



130 Kelly Square, Suite 1  
Lewisburg, PA 17837

[www.AdvanceCentralPA.org](http://www.AdvanceCentralPA.org)

## **RFP Single Audit Services Questions and Answers**

### **Posted 7/2/24:**

- Q1. Can you provide the following:
- 6/30/23 Audit
  - 6/30/23 990
- A2: Documents follow this Q&A.

### **Posted 7/10/24:**

- Q2: Do you see any significant changes in the near future?
- A2: We do not foresee any significant changes. Our grant funding changes from year to year, but not significantly.
- Q3: Why is it out on bid?
- A3: Per the Pennsylvania Financial Management Guide, audit services must be competitively procured at a minimum of every 3 years.
- Q4: What is important to you in relation to your relationship with your CPA firm?
- A4: We prefer open communication, efficient work, and for our CPA firm to be willing to answer any questions we might have.
- Q5: What are your current pain points?
- A5: Our current pain point would just be that fiscal staff is very busy.
- Q6: How many audit adjustments were made during the last audit, and can a copy be provided?
- A6: 5 adjustments were made; 1 regarding contribution classifications and 4 related to the new Right of Use assets. A copy of these has been included in this document.
- Q7: Was there a management letter in the prior audit and if so could a copy be provided?
- A7: The Independent Auditor's report is included in this document.
- Q8: How many firms and who was asked to bid?
- A8: Advance Central PA maintains a list of CPA firms, these firms were all notified of the RFP opportunity. Over ten firms were notified.



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- Q9. During past audits, how long were the auditors on site and for approx.. how long?
- A9. Typically, it was been three people for two days.
- Q10. What was the prior fee paid for audit services?
- A10. \$11,075.
- Q11. Timeline for actual work.
- A11. We would work with the chosen firm to select dates that would work for everyone, but we would typically like the firm to come on-site sometime between October and January (preferably early). February would be the latest that we would like to have the audit report completed.
- Q12. What accounting software do you use?
- A12. We use Abila MIP.

**CENTRAL PENNSYLVANIA WORKFORCE  
DEVELOPMENT CORPORATION  
d/b/a ADVANCE CENTRAL PA**

**LEWISBURG, PENNSYLVANIA**

**FOR THE YEARS ENDED JUNE 30, 2023 AND 2022**

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**INDEPENDENT AUDITOR'S REPORT**

Board of Directors  
Central Pennsylvania Workforce  
Development Corporation  
d/b/a Advance Central PA  
130 Kelly Square, Suite 1  
Lewisburg, PA 17837

**Report on the Audit of the Financial Statements**

***Opinion***

We have audited the accompanying financial statements of the Central Pennsylvania Workforce Development Corporation (a nonprofit organization) d/b/a Advance Central PA, which comprise the statement of financial position as of June 30, 2023 and 2022, and the related statements of activities, functional expenses, and cash flows for the years 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 the Central Pennsylvania Workforce Development Corporation as of June 30, 2023 and 2022, 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.

***Basis for Opinion***

We conducted our audit 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. 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 the Central Pennsylvania Workforce Development Corporation 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 opinions.

***Emphasis of Matter - Change in Accounting Principle***

As described in Note 5 to the financial statements in fiscal year 2022-2023, the Organization adopted new accounting guidance, FASB Topic 842, *Leases*. Our opinion is not modified with respect to this matter.

***Responsibilities of Management for the Financial Statements***

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

**Other Reporting Required by Government Auditing Standards**

In accordance with *Government Auditing Standards*, we have also issued our report dated February 9, 2024, on our consideration of the Central Pennsylvania Workforce Development Corporation'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 the Central Pennsylvania Workforce Development Corporation'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 the Central Pennsylvania Workforce Development Corporation's internal control over financial reporting and compliance.

*Young, Decker, Brown & Company, P.C.*

**CENTRAL PENNSYLVANIA WORKFORCE DEVELOPMENT CORPORATION**  
**d/b/a ADVANCE CENTRAL PA**  
**STATEMENTS OF FINANCIAL POSITION**  
**JUNE 30, 2023 AND 2022**

	<u>2023</u>	<u>2022</u>
<b><u>Assets</u></b>		
<b><u>Current Assets</u></b>		
Cash	\$ 511,187	\$ 224,403
Due from State Partners	57,025	56,628
Other Receivable	67,959	73,381
Grants Receivable	1,444,005	1,298,325
Prepaid Expenses	93,236	73,446
Cash - Restricted for Sustainability	<u>346,610</u>	<u>337,140</u>
Total Current Assets	\$2,520,022	\$2,036,323
<b><u>Other Assets</u></b>		
Finance Lease - Right-of-Use Assets	\$ 24,247	\$ 0
Operating Lease - Right-of-Use Assets	<u>1,532,158</u>	<u>0</u>
Total Other Assets	\$1,556,405	\$ 0
<b>Total Assets</b>	<u>\$4,076,427</u>	<u>\$2,063,323</u>
<b><u>Liabilities and Net Assets</u></b>		
<b><u>Liabilities</u></b>		
<b><u>Current Liabilities</u></b>		
Accounts Payable	\$1,091,615	\$ 665,877
Accrued Payroll	17,586	42,894
Accrued Paid Time Off	67,261	70,749
Accrued Payroll Taxes and Benefits	4,500	10,623
Conditional Contributions Received in Advance	715,799	688,516
Finance Lease Liability - Current Portion	5,878	0
Right-of-Use Lease Liability - Current Portion	<u>480,183</u>	<u>0</u>
Total Current Liabilities	\$2,382,822	\$1,478,659
<b><u>Noncurrent Liabilities</u></b>		
Finance Lease Liability, Net of Current Portion	\$ 18,723	\$ 0
Right-of-Use Lease Liability, Net of Current Portion	<u>1,051,975</u>	<u>0</u>
Total Noncurrent Liabilities	\$1,070,698	\$ 0
<b>Total Liabilities</b>	<u>\$3,453,520</u>	<u>\$1,478,659</u>
<b><u>Net Assets</u></b>		
Net Assets Without Donor Restrictions	\$ 276,297	\$ 247,524
Net Assets With Donor Restrictions	<u>346,610</u>	<u>337,140</u>
<b>Total Net Assets</b>	\$ 622,907	\$ 584,664
<b>Total Liabilities and Net Assets</b>	<u>\$4,076,427</u>	<u>\$2,063,323</u>

**See Accompanying Notes and Independent Auditor's Report**



**CENTRAL PENNSYLVANIA WORKFORCE DEVELOPMENT CORPORATION**  
**d/b/a ADVANCE CENTRAL PA**  
**STATEMENTS OF ACTIVITIES**  
**FOR THE YEARS ENDED JUNE 30, 2023 AND 2022**

	<u>2023</u>	<u>2022</u>
<b><u>Net Assets Without Donor Restrictions</u></b>		
<b><u>Support and Revenue</u></b>		
Federal Sources	\$7,273,890	\$7,544,633
State and Local Sources	575,429	334,557
Contribution Revenue	0	101,200
<b><u>Net Assets Released from Restrictions</u></b>	<u>0</u>	<u>0</u>
Total Support and Revenue	\$7,849,319	\$7,980,390
<b><u>Expenses</u></b>		
Administration	\$ 294,776	\$ 300,219
Program Costs	<u>7,525,770</u>	<u>7,581,317</u>
Total Expenses	\$7,820,546	\$7,881,536
Change in Net Assets Without Donor Restrictions	<u>\$ 28,773</u>	<u>\$ 98,854</u>
<b><u>Net Assets With Donor Restrictions</u></b>		
Industry Partnership Match	\$ 9,470	\$ 0
<b><u>Net Assets Released from Restrictions</u></b>	<u>0</u>	<u>0</u>
Change in Net Assets With Donor Restrictions	\$ 9,470	\$ 0
Total Change in Net Assets	\$ 38,243	\$ 98,854
<b><u>Net Assets</u></b> - Beginning	<u>584,664</u>	<u>485,810</u>
<b><u>Net Assets</u></b> - Ending	<u>\$ 622,907</u>	<u>\$ 584,664</u>

**See Accompanying Notes and Independent Auditor's Report**

**CENTRAL PENNSYLVANIA WORKFORCE DEVELOPMENT CORPORATION**  
**d/b/a ADVANCE CENTRAL PA**  
**STATEMENT OF FUNCTIONAL EXPENSES**  
**FOR THE YEAR ENDED JUNE 30, 2023**

	<u>Administration</u>	<u>Program</u>	<u>Total</u>
Salaries	\$179,074	\$ 486,968	\$ 666,042
Payroll Taxes	13,738	37,538	51,276
Employee Benefits	47,489	90,082	137,571
Staff Travel/Development	5,226	8,666	13,892
Board Expense	1,350	2,728	4,078
Insurance	508	1,008	1,516
Professional Services	4,853	8,553	13,406
Other Contracted Services	9,714	22,606	32,320
Technology/Furnishings	0	2,812	2,812
Interest Expense	0	825	825
Depreciation	0	6,062	6,062
Rent - Building	23,427	43,940	67,367
Rent - Equipment	672	186	858
Office Supplies	1,184	17,832	19,016
Outreach	195	676	871
Telephone	2,302	4,315	6,617
Subscriptions/Memberships	4,024	21,138	25,162
Vehicles	1,020	2,013	3,033
Resource Sharing Expenditures	<u>0</u>	<u>641,014</u>	<u>641,014</u>
Subtotal CPWDC Expenses	\$294,776	\$1,398,962	\$1,693,738
Contracted Training Services	0	297,145	297,145
Contracted Other Providers	0	798,113	798,113
Grants to Subcontractors	<u>0</u>	<u>5,031,550</u>	<u>5,031,550</u>
Total Expenses	<u>\$294,776</u>	<u>\$7,525,770</u>	<u>\$7,820,546</u>

**See Accompanying Notes and Independent Auditor's Report**

**CENTRAL PENNSYLVANIA WORKFORCE DEVELOPMENT CORPORATION**  
**d/b/a ADVANCE CENTRAL PA**  
**STATEMENT OF FUNCTIONAL EXPENSES**  
**FOR THE YEAR ENDED JUNE 30, 2022**

	<u>Administration</u>	<u>Program</u>	<u>Total</u>
Salaries	\$173,284	\$ 495,453	\$ 668,737
Payroll Taxes	14,211	40,390	54,601
Employee Benefits	45,949	82,531	128,480
Staff Travel/Development	2,039	7,236	9,275
Board Expense	1,938	467	2,405
Insurance	1,134	285	1,419
Professional Services	3,836	8,021	11,857
Other Contracted Services	17,700	28,441	46,141
Technology/Furnishings	795	27,757	28,552
Rent - Building	24,703	42,495	67,198
Rent - Equipment	347	638	985
Office Supplies	1,191	16,671	17,862
Outreach	190	414	604
Telephone	2,706	4,703	7,409
Subscriptions/Memberships	7,991	19,791	27,782
Vehicles	2,205	705	2,910
Resource Sharing Expenditures	<u>0</u>	<u>515,845</u>	<u>515,845</u>
Subtotal CPWDC Expenses	\$300,219	\$1,291,843	\$1,592,062
Contracted Training Services	0	365,593	365,593
Contracted Other Providers	0	819,413	819,413
Grants to Subcontractors	<u>0</u>	<u>5,104,468</u>	<u>5,104,468</u>
Total Expenses	<u>\$300,219</u>	<u>\$7,581,317</u>	<u>\$7,881,536</u>

**See Accompanying Notes and Independent Auditor's Report**

**CENTRAL PENNSYLVANIA WORKFORCE DEVELOPMENT CORPORATION**  
**d/b/a ADVANCE CENTRAL PA**  
**STATEMENTS OF CASH FLOWS**  
**FOR THE YEARS ENDED JUNE 30, 2023 AND 2022**

	<u><b>2023</b></u>	<u><b>2022</b></u>
<b><u>Cash Flows from Operating Activities</u></b>		
Change in Net Assets	\$ 38,243	\$ 98,854
Adjustments to Reconcile Change in Net Assets to Net Cash Provided (Used) by Operating Activities:		
Depreciation Expense	6,062	0
(Increase) Decrease in Due from State Partners	( 397)	17,408
(Increase) Decrease in Other Receivables	5,422	( 31,148)
(Increase) in Grants Receivable	( 145,680)	( 215,389)
(Increase) in Prepaid Expenses	( 19,790)	( 6,248)
Increase (Decrease) in Accounts Payable	425,738	( 240,107)
Increase (Decrease) in Accrued Payroll	( 25,308)	4,451
(Decrease) in Accrued Paid Time Off	( 3,488)	( 15,731)
Increase (Decrease) in Accrued Payroll Taxes and Benefits	( 6,123)	497
Increase in Conditional Contributions Received in Advance	<u>27,283</u>	<u>6,160</u>
Net Cash Provided (Used) by Operating Activities	<u>\$ 301,962</u>	<u>(\$ 381,253)</u>
<b><u>Cash Flows from Investing Activities</u></b>		
Purchase of Equipment	(\$ 30,308)	\$ 0
<b><u>Cash Flows from Financing Activities</u></b>		
Proceeds from Financing Lease	\$ 30,308	\$ 0
Payment on Financing Lease	( 5,708)	<u>0</u>
Net Cash Provided by Financing Activities	<u>\$ 24,600</u>	<u>\$ 0</u>
Net Increase (Decrease) in Cash	\$ 296,254	(\$ 381,253)
<b><u>Cash</u></b> - Beginning	<u>561,543</u>	<u>942,796</u>
<b><u>Cash</u></b> - Ending	<u>\$ 857,797</u>	<u>\$ 561,543</u>
Comprised of:		
Cash	\$ 511,187	\$ 224,403
Cash - Restricted for Sustainability	<u>346,610</u>	<u>337,140</u>
	<u>\$ 857,797</u>	<u>\$ 561,543</u>
Interest Paid	<u>\$ 0</u>	<u>\$ 0</u>
Income Tax Paid	<u>\$ 0</u>	<u>\$ 0</u>

**See Accompanying Notes and Independent Auditor's Report**

**CENTRAL PENNSYLVANIA WORKFORCE DEVELOPMENT CORPORATION**  
**d/b/a ADVANCE CENTRAL PA**  
**NOTES TO FINANCIAL STATEMENTS**  
**JUNE 30, 2023 AND 2022**

**Note 1: Summary of Significant Accounting Policies**

The following summary describes the significant accounting policies followed by the Central Pennsylvania Workforce Development Corporation (the Organization) in the presentation of its financial statements.

**Organization and Nature of Activities**

The Organization's primary purpose is to ensure that workforce development services, operating within its nine county (Centre, Clinton, Columbia, Lycoming, Mifflin, Montour, Northumberland, Snyder, and Union Counties) regional workforce investment area, effectively and efficiently support the labor and job training demands of its area's industries, and help Pennsylvania's students, job seekers, incumbent and dislocated workers acquire world-class skills and attain rewarding and sustainable jobs. The Organization's mission is to be the leading vehicle for regional unification, coordination, integration, and alignment of workforce activities, resources, and initiatives to support economic sustainability, improve education systems, and develop and retain a quality labor force in central Pennsylvania. These activities, which are funded by the Commonwealth of Pennsylvania's Department of Labor and Industry and Department of Human Services, as well as the US Department of Labor, represent approximately 96% and 94%, respectively, of the Organization's total support and revenue for the years ended June 30, 2023 and 2022.

**Financial Statement Presentation**

In accordance with accounting principles regarding *Financial Statements of Not-for-Profit Organizations*, the Organization is required to report information regarding its financial position and activities according to two classes of net assets: net assets without donor restrictions and net assets with donor restrictions. In addition, the Organization is required to present a statement of cash flows.

**Basis of Accounting**

The Organization utilizes the accrual method of accounting. Under this basis, revenues are recorded when earned and expenses are recorded when incurred. Restricted grant income is considered conditional since a barrier exists (expended for the purpose of the grant) and a right of return or release of funds also exists. Restricted grants satisfied in the same year as received are recognized as without donor restriction.

**Estimates**

The preparation of financial statements in conformity with generally accepted accounting principles requires the use of management's estimates.

**Cash and Cash Equivalents**

The Organization considers all highly liquid investments with a maturity of three months or less when purchased to be cash equivalents.

**Receivables**

Receivables are stated at the amount management expects to collect from outstanding balances. Management provides for probable uncollectible amounts through a provision for bad debt expense and an adjustment to a valuation allowance based on its assessment of the current status of individual receivables. As of June 30, 2023 and 2022, the valuation

CENTRAL PENNSYLVANIA WORKFORCE DEVELOPMENT CORPORATION  
d/b/a ADVANCE CENTRAL PA  
NOTES TO FINANCIAL STATEMENTS  
JUNE 30, 2023 AND 2022  
(CONTINUED)

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

**Receivables** (Continued)

allowance is \$0. Balances that are still outstanding after management has used reasonable collection efforts are written off through a charge to the valuation allowance and a credit to the applicable receivable. Changes in the valuation allowance have not been material to the financial statements. None of the receivables generate interest income.

**Leases**

The Organization leases office space at various locations and copiers. The determination of whether an arrangement is a lease is made at the lease's inception. Under ASC 842, a contract is (or contains) a lease if it conveys the right to control the use of an identified asset for a period of time in exchange for consideration. Control is defined under the standard as having both the right to obtain substantially all of the economic benefits from use of the asset and the right to direct the use of the asset. Management only reassesses its determination if the terms and conditions of the contract are changed.

Operating leases are included in other assets, current liabilities, and noncurrent liabilities in the statement of financial position. Finance leases are included in other assets, current liabilities, and noncurrent liabilities in the statement of financial position.

ROU assets represent our right to use an underlying asset for the lease term, and lease liabilities represent our obligation to make lease payments. Operating lease ROU assets and liabilities are recognized at the lease commencement date based on the present value of lease payments over the lease term. The Organization uses the implicit rate when it is readily determinable. Since most of the Organization's leases do not provide an implicit rate, to determine the present value of lease payments, management uses the risk free rate of return based on information available at lease commencement. Operating lease ROU assets also includes any lease payments made and excludes any lease incentives. Lease expense for lease payments is recognized on a straight-line basis over the lease term. The Organization's lease terms may include options to extend or terminate the lease when it is reasonably certain that we will exercise the option.

The Organization has lease agreements with lease and non-lease components, which are generally accounted for separately with amounts allocated to the lease and non-lease components based on stand-alone prices. The Organization has elected to apply the short-term lease exemption to all leases with a term of one year or less.

**Federal Income Taxes**

The Organization, which is not a private foundation, is exempt from federal income taxes under Section 501(c)(3) of the Internal Revenue Code. Therefore, no provision for income taxes is made in the accompanying financial statements.

The Organization's federal *Return of Organization Exempt from Income Tax* Information Return (Form 990) for the years ending after June 30, 2020 are subject to examination by the Internal Revenue Service.

**CENTRAL PENNSYLVANIA WORKFORCE DEVELOPMENT CORPORATION**  
**d/b/a ADVANCE CENTRAL PA**  
**NOTES TO FINANCIAL STATEMENTS**  
**JUNE 30, 2023 AND 2022**  
**(CONTINUED)**

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

**Expense Allocation**

Various operating expenses are allocated to programs based upon the amount of time spent working within each program. Allocated expenses include office rental, insurance, salaries and wages, and fringe benefits.

**Risk Concentration**

The entity maintains cash balances with a high credit quality financial institution located in Pennsylvania. Amounts at this institution, up to \$250,000, are fully insured by the Federal Deposit Insurance Corporation. As of June 30, 2023 and 2022, excess deposits of \$1,043,943 and \$489,941 respectively, are uninsured at the financial institution.

**Note 2: Grants Receivable**

As of June 30, 2023 and 2022, the Organization's grants receivable, which are treated as contributions, are all due within one year. Management has determined that all contributions receivable are collectible and, as a result, no allowance was necessary.

**Note 3: Purchase of Equipment with Grantor Funds**

The Organization records the purchase of fixed assets with grantor funds as an expense in the current period. Title to these assets remains with the Grantor Agencies and, as a result, these assets are not included on the Organization's balance sheet. If these assets had been included, property, plant, and equipment would be increased by \$921,003 and \$968,164, respectively, for the years ended June 30, 2023 and 2022, which represent the undepreciated cost of these assets.

The Organization's Property Procedures Manual defines property as nonexpendable personal property with a unit acquisition cost of \$500 or more with a useful life of more than one year. In addition, all subrecipients' property purchases in excess of \$5,000 would be included as well.

**Note 4: Contingencies**

Grantor agencies reserve the right to perform certain audits in addition to the work performed by the Corporation's independent auditors. Disallowed costs, if any, resulting from such additional audits would have to be absorbed by the Organization. Management does not believe that any significant costs will be incurred by the Organization if such additional audits should occur.

**Note 5: Leasing Activities**

The Organization has operating leases of buildings for office space. The leases have remaining lease terms of 5 months to 4 years, one includes the option to extend the lease for 2 years, another lease includes two options to extend the lease 3 years, and each includes a government clause for termination.

**CENTRAL PENNSYLVANIA WORKFORCE DEVELOPMENT CORPORATION**  
**d/b/a ADVANCE CENTRAL PA**  
**NOTES TO FINANCIAL STATEMENTS**  
**JUNE 30, 2023 AND 2022**  
**(CONTINUED)**

**Note 5: Leasing Activities** (Continued)

As of June 30, 2023, the right-of-use (ROU) asset had a balance of \$1,532,158 as shown in other assets on the statement of financial position and the related lease liability is included in current and noncurrent liabilities.

During the year ended June 30, 2023, the Organization acquired copiers under a finance lease. The lease payments related to the copiers have been capitalized and are included in finance lease - right-of-use assets on the accompanying statements of financial position. The leased copiers have a cost of \$30,309 and accumulated depreciation of \$6,062 as of June 30, 2023. Interest is imputed at 2.99%.

The following summarizes the weighted average remaining lease term and discount rate as of June 30, 2023:

**Weighted Average Remaining Lease Term**

Operating Leases	3.37 years
Finance Lease	4.00 years

**Weighted Average Discount Rate**

Operating Leases	3.24%
Finance Lease	2.99%

The maturities of operating lease liabilities as of June 30, 2023 were as follows:

<b><u>Year Ending June 30:</u></b>	<b><u>Operating</u></b>	<b><u>Financing</u></b>
2024	\$ 522,352	\$ 6,533
2025	363,703	6,533
2026	285,850	6,533
2027	231,000	6,533
2028	231,000	0
Thereafter	<u>0</u>	<u>0</u>
Total Lease Payments	\$1,633,905	\$26,132
Less: Interest	( <u>101,746</u> )	( <u>1,531</u> )
Present Value of Lease Liabilities	<u>\$1,532,159</u>	<u>\$24,601</u>

The following summarizes the line items in the statement of activities which include the components of lease expense for the year ended June 30, 2023:

Operating Leases Expense Included in Rent and Resource Sharing Expense	<u>\$497,353</u>
Financing Lease Costs:	
Amortization of Lease Assets Included in Depreciation Expense	<u>\$6,062</u>
Interest on Lease Liabilities Included in Interest Expense	<u>\$ 825</u>



**CENTRAL PENNSYLVANIA WORKFORCE DEVELOPMENT CORPORATION**  
**d/b/a ADVANCE CENTRAL PA**  
**NOTES TO FINANCIAL STATEMENTS**  
**JUNE 30, 2023 AND 2022**  
**(CONTINUED)**

**Note 5: Leasing Activities** (Continued)

The following summarizes cash flow information related to leases for the year ended June 30, 2023:

Cash paid for amounts included in the measurement of lease liabilities:	
Operating Cash Flows from Operating Leases	\$497,353
Operating Cash Flows from Finance Leases	825
Financing Cash Flows from Financing Leases	5,708
Lease assets obtained in exchange for lease obligations:	
Operating Leases	\$563,156
Finance Lease	30,309

As of June 30, 2023, the Organization has an additional operating lease that has not yet commenced of approximately \$3,600 per month. The lease commences in October 2023 with a term of 2 years.

**Note 6: Retirement Plan**

As of January 1, 2000, the Corporation established the Central Pennsylvania Workforce Development Corporation 401(k) Retirement Plan and Trust, in which employees can contribute the annual maximum amount as determined by the IRS with a match from the Corporation of up to 4%. The Corporation, in its sole discretion, may also contribute an amount, which it designates as a qualified nonelective contribution. Employees become active participants when the employee has completed six months of eligible service (1,000 hours or more of service in a 12 consecutive month period) and is age 21 or older. Past Corporation employment is considered. Employees vest immediately. For the years ended June 30, 2023 and 2022, the Corporation's contributions to this Plan were \$31,165 and \$30,163, respectively.

**Note 7: Line of Credit**

On January 8, 2016, the Corporation established a Preferred Variable Rate Nondisclosable Revolving Line of Credit Loan for \$1,000,000, due on demand, from First National Bank of Pennsylvania to provide interim financing to cover operating needs. The collateral for this loan is all corporate assets. The interest rate is subject to change based on changes in The Wall Street Prime Rate minus 3.5% with a floor of 3.25%. No amount has been drawn on this line of credit as of June 30, 2023 or 2022.

**Note 8: Economic Dependency**

The Organization's revenues are derived almost entirely from the Commonwealth of Pennsylvania's Department of Labor and Industry and the Department of Human Services, whose dollars are passed-through.

**Note 9: Subsequent Events**

The date to which events occurring after June 30, 2023, the date of the most recent balance sheet, have been evaluated by management for possible adjustment to the financial statements or disclosure is February 9, 2024, which is the date on which the financial statements were available to be issued.

**CENTRAL PENNSYLVANIA WORKFORCE DEVELOPMENT CORPORATION**  
**d/b/a ADVANCE CENTRAL PA**  
**NOTES TO FINANCIAL STATEMENTS**  
**JUNE 30, 2023 AND 2022**  
**(CONTINUED)**

**Note 10: Net Assets With Donor Restrictions**

As of June 30, 2023 and 2022, the Organization's net assets with donor restrictions were comprised of sustainability amounts received as private sector match for training. All industry partnerships receiving PA Industry Partnership funding for training incumbent workers and new hires must provide private sector match for training, which can be used to support training new hires and incumbent worker training activities and the sustainability of the partnership's goals and objectives.

	<u>2023</u>	<u>2022</u>
Sustainability Amounts	\$346,610	\$337,140

**Note 11: Liquidity and Availability**

The following reflects the Organization's financial assets as of the balance sheet date, reduced by amounts not available for general use because of contractual or donor restrictions within one year of the balance sheet date.

Financial assets, at year end	\$2,426,786
Less those unavailable for general expenditures within one year, due to:	
Contractual or donor restrictions:	
Restricted by donor with purpose restrictions	( <u>346,610</u> )
Financial assets available to meet cash needs for general expenditures within one year	<u>\$2,080,176</u>

The Organization is partially supported by restricted contributions. Because donor's restrictions require resources to be used in a particular manner or in a future period, or to be held in perpetuity, the Organization must maintain sufficient resources to meet those responsibilities to its donors. As part of the Organization's liquidity management, it attempts to structure its financial assets to be available as its general expenditures, liabilities, and other obligations come due. In addition, the Organization has a \$1,000,000 line of credit.

**Note 12: Contribution from Susquehanna Industrial Development Corporation**

On January 31, 2022, the Organization was notified that it was selected to receive a \$100,000 unrestricted contribution from the Susquehanna Industrial Development Corporation. The cash related to the contribution was received in the 2021-2022 fiscal year.

**CENTRAL PENNSYLVANIA WORKFORCE DEVELOPMENT CORPORATION**  
**d/b/a ADVANCE CENTRAL PA**  
**SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS**  
**FOR PERIOD ENDING JUNE 30, 2023**

<u>Federal Grantor/Pass-Through Grantor/Program Title</u>	<u>Source Code</u>	<u>Federal Assistance Listing Number</u>	<u>Pass-Through Grantor's Number</u>	<u>Contract Period</u>	<u>Cash Received</u>	<u>Contract Amount</u>	<u>Passed Through to Subrecipients</u>	<u>Accrued or (Deferred) Revenue July 1, 2022</u>	<u>Expenditures</u>	<u>Accrued or (Deferred) Revenue June 30, 2023</u>
<b>U.S. Department of Labor</b>										
Pass Through the Commonwealth of Pennsylvania's Department of Labor and Industry										
WIOA Adult Program	I	17.258	175-19-3131	08/01/21-06/30/22	\$ 4,361	\$ 59,810	\$ 0	\$ 4,361	\$ 0	\$ 0
WIOA Adult Program	I	17.258	175-20-3032	07/01/20-06/30/23	9,218	9,326	9,284	0	9,326	108
WIOA Adult Program	I	17.258	175-20-3131	10/01/20-06/30/23	26,600	28,000	25,200	0	28,000	1,400
WIOA Adult Program	I	17.258	175-21-3011	10/01/21-06/30/23	1,109,928	1,137,912	505,673	194,577	915,351	0
WIOA Adult Program	I	17.258	175-22-3001	07/01/22-06/30/25	194,747	216,088	119,375	0	216,088	21,341
WIOA Adult Program	I	17.258	175-22-3011	10/01/22-06/30/25	0	965,662	70,886	0	128,316	128,316
Total Federal Assistance Listing Number 17.258					\$1,344,854	\$ 2,416,798	\$ 730,418	\$198,938	\$1,297,081	\$151,165
WIOA Youth Activities	I	17.259	175-20-3341	04/01/20-06/30/23	\$ 324,026	\$ 332,777	\$ 0	\$ 0	\$ 332,777	\$ 8,751
WIOA Youth Activities	I	17.259	175-21-3301	04/01/21-06/30/23	990,263	1,596,433	563,726	148,303	841,960	0
WIOA Youth Activities	I	17.259	175-22-3301	04/01/22-06/30/25	444,024	1,521,961	420,715	0	628,364	184,340
Total Federal Assistance Listing Number 17.259					\$1,758,313	\$ 3,451,171	\$ 984,441	\$148,303	\$1,803,101	\$193,091
WIOA Dislocated Worker Formula Grants	I	17.278	175-19-4132	01/01/20-06/30/22	\$ 41,423	\$ 121,080	\$ 0	\$ 41,423	\$ 0	\$ 0
WIOA Dislocated Worker Formula Grants	I	17.278	175-19-4133	08/01/21-06/30/22	43,336	272,207	0	43,336	0	0
WIOA Dislocated Worker Formula Grants	I	17.278	175-19-4151	07/01/21-06/30/22	16,909	100,000	0	16,909	0	0
WIOA Dislocated Worker Formula Grants	I	17.278	175-20-4011	10/01/20-06/30/22	13,551	1,496,028	0	13,551	0	0
WIOA Dislocated Worker Formula Grants	I	17.278	175-20-4033	07/01/20-06/30/23	34,704	35,321	0	0	35,321	617
WIOA Dislocated Worker Formula Grants	I	17.278	175-20-4131	10/01/20-06/30/23	8,435	21,314	1,790	0	21,314	12,879
WIOA Dislocated Worker Formula Grants	I	17.278	175-20-4133	10/01/20-06/30/23	33,750	45,000	0	0	33,750	0
WIOA Dislocated Worker Formula Grants	I	17.278	175-20-4134	10/01/20-06/30/23	5,757	13,625	13,625	0	13,625	7,868
WIOA Dislocated Worker Formula Grants	I	17.278	175-20-4135	10/01/20-06/30/23	0	6,600	0	0	6,600	6,600
WIOA Dislocated Worker Formula Grants	I	17.278	175-20-4151	10/01/20-06/30/23	42,391	42,391	41,365	0	42,391	0
WIOA Dislocated Worker Formula Grants	I	17.278	175-21-4001	07/01/21-06/30/23	257,194	258,005	76,331	152,578	104,616	0
WIOA Dislocated Worker Formula Grants	I	17.278	175-21-4011	10/01/21-06/30/24	1,058,498	1,097,941	801,087	0	1,097,941	39,443
WIOA Dislocated Worker Formula Grants	I	17.278	175-21-4132	02/01/22-12/31/23	16,567	150,000	31,119	( 15,713)	39,854	7,574
WIOA Dislocated Worker Formula Grants	I	17.278	175-21-4151	10/01/21-06/30/24	36,072	100,000	45,093	0	46,152	10,080
WIOA Dislocated Worker Formula Grants	I	17.278	175-21-4153	10/01/21-06/30/24	9,624	87,593	0	0	10,297	673
WIOA Dislocated Worker Formula Grants	I	17.278	175-22-4001	07/01/22-06/30/25	0	256,897	78,446	0	107,515	107,515
WIOA Dislocated Worker Formula Grants	I	17.278	175-22-4132	10/01/22-06/30/25	0	150,000	2,500	0	3,163	3,163
Total Federal Assistance Listing Number 17.278					\$1,618,211	\$ 4,254,002	\$1,091,356	\$252,084	\$1,562,539	\$196,412

**CENTRAL PENNSYLVANIA WORKFORCE DEVELOPMENT CORPORATION**  
**d/b/a ADVANCE CENTRAL PA**  
**SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS**  
**FOR PERIOD ENDING JUNE 30, 2023**  
**(CONTINUED)**

<u>Federal Grantor/Pass-Through Grantor/Program Title</u>	<u>Source Code</u>	<u>Federal Assistance Listing Number</u>	<u>Pass-Through Grantor's Number</u>	<u>Contract Period</u>	<u>Cash Received</u>	<u>Contract Amount</u>	<u>Passed Through to Subrecipients</u>	<u>Accrued or (Deferred) Revenue July 1, 2022</u>	<u>Expenditures</u>	<u>Accrued or (Deferred) Revenue June 30, 2023</u>
<b><u>U.S. Department of Labor (Continued)</u></b>										
Total WIOA Cluster					\$4,721,378	\$10,121,971	\$2,806,215	\$599,325	\$4,662,721	\$540,668
WIOA National Dislocated Workers Grants/ WIA National Emergency Grants		17.277	175-19-8523	05/27/20-06/30/22	\$ 11,977	\$ 77,651	\$ 0	\$ 11,977	\$ 0	\$ 0
Registered Apprenticeship		17.285	175-22-2206	07/01/22-06/30/26	\$ 1,275	\$ 183,333	\$ 0	\$ 0	\$ 1,796	\$ 521
Total U. S. Department of Labor					\$4,734,630	\$10,382,955	\$2,806,215	\$611,302	\$4,664,517	\$541,189
<b><u>U.S. Department of Health and Human Services</u></b>										
Passed Through the Commonwealth of Pennsylvania's Department of Labor and Industry Temporary Assistance for Needy Families State Programs Temporary Assistance for Needy Families State Programs	     	93.558 93.558	175-21-3361 175-22-3361	07/01/21-06/30/23 07/01/22-06/30/24	\$ 577,540 119,687	\$ 673,927 723,550	\$ 364,232 179,103	\$ 71,531 0	\$ 506,009 189,822	\$ 0 70,135
Passed Through the Commonwealth of Pennsylvania's Department of Human Services Temporary Assistance for Needy Families State Programs Temporary Assistance for Needy Families State Programs Temporary Assistance for Needy Families State Programs Temporary Assistance for Needy Families State Programs Temporary Assistance for Needy Families State Programs	         	93.558 93.558 93.558 93.558 93.558	4100077209 4100077209 4100077209 4100077209 4100077209	07/01/17-06/30/18 07/01/18-06/30/19 07/01/19-06/30/20 07/01/21-06/30/22 07/01/22-06/30/23	0 0 0 312,666 1,298,912	413,652 413,652 231,900 2,010,846 2,010,846	0 0 0 0 1,202,755	( 111,859) ( 313,500) ( 231,900) 312,666 0	10,038 0 0 0 1,683,097	( 101,821) ( 313,500) ( 231,900) 0 384,185
Total Federal Assistance Listing Number 93.558					\$2,308,805	\$ 6,478,373	\$1,746,090	(\$273,062)	\$2,388,966	(\$192,901)
<b><u>U.S. Department of Agriculture</u></b>										
Passed Through the Commonwealth of Pennsylvania's Department of Human Services State Administrative Matching Grants for the Supplemental Nutrition Assistance Program State Administrative Matching Grants for the Supplemental Nutrition Assistance Program	     	10.561 10.561	70130 70130	07/01/21-06/30/22 07/01/22-06/30/23	\$ 6,589 23,486	\$ 25,952 25,952	\$ 0 23,357	\$ 6,589 0	\$ 0 25,951	\$ 0 2,465
Total Federal Assistance Listing Number 10.561					\$ 30,075	\$ 51,904	\$ 23,357	\$ 6,589	\$ 25,951	\$ 2,465

**CENTRAL PENNSYLVANIA WORKFORCE DEVELOPMENT CORPORATION**  
**d/b/a ADVANCE CENTRAL PA**  
**SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS**  
**FOR PERIOD ENDING JUNE 30, 2023**  
**(CONTINUED)**

<u>Federal Grantor/Pass-Through Grantor/Program Title</u>	<u>Source Code</u>	<u>Federal Assistance Listing Number</u>	<u>Pass-Through Grantor's Number</u>	<u>Contract Period</u>	<u>Cash Received</u>	<u>Contract Amount</u>	<u>Passed Through to Subrecipients</u>	<u>Accrued or (Deferred) Revenue July 1, 2022</u>	<u>Expenditures</u>	<u>Accrued or (Deferred) Revenue June 30, 2023</u>
Appalachian Regional Commission Appalachian Regional Development	D	23.002	PW-20057-IM-20	10/01/20-09/30/24	\$ 286,562	\$ 1,018,500	\$ 190,644	\$193,115	\$ 194,455	\$101,008
<b>TOTAL FEDERAL FINANCIAL ASSISTANCE</b>					\$7,360,072	\$17,931,732	\$4,766,306	\$537,944	\$7,273,889	\$451,761

**CENTRAL PENNSYLVANIA WORKFORCE DEVELOPMENT CORPORATION**  
**d/b/a ADVANCE CENTRAL PA**  
**NOTES TO SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS**  
**FOR THE YEAR ENDED JUNE 30, 2023**

**Note 1:** The Schedule of Expenditures of Federal Awards has been prepared on the accrual basis of accounting. Revenues were adjusted to balance the expenditures incurred for each project.

**Note 2:** Extensive compliance tests, as required by the Uniform Guidance, were performed on the WIOA Cluster, which, when combined, represents 64% of the total expenditures reflected on the Schedule of Expenditures of Federal Awards.

The 20% test for a low risk auditee was satisfied as follows:

<u>Project Title</u>	<u>Federal Assistance Listing Number</u>	<u>Expenditures</u>
WIOA Cluster:		
WIOA Youth Activities	17.259	\$1,803,101
WIOA Adult Program	17.258	1,297,081
WIOA Dislocated Worker Formula Grants	17.278	1,562,539
Temporary Assistance for Needy Families	93.558	2,388,966
Appalachian Regional Development	23.002	194,455
State Administrative Matching Grants for the		
Supplemental Nutrition Assistance Program	10.561	25,951
Registered Apprenticeship	17.285	<u>1,796</u>
		\$7,273,889
		X <u>20%</u>
Minimum Amount Which Must Be Tested		<u>\$1,454,778</u>

The WIOA Cluster exceeds \$1,454,778 and, therefore, represent the programs to which the specific compliance requirements must be applied.

**Note 3:** The Temporary Assistance for Needy Families' deferred revenue amounts include payments received from the performance based portion of the related contracts. The Department of Human Services has not yet defined the life of these performance funds but has restricted their use for the Temporary Assistance for Needy Families. During the current year, \$10,038 was charged against the Temporary Assistance for Needy Families from the performance based portion of the related contracts.

**Note 4:** The Corporation did not elect to use the de-minimis 10% indirect cost rate.

**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  
Central Pennsylvania Workforce  
Development Corporation  
d/b/a Advance Central PA  
130 Kelly Square, Suite 1  
Lewisburg, PA 17837

We have audited, in accordance with the auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States, the financial statements of the Central Pennsylvania Workforce Development Corporation (a nonprofit organization), which comprise the statement of financial position as of June 30, 2023, and the related statements of activities, and cash flows for the year then ended, and the related notes to the financial statements, and have issued our report thereon dated February 9, 2024.

**Report on Internal Control over Financial Reporting**

In planning and performing our audit of the financial statements, we considered the Central Pennsylvania Workforce Development Corporation'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 the Central Pennsylvania Workforce Development Corporation's internal control. Accordingly, we do not express an opinion on the effectiveness of the Central Pennsylvania Workforce Development Corporation's internal control.

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

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

**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  
(CONTINUED)**

**Report on Compliance and Other Matters**

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

**Purpose of This Report**

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

*Young, Decker, Brown & Company, P.C.*



**INDEPENDENT AUDITOR'S REPORT ON COMPLIANCE FOR EACH  
MAJOR PROGRAM AND ON INTERNAL CONTROL OVER COMPLIANCE  
REQUIRED BY THE UNIFORM GUIDANCE**

Board of Directors  
Central Pennsylvania Workforce  
Development Corporation  
d/b/a Advance Central PA  
130 Kelly Square, Suite 1  
Lewisburg, PA 17837

**Report on Compliance for Each Major Federal Program**

***Opinion on Each Major Federal Program***

We have audited the Central Pennsylvania Workforce Development Corporation's compliance with the types of compliance requirements identified as subject to audit in the OMB *Compliance Supplement* that could have a direct and material effect on each of the Central Pennsylvania Workforce Development Corporation's major federal programs for the year ended June 30, 2023. Central Pennsylvania Workforce Development Corporation's major federal programs are identified in the summary of auditor's results section of the accompanying schedule of findings and questioned costs.

In our opinion, the Central Pennsylvania Workforce Development Corporation 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 programs for the year ended June 30, 2023.

***Basis for Opinion on Each Major Federal 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; and 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). 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 the Central Pennsylvania Workforce Development Corporation 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 program. Our audit does not provide a legal determination of the Central Pennsylvania Workforce Development Corporation's compliance with the compliance requirements referred to above.

**INDEPENDENT AUDITOR'S REPORT ON COMPLIANCE FOR EACH  
MAJOR PROGRAM AND ON INTERNAL CONTROL OVER COMPLIANCE  
REQUIRED BY THE UNIFORM GUIDANCE  
(CONTINUED)**

***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 the Central Pennsylvania Workforce Development Corporation's federal programs.

***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 the Central Pennsylvania Workforce Development Corporation'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*, 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 the Central Pennsylvania Workforce Development Corporation's compliance with the requirements of each major federal program as a whole.

In performing an audit in accordance with generally accepted auditing standards, *Government Auditing Standards*, 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 the Central Pennsylvania Workforce Development Corporation'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 the Central Pennsylvania Workforce Development Corporation'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, but not for the purpose of expressing an opinion on the effectiveness of the Central Pennsylvania Workforce Development Corporation'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 program on a timely basis. A *material weakness in internal control over*

**INDEPENDENT AUDITOR'S REPORT ON COMPLIANCE FOR EACH  
MAJOR PROGRAM AND ON INTERNAL CONTROL OVER COMPLIANCE  
REQUIRED BY THE UNIFORM GUIDANCE  
(CONTINUED)**

**Report on Internal Control over Compliance (Continued)**

*compliance* is a deficiency, or a combination of deficiencies, in internal control over compliance, such that there is a reasonable possibility that material noncompliance with a type of compliance requirement of a federal program will not be prevented, or detected and corrected, on a timely basis. A *significant deficiency in internal control over compliance* is a deficiency, or a combination of deficiencies, in internal control over compliance with a type of compliance requirement of a federal program that is less severe than a material weakness in internal control over compliance, yet important enough to merit attention by those charged with governance.

Our consideration of internal control over compliance was for the limited purpose described in the 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. Accordingly, this report is not suitable for any other purpose.

*Young, Decker, Brown & Company, P.C.*

**CENTRAL PENNSYLVANIA WORKFORCE DEVELOPMENT CORPORATION**  
**d/b/a ADVANCE CENTRAL PA**  
**SCHEDULE OF FINDINGS AND QUESTIONED COSTS**  
**FOR THE YEAR ENDED JUNE 30, 2023**

**Summary of Auditor's Results**

1. An unmodified opinion was issued on the Corporation's financial statements.
2. There were no material weaknesses in internal control identified by the audit of the financial statements.
3. The audit of the financial statements did not disclose any noncompliance that is material to the Corporation's financial statements.
4. An unmodified opinion was issued on the Corporation's compliance for major programs.
5. No material weaknesses in internal control based on a financial statement audit and over major programs were identified by the audit.
6. The audit disclosed no audit findings that are required to be reported under 2 CFR Section 200.516(a).
7. The Corporation's major program is the WIOA Cluster, consisting of WIOA Youth Activities, WIOA Adult Program, and WIOA Dislocated Worker Formula Grants.
8. The dollar threshold used to determine Type A and Type B programs was \$750,000.
9. The Corporation was deemed to be a low-risk auditee.

**Financial Statement Findings**

None identified.

**Federal Award Findings**

None identified.

**CENTRAL PENNSYLVANIA WORKFORCE DEVELOPMENT CORPORATION  
d/b/a ADVANCE CENTRAL PA  
SUMMARY SCHEDULE OF PRIOR YEARS' FINDINGS  
FOR THE YEAR ENDED JUNE 30, 2023**

No prior year findings were noted.

**INDEPENDENT ACCOUNTANT'S REPORT  
ON APPLYING AGREED-UPON PROCEDURES**

Board of Directors  
Central Pennsylvania Workforce  
Development Corporation  
d/b/a Advance Central PA  
130 Kelly Square, Suite 1  
Lewisburg, PA 17837

We have performed the procedures enumerated below, which were agreed to by the Central Pennsylvania Workforce Development Corporation and the Pennsylvania Department of Labor and Industry (the specified parties) on the clerical accuracy of the Central Pennsylvania Workforce Development Corporation's summarization of amounts reported on the monthly Financial Status Report (FSR) submitted to the Pennsylvania Department of Labor and Industry for the year ended June 30, 2023, and the report of the summarized period totals on the respective formats as presented in the *Bureau of Workforce Investment Financial Management Technical Assistance Guide*. The Central Pennsylvania Workforce Development Corporation's management is responsible for the clerical accuracy of the Central Pennsylvania Workforce Development Corporation's summarization of amounts reported on the monthly Financial Status Report (FSR) submitted to the Pennsylvania Department of Labor and Industry for the year ended June 30, 2023, and the report of the summarized period totals on the respective formats as presented in the *Bureau of Workforce Investment Financial Management Technical Assistance Guide*.

The Central Pennsylvania Workforce Development Corporation (d/b/a Advance Central PA) has agreed to and acknowledged that the procedures performed are appropriate to meet the intended purpose to satisfy the Pennsylvania Department of labor and Industry requirements with respect to reporting on the monthly Financial Status Reports (FSR) submitted to the Pennsylvania Department of Labor and Industry. This report may not be suitable for any other purpose. The procedures performed may not address all the items of interest to a user of this report and may not meet the needs of all users of this report and, as such, users are responsible for determining whether the procedures performed are appropriate for their purposes.

Procedures and findings are as follows:

- a. We verified the clerical accuracy of the Central Pennsylvania Workforce Development Corporation's summarization of amounts reported on the monthly Financial Status Report (FSR) submitted to the Pennsylvania Department of Labor and Industry for the year ended June 30, 2023, and the report of the summarized, period totals on the respective formats as presented in the *Bureau of Workforce Investment Financial Management Technical Assistance Guide*. This

**INDEPENDENT ACCOUNTANT'S REPORT  
ON APPLYING AGREED-UPON PROCEDURES  
(CONTINUED)**

**a. (Continued)**

procedure was performed for the Workforce Investment Act program/program identifiers, on the attached Schedule of Workforce Investment Act Expenditures by Program Identifier and Cost Category administered by the Central Pennsylvania Workforce Development Corporation, which were funded in whole, or in part, by the Pennsylvania Department of Labor and Industry, without any exceptions noted.

- b.** We inquired of management regarding any adjustment to reported revenues or expenditures, which were not reflected on reports submitted to the Pennsylvania Department of Labor and Industry. These inquiries disclosed no adjustments.

We were engaged by the Central Pennsylvania Workforce Development Corporation (d/b/a Advance Central PA) to perform this agreed-upon procedures engagement and conducted our engagement in accordance with attestation standards established by the American Institute of Certified Public Accountants. We were not engaged to and did not conduct an examination or review engagement, the objective of which would be the expression of an opinion or conclusion, respectively, on the clerical accuracy of the Central Pennsylvania Workforce Development Corporation's summarization of amounts reported on the monthly Financial Status Report (FSR) submitted to the Pennsylvania Department of Labor and Industry for the year ended June 30, 2023, and the report of the summarized period totals on the respective formats as presented in the *Bureau of Workforce Investment Financial Management Technical Assistance Guide*. Accordingly, we do not express such an opinion or conclusion. Had we performed additional procedures, other matters might have come to our attention that would have been reported to you.

We are required to be independent of the Central Pennsylvania Workforce Development Corporation (d/b/a Advance Central PA) and to meet our other ethical responsibilities, in accordance with the relevant ethical requirements related to our agreed-upon procedures engagement.

This report is intended solely for the information and use of Central Pennsylvania Workforce Development Corporation and the Pennsylvania Department of Labor and Industry and is not intended to be and should not be used by anyone other than the Central Pennsylvania Workforce Development Corporation and the Pennsylvania Department of Labor and Industry.

*Young, Baker, Brown & Company, P.C.*

**CENTRAL PENNSYLVANIA WORKFORCE DEVELOPMENT CORPORATION**  
**d/b/a ADVANCE CENTRAL PA**  
**STATEMENT OF EXPENDITURES BY PROGRAM IDENTIFIER AND COST CATEGORY**  
**YEAR ENDING JUNE 30, 2023**

<u>Contract Number/ Cost Category</u>	<u>Contract Period</u>	<u>Authorized Budget</u>	<u>Prior Year Actual</u>	<u>Current Year Reported Actual</u>	<u>Final Reported Subsequently</u>	<u>Cumulative Claimed Actual</u>	<u>(Over)/Under Budget</u>
<b>175213011</b>	10/01/21-06/30/23						
Administration		\$ 113,791	\$ 3,197	\$ 39,798	\$ -	\$ 42,995	\$ 70,796
Program Costs		<u>1,024,121</u>	<u>219,364</u>	<u>875,553</u>	<u>-</u>	<u>1,094,917</u>	<u>( 70,796)</u>
Totals		<u>\$ 1,137,912</u>	<u>\$ 222,561</u>	<u>\$ 915,351</u>	<u>\$ -</u>	<u>\$1,137,912</u>	<u>\$ -</u>
<b>175223001</b>	07/01/22-06/30/24						
Administration		\$ 21,609	\$ -	\$ 6,273	\$ -	\$ 6,273	\$ 15,336
Program Costs		<u>194,479</u>	<u>-</u>	<u>209,815</u>	<u>-</u>	<u>209,815</u>	<u>( 15,336)</u>
Totals		<u>\$ 216,088</u>	<u>\$ -</u>	<u>\$ 216,088</u>	<u>\$ -</u>	<u>\$ 216,088</u>	<u>\$ -</u>
<b>175223011</b>	10/01/22-06/30/25						
Administration		\$ 96,566	\$ -	\$ -	\$ 6	\$ 6	\$ 96,560
Program Costs		<u>869,096</u>	<u>-</u>	<u>106,023</u>	<u>22,287</u>	<u>128,310</u>	<u>740,786</u>
Totals		<u>\$ 965,662</u>	<u>\$ -</u>	<u>\$ 106,023</u>	<u>\$22,293</u>	<u>\$ 128,316</u>	<u>\$ 837,346</u>
<b>175223013</b>	10/01/22-06/30/25						
Administration		\$ 50,000	\$ -	\$ -	\$ -	\$ -	\$ 50,000
Program Costs		<u>450,000</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>450,000</u>
Totals		<u>\$ 500,000</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 500,000</u>
<b>175213301</b>	04/01/21-06/30/23						
Administration		\$ 159,643	\$ 3,602	\$ 89,883	\$ -	\$ 93,485	\$ 66,158
OSY		\$ 1,077,592	\$ 83,378	\$1,062,246	\$ -	\$1,145,624	(\$ 68,032)
ISY		<u>359,198</u>	<u>667,492</u>	<u>( 310,168)</u>	<u>-</u>	<u>357,324</u>	<u>1,874</u>
Program Costs		<u>\$ 1,436,790</u>	<u>\$ 750,870</u>	<u>\$ 752,078</u>	<u>\$ -</u>	<u>\$1,502,948</u>	<u>(\$ 66,158)</u>
Totals		<u>\$ 1,596,433</u>	<u>\$ 754,472</u>	<u>\$ 841,961</u>	<u>\$ -</u>	<u>\$1,596,433</u>	<u>\$ -</u>
<b>175223301</b>	04/01/22-06/30/24						
Administration		\$ 152,196	\$ -	\$ -	\$ -	\$ -	\$ 152,196
OSY		\$ 1,027,324	\$ -	\$ 38,079	\$30,550	\$ 68,629	\$ 958,695
ISY		<u>342,441</u>	<u>-</u>	<u>559,402</u>	<u>333</u>	<u>559,735</u>	<u>( 217,294)</u>
Program Costs		<u>\$ 1,369,765</u>	<u>\$ -</u>	<u>\$ 597,481</u>	<u>\$30,883</u>	<u>\$ 628,364</u>	<u>\$ 741,401</u>
Totals		<u>\$ 1,521,961</u>	<u>\$ -</u>	<u>\$ 597,481</u>	<u>\$30,883</u>	<u>\$ 628,364</u>	<u>\$ 893,597</u>
<b>175233301</b>	04/01/23-06/30/26						
Administration		\$ 184,133	\$ -	\$ -	\$ -	\$ -	\$ 184,133
OSY		\$ 1,242,899	\$ -	\$ -	\$ -	\$ -	\$1,242,899
ISY		<u>414,300</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>414,300</u>
Program Costs		<u>\$ 1,657,199</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$1,657,199</u>
Totals		<u>\$ 1,841,332</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$1,841,332</u>



**CENTRAL PENNSYLVANIA WORKFORCE DEVELOPMENT CORPORATION**  
**d/b/a ADVANCE CENTRAL PA**  
**STATEMENT OF EXPENDITURES BY PROGRAM IDENTIFIER AND COST CATEGORY**  
**YEAR ENDING JUNE 30, 2023**  
**(CONTINUED)**

<u>Contract Number/ Cost Category</u>	<u>Contract Period</u>	<u>Authorized Budget</u>	<u>Prior Year Actual</u>	<u>Current Year Reported Actual</u>	<u>Final Reported Subsequently</u>	<u>Cumulative Claimed Actual</u>	<u>(Over)/Under Budget</u>
<b>175213361</b>	07/01/21-06/30/24						
Administration		\$ 67,393	\$ 27,098	\$ 37,631	\$ -	\$ 64,729	\$ 2,664
Program Costs		<u>606,534</u>	<u>140,820</u>	<u>468,378</u>	<u>-</u>	<u>609,198</u>	( <u>2,664</u> )
Totals		<u>\$ 673,927</u>	<u>\$ 167,918</u>	<u>\$ 506,009</u>	<u>\$ -</u>	<u>\$ 673,927</u>	<u>\$ -</u>
<b>175223361</b>	07/01/22-06/30/24						
Administration		\$ 72,355	\$ -	\$ 4,341	\$ 8	\$ 4,349	\$ 68,006
Program Costs		<u>651,195</u>	<u>-</u>	<u>177,792</u>	<u>7,681</u>	<u>185,473</u>	<u>465,722</u>
Totals		<u>\$ 723,550</u>	<u>\$ -</u>	<u>\$ 182,133</u>	<u>\$ 7,689</u>	<u>\$ 189,822</u>	<u>\$ 533,728</u>
<b>175214001</b>	07/01/21-06/30/23						
Administration		\$ 25,800	\$ 55	\$ 12,673	\$ -	\$ 12,728	\$ 13,072
Program Costs		<u>232,205</u>	<u>153,334</u>	<u>91,943</u>	<u>-</u>	<u>245,277</u>	( <u>13,072</u> )
Totals		<u>\$ 258,005</u>	<u>\$ 153,389</u>	<u>\$ 104,616</u>	<u>\$ -</u>	<u>\$ 258,005</u>	<u>\$ -</u>
<b>175214011</b>	10/01/21-06/30/23						
Administration		\$ 109,782	\$ -	\$ 33,398	\$ -	\$ 33,398	\$ 76,384
Program Costs		<u>988,159</u>	<u>-</u>	<u>1,064,543</u>	<u>-</u>	<u>1,064,543</u>	( <u>76,384</u> )
Totals		<u>\$ 1,097,941</u>	<u>\$ -</u>	<u>\$1,097,941</u>	<u>\$ -</u>	<u>\$1,097,941</u>	<u>\$ -</u>
<b>175224001</b>	07/01/22-06/30/25						
Administration		\$ 25,690	\$ -	\$ -	\$ 5	\$ 5	\$ 25,685
Program Costs		<u>231,207</u>	<u>-</u>	<u>88,195</u>	<u>19,315</u>	<u>107,510</u>	<u>123,697</u>
Totals		<u>\$ 256,897</u>	<u>\$ -</u>	<u>\$ 88,195</u>	<u>\$19,320</u>	<u>\$ 107,515</u>	<u>\$ 149,382</u>
<b>175224011</b>	10/01/22-06/30/25						
Administration		\$ 52,787	\$ -	\$ -	\$ -	\$ -	\$ 52,787
Program Costs		<u>475,082</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>475,082</u>
Totals		<u>\$ 527,869</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 527,869</u>
<b>175204151</b>	10/01/20-06/30/23						
Program Costs		<u>\$ 42,391</u>	<u>\$ -</u>	<u>\$ 42,391</u>	<u>\$ -</u>	<u>\$ 42,391</u>	<u>\$ -</u>
<b>175214151</b>	01/01/22-06/30/24						
Program Costs		<u>\$ 100,000</u>	<u>\$ -</u>	<u>\$ 43,323</u>	<u>\$ 2,829</u>	<u>\$ 46,152</u>	<u>\$ 53,848</u>
<b>175214153</b>	10/01/21-06/30/24						
Program Costs		<u>\$ 87,593</u>	<u>\$ -</u>	<u>\$ 10,300</u>	<u>(\$ 3)</u>	<u>\$ 10,297</u>	<u>\$ 77,296</u>
<b>175196231</b>	07/01/19-06/30/24						
Program Costs		<u>\$ 233,800</u>	<u>\$ 1,668</u>	<u>\$ 2,570</u>	<u>\$ -</u>	<u>\$ 4,238</u>	<u>\$ 229,562</u>
<b>175196234</b>	07/01/19-06/30/24						
Program Costs		<u>\$ 250,000</u>	<u>\$ 11,394</u>	<u>\$ 3,274</u>	<u>\$ -</u>	<u>\$ 14,668</u>	<u>\$ 235,332</u>

**CENTRAL PENNSYLVANIA WORKFORCE DEVELOPMENT CORPORATION**  
**d/b/a ADVANCE CENTRAL PA**  
**STATEMENT OF EXPENDITURES BY PROGRAM IDENTIFIER AND COST CATEGORY**  
**YEAR ENDING JUNE 30, 2023**  
**(CONTINUED)**

<u>Contract Number/ Cost Category</u>	<u>Contract Period</u>	<u>Authorized Budget</u>	<u>Prior Year Actual</u>	<u>Current Year Reported Actual</u>	<u>Final Reported Subsequently</u>	<u>Cumulative Claimed Actual</u>	<u>(Over)/Under Budget</u>
175186233 Program Costs	07/01/18-06/30/24	\$ 223,300	\$ 91,697	\$ 19,439	\$ -	\$ 111,136	\$ 112,164
175198892 Program Costs	07/01/19-06/30/24	\$ 250,000	\$ 220,033	\$ 29,967	\$ -	\$ 250,000	\$ -
175208892 Program Costs	07/01/20-06/30/24	\$ 650,000	\$ 777	\$ 375,844	\$ -	\$ 376,621	\$ 273,379
175222206 Program Costs	07/01/22-06/30/26	\$ 183,333	\$ -	\$ 1,796	\$ -	\$ 1,796	\$ 181,537
175214132 Program Costs	02/01/22-12/31/23	\$ 150,000	\$ 9,287	\$ 39,854	\$ -	\$ 49,141	\$ 100,859
175224132 Program Costs	10/01/22-06/30/25	\$ 150,000	\$ -	\$ 3,163	\$ -	\$ 3,163	\$ 146,837
175204133 Program Costs	10/01/20-06/30/23	\$ 45,000	\$ 11,250	\$ 33,750	\$ -	\$ 45,000	\$ -
175203032 Program Costs	07/01/20-06/30/23	\$ 9,326	\$ -	\$ 9,326	\$ -	\$ 9,326	\$ -
175203341 Program Costs	04/01/20-06/30/23	\$ 332,777	\$ -	\$ 332,777	\$ -	\$ 332,777	\$ -
175203131 Program Costs	10/01/20-06/30/23	\$ 28,000	\$ -	\$ 28,000	\$ -	\$ 28,000	\$ -
175204033 Program Costs	07/01/20-06/30/23	\$ 35,321	\$ -	\$ 35,321	\$ -	\$ 35,321	\$ -
175204131 Program Costs	10/01/20-06/30/23	\$ 21,314	\$ -	\$ 21,314	\$ -	\$ 21,314	\$ -
175204134 Program Costs	10/01/20-06/30/23	\$ 13,625	\$ -	\$ 13,625	\$ -	\$ 13,625	\$ -
175204135 Program Costs	10/01/20-06/30/23	\$ 6,600	\$ -	\$ 6,600	\$ -	\$ 6,600	\$ -
<b>Grand Total</b> Administration Program Costs		\$ 1,131,745 <u>12,998,212</u>	\$ 33,952 <u>1,610,494</u>	\$ 223,997 <u>5,484,435</u>	\$ 19 <u>82,992</u>	\$ 257,968 <u>7,177,921</u>	\$ 873,777 <u>5,820,291</u>
<b>Totals</b>		<u>\$14,129,957</u>	<u>\$1,644,446</u>	<u>\$5,708,432</u>	<u>\$83,011</u>	<u>\$7,435,889</u>	<u>\$6,694,068</u>

**INDEPENDENT ACCOUNTANT'S REPORT  
ON APPLYING AGREED-UPON PROCEDURES**

Board of Directors  
Central Pennsylvania Workforce  
Development Corporation  
d/b/a Advance Central PA  
130 Kelly Square, Suite 1  
Lewisburg, PA 17837

We have performed the procedures enumerated below, which were agreed to by the Central Pennsylvania Workforce Development Corporation and the Pennsylvania Department of Human Services (the specified parties) on the clerical accuracy of the Central Pennsylvania Workforce Development Corporation's summarization of amounts reported on the Schedule of Revenues, Expenses, and Comparison with Budget for Contract #4100077209 with the Pennsylvania Department of Human Services for the year ended June 30, 2023. The Central Pennsylvania Workforce Development Corporation's management is responsible for the clerical accuracy of the Central Pennsylvania Workforce Development Corporation's summarization of amounts reported on the Schedule of Revenues, Expenses, and Comparison with Budget for Contract #4100077209 with the Pennsylvania Department of Human Services for the year ended June 30, 2023.

The Central Pennsylvania Workforce Development Corporation (d/b/a Advance Central PA) has agreed to and acknowledged that the procedures performed are appropriate to meet the intended purpose to satisfy the Pennsylvania Department of Human Services requirements with respect to reporting on the Schedule of Revenues, Expenses, and Comparison with Budget Contract #4100077209 Status Reports (FSR) submitted to the Pennsylvania Department of Labor and Industry. This report may not be suitable for any other purpose. The procedures performed may not address all the items of interest to a user of this report and may not meet the needs of all users of this report and, as such, users are responsible for determining whether the procedures performed are appropriate for their purposes.

Procedures and findings are as follows:

- a. We verified the clerical accuracy of the Central Pennsylvania Workforce Development Corporation's summarization of amounts reported on the Schedule of Revenue, Expenses, and Comparison with Budget for Contract #4100077209 with the Pennsylvania Department of Human Services for the year ended June 30, 2023. This procedure was performed on the attached Schedule of Revenue, Expenses, and Comparison with Budget for Contract #4100077209 administered by the Central Pennsylvania Workforce Development Corporation, which were funded in whole by the Pennsylvania Department of Human Services, without any exceptions noted.

**INDEPENDENT ACCOUNTANT'S REPORT  
ON APPLYING AGREED-UPON PROCEDURES  
(CONTINUED)**

- b. We inquired of management regarding any adjustment to reported revenues or expenditures, which were not reflected on the Schedule of Revenue, Expenses, and Comparison with Budget for Contract #4100077209 with the Pennsylvania Department of Human Services. These inquiries disclosed no adjustments.

We were engaged by the Central Pennsylvania Workforce Development Corporation (d/b/a Advance Central PA) to perform this agreed-upon procedures engagement and conducted our engagement in accordance with attestation standards established by the American Institute of Certified Public Accountants. We were not engaged to and did not conduct an examination or review engagement, the objective of which would be the expression of an opinion or conclusion, respectively, on the clerical accuracy of the Central Pennsylvania Workforce Development Corporation's summarization of amounts reported on the Schedule of Revenues, Expenses, and Comparison with Budget for Contract #4100077209 with the Pennsylvania Department of Human Services for the year ended June 30, 2023. Accordingly, we do not express such an opinion or conclusion. Had we performed additional procedures, other matters might have come to our attention that would have been reported to you.

We are required to be independent of the Central Pennsylvania Workforce Development Corporation (d/b/a Advance Central PA) and to meet our other ethical responsibilities, in accordance with the relevant ethical requirements related to our agreed-upon procedures engagement.

This report is intended solely for the information and use of Central Pennsylvania Workforce Development Corporation and the Pennsylvania Department of Human Services and is not intended to be and should not be used by anyone other than the Central Pennsylvania Workforce Development Corporation and the Pennsylvania Department of Human Services.

*Young, Becker, Brown & Company, P.C.*

**CENTRAL PENNSYLVANIA WORKFORCE DEVELOPMENT CORPORATION**  
**d/b/a ADVANCE CENTRAL PA**  
**LEWISBURG, PENNSYLVANIA**  
**EARN GRANT**  
**CONTRACT #4100077209**  
**SCHEDULE OF REVENUE, EXPENSES, AND COMPARISON WITH BUDGET**  
**YEAR ENDED JUNE 30, 2023**

	<u>Budget</u>	<u>Actual</u>	(Over) Under <u>Actual</u>
<b><u>Revenue</u></b>			
Pennsylvania Department of Human Services	\$2,062,750	\$1,734,999	\$327,751
	<hr/>	<hr/>	<hr/>
<b><u>Administration Costs</u></b>			
Personnel:			
Staff Salaries	\$ 134,615	\$ 134,581	\$ 34
Staff Fringe Benefits	<u>40,869</u>	<u>40,646</u>	<u>223</u>
Total Salaries/Fringe Benefits	\$ 175,484	\$ 175,227	\$ 257
Equipment and Supplies	645	645	0
Operating Expenses	<u>30,145</u>	<u>30,129</u>	<u>16</u>
<b>Total Administration Costs</b>	<u>\$ 206,274</u>	<u>\$ 206,001</u>	<u>\$ 273</u>
	<hr/>	<hr/>	<hr/>
<b><u>Direct Training Costs</u></b>			
Personnel:			
Staff Salaries	\$ 0	\$ 0	\$ 0
Staff Fringe Benefits	<u>0</u>	<u>0</u>	<u>0</u>
Total Personnel	\$ 0	\$ 0	\$ 0
Equipment and Supplies	\$ 0	\$ 0	\$ 0
Operating Expenses	0	0	0
Other Program Expenses	<u>352,271</u>	<u>309,481</u>	<u>42,790</u>
<b>Total Direct Training Costs</b>	<u>\$ 352,271</u>	<u>\$ 309,481</u>	<u>\$ 42,790</u>
	<hr/>	<hr/>	<hr/>
<b>Total Subcontracted Expenses</b>	<u>\$1,504,205</u>	<u>\$1,219,517</u>	<u>\$284,688</u>
	<hr/>	<hr/>	<hr/>
<b>Total Program Costs</b>	<u>\$1,856,476</u>	<u>\$1,528,998</u>	<u>\$327,478</u>
	<hr/>	<hr/>	<hr/>
<b>Total Expenses</b>	<u>\$2,062,750</u>	<u>\$1,734,999</u>	<u>\$327,751</u>
	<hr/>	<hr/>	<hr/>
<b>Excess of Revenue Over (Under) Expenses</b>	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ 0</u>
	<hr/>	<hr/>	<hr/>

**INDEPENDENT ACCOUNTANT'S REPORT  
ON APPLYING AGREED-UPON PROCEDURES**

Board of Directors  
Central Pennsylvania Workforce  
Development Corporation  
d/b/a Advance Central PA  
130 Kelly Square, Suite 1  
Lewisburg, PA 17837

We have performed the procedures enumerated below, which were agreed to by the Central Pennsylvania Workforce Development Corporation and the Pennsylvania Department of Human Services (the specified parties) on the reconciliation of expenditures listed on the Central Pennsylvania Workforce Development Corporation's Schedule of Expenditures of Federal Awards (SEFA) to the Federal Award income received from the Pennsylvania Department of Human Services (DHS) as noted in the revenue audit confirmation received from the Commonwealth of Pennsylvania for the year ended June 30, 2023. The Central Pennsylvania Workforce Development Corporation's management is responsible for the reconciliation of expenditures listed on the Central Pennsylvania Workforce Development Corporation's Schedule of Expenditures of Federal Awards (SEFA) to the Federal Award income received from the Pennsylvania Department of Human Services (DHS) as noted in the revenue audit confirmation received from the Commonwealth of Pennsylvania for the year ended June 30, 2023.

The Central Pennsylvania Workforce Development Corporation (d/b/a Advance Central PA) has agreed to and acknowledged that the procedures performed are appropriate to meet the intended purpose to satisfy the Pennsylvania Department of Human Services requirements with respect to the reconciliation of expenditures listed on the Central Pennsylvania Workforce Development Corporation's (d/b/a Advance Central PA) Schedule of expenditures of Federal Awards (SEFA) to the Federal Award Income received from the Department of Human Services (DHS) as noted in the revenue audit confirmation received from the Commonwealth of Pennsylvania for the year ended June 30, 2023. This report may not be suitable for any other purpose. The procedures performed may not address all the items of interest to a user of this report and may not meet the needs of all users of this report and, as such, users are responsible for determining whether the procedures performed are appropriate for their purposes.

Procedures and findings are as follows:

- a. We agreed the expenditure amounts listed on the reconciliation schedule under the "Federal Expenditures per the SEFA" column C to the audited Schedule of Expenditures of Federal Awards (SEFA), without any exceptions noted.

**INDEPENDENT ACCOUNTANT'S REPORT  
ON APPLYING AGREED-UPON PROCEDURES  
(CONTINUED)**

- b. We agree the receipt amounts listed on the reconciliation schedule under the "Federal Awards received per the audit confirmation reply from Pennsylvania" column D to the subrecipient Federal amounts that were reflected in the audit confirmation reply from the Office of Budget, Comptroller Operations, without any exceptions noted.
- c. We recalculated the amounts listed under the "Difference" column E and the "% Difference" column F, without any exceptions noted.
- d. We agreed the amounts listed under the "Difference" column E to the audited books and records of the entity, without any exceptions noted.
- e. We agreed the "Detailed Explanation of the Differences" to the audited books and records of the entity, without any exceptions noted.
- f. Based on the procedures detailed in paragraphs (a) through (e) above, we were to disclose any adjustments and/or findings which have not been reflected on the corresponding schedules. No exceptions noted.

We were engaged by the Central Pennsylvania Workforce Development Corporation (d/b/a Advance Central PA) to perform this agreed-upon procedures engagement and conducted our engagement in accordance with attestation standards established by the American Institute of Certified Public Accountants. We were not engaged to and did not conduct an examination or review engagement, the objective of which would be the expression of an opinion or conclusion, respectively, on the reconciliation of expenditures listed on the Central Pennsylvania Workforce Development Corporation's Schedule of Expenditures of Federal Awards (SEFA) to the Federal Award income received from the Pennsylvania Department of Human Services (DHS) as noted in the revenue audit confirmation received from the Commonwealth of Pennsylvania for the year ended June 30, 2023. Accordingly, we do not express such an opinion or conclusion. Had we performed additional procedures, other matters might have come to our attention that would have been reported to you.

We are required to be independent of the Central Pennsylvania Workforce Development Corporation (d/b/a Advance Central PA) and to meet our other ethical responsibilities, in accordance with the relevant ethical requirements related to our agreed-upon procedures engagement.

This report is intended solely for the information and use of Central Pennsylvania Workforce Development Corporation and the Pennsylvania Department of Human Services and is not intended to be and should not be used by anyone other than the Central Pennsylvania Workforce Development Corporation and the Pennsylvania Department of Human Services.

*Young, Decker, Brown & Company, P.C.*

CENTRAL PENNSYLVANIA WORKFORCE DEVELOPMENT CORPORATION  
d/b/a ADVANCE CENTRAL PA  
LEWISBURG, PENNSYLVANIA  
RECONCILIATION OF EXPENDITURES  
FEDERAL AWARDS PASSED THROUGH THE PENNSYLVANIA DEPARTMENT OF  
HUMAN SERVICES EXPENDITURES PER THE SEFA TO REVENUE RECEIVED  
PER THE PENNSYLVANIA AUDIT CONFIRMATION REPLY  
YEAR ENDED JUNE 30, 2023

(A)	(B)	(C)	(D)	(E)	(F)	(G)
<u>CFDA Name</u>	<u>CFDA Number</u>	<u>Federal Expenditures per the SEFA</u>	<u>Federal Awards Received per the Audit Confirmation Reply from Pennsylvania</u>	<u>Difference (C-D)</u>	<u>% Difference (E/D)</u>	<u>Detailed Explanation of the Differences</u>
Temporary Assistance for Needy Families	93.558	\$1,693,135	\$1,611,578	\$81,557	5.06%	The net accrued/(deferred) revenue as of July 1, 2022 totaled (\$344,593), while as of June 30, 2023, it totaled (\$263,036), which resulted in a net difference of (\$81,557).



EXTENDED TO MAY 15, 2024

Form **990**Department of the Treasury  
Internal Revenue Service**Return of Organization Exempt From Income Tax**

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

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.

OMB No. 1545-0047

**2022**Open to Public  
Inspection**A** For the 2022 calendar year, or tax year beginning **JUL 1, 2022** and ending **JUN 30, 2023****B** Check if applicable:

- ☐ Address change  
☐ Name change  
☐ Initial return  
☐ Final return/terminated  
☐ Amended return  
☐ Application pending

**C** Name of organization**CENTRAL PENNSYLVANIA WORKFORCE  
DEVELOPMENT CORPORATION**Doing business as **ADVANCE CENTRAL PA**

Number and street (or P.O. box if mail is not delivered to street address)

**130 KELLY SQUARE**

Room/suite

**1**

City or town, state or province, country, and ZIP or foreign postal code

**LEWISBURG, PA 17837****F** Name and address of principal officer: **ERICA MULBERGER****130 KELLY SQUARE STE 1, LEWISBURG, PA 17837****D** Employer identification number**25-1847249****E** Telephone number**570-568-6868****G** Gross receipts \$**7,858,789.****H(a)** Is this a group returnfor subordinates? ☐ Yes ☒ No**H(b)** Are all subordinates included? ☐ Yes ☐ No

If "No," attach a list. See instructions

**H(c)** Group exemption number**I** Tax-exempt status: ☒ 501(c)(3) ☐ 501(c) ( ) (insert no.) ☐ 4947(a)(1) or ☐ 527**J** Website: **HTTP://WWW.ADVANCECENTRALPA.ORG****K** Form of organization: ☒ Corporation ☐ Trust ☐ Association ☐ Other**L** Year of formation: **1999****M** State of legal domicile: **PA****Part I Summary**

<b>Activities &amp; Governance</b>	<b>1</b>	Briefly describe the organization's mission or most significant activities: <b>OUR MISSION IS TO BE THE LEADING VEHICLE FOR REGIONAL UNIFICATION, COORDINATION, INTEGRATION AND</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>22</b>
	<b>4</b>	Number of independent voting members of the governing body (Part VI, line 1b) <b>22</b>
	<b>5</b>	Total number of individuals employed in calendar year 2022 (Part V, line 2a) <b>15</b>
	<b>6</b>	Total number of volunteers (estimate if necessary) <b>0</b>
	<b>7a</b>	Total unrelated business revenue from Part VIII, column (C), line 12 <b>0.</b>
<b>7b</b>	Net unrelated business taxable income from Form 990-T, Part I, line 11 <b>0.</b>	
<b>Revenue</b>	<b>8</b>	Contributions and grants (Part VIII, line 1h) <b>7,980,390.</b>
	<b>9</b>	Program service revenue (Part VIII, line 2g) <b>0.</b>
	<b>10</b>	Investment income (Part VIII, column (A), lines 3, 4, and 7d) <b>0.</b>
	<b>11</b>	Other revenue (Part VIII, column (A), lines 5, 6d, 8c, 9c, 10c, and 11e) <b>0.</b>
	<b>12</b>	Total revenue - add lines 8 through 11 (must equal Part VIII, column (A), line 12) <b>7,980,390.</b>
	<b>Expenses</b>	<b>13</b>
<b>14</b>		Benefits paid to or for members (Part IX, column (A), line 4) <b>0.</b>
<b>15</b>		Salaries, other compensation, employee benefits (Part IX, column (A), lines 5-10) <b>851,818.</b>
<b>16a</b>		Professional fundraising fees (Part IX, column (A), line 11e) <b>0.</b>
<b>b</b>		Total fundraising expenses (Part IX, column (D), line 25) <b>0.</b>
<b>17</b>		Other expenses (Part IX, column (A), lines 11a-11d, 11f-24e) <b>1,925,250.</b>
<b>18</b>		Total expenses. Add lines 13-17 (must equal Part IX, column (A), line 25) <b>7,881,536.</b>
<b>19</b>		Revenue less expenses. Subtract line 18 from line 12 <b>98,854.</b>
<b>Net Assets or Fund Balances</b>	<b>20</b>	Total assets (Part X, line 16) <b>2,063,323.</b>
	<b>21</b>	Total liabilities (Part X, line 26) <b>1,478,659.</b>
	<b>22</b>	Net assets or fund balances. Subtract line 21 from line 20 <b>584,664.</b>

**Part II Signature Block**

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

<b>Sign Here</b>	Signature of officer: <i>Erica Mulberger</i>		Date: <b>3/8/2024</b>	
	ERICA MULBERGER, EXECUTIVE DIRECTOR Type or print name and title			
<b>Paid Preparer Use Only</b>	Print/Type preparer's name	Preparer's signature	Date	Check if self-employed <input type="checkbox"/> PTIN <b>P00175011</b>
	Firm's name <b>DANIEL BRADLEY CPA</b>			
<b>Preparer Use Only</b>	Firm's name <b>YOUNG, OAKES, BROWN &amp; COMPANY, P.C.</b>	Firm's EIN <b>25-1589048</b>		
	Firm's address <b>1210 THIRTEENTH STREET ALTOONA, PA 16601</b>	Phone no. (814) <b>944-6191</b>		

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

CENTRAL PENNSYLVANIA WORKFORCE  
DEVELOPMENT CORPORATION

Form 990 (2022)

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**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:  
**THE MISSION IS TO BE THE LEADING VEHICLE FOR REGIONAL UNIFICATION, COORDINATION, INTEGRATION, AND ALIGNMENT OF WORKFORCE ACTIVITIES, RESOURCES, AND INITIATIVES TO SUPPORT ECONOMIC SUSTAINABILITY, IMPROVE EDUCATION SYSTEMS, AND DEVELOP AND RETAIN A QUALITY LABOR FORCE IN**
- 2** Did the organization undertake any significant program services during the year which were not listed on the prior Form 990 or 990-EZ? ☐ Yes ☒ No  
If "Yes," describe these new services on Schedule O.
- 3** Did the organization cease conducting, or make significant changes in how it conducts, any program services? ☐ Yes ☒ No  
If "Yes," describe these changes on Schedule O.
- 4** Describe the organization's program service accomplishments for each of its three largest program services, as measured by expenses. Section 501(c)(3) and 501(c)(4) organizations are required to report the amount of grants and allocations to others, the total expenses, and revenue, if any, for each program service reported.
- 4a** (Code: ) (Expenses \$ **7,525,770.** including grants of \$ **5,031,550.** ) (Revenue \$ **7,849,319.** )  
**HELP PENNSYLVANIA'S STUDENTS, JOB SEEKERS, INCUMBENT AND DISLOCATED WORKERS ACQUIRE WORLD-CLASS SKILLS AND ATTAIN REWARDING AND SUSTAINABLE JOBS.**
- 4b** (Code: ) (Expenses \$ including grants of \$ ) (Revenue \$ )
- 4c** (Code: ) (Expenses \$ including grants of \$ ) (Revenue \$ )
- 4d** Other program services (Describe on Schedule O.)  
(Expenses \$ including grants of \$ ) (Revenue \$ )
- 4e** Total program service expenses **7,525,770.**

Form 990 (2022)

**CENTRAL PENNSYLVANIA WORKFORCE  
DEVELOPMENT CORPORATION**

Form 990 (2022)

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**Part IV Checklist of Required Schedules**

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

**CENTRAL PENNSYLVANIA WORKFORCE  
DEVELOPMENT CORPORATION**

Form 990 (2022)

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

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

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

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

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

	Yes	No
<b>1a</b> Enter the number reported in box 3 of Form 1096. Enter -0- if not applicable .....	<b>1a</b>	<b>12</b>
<b>b</b> Enter the number of Forms W-2G included on line 1a. Enter -0- if not applicable .....	<b>1b</b>	<b>0</b>
<b>c</b> Did the organization comply with backup withholding rules for reportable payments to vendors and reportable gaming (gambling) winnings to prize winners? .....	<b>1c</b>	

**CENTRAL PENNSYLVANIA WORKFORCE  
DEVELOPMENT CORPORATION**

Form 990 (2022)

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

			Yes	No
<b>2a</b> Enter the number of employees reported on Form W-3, Transmittal of Wage and Tax Statements, filed for the calendar year ending with or within the year covered by this return .....	<b>2a</b>	15		
<b>b</b> If at least one is reported on line 2a, did the organization file all required federal employment tax returns? .....	<b>2b</b>		X	
<b>3a</b> Did the organization have unrelated business gross income of \$1,000 or more during the year? .....	<b>3a</b>			X
<b>b</b> If "Yes," has it filed a Form 990-T for this year? If "No" to line 3b, provide an explanation on Schedule O .....	<b>3b</b>			
<b>4a</b> At any time during the calendar year, did the organization have an interest in, or a signature or other authority over, a financial account in a foreign country (such as a bank account, securities account, or other financial account)? .....	<b>4a</b>			X
<b>b</b> If "Yes," enter the name of the foreign country .....				
See instructions for filing requirements for FinCEN Form 114, Report of Foreign Bank and Financial Accounts (FBAR).				
<b>5a</b> Was the organization a party to a prohibited tax shelter transaction at any time during the tax year? .....	<b>5a</b>			X
<b>b</b> Did any taxable party notify the organization that it was or is a party to a prohibited tax shelter transaction? .....	<b>5b</b>			X
<b>c</b> If "Yes" to line 5a or 5b, did the organization file Form 8886-T? .....	<b>5c</b>			
<b>6a</b> Does the organization have annual gross receipts that are normally greater than \$100,000, and did the organization solicit any contributions that were not tax deductible as charitable contributions? .....	<b>6a</b>			X
<b>b</b> If "Yes," did the organization include with every solicitation an express statement that such contributions or gifts were not tax deductible? .....	<b>6b</b>			
<b>7 Organizations that may receive deductible contributions under section 170(c).</b>				
<b>a</b> Did the organization receive a payment in excess of \$75 made partly as a contribution and partly for goods and services provided to the payor? .....	<b>7a</b>			X
<b>b</b> If "Yes," did the organization notify the donor of the value of the goods or services provided? .....	<b>7b</b>			
<b>c</b> Did the organization sell, exchange, or otherwise dispose of tangible personal property for which it was required to file Form 8282? .....	<b>7c</b>			X
<b>d</b> If "Yes," indicate the number of Forms 8282 filed during the year .....	<b>7d</b>			
<b>e</b> Did the organization receive any funds, directly or indirectly, to pay premiums on a personal benefit contract? .....	<b>7e</b>			
<b>f</b> Did the organization, during the year, pay premiums, directly or indirectly, on a personal benefit contract? .....	<b>7f</b>			
<b>g</b> If the organization received a contribution of qualified intellectual property, did the organization file Form 8899 as required? .....	<b>7g</b>			
<b>h</b> If the organization received a contribution of cars, boats, airplanes, or other vehicles, did the organization file a Form 1098-C? .....	<b>7h</b>			
<b>8 Sponsoring organizations maintaining donor advised funds.</b> Did a donor advised fund maintained by the sponsoring organization have excess business holdings at any time during the year? .....	<b>8</b>			
<b>9 Sponsoring organizations maintaining donor advised funds.</b>				
<b>a</b> Did the sponsoring organization make any taxable distributions under section 4966? .....	<b>9a</b>			
<b>b</b> Did the sponsoring organization make a distribution to a donor, donor advisor, or related person? .....	<b>9b</b>			
<b>10 Section 501(c)(7) organizations.</b> Enter:				
<b>a</b> Initiation fees and capital contributions included on Part VIII, line 12 .....	<b>10a</b>			
<b>b</b> Gross receipts, included on Form 990, Part VIII, line 12, for public use of club facilities .....	<b>10b</b>			
<b>11 Section 501(c)(12) organizations.</b> Enter:				
<b>a</b> Gross income from members or shareholders .....	<b>11a</b>			
<b>b</b> Gross income from other sources. (Do not net amounts due or paid to other sources against amounts due or received from them.) .....	<b>11b</b>			
<b>12a Section 4947(a)(1) non-exempt charitable trusts.</b> Is the organization filing Form 990 in lieu of Form 1041? .....	<b>12a</b>			
<b>b</b> If "Yes," enter the amount of tax-exempt interest received or accrued during the year .....	<b>12b</b>			
<b>13 Section 501(c)(29) qualified nonprofit health insurance issuers.</b>				
<b>a</b> Is the organization licensed to issue qualified health plans in more than one state? .....	<b>13a</b>			
<b>Note:</b> See the instructions for additional information the organization must report on Schedule O.				
<b>b</b> Enter the amount of reserves the organization is required to maintain by the states in which the organization is licensed to issue qualified health plans .....	<b>13b</b>			
<b>c</b> Enter the amount of reserves on hand .....	<b>13c</b>			
<b>14a</b> Did the organization receive any payments for indoor tanning services during the tax year? .....	<b>14a</b>			X
<b>b</b> If "Yes," has it filed a Form 720 to report these payments? If "No," provide an explanation on Schedule O .....	<b>14b</b>			
<b>15</b> Is the organization subject to the section 4960 tax on payment(s) of more than \$1,000,000 in remuneration or excess parachute payment(s) during the year? .....	<b>15</b>			X
If "Yes," see the instructions and file Form 4720, Schedule N.				
<b>16</b> Is the organization an educational institution subject to the section 4968 excise tax on net investment income? .....	<b>16</b>			X
If "Yes," complete Form 4720, Schedule O.				
<b>17 Section 501(c)(21) organizations.</b> Did the trust, or any disqualified or other person engage in any activities that would result in the imposition of an excise tax under section 4951, 4952 or 4953? .....	<b>17</b>			
If "Yes," complete Form 6069.				

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

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

**Section A. Governing Body and Management**

		Yes	No
<b>1a</b> Enter the number of voting members of the governing body at the end of the tax year	<b>1a</b>	22	
If there are material differences in voting rights among members of the governing body, or if the governing body delegated broad authority to an executive committee or similar committee, explain on Schedule O.			
<b>b</b> Enter the number of voting members included on line 1a, above, who are independent	<b>1b</b>	22	
<b>2</b> Did any officer, director, trustee, or key employee have a family relationship or a business relationship with any other officer, director, trustee, or key employee?	<b>2</b>		<b>X</b>
<b>3</b> Did the organization delegate control over management duties customarily performed by or under the direct supervision of officers, directors, trustees, or key employees to a management company or other person?	<b>3</b>		<b>X</b>
<b>4</b> Did the organization make any significant changes to its governing documents since the prior Form 990 was filed?	<b>4</b>		<b>X</b>
<b>5</b> Did the organization become aware during the year of a significant diversion of the organization's assets?	<b>5</b>		<b>X</b>
<b>6</b> Did the organization have members or stockholders?	<b>6</b>		<b>X</b>
<b>7a</b> Did the organization have members, stockholders, or other persons who had the power to elect or appoint one or more members of the governing body?	<b>7a</b>		<b>X</b>
<b>b</b> Are any governance decisions of the organization reserved to (or subject to approval by) members, stockholders, or persons other than the governing body?	<b>7b</b>		<b>X</b>
<b>8</b> Did the organization contemporaneously document the meetings held or written actions undertaken during the year by the following:			
<b>a</b> The governing body?	<b>8a</b>	<b>X</b>	
<b>b</b> Each committee with authority to act on behalf of the governing body?	<b>8b</b>	<b>X</b>	
<b>9</b> Is there any officer, director, trustee, or key employee listed in Part VII, Section A, who cannot be reached at the organization's mailing address? If "Yes," provide the names and addresses on Schedule O	<b>9</b>		<b>X</b>

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

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

**Section C. Disclosure**

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

**18** Section 6104 requires an organization to make its Forms 1023 (1024 or 1024-A, if applicable), 990, and 990-T (section 501(c)(3)s only) available for public inspection. Indicate how you made these available. Check all that apply.  
☐ Own website    ☐ Another's website    ☒ Upon request    ☐ Other (explain on Schedule O)

**19** Describe on Schedule O whether (and if so, how) the organization made its governing documents, conflict of interest policy, and financial statements available to the public during the tax year.

**20** State the name, address, and telephone number of the person who possesses the organization's books and records  
**THE CORPORATION - 570-568-6868**  
**130 KELLY SQUARE, SUITE 1, LEWISBURG, PA 17837**

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

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

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

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

• List all of the organization's **current** officers, directors, trustees (whether individuals or organizations), regardless of amount of compensation. Enter -0- in columns (D), (E), and (F) if no compensation was paid.

• List all of the organization's **current** key employees, if any. See 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) ERICA MULBERGER EXECUTIVE DIRECTOR	40.00			X					0.	0.
(2) DAVE ZARTMAN CHAIRPERSON	1.00			X				0.	0.	0.
(3) MICHELE FOUST BOARD MEMBER	1.00	X						0.	0.	0.
(4) JIM STOPPER TREASURER	2.00			X				0.	0.	0.
(5) JAMIE AURAND IMMEDIATE PAST CHAIRPERSON	2.00			X				0.	0.	0.
(6) JAY ALEXANDER BOARD MEMBER	2.00	X						0.	0.	0.
(7) SUE AUMAN BOARD MEMBER	1.00	X						0.	0.	0.
(8) JIM BEAMER BOARD MEMBER	1.00	X						0.	0.	0.
(9) KENNETH CHAPPELL BOARD MEMBER	1.00	X						0.	0.	0.
(10) MISTY DION BOARD MEMBER	1.00	X						0.	0.	0.
(11) DEAN GIRTON BOARD MEMBER	1.00	X						0.	0.	0.
(12) BRUCE JONES BOARD MEMBER	1.00	X						0.	0.	0.
(13) KEITH KOPPENHAVER BOARD MEMBER	1.00	X						0.	0.	0.
(14) LYNN KUHNS BOARD MEMBER	1.00	X						0.	0.	0.
(15) JEFF LOWRY BOARD MEMBER	1.00	X						0.	0.	0.
(16) ZOLLIE RAYNER BOARD MEMBER	1.00	X						0.	0.	0.
(17) JOHNNATHAN RITTER BOARD MEMBER	1.00	X						0.	0.	0.

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

(A) Name and title	(B) Average hours per week (list any hours for related organizations below line)	(C) Position (do not check more than one box, unless person is both an officer and a director/trustee)						(D) Reportable compensation from the organization (W-2/1099-MISC/1099-NEC)	(E) Reportable compensation from related organizations (W-2/1099-MISC/1099-NEC)	(F) Estimated amount of other compensation from the organization and related organizations
		Individual trustee or director	Institutional trustee	Officer	Key employee	Highest compensated employee	Former			
(18) STEVE STUMBRIS BOARD MEMBER	1.00	X						0.	0.	0.
(19) SUSAN SWARTZ BOARD MEMBER	1.00	X						0.	0.	0.
(20) TODD TAYLOR BOARD MEMBER	1.00	X						0.	0.	0.
(21) SUZANNE WHITE BOARD MEMBER	1.00	X						0.	0.	0.
(22) JENNA WITHERITE BOARD MEMBER	1.00	X						0.	0.	0.
(23) TRACIE WITTER BOARD MEMBER	1.00	X						0.	0.	0.
<b>1b Subtotal</b> .....									0.	0.
<b>c Total from continuation sheets to Part VII, Section A</b> .....								0.	0.	0.
<b>d Total (add lines 1b and 1c)</b> .....									0.	0.

**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



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**Part VIII Statement of Revenue**

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

				(A)	(B)	(C)	(D)
				Total revenue	Related or exempt function revenue	Unrelated business revenue	Revenue excluded from tax under sections 512 - 514
<b>Contributions, Gifts, Grants and Other Similar Amounts</b>	<b>1 a</b> Federated campaigns .....	<b>1a</b>					
	<b>b</b> Membership dues .....	<b>1b</b>					
	<b>c</b> Fundraising events .....	<b>1c</b>					
	<b>d</b> Related organizations .....	<b>1d</b>					
	<b>e</b> Government grants (contributions) .....	<b>1e</b>	7,849,319.				
	<b>f</b> All other contributions, gifts, grants, and similar amounts not included above .....	<b>1f</b>	9,470.				
	<b>g</b> Noncash contributions included in lines 1a-1f .....	<b>1g</b>	\$				
	<b>h Total.</b> Add lines 1a-1f .....						
<b>Program Service Revenue</b>			<b>Business Code</b>				
	<b>2 a</b> .....						
	<b>b</b> .....						
	<b>c</b> .....						
	<b>d</b> .....						
	<b>e</b> .....						
	<b>f</b> All other program service revenue .....						
	<b>g Total.</b> Add lines 2a-2f .....						
<b>Other Revenue</b>	<b>3</b> Investment income (including dividends, interest, and other similar amounts) .....						
	<b>4</b> Income from investment of tax-exempt bond proceeds .....						
	<b>5</b> Royalties .....						
			(i) Real (ii) Personal				
	<b>6 a</b> Gross rents .....	<b>6a</b>					
	<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) .....						
			(i) Securities (ii) Other				
	<b>7 a</b> Gross amount from sales of assets other than inventory .....	<b>7a</b>					
	<b>b</b> Less: cost or other basis and sales expenses .....	<b>7b</b>					
	<b>c</b> Gain or (loss) .....	<b>7c</b>					
	<b>d</b> Net gain or (loss) .....						
	<b>8 a</b> Gross income from fundraising events (not including \$ _____ of contributions reported on line 1c). See Part IV, line 18 .....	<b>8a</b>					
	<b>b</b> Less: direct expenses .....	<b>8b</b>					
	<b>c</b> Net income or (loss) from fundraising events .....						
	<b>9 a</b> Gross income from gaming activities. See Part IV, line 19 .....	<b>9a</b>					
	<b>b</b> Less: direct expenses .....	<b>9b</b>					
<b>c</b> Net income or (loss) from gaming activities .....							
<b>10 a</b> Gross sales of inventory, less returns and allowances .....	<b>10a</b>						
<b>b</b> Less: cost of goods sold .....	<b>10b</b>						
<b>c</b> Net income or (loss) from sales of inventory .....							
<b>Miscellaneous Revenue</b>			<b>Business Code</b>				
	<b>11 a</b> .....						
	<b>b</b> .....						
	<b>c</b> .....						
	<b>d</b> All other revenue .....						
	<b>e Total.</b> Add lines 11a-11d .....						
<b>12 Total revenue.</b> See instructions .....				7,858,789.	0.	0.	0.

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**Part IX Statement of Functional Expenses**

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

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

	(A) Total expenses	(B) Program service expenses	(C) Management and general expenses	(D) Fundraising expenses
<b>Do not include amounts reported on lines 6b, 7b, 8b, 9b, and 10b of Part VIII.</b>				
<b>1</b> Grants and other assistance to domestic organizations and domestic governments. See Part IV, line 21	5,031,550.	5,031,550.		
<b>2</b> Grants and other assistance to domestic individuals. See Part IV, line 22				
<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				
<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				
<b>8</b> Pension plan accruals and contributions (include section 401(k) and 403(b) employer contributions)	31,165.	20,407.	10,758.	
<b>9</b> Other employee benefits	106,406.	69,675.	36,731.	
<b>10</b> Payroll taxes	51,276.	37,538.	13,738.	
<b>11</b> Fees for services (nonemployees):				
<b>a</b> Management				
<b>b</b> Legal				
<b>c</b> Accounting				
<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.)				
<b>12</b> Advertising and promotion				
<b>13</b> Office expenses	19,016.	17,832.	1,184.	
<b>14</b> Information technology				
<b>15</b> Royalties				
<b>16</b> Occupancy				
<b>17</b> Travel				
<b>18</b> Payments of travel or entertainment expenses for any federal, state, or local public officials	4,078.	2,728.	1,350.	
<b>19</b> Conferences, conventions, and meetings				
<b>20</b> Interest	825.	825.		
<b>21</b> Payments to affiliates				
<b>22</b> Depreciation, depletion, and amortization	6,062.	6,062.		
<b>23</b> Insurance	1,516.	1,008.	508.	
<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 CONTRACTED SERVICES</b>	1,095,258.	1,095,258.		
<b>b RESOURCE SHARING EXPEND</b>	641,014.	641,014.		
<b>c BUILDING / EQUIPMENT RE</b>	68,225.	44,126.	24,099.	
<b>d OTHER CONTRACTED SERVIC</b>	32,320.	22,606.	9,714.	
<b>e</b> All other expenses	65,793.	48,173.	17,620.	
<b>25 Total functional expenses.</b> Add lines 1 through 24e	7,820,546.	7,525,770.	294,776.	0.
<b>26 Joint costs.</b> Complete this line only if the organization reported in column (B) joint costs from a combined educational campaign and fundraising solicitation. Check here <input type="checkbox"/> if following SOP 98-2 (ASC 958-720)				

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**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 .....	561,543.	<b>1</b>	857,797.
	<b>2</b> Savings and temporary cash investments .....		<b>2</b>	
	<b>3</b> Pledges and grants receivable, net .....	1,298,325.	<b>3</b>	1,444,005.
	<b>4</b> Accounts receivable, net .....	56,628.	<b>4</b>	57,025.
	<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 .....	73,446.	<b>9</b>	93,236.
	<b>10a</b> Land, buildings, and equipment: cost or other basis. Complete Part VI of Schedule D .....	<b>10a</b>		
	<b>b</b> Less: accumulated depreciation .....	<b>10b</b>	<b>10c</b>	
	<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 .....	73,381.	<b>15</b>	1,624,364.
<b>16</b> <b>Total assets.</b> Add lines 1 through 15 (must equal line 33) .....	2,063,323.	<b>16</b>	4,076,427.	
<b>Liabilities</b>	<b>17</b> Accounts payable and accrued expenses .....	790,143.	<b>17</b>	1,180,962.
	<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 .....		<b>24</b>	
	<b>25</b> Other liabilities (including federal income tax, payables to related third parties, and other liabilities not included on lines 17-24). Complete Part X of Schedule D .....	688,516.	<b>25</b>	2,272,558.
	<b>26</b> <b>Total liabilities.</b> Add lines 17 through 25 .....	1,478,659.	<b>26</b>	3,453,520.
<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 .....	247,524.	<b>27</b>	276,297.
	<b>28</b> Net assets with donor restrictions .....	337,140.	<b>28</b>	346,610.
	<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> <b>Total net assets or fund balances</b> .....	584,664.	<b>32</b>	622,907.
	<b>33</b> <b>Total liabilities and net assets/fund balances</b> .....	2,063,323.	<b>33</b>	4,076,427.

Form **990** (2022)

**CENTRAL PENNSYLVANIA WORKFORCE  
DEVELOPMENT CORPORATION**

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**Part XI Reconciliation of Net Assets**

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

<b>1</b>	Total revenue (must equal Part VIII, column (A), line 12)	<b>1</b>	7,858,789.
<b>2</b>	Total expenses (must equal Part IX, column (A), line 25)	<b>2</b>	7,820,546.
<b>3</b>	Revenue less expenses. Subtract line 2 from line 1	<b>3</b>	38,243.
<b>4</b>	Net assets or fund balances at beginning of year (must equal Part X, line 32, column (A))	<b>4</b>	584,664.
<b>5</b>	Net unrealized gains (losses) on investments	<b>5</b>	
<b>6</b>	Donated services and use of facilities	<b>6</b>	
<b>7</b>	Investment expenses	<b>7</b>	
<b>8</b>	Prior period adjustments	<b>8</b>	
<b>9</b>	Other changes in net assets or fund balances (explain on Schedule O)	<b>9</b>	0.
<b>10</b>	Net assets or fund balances at end of year. Combine lines 3 through 9 (must equal Part X, line 32, column (B))	<b>10</b>	622,907.

**Part XII Financial Statements and Reporting**

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

		Yes	No
<b>1</b>	Accounting method used to prepare the Form 990: <input type="checkbox"/> Cash <input checked="" type="checkbox"/> Accrual <input type="checkbox"/> Other _____ If the organization changed its method of accounting from a prior year or checked "Other," explain on Schedule O.		
<b>2a</b>	Were the organization's financial statements compiled or reviewed by an independent accountant? _____ If "Yes," check a box below to indicate whether the financial statements for the year were compiled or reviewed on a separate basis, consolidated basis, or both: <input type="checkbox"/> Separate basis <input type="checkbox"/> Consolidated basis <input type="checkbox"/> Both consolidated and separate basis	<b>2a</b>	<b>X</b>
<b>b</b>	Were the organization's financial statements audited by an independent accountant? _____ If "Yes," check a box below to indicate whether the financial statements for the year were audited on a separate basis, consolidated basis, or both: <input checked="" type="checkbox"/> Separate basis <input type="checkbox"/> Consolidated basis <input type="checkbox"/> Both consolidated and separate basis	<b>2b</b>	<b>X</b>
<b>c</b>	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.	<b>2c</b>	<b>X</b>
<b>3a</b>	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>3a</b>	<b>X</b>
<b>b</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 _____	<b>3b</b>	<b>X</b>

Form **990** (2022)

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

OMB No. 1545-0047

**2022**

Open to Public  
Inspection

Name of the organization **CENTRAL PENNSYLVANIA WORKFORCE  
DEVELOPMENT CORPORATION** Employer identification number  
**25-1847249**

**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 ☒ 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).

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

**CENTRAL PENNSYLVANIA WORKFORCE  
DEVELOPMENT CORPORATION**

Schedule A (Form 990) 2022

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

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

**Section A. Public Support**

Calendar year (or fiscal year beginning in)	(a) 2018	(b) 2019	(c) 2020	(d) 2021	(e) 2022	(f) Total
<b>1</b> Gifts, grants, contributions, and membership fees received. (Do not include any "unusual grants.") .....	6,628,233.	7,042,078.	7,660,816.	7,980,390.	7,858,789.	37,170,306.
<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 .....	6,628,233.	7,042,078.	7,660,816.	7,980,390.	7,858,789.	37,170,306.
<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.						37,170,306.

**Section B. Total Support**

Calendar year (or fiscal year beginning in)	(a) 2018	(b) 2019	(c) 2020	(d) 2021	(e) 2022	(f) Total
<b>7</b> Amounts from line 4 .....	6,628,233.	7,042,078.	7,660,816.	7,980,390.	7,858,789.	37,170,306.
<b>8</b> Gross income from interest, dividends, payments received on securities loans, rents, royalties, and income from similar sources .....						
<b>9</b> Net income from unrelated business activities, whether or not the business is regularly carried on .....						
<b>10</b> Other income. Do not include gain or loss from the sale of capital assets (Explain in Part VI.) .....						
<b>11 Total support.</b> Add lines 7 through 10						37,170,306.

<b>12</b> Gross receipts from related activities, etc. (see instructions) .....	<b>12</b>	
<b>13 First 5 years.</b> If the Form 990 is for the organization's first, second, third, fourth, or fifth tax year as a section 501(c)(3) organization, check this box and <b>stop here</b> .....	<input type="checkbox"/>	

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

<b>14</b> Public support percentage for 2022 (line 6, column (f), divided by line 11, column (f)) .....	<b>14</b>	100.00	%
<b>15</b> Public support percentage from 2021 Schedule A, Part II, line 14 .....	<b>15</b>	100.00	%
<b>16a 33 1/3% support test - 2022.</b> If the organization did not check the box on line 13, and line 14 is 33 1/3% or more, check this box and <b>stop here.</b> The organization qualifies as a publicly supported organization .....	<input checked="" type="checkbox"/>		
<b>b 33 1/3% support test - 2021.</b> If the organization did not check a box on line 13 or 16a, and line 15 is 33 1/3% or more, check this box and <b>stop here.</b> The organization qualifies as a publicly supported organization .....	<input type="checkbox"/>		
<b>17a 10% -facts-and-circumstances test - 2022.</b> If the organization did not check a box on line 13, 16a, or 16b, and line 14 is 10% or more, and if the organization meets the facts-and-circumstances test, check this box and <b>stop here.</b> Explain in Part VI how the organization meets the facts-and-circumstances test. The organization qualifies as a publicly supported organization .....	<input type="checkbox"/>		
<b>b 10% -facts-and-circumstances test - 2021.</b> If the organization did not check a box on line 13, 16a, 16b, or 17a, and line 15 is 10% or more, and if the organization meets the facts-and-circumstances test, check this box and <b>stop here.</b> Explain in Part VI how the organization meets the facts-and-circumstances test. The organization qualifies as a publicly supported organization .....	<input type="checkbox"/>		
<b>18 Private foundation.</b> If the organization did not check a box on line 13, 16a, 16b, 17a, or 17b, check this box and see instructions .....	<input type="checkbox"/>		

Schedule A (Form 990) 2022

**CENTRAL PENNSYLVANIA WORKFORCE  
DEVELOPMENT CORPORATION**

Schedule A (Form 990) 2022

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

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

**Section A. Public Support**

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

**Section B. Total Support**

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

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

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

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

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

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

**19a 33 1/3% support tests - 2022.** If the organization did not check the box on line 14, and line 15 is more than 33 1/3%, and line 17 is not more than 33 1/3%, check this box and **stop here**. The organization qualifies as a publicly supported organization ☐

**b 33 1/3% support tests - 2021.** If the organization did not check a box on line 14 or line 19a, and line 16 is more than 33 1/3%, and line 18 is not more than 33 1/3%, check this box and **stop here**. The organization qualifies as a publicly supported organization ☐

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

**CENTRAL PENNSYLVANIA WORKFORCE  
DEVELOPMENT CORPORATION**

Schedule A (Form 990) 2022

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**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>		



**CENTRAL PENNSYLVANIA WORKFORCE  
DEVELOPMENT CORPORATION**

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**Part IV Supporting Organizations** (continued)

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

**Section B. Type I Supporting Organizations**

	Yes	No
<b>1</b> Did the governing body, members of the governing body, officers acting in their official capacity, or membership of one or more supported organizations have the power to regularly appoint or elect at least a majority of the organization's officers, directors, or trustees at all times during the tax year? If "No," describe in <b>Part VI</b> how the supported organization(s) effectively operated, supervised, or controlled the organization's activities. If the organization had more than one supported organization, describe how the powers to appoint and/or remove officers, directors, or trustees were allocated among the supported organizations and what conditions or restrictions, if any, applied to such powers during the tax year.		
<b>1</b>		
<b>2</b> Did the organization operate for the benefit of any supported organization other than the supported organization(s) that operated, supervised, or controlled the supporting organization? If "Yes," explain in <b>Part VI</b> how providing such benefit carried out the purposes of the supported organization(s) that operated, supervised, or controlled the supporting organization.		
<b>2</b>		

**Section C. Type II Supporting Organizations**

	Yes	No
<b>1</b> Were a majority of the organization's directors or trustees during the tax year also a majority of the directors or trustees of each of the organization's supported organization(s)? If "No," describe in <b>Part VI</b> how control or management of the supporting organization was vested in the same persons that controlled or managed the supported organization(s).		
<b>1</b>		

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

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

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

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

**CENTRAL PENNSYLVANIA WORKFORCE  
DEVELOPMENT CORPORATION**

Schedule A (Form 990) 2022

25-1847249 Page 6

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

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

Section A - Adjusted Net Income		(A) Prior Year	(B) Current Year (optional)
<b>1</b> Net short-term capital gain	<b>1</b>		
<b>2</b> Recoveries of prior-year distributions	<b>2</b>		
<b>3</b> Other gross income (see instructions)	<b>3</b>		
<b>4</b> Add lines 1 through 3.	<b>4</b>		
<b>5</b> Depreciation and depletion	<b>5</b>		
<b>6</b> 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)	<b>6</b>		
<b>7</b> Other expenses (see instructions)	<b>7</b>		
<b>8 Adjusted Net Income</b> (subtract lines 5, 6, and 7 from line 4)	<b>8</b>		

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

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

Schedule A (Form 990) 2022

**CENTRAL PENNSYLVANIA WORKFORCE  
DEVELOPMENT CORPORATION**

Schedule A (Form 990) 2022

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

Section D - Distributions		Current Year
<b>1</b> Amounts paid to supported organizations to accomplish exempt purposes	<b>1</b>	
<b>2</b> Amounts paid to perform activity that directly furthers exempt purposes of supported organizations, in excess of income from activity	<b>2</b>	
<b>3</b> Administrative expenses paid to accomplish exempt purposes of supported organizations	<b>3</b>	
<b>4</b> Amounts paid to acquire exempt-use assets	<b>4</b>	
<b>5</b> Qualified set-aside amounts (prior IRS approval required - <i>provide details in Part VI</i> )	<b>5</b>	
<b>6</b> Other distributions ( <i>describe in Part VI</i> ). See instructions.	<b>6</b>	
<b>7 Total annual distributions.</b> Add lines 1 through 6.	<b>7</b>	
<b>8</b> Distributions to attentive supported organizations to which the organization is responsive ( <i>provide details in Part VI</i> ). See instructions.	<b>8</b>	
<b>9</b> Distributable amount for 2022 from Section C, line 6	<b>9</b>	
<b>10</b> Line 8 amount divided by line 9 amount	<b>10</b>	

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

Schedule A (Form 990) 2022

[illegible]

**Schedule B**  
(Form 990)Department of the Treasury  
Internal Revenue Service**Schedule of Contributors**Attach to Form 990 or Form 990-PF.  
Go to [www.irs.gov/Form990](http://www.irs.gov/Form990) for the latest information.

OMB No. 1545-0047

**2022**

Name of the organization

CENTRAL PENNSYLVANIA WORKFORCE  
DEVELOPMENT CORPORATION

Employer identification number

25-1847249

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

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

**Special Rules**

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

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

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

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

Name of organization <b>CENTRAL PENNSYLVANIA WORKFORCE DEVELOPMENT CORPORATION</b>	Employer identification number <b>25-1847249</b>
---	---

**Part I Contributors** (see instructions). Use duplicate copies of Part I if additional space is needed.

(a) No.	(b) Name, address, and ZIP + 4	(c) Total contributions	(d) Type of contribution
1	COMMONWEALTH OF PENNSYLVANIA  225 CAPITOL BLDG  HARRISBURG, PA 17120	\$ 7,849,319.	Person <input checked="" type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II for noncash contributions.)
			Person <input type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II for noncash contributions.)
			Person <input type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II for noncash contributions.)
			Person <input type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II for noncash contributions.)
			Person <input type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II for noncash contributions.)
			Person <input type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II for noncