description of services	(C) Compensation
NONE		

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

**Part VIII Statement of Revenue**

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

			(A)	(B)	(C)	(D)	
			Total revenue	Related or exempt function revenue	Unrelated business revenue	Revenue excluded from tax under sections 512 - 514	
Contributions, Gifts, Grants and Other Similar Amounts	<b>1 a</b>	Federated campaigns .....	<b>1a</b>				
	<b>b</b>	Membership dues .....	<b>1b</b>				
	<b>c</b>	Fundraising events .....	<b>1c</b>				
	<b>d</b>	Related organizations .....	<b>1d</b>				
	<b>e</b>	Government grants (contributions) .....	<b>1e</b>	2,869,786.			
	<b>f</b>	All other contributions, gifts, grants, and similar amounts not included above ...	<b>1f</b>				
	<b>g</b>	Noncash contributions included in lines 1a-1f	<b>1g</b>	\$			
	<b>h</b>	<b>Total.</b> Add lines 1a-1f .....		2,869,786.			
Program Service Revenue	<b>2 a</b>	_____	<b>Business Code</b>				
	<b>b</b>	_____					
	<b>c</b>	_____					
	<b>d</b>	_____					
	<b>e</b>	_____					
	<b>f</b>	All other program service revenue .....					
	<b>g</b>	<b>Total.</b> Add lines 2a-2f .....					
Other Revenue	<b>3</b>	Investment income (including dividends, interest, and other similar amounts) .....		17,565.		17,565.	
	<b>4</b>	Income from investment of tax-exempt bond proceeds .....					
	<b>5</b>	Royalties .....					
	<b>6 a</b>	Gross rents .....	<b>6a</b>	(i) Real			
				(ii) Personal			
	<b>b</b>	Less: rental expenses ...	<b>6b</b>				
	<b>c</b>	Rental income or (loss)	<b>6c</b>				
	<b>d</b>	Net rental income or (loss) .....					
	<b>7 a</b>	Gross amount from sales of assets other than inventory .....	<b>7a</b>	(i) Securities	(ii) Other		
				(ii) Other			
	<b>b</b>	Less: cost or other basis and sales expenses .....	<b>7b</b>				
	<b>c</b>	Gain or (loss) .....	<b>7c</b>				
	<b>d</b>	Net gain or (loss) .....					
	<b>8 a</b>	Gross income from fundraising events (not including \$ _____ of contributions reported on line 1c). See Part IV, line 18 .....	<b>8a</b>				
<b>b</b>	Less: direct expenses .....	<b>8b</b>					
<b>c</b>	Net income or (loss) from fundraising events .....						
<b>9 a</b>	Gross income from gaming activities. See Part IV, line 19 .....	<b>9a</b>					
<b>b</b>	Less: direct expenses .....	<b>9b</b>					
<b>c</b>	Net income or (loss) from gaming activities .....						
<b>10 a</b>	Gross sales of inventory, less returns and allowances .....	<b>10a</b>					
<b>b</b>	Less: cost of goods sold .....	<b>10b</b>					
<b>c</b>	Net income or (loss) from sales of inventory .....						
Miscellaneous Revenue	<b>11 a</b>	_____	<b>Business Code</b>				
	<b>b</b>	_____					
	<b>c</b>	_____					
	<b>d</b>	All other revenue .....		900099	469.		469.
	<b>e</b>	<b>Total.</b> Add lines 11a-11d .....			469.		
<b>12</b>	<b>Total revenue.</b> See instructions .....			2,887,820.	0.	0.	18,034.

**Part IX Statement of Functional Expenses**

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

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

Do not include amounts reported on lines 6b, 7b, 8b, 9b, and 10b of Part VIII.	(A) Total expenses	(B) Program service expenses	(C) Management and general expenses	(D) Fundraising expenses
<b>1</b> Grants and other assistance to domestic organizations and domestic governments. See Part IV, line 21 ...				
<b>2</b> Grants and other assistance to domestic individuals. See Part IV, line 22 .....	752,790.	752,790.		
<b>3</b> Grants and other assistance to foreign organizations, foreign governments, and foreign individuals. See Part IV, lines 15 and 16 .....				
<b>4</b> Benefits paid to or for members .....				
<b>5</b> Compensation of current officers, directors, trustees, and key employees .....	292,498.	258,060.	34,438.	
<b>6</b> Compensation not included above to disqualified persons (as defined under section 4958(f)(1)) and persons described in section 4958(c)(3)(B) .....				
<b>7</b> Other salaries and wages .....	1,134,742.	1,009,814.	124,928.	
<b>8</b> Pension plan accruals and contributions (include section 401(k) and 403(b) employer contributions)	74,969.	66,143.	8,826.	
<b>9</b> Other employee benefits .....	296,939.	261,978.	34,961.	
<b>10</b> Payroll taxes .....	121,062.	106,809.	14,253.	
<b>11</b> Fees for services (nonemployees):				
<b>a</b> Management .....				
<b>b</b> Legal .....	1,104.		1,104.	
<b>c</b> Accounting .....	21,500.	15,440.	6,060.	
<b>d</b> Lobbying .....				
<b>e</b> Professional fundraising services. See Part IV, line 17				
<b>f</b> Investment management fees .....				
<b>g</b> Other. (If line 11g amount exceeds 10% of line 25, column (A), amount, list line 11g expenses on Sch O.)	28,213.	28,213.		
<b>12</b> Advertising and promotion .....				
<b>13</b> Office expenses .....	51,188.	45,309.	5,879.	
<b>14</b> Information technology .....	9,965.	8,831.	1,134.	
<b>15</b> Royalties .....				
<b>16</b> Occupancy .....	65,743.	62,445.	3,298.	
<b>17</b> Travel .....	36,434.	28,825.	7,609.	
<b>18</b> Payments of travel or entertainment expenses for any federal, state, or local public officials ...				
<b>19</b> Conferences, conventions, and meetings .....	6,698.	6,698.		
<b>20</b> Interest .....	250.	206.	44.	
<b>21</b> Payments to affiliates .....				
<b>22</b> Depreciation, depletion, and amortization .....	7,820.	6,538.	1,282.	
<b>23</b> Insurance .....	12,168.	12,168.		
<b>24</b> Other expenses. Itemize expenses not covered above. (List miscellaneous expenses on line 24e. If line 24e amount exceeds 10% of line 25, column (A), amount, list line 24e expenses on Schedule O.)				
<b>a</b> <b>SUBSCRIPTION EXPENSES</b>	88,635.	77,550.	11,085.	
<b>b</b> _____				
<b>c</b> _____				
<b>d</b> _____				
<b>e</b> All other expenses _____	10,262.	10,262.		
<b>25</b> <b>Total functional expenses.</b> Add lines 1 through 24e	3,012,980.	2,758,079.	254,901.	0.
<b>26</b> <b>Joint costs.</b> Complete this line only if the organization reported in column (B) joint costs from a combined educational campaign and fundraising solicitation. Check here <input type="checkbox"/> if following SOP 98-2 (ASC 958-720)				

**Part X Balance Sheet**

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

		(A) Beginning of year		(B) End of year
<b>Assets</b>	<b>1</b> Cash - non-interest-bearing .....	100,425.	<b>1</b>	250,629.
	<b>2</b> Savings and temporary cash investments .....	582,599.	<b>2</b>	397,834.
	<b>3</b> Pledges and grants receivable, net .....	312,408.	<b>3</b>	246,647.
	<b>4</b> Accounts receivable, net .....	134,764.	<b>4</b>	155,432.
	<b>5</b> Loans and other receivables from any current or former officer, director, trustee, key employee, creator or founder, substantial contributor, or 35% controlled entity or family member of any of these persons .....		<b>5</b>	
	<b>6</b> Loans and other receivables from other disqualified persons (as defined under section 4958(f)(1)), and persons described in section 4958(c)(3)(B) .....		<b>6</b>	
	<b>7</b> Notes and loans receivable, net .....		<b>7</b>	
	<b>8</b> Inventories for sale or use .....		<b>8</b>	
	<b>9</b> Prepaid expenses and deferred charges .....	75,320.	<b>9</b>	39,860.
	<b>10a</b> Land, buildings, and equipment: cost or other basis. Complete Part VI of Schedule D .....	<b>10a</b> 145,013.		
	<b>b</b> Less: accumulated depreciation .....	<b>10b</b> 145,013.	7,820.	<b>10c</b> 0.
	<b>11</b> Investments - publicly traded securities .....		<b>11</b>	
	<b>12</b> Investments - other securities. See Part IV, line 11 .....		<b>12</b>	
	<b>13</b> Investments - program-related. See Part IV, line 11 .....		<b>13</b>	
	<b>14</b> Intangible assets .....		<b>14</b>	
	<b>15</b> Other assets. See Part IV, line 11 .....	176,455.	<b>15</b>	247,760.
<b>16 Total assets.</b> Add lines 1 through 15 (must equal line 33) .....	1,389,791.	<b>16</b>	1,338,162.	
<b>Liabilities</b>	<b>17</b> Accounts payable and accrued expenses .....	189,766.	<b>17</b>	206,385.
	<b>18</b> Grants payable .....		<b>18</b>	
	<b>19</b> Deferred revenue .....		<b>19</b>	
	<b>20</b> Tax-exempt bond liabilities .....		<b>20</b>	
	<b>21</b> Escrow or custodial account liability. Complete Part IV of Schedule D .....		<b>21</b>	
	<b>22</b> Loans and other payables to any current or former officer, director, trustee, key employee, creator or founder, substantial contributor, or 35% controlled entity or family member of any of these persons .....		<b>22</b>	
	<b>23</b> Secured mortgages and notes payable to unrelated third parties .....		<b>23</b>	
	<b>24</b> Unsecured notes and loans payable to unrelated third parties .....	10,810.	<b>24</b>	0.
	<b>25</b> Other liabilities (including federal income tax, payables to related third parties, and other liabilities not included on lines 17-24). Complete Part X of Schedule D .....	239,274.	<b>25</b>	306,996.
	<b>26 Total liabilities.</b> Add lines 17 through 25 .....	439,850.	<b>26</b>	513,381.
<b>Net Assets or Fund Balances</b>	<b>Organizations that follow FASB ASC 958, check here</b> <input checked="" type="checkbox"/> <b>and complete lines 27, 28, 32, and 33.</b>			
	<b>27</b> Net assets without donor restrictions .....	894,483.	<b>27</b>	771,732.
	<b>28</b> Net assets with donor restrictions .....	55,458.	<b>28</b>	53,049.
	<b>Organizations that do not follow FASB ASC 958, check here</b> <input type="checkbox"/> <b>and complete lines 29 through 33.</b>			
	<b>29</b> Capital stock or trust principal, or current funds .....		<b>29</b>	
	<b>30</b> Paid-in or capital surplus, or land, building, or equipment fund .....		<b>30</b>	
	<b>31</b> Retained earnings, endowment, accumulated income, or other funds .....		<b>31</b>	
	<b>32</b> Total net assets or fund balances .....	949,941.	<b>32</b>	824,781.
<b>33</b> Total liabilities and net assets/fund balances .....	1,389,791.	<b>33</b>	1,338,162.	

**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	2,887,820.
2	Total expenses (must equal Part IX, column (A), line 25)	2	3,012,980.
3	Revenue less expenses. Subtract line 2 from line 1	3	-125,160.
4	Net assets or fund balances at beginning of year (must equal Part X, line 32, column (A))	4	949,941.
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	824,781.

**Part XII Financial Statements and Reporting**

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

- 1 Accounting method used to prepare the Form 990:  Cash  Accrual  Other \_\_\_\_\_  
If the organization changed its method of accounting from a prior year or checked "Other," explain on Schedule O.
- 2a Were the organization's financial statements compiled or reviewed by an independent accountant? .....  
If "Yes," check a box below to indicate whether the financial statements for the year were compiled or reviewed on a separate basis, consolidated basis, or both:  
 Separate basis  Consolidated basis  Both consolidated and separate basis
- b Were the organization's financial statements audited by an independent accountant? .....  
If "Yes," check a box below to indicate whether the financial statements for the year were audited on a separate basis, consolidated basis, or both:  
 Separate basis  Consolidated basis  Both consolidated and separate basis
- c If "Yes" to line 2a or 2b, does the organization have a committee that assumes responsibility for oversight of the audit, review, or compilation of its financial statements and selection of an independent accountant? .....  
If the organization changed either its oversight process or selection process during the tax year, explain on Schedule O.
- 3a As a result of a federal award, was the organization required to undergo an audit or audits as set forth in the Uniform Guidance, 2 C.F.R. Part 200, Subpart F? .....
- b If "Yes," did the organization undergo the required audit or audits? If the organization did not undergo the required audit or audits, explain why on Schedule O and describe any steps taken to undergo such audits .....

	Yes	No
1		
2a		X
b	X	
c	X	
3a	X	
3b	X	

Form 990 (2024)

SCHEDULE A
(Form 990)

Department of the Treasury
Internal Revenue Service

Public Charity Status and Public Support

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

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

OMB No. 1545-0047

2024

Open to Public Inspection

Name of the organization: WORKFORCE CONNECTIONS, INC.
Employer identification number: 39-1458247

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

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

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

f Enter the number of supported organizations
g Provide the following information about the supported organization(s).

Table with 6 columns: (i) Name of supported organization, (ii) EIN, (iii) Type of organization (described on lines 1-10 above (see instructions)), (iv) Is the organization listed in your governing document? (Yes/No), (v) Amount of monetary support (see instructions), (vi) Amount of other support (see instructions). Includes a Total row.

**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) 2020	(b) 2021	(c) 2022	(d) 2023	(e) 2024	(f) Total
<b>1</b> Gifts, grants, contributions, and membership fees received. (Do not include any "unusual grants.") .....	2356118.	2566060.	2908417.	2820547.	2869786.	13520928.
<b>2</b> Tax revenues levied for the organization's benefit and either paid to or expended on its behalf .....						
<b>3</b> The value of services or facilities furnished by a governmental unit to the organization without charge .....						
<b>4 Total.</b> Add lines 1 through 3 .....	2356118.	2566060.	2908417.	2820547.	2869786.	13520928.
<b>5</b> The portion of total contributions by each person (other than a governmental unit or publicly supported organization) included on line 1 that exceeds 2% of the amount shown on line 11, column (f) .....						
<b>6 Public support.</b> Subtract line 5 from line 4.						13520928.

**Section B. Total Support**

Calendar year (or fiscal year beginning in)	(a) 2020	(b) 2021	(c) 2022	(d) 2023	(e) 2024	(f) Total
<b>7</b> Amounts from line 4 .....	2356118.	2566060.	2908417.	2820547.	2869786.	13520928.
<b>8</b> Gross income from interest, dividends, payments received on securities loans, rents, royalties, and income from similar sources .....	3,714.	1,921.	9,296.	24,430.	17,565.	56,926.
<b>9</b> Net income from unrelated business activities, whether or not the business is regularly carried on .....						
<b>10</b> Other income. Do not include gain or loss from the sale of capital assets (Explain in Part VI.) .....	5,693.	3,446.	7,066.	20,562.	469.	37,236.
<b>11 Total support.</b> Add lines 7 through 10						13615090.
<b>12</b> Gross receipts from related activities, etc. (see instructions) .....					12	1,117.
<b>13 First 5 years.</b> If the Form 990 is for the organization's first, second, third, fourth, or fifth tax year as a section 501(c)(3) organization, check this box and <b>stop here</b> .....						<input type="checkbox"/>

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

<b>14</b> Public support percentage for 2024 (line 6, column (f), divided by line 11, column (f)) .....	<b>14</b>	99.31	%
<b>15</b> Public support percentage from 2023 Schedule A, Part II, line 14 .....	<b>15</b>	99.36	%
<b>16a 33 1/3% support test - 2024.</b> If the organization did not check the box on line 13, and line 14 is 33 1/3% or more, check this box and <b>stop here.</b> The organization qualifies as a publicly supported organization .....			<input checked="" type="checkbox"/>
<b>b 33 1/3% support test - 2023.</b> If the organization did not check a box on line 13 or 16a, and line 15 is 33 1/3% or more, check this box and <b>stop here.</b> The organization qualifies as a publicly supported organization .....			<input type="checkbox"/>
<b>17a 10% -facts-and-circumstances test - 2024.</b> If the organization did not check a box on line 13, 16a, or 16b, and line 14 is 10% or more, and if the organization meets the facts-and-circumstances test, check this box and <b>stop here.</b> Explain in Part VI how the organization meets the facts-and-circumstances test. The organization qualifies as a publicly supported organization .....			<input type="checkbox"/>
<b>b 10% -facts-and-circumstances test - 2023.</b> If the organization did not check a box on line 13, 16a, 16b, or 17a, and line 15 is 10% or more, and if the organization meets the facts-and-circumstances test, check this box and <b>stop here.</b> Explain in Part VI how the organization meets the facts-and-circumstances test. The organization qualifies as a publicly supported organization .....			<input type="checkbox"/>
<b>18 Private foundation.</b> If the organization did not check a box on line 13, 16a, 16b, 17a, or 17b, check this box and see instructions .....			<input type="checkbox"/>

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

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

Section A. Public Support

Table with 7 columns: (a) 2020, (b) 2021, (c) 2022, (d) 2023, (e) 2024, (f) Total. Rows include: 1 Gifts, grants, contributions, and membership fees received; 2 Gross receipts from admissions; 3 Gross receipts from activities that are not an unrelated trade or business; 4 Tax revenues levied for the organization's benefit; 5 The value of services or facilities furnished by a governmental unit; 6 Total; 7a Amounts included on lines 1, 2, and 3 received from disqualified persons; 7b Amounts included on lines 2 and 3 received from other than disqualified persons; 8 Public support.

Section B. Total Support

Table with 7 columns: (a) 2020, (b) 2021, (c) 2022, (d) 2023, (e) 2024, (f) Total. Rows include: 9 Amounts from line 6; 10a Gross income from interest, dividends, payments received on securities loans, rents, royalties, and income from similar sources; 10b Unrelated business taxable income (less section 511 taxes) from businesses acquired after June 30, 1975; 10c Add lines 10a and 10b; 11 Net income from unrelated business activities not included on line 10b, whether or not the business is regularly carried on; 12 Other income. Do not include gain or loss from the sale of capital assets (Explain in Part VI.); 13 Total support.

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

Section C. Computation of Public Support Percentage

Table with 2 columns: Line number, Percentage. Row 15: Public support percentage for 2024 (line 8, column (f), divided by line 13, column (f)) 15 %; Row 16: Public support percentage from 2023 Schedule A, Part III, line 15 16 %

Section D. Computation of Investment Income Percentage

Table with 2 columns: Line number, Percentage. Row 17: Investment income percentage for 2024 (line 10c, column (f), divided by line 13, column (f)) 17 %; Row 18: Investment income percentage from 2023 Schedule A, Part III, line 17 18 %

19a 33 1/3% support tests - 2024. 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 - 2023. If the organization did not check a box on line 14 or line 19a, and line 16 is more than 33 1/3%, and line 18 is not more than 33 1/3%, check this box and stop here. The organization qualifies as a publicly supported organization

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

**Part IV Supporting Organizations**

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

**Section A. All Supporting Organizations**

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

Part IV Supporting Organizations (continued)

Table with 3 columns: Question, Yes, No. Rows 11, 11a, 11b, 11c.

Section B. Type I Supporting Organizations

Table with 3 columns: Question, Yes, No. Rows 1, 2.

Section C. Type II Supporting Organizations

Table with 3 columns: Question, Yes, No. Row 1.

Section D. All Type III Supporting Organizations

Table with 3 columns: Question, Yes, No. Rows 1, 2, 3.

Section E. Type III Functionally Integrated Supporting Organizations

Table with 3 columns: Question, Yes, No. Rows 1, 2a, 2b, 3a, 3b.

**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.

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

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

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

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

Section D - Distributions		Current Year
<b>1</b>	Amounts paid to supported organizations to accomplish exempt purposes	<b>1</b>
<b>2</b>	Amounts paid to perform activity that directly furthers exempt purposes of supported organizations, in excess of income from activity	<b>2</b>
<b>3</b>	Administrative expenses paid to accomplish exempt purposes of supported organizations	<b>3</b>
<b>4</b>	Amounts paid to acquire exempt-use assets	<b>4</b>
<b>5</b>	Qualified set-aside amounts (prior IRS approval required - <i>provide details in Part VI</i> )	<b>5</b>
<b>6</b>	Other distributions (describe in <b>Part VI</b> ). See instructions.	<b>6</b>
<b>7</b>	<b>Total annual distributions.</b> Add lines 1 through 6.	<b>7</b>
<b>8</b>	Distributions to attentive supported organizations to which the organization is responsive ( <i>provide details in Part VI</i> ). See instructions.	<b>8</b>
<b>9</b>	Distributable amount for 2024 from Section C, line 6	<b>9</b>
<b>10</b>	Line 8 amount divided by line 9 amount	<b>10</b>

Section E - Distribution Allocations (see instructions)	(i) Excess Distributions	(ii) Underdistributions Pre-2024	(iii) Distributable Amount for 2024
<b>1</b> Distributable amount for 2024 from Section C, line 6			
<b>2</b> Underdistributions, if any, for years prior to 2024 (reasonable cause required - <i>explain in Part VI</i> ). See instructions.			
<b>3</b> Excess distributions carryover, if any, to 2024			
<b>a</b> From 2019			
<b>b</b> From 2020			
<b>c</b> From 2021			
<b>d</b> From 2022			
<b>e</b> From 2023			
<b>f</b> <b>Total</b> of lines 3a through 3e			
<b>g</b> Applied to under distributions of prior years			
<b>h</b> Applied to 2024 distributable amount			
<b>i</b> Carryover from 2019 not applied (see instructions)			
<b>j</b> Remainder. Subtract lines 3g, 3h, and 3i from line 3f.			
<b>4</b> Distributions for 2024 from Section D, line 7: \$			
<b>a</b> Applied to underdistributions of prior years			
<b>b</b> Applied to 2024 distributable amount			
<b>c</b> Remainder. Subtract lines 4a and 4b from line 4.			
<b>5</b> Remaining underdistributions for years prior to 2024, if any. Subtract lines 3g and 4a from line 2. For result greater than zero, <i>explain in Part VI</i> . See instructions.			
<b>6</b> Remaining underdistributions for 2024. Subtract lines 3h and 4b from line 1. For result greater than zero, <i>explain in Part VI</i> . See instructions.			
<b>7</b> <b>Excess distributions carryover to 2025.</b> Add lines 3j and 4c.			
<b>8</b> Breakdown of line 7:			
<b>a</b> Excess from 2020			
<b>b</b> Excess from 2021			
<b>c</b> Excess from 2022			
<b>d</b> Excess from 2023			
<b>e</b> Excess from 2024			

**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.)

Lined area for supplemental information.

**Schedule B  
(Form 990)**

(Rev. December 2024)  
Department of the Treasury  
Internal Revenue Service

**Schedule of Contributors**

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

OMB No. 1545-0047

Name of the organization

**WORKFORCE CONNECTIONS, INC.**

Employer identification number

**39-1458247**

Organization type (check one):

**Filers of:**

**Section:**

Form 990 or 990-EZ

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

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

527 political organization

Form 990-PF

501(c)(3) exempt private foundation

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

501(c)(3) taxable private foundation

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

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

**General Rule**

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

**Special Rules**

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

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

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

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

For Paperwork Reduction Act Notice, see the instructions for Form 990, 990-EZ, or 990-PF.

Schedule B (Form 990) (Rev. 12-2024)

Name of organization  <b>WORKFORCE CONNECTIONS, INC.</b>	Employer identification number  <b>39-1458247</b>
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**Part I Contributors** (see instructions). Use duplicate copies of Part I if additional space is needed.

(a) No.	(b) Name, address, and ZIP + 4	(c) Total contributions	(d) Type of contribution
1	U.S. DEPARTMENT OF HEALTH AND HUMAN SERVICES  200 INDEPENDENCE AVE., S.W.  WASHINGTON, DC 20201	\$ 1,167,066.	Person <input checked="" type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II for noncash contributions.)
2	U.S. DEPARTMENT OF LABOR  200 CONSTITUTION AVE., N.W.  WASHINGTON, DC 20210	\$ 570,772.	Person <input checked="" type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II for noncash contributions.)
3	WISCONSIN DEPARTMENT OF HEALTH SERVICES  1 WEST WILSON ST.  MADISON, WI 53703	\$ 513,738.	Person <input checked="" type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II for noncash contributions.)
4	U.S. DEPARTMENT OF AGRICULTURE  1400 INDEPENDENCE AVE., S.W.  WASHINGTON, DC 20250	\$ 477,374.	Person <input checked="" type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II for noncash contributions.)
5	CORPORATION FOR NATIONAL AND COMMUNITY SERVICE  250 E ST., S.W.  WASHINGTON, DC 20525	\$ 138,159.	Person <input checked="" type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II for noncash contributions.)
		\$ _____	Person <input type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II for noncash contributions.)

Name of organization  <b>WORKFORCE CONNECTIONS, INC.</b>	Employer identification number  <b>39-1458247</b>
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**Part II Noncash Property** (see instructions). Use duplicate copies of Part II if additional space is needed.

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

Name of organization  <b>WORKFORCE CONNECTIONS, INC.</b>	Employer identification number  <b>39-1458247</b>
--	---

**Part III** Exclusively religious, charitable, etc., contributions to organizations described in section 501(c)(7), (8), or (10) that total more than \$1,000 for the year from any one contributor. Complete columns (a) through (e) and the following line entry. For organizations completing Part III, enter the total of exclusively religious, charitable, etc., contributions of \$1,000 or less for the year. (Enter this info. once.) \$ \_\_\_\_\_  
Use duplicate copies of Part III if additional space is needed.

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

**SCHEDULE D**  
**(Form 990)**

(Rev. December 2024)

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

OMB No. 1545-0047

**Open to Public  
Inspection**

Name of the organization **WORKFORCE CONNECTIONS, INC.** Employer identification number **39-1458247**

**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 on line 2a .....	2c
d Number of conservation easements included on line 2c acquired after July 25, 2006, 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? .....

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 2d above satisfy the requirements of section 170(h)(4)(B)(i) and section 170(h)(4)(B)(ii)? .....

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 ..... \$ \_\_\_\_\_

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

Schedule D (Form 990) (Rev. 12-2024)

LHA 432051 01-02-25

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

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

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

- 1a** Is the organization an agent, trustee, custodian, or other intermediary for contributions or other assets not included on Form 990, Part X?  Yes  No
- b** If "Yes," explain the arrangement in Part XIII and complete the following table:
- |  | Amount    |
|--|-----------|
| <b>c</b> Beginning balance             | <b>1c</b> |
| <b>d</b> Additions during the year     | <b>1d</b> |
| <b>e</b> Distributions during the year | <b>1e</b> |
| <b>f</b> Ending balance                | <b>1f</b> |
- 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 in 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
<b>1a</b> Beginning of year balance					
<b>b</b> Contributions					
<b>c</b> Net investment earnings, gains, and losses					
<b>d</b> Grants or scholarships					
<b>e</b> Other expenditures for facilities and programs					
<b>f</b> Administrative expenses					
<b>g</b> End of year balance					

- 2** Provide the estimated percentage of the current year end balance (line 1g, column (a)) held as:
- a** Board designated or quasi-endowment \_\_\_\_\_%
  - b** Permanent endowment \_\_\_\_\_%
  - c** Term endowment \_\_\_\_\_%
- The percentages on lines 2a, 2b, and 2c should equal 100%.
- 3a** Are there endowment funds not in the possession of the organization that are held and administered for the organization by:
- |   | Yes           | No |
|---|---------------|----|
| <b>(i)</b> Unrelated organizations?   | <b>3a(i)</b>  |    |
| <b>(ii)</b> Related organizations?  | <b>3a(ii)</b> |    |
| <b>b</b> If "Yes" on line 3a(ii), are the related organizations listed as required on Schedule R? | <b>3b</b>     |    |
- 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
<b>1a</b> Land				
<b>b</b> Buildings				
<b>c</b> Leasehold improvements		104,270.	104,270.	0.
<b>d</b> Equipment		40,743.	40,743.	0.
<b>e</b> Other				
<b>Total.</b> Add lines 1a through 1e. (Column (d) must equal Form 990, Part X, line 10c, column (B))				0.

**Part VII Investments - Other Securities**

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

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

**Part VIII Investments - Program Related.**

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

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

**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) <b>RIGHT-OF-USE-ASSET, OPERATING</b>	<b>247,760.</b>
(2)	
(3)	
(4)	
(5)	
(6)	
(7)	
(8)	
(9)	
<b>Total.</b> (Column (b) must equal Form 990, Part X, line 15, col. (B))	<b>247,760.</b>

**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) <b>DUE TO FISCAL AGENT</b>	<b>56,601.</b>
(3) <b>OPERATING LEASE OBLIGATIONS</b>	<b>250,395.</b>
(4)	
(5)	
(6)	
(7)	
(8)	
(9)	
<b>Total.</b> (Column (b) must equal Form 990, Part X, line 25, col. (B))	<b>306,996.</b>

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 ...

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

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

<b>1</b>	Total revenue, gains, and other support per audited financial statements .....	<b>1</b>	2,887,820.
<b>2</b>	Amounts included on line 1 but not on Form 990, Part VIII, line 12:		
<b>a</b>	Net unrealized gains (losses) on investments .....	<b>2a</b>	
<b>b</b>	Donated services and use of facilities .....	<b>2b</b>	
<b>c</b>	Recoveries of prior year grants .....	<b>2c</b>	
<b>d</b>	Other (Describe in Part XIII.) .....	<b>2d</b>	
<b>e</b>	Add lines 2a through 2d .....	<b>2e</b>	0.
<b>3</b>	Subtract line 2e from line 1 .....	<b>3</b>	2,887,820.
<b>4</b>	Amounts included on Form 990, Part VIII, line 12, but not on line 1:		
<b>a</b>	Investment expenses not included on Form 990, Part VIII, line 7b .....	<b>4a</b>	
<b>b</b>	Other (Describe in Part XIII.) .....	<b>4b</b>	
<b>c</b>	Add lines 4a and 4b .....	<b>4c</b>	0.
<b>5</b>	Total revenue. Add lines <b>3</b> and <b>4c</b> . (This must equal Form 990, Part I, line 12.) .....	<b>5</b>	2,887,820.

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

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

<b>1</b>	Total expenses and losses per audited financial statements .....	<b>1</b>	3,012,980.
<b>2</b>	Amounts included on line 1 but not on Form 990, Part IX, line 25:		
<b>a</b>	Donated services and use of facilities .....	<b>2a</b>	
<b>b</b>	Prior year adjustments .....	<b>2b</b>	
<b>c</b>	Other losses .....	<b>2c</b>	
<b>d</b>	Other (Describe in Part XIII.) .....	<b>2d</b>	
<b>e</b>	Add lines 2a through 2d .....	<b>2e</b>	0.
<b>3</b>	Subtract line 2e from line 1 .....	<b>3</b>	3,012,980.
<b>4</b>	Amounts included on Form 990, Part IX, line 25, but not on line 1:		
<b>a</b>	Investment expenses not included on Form 990, Part VIII, line 7b .....	<b>4a</b>	
<b>b</b>	Other (Describe in Part XIII.) .....	<b>4b</b>	
<b>c</b>	Add lines 4a and 4b .....	<b>4c</b>	0.
<b>5</b>	Total expenses. Add lines <b>3</b> and <b>4c</b> . (This must equal Form 990, Part I, line 18.) .....	<b>5</b>	3,012,980.

**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.

**PART X, LINE 2:**

WORKFORCE CONNECTIONS, INC. 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. WORKFORCE CONNECTIONS, INC. HAS DETERMINED THERE ARE NO AMOUNTS TO RECORD AS ASSETS OR LIABILITIES RELATED TO UNCERTAIN TAX POSITIONS.



**SCHEDULE I  
(Form 990)**

(Rev. December 2024)

Department of the Treasury  
Internal Revenue Service

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

OMB No. 1545-0047

**Open to Public  
Inspection**

Name of the organization **WORKFORCE CONNECTIONS, INC.** Employer identification number **39-1458247**

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

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

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

1 (a) Name and address of organization or government	(b) EIN	(c) IRC section (if applicable)	(d) Amount of cash grant	(e) Amount of noncash assistance	(f) Method of valuation (book, FMV, appraisal, other)	(g) Description of noncash assistance	(h) Purpose of grant or assistance

- 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 \_\_\_\_\_

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

(a) Type of grant or assistance	(b) Number of recipients	(c) Amount of cash grant	(d) Amount of non-cash assistance	(e) Method of valuation (book, FMV, appraisal, other)	(f) Description of noncash assistance
WIOA & W2 ASSISTANCE INCLUDING WAGES, TUITION, BOOKS AND FEES ASSISTANCE, TRANSPORTATION ASSISTANCE, CHILD CARE ASSISTANCE, RENT ASSISTANCE AND OTHER ASSISTANCE, ETC.	202	752,790.	0.		

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

**PART I, LINE 2:**

**THE ORGANIZATION MONITORS THE USE OF GRANT FUNDS THROUGH COMPLIANCE WITH FEDERAL REGULATIONS.**

**SCHEDULE J  
(Form 990)**

(Rev. December 2024)  
Department of the Treasury  
Internal Revenue Service

**Compensation Information**

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

OMB No. 1545-0047

Open to Public  
Inspection

Name of the organization

**WORKFORCE CONNECTIONS, INC.**

Employer identification number

**39-1458247**

**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 checked="" type="checkbox"/> Compensation committee   | <input type="checkbox"/> Written employment contract                                |
| <input type="checkbox"/> Independent compensation consultant | <input 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
<b>1b</b>		
<b>2</b>		
<b>4a</b>		X
<b>4b</b>		X
<b>4c</b>		X
<b>5a</b>		X
<b>5b</b>		X
<b>6a</b>		X
<b>6b</b>		X
<b>7</b>	X	
<b>8</b>		X
<b>9</b>		

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

Schedule J (Form 990) (Rev. 12-2024)

**Part II Officers, Directors, Trustees, Key Employees, and Highest Compensated Employees.** Use duplicate copies if additional space is needed.

For each individual whose compensation must be reported on Schedule J, report compensation from the organization on row (i) and from related organizations, described in the instructions, on row (ii). Do not list any individuals that aren't listed on Form 990, Part VII.

**Note:** The sum of columns (B)(i)-(iii) for each listed individual must equal the total amount of Form 990, Part VII, Section A, line 1a, applicable column (D) and (E) amounts for that individual.

(A) Name and Title		(B) Breakdown of W-2 and/or 1099-MISC and/or 1099-NEC compensation			(C) Retirement and other deferred compensation	(D) Nontaxable benefits	(E) Total of columns (B)(i)-(D)	(F) Compensation in column (B) reported as deferred on prior Form 990
		(i) Base compensation	(ii) Bonus & incentive compensation	(iii) Other reportable compensation				
(1) TERESA PIERCE EXECUTIVE DIRECTOR	(i)	113,133.	3,450.	2,637.	11,663.	27,815.	158,698.	0.
	(ii)	0.	0.	0.	0.	0.	0.	0.
	(i)							
	(ii)							
	(i)							
	(ii)							
	(i)							
	(ii)							
	(i)							
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	(i)							
	(ii)							
	(i)							
	(ii)							
	(i)							
	(ii)							
	(i)							
	(ii)							
	(i)							
	(ii)							



**SCHEDULE O  
(Form 990)**

(Rev. December 2024)

Department of the Treasury  
Internal Revenue Service

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

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

Attach to Form 990 or Form 990-EZ.

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

OMB No. 1545-0047

**Open to Public  
Inspection**

Name of the organization

**WORKFORCE CONNECTIONS, INC.**

Employer identification number

**39-1458247**

**FORM 990, PART I, LINE 1, DESCRIPTION OF ORGANIZATION MISSION:  
PURPOSE AND POTENTIAL.**

**FORM 990, PART III, LINE 1, DESCRIPTION OF ORGANIZATION MISSION:  
EDUCATION AND JOB TRAINING OPPORTUNITIES ACROSS BUFFALO, CRAWFORD,  
JACKSON, JUNEAU, LA CROSSE, MONROE, PEPIN, TREMPLEALEAU, AND VERNON  
COUNTIES IN WESTERN WISCONSIN. OUR MISSION IS SIMPLE YET POWERFUL:  
CONNECTING PEOPLE, WORK, AND TRAINING. WE ACHIEVE THIS BY:**

**MAINTAINING FINANCIAL STABILITY;  
DRIVING PERFORMANCE AND MEASURABLE OUTCOMES;  
UPHOLDING A STRONG FOUNDATION OF VALUES AND UNWAVERING INTEGRITY;  
INVESTING IN WELL-TRAINED, DEDICATED STAFF, STRATEGICALLY POSITIONED  
WITH ADVANCED TECHNOLOGY; AND  
CONTINUOUSLY DEVELOPING AND DIVERSIFYING OUR ORGANIZATION WHILE  
FOSTERING STRONG STAKEHOLDER RELATIONSHIPS.**

**FORM 990, PART III, LINE 4A, PROGRAM SERVICE ACCOMPLISHMENTS:  
JOBS THROUGH NO FAULT OF THEIR OWN, HELPING THEM TRANSITION INTO NEW  
CAREERS THROUGH TRAINING, CAREER PLANNING, AND REEMPLOYMENT SERVICES.**

**FOR OVER 20 YEARS, WCI HAS CONSISTENTLY MET OR EXCEEDED ALL STATE AND  
LOCAL PERFORMANCE STANDARDS, DEMONSTRATING ITS EFFECTIVENESS IN  
DELIVERING WORKFORCE SOLUTIONS AND SUPPORTING REGIONAL ECONOMIC  
DEVELOPMENT.**

**FORM 990, PART III, LINE 4C, PROGRAM SERVICE ACCOMPLISHMENTS:  
THEM IN SCHOOLS TO MENTOR, TUTOR, AND SUPPORT CHILDREN WITH EXCEPTIONAL  
NEEDS. THESE VOLUNTEERS SERVE AS ROLE MODELS AND COMPANIONS, PROVIDING  
ONE-ON-ONE ATTENTION THAT ENHANCES STUDENTS' LEARNING, PARTICULARLY IN  
READING AND MATH. THE PROGRAM BENEFITS BOTH CHILDREN AND VOLUNTEERS,  
OFFERING OLDER ADULTS AN OPPORTUNITY TO STAY ACTIVE AND ENGAGED WHILE  
MAKING A POSITIVE IMPACT ON THE NEXT GENERATION.**

**WISCONSIN SENIOR EMPLOYMENT (WISE/TITLE V) PROGRAM - THE WISCONSIN  
SENIOR EMPLOYMENT (WISE/TITLE V) PROGRAM PROVIDES LOW-INCOME ADULTS  
(AGES 55 AND OLDER) WITH PAID, PART-TIME WORK EXPERIENCE IN COMMUNITY  
SERVICE ORGANIZATIONS. PARTICIPANTS GAIN ON-THE-JOB TRAINING, DEVELOP  
NEW SKILLS, AND ENHANCE THEIR EMPLOYABILITY, HELPING THEM TRANSITION  
INTO PERMANENT EMPLOYMENT OPPORTUNITIES. BY COMBINING WORK EXPERIENCE  
WITH SKILL-BUILDING, WISE STRENGTHENS WORKFORCE PARTICIPATION AMONG  
OLDER ADULTS WHILE PROVIDING VALUABLE SERVICES TO COMMUNITY  
ORGANIZATIONS.**

**FORM 990, PART VI, SECTION B, LINE 11B:  
WHEN COMPLETE, THE FORM 990 IS REVIEWED AND APPROVED BY THE FULL BOARD OF  
DIRECTORS PRIOR TO FILING WITH THE INTERNAL REVENUE SERVICE.**

**FORM 990, PART VI, SECTION B, LINE 12C:  
EACH MEMBER OF THE BOARD OF DIRECTORS AND ALL EMPLOYEES ARE REQUIRED TO  
READ THE CONFLICT OF INTEREST POLICY AND UPDATE THEIR ACKNOWLEDGEMENT AND  
DISCLOSURE FORM ON AN ANNUAL BASIS IN JULY OF EACH YEAR. THE INFORMATION**

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

Schedule O (Form 990) (Rev. 12-2024)

LHA 432211 01-15-25



# TAX RETURN FILING INSTRUCTIONS

WISCONSIN 1943 AFFIDAVIT

**FOR THE YEAR ENDING**

June 30, 2025

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**Prepared For:**

Workforce Connections, Inc.  
2615 East Avenue South 300  
La Crosse, WI 54601

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**Prepared By:**

Wipfli Advisory LLC  
2501 W Beltline Hwy, Ste 501  
Madison, WI 53713

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**Amount of Tax:**

No payment is required.

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**Make Check Payable To:**

Not applicable

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**Mail Tax Return To:**

Department of Financial Institutions  
Division of Corporate and Consumer Services  
PO Box 7879  
Madison, Wisconsin 53707-7879

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**Return must be mailed on or before:**

June 30, 2026

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**Special Instructions:**

The report should be signed and dated by an authorized individual(s).

Please - Do Not Staple

**E-Mail:**

DFICharitableOrgs@dfi.wisconsin.gov

**Telephone:** (608) 267-1711

**Fax:** (608) 267-6813

**WEBSITE: DFI.WI.GOV**

**#1943 AFFIDAVIT**

(IN LIEU OF FINANCIAL REPORT)

**Mailing Address:**

PO Box 7879  
Madison, WI 53707-7879

**Courier Address:**

4822 Madison Yards Way  
North Tower  
Madison, WI 53705

**WHO SHOULD FILE**

- A charitable organization registered to solicit contributions in Wisconsin must file one of the three annual report forms with the Department of Financial Institutions - Division of Corporate and Consumer Services.
- A charitable organization should use the form 1943 if:
  - The organization received \$25,000 or less in contributions during their most recently completed fiscal year..
  - OR**
  - The organization operates solely in the county in which their principal office is located and that received less than \$50,000 in contributions during their most recently completed fiscal year.
- If the organization does not meet the above criteria please use form 1952 or form 308.
- Please refer to the definitions set forth in Wis. Stat. §. 202.12 when completing registration and report forms.

**WHEN TO FILE**

- An annual financial report must be filed with the division within 12 months after the organization's fiscal year-end.

**WHAT TO INCLUDE**

- \_\_\_ Form 1943 - Affidavit in Lieu of Annual Financial Report.
- \_\_\_ An attachment for each question on the form 1943 answered "Yes".
- \_\_\_ A full list of the organization's board of directors, officers, trustees and any principal salaried employees. Please include the individual's name, address and title.
- \_\_\_ A list of states that have issued a license, registration, permit or other formal authorization to the organization to solicit contributions.

**HOW TO FILE**

Email to: [DFICharitableOrgs@dfi.wisconsin.gov](mailto:DFICharitableOrgs@dfi.wisconsin.gov)

Mail to: PO Box 7879 Madison, WI 53707-7879

**ORGANIZATION INFORMATION - SECTION A**

1. Name of charitable organization and any trade names or DBA (doing business as) names the organization uses.

**WORKFORCE CONNECTIONS, INC.**

2. WI Charitable Organization Number:

**5138**

**- 800**

3. Federal Employer Identification Number:

**39-1458247**

4. Supply the organization's website address:

**WWW.WORKFORCECONNECTIONS.ORG**

5. Provide the name and contact information of the individual the Department should contact about this form:

First Name: <b>TERESA</b>		Last Name: <b>PIERCE</b>	
Street: <b>2615 EAST AVENUE SOUTH, SUITE 300</b>		City: <b>LA CROSSE</b>	State: <b>WI</b>
ZIP Code: <b>54601</b>	Phone: <b>608-789-5620</b>	Email: <b>PIERCET@WORKFORCECONNECTIONS.ORG</b>	

6. Did your organization use a professional fundraiser or fundraising counsel during the fiscal year in Wisconsin?  Yes  No  
If **YES**, attach contact information for each fundraiser(s), fundraising counsel(s), or person.

7. Has the organization changed its purpose(s) or program(s)?  Yes  No  
If **YES**, attach explanation.

8. Has any of the information your organization previously submitted to the division changed?  Yes  No  
(i.e. name of the organization, address of the principal office, address of any Wisconsin branch officers, accounting period, articles, by-laws, etc.)

If **YES**, attach an explanation and a copy of the amended document.

**FINANCIAL INFORMATION - SECTION B**

Enter the accounting period (month, day and year) that the following financial information applies to.

9. What is the organization's Fiscal Year End Date:

06 30 2025

**Read the descriptions of Affidavit 1 and Affidavit 2, below. Check the affidavit(s) that pertains to your organization.**

**Affidavit 1: This organization received contributions of less than \$25,000 during the reported fiscal year.**

**Affidavit 2: This organization solicited contributions solely in one county and received less than \$50,000 in contributions during the reported fiscal year.**

**Our organization solicits contributions in the following county.** (If your organization solicits in more than one county, your organization does not qualify for this affidavit.)

Name of County:

**CERTIFICATION - SECTION C**

This document **MUST** be signed by the chief fiscal officer and another officer. Two different officer signatures required. Completion of this form is required under Section 202.12, Wisconsin Statutes.

We, the undersigned, state and acknowledge that we are duly constituted officers of this organization, and that, under penalties of perjury, we have reviewed this report, including all attachments, and to the best of our knowledge and belief, they are true, correct and complete in accordance with the laws of the State of Wisconsin applicable to this report.

Officer 1 information:	Officer 2 information:
Name (Print)	<b>TERESA PIERCE</b> Name (Print)
Signature	Signature
Title	<b>EXECUTIVE DIRECTOR</b> Title
Date	Date

**MUST INCLUDE:**

- A full list of the organization's **board of directors, officers, trustees and any principal salaried employees**. Please include the individual's name, address and title.
- A **list of states** that have issued a license, registration, permit or other formal authorization to the organization to solicit contributions.
- An attachment for each question on the form #1943 answered **"Yes"**.

**RETURN APPLICATION MATERIALS TO:**

Department of Financial Institutions  
Division of Corporate and Consumer Services

*Mailing Address:*  
PO Box 7879  
Madison, Wisconsin 53707-7879

*Street Address:*  
4822 Madison Yards Way North Tower  
Madison, Wisconsin 53705

*E-Mail:* DFCharitableOrgs@dfi.wisconsin.gov

This form is required under Section 202.12, Wisconsin Statutes. Refusal to provide this information may result in the denial of this registration application. Personally identifiable information on this form may be matched against tax information, outstanding child and family support data and law enforcement agencies. Failure to complete this application completely and accurately may result in denial or revocation of registration, and any other penalties as provided by law.

This document can be made available in alternate formats upon request to qualifying individuals with disabilities.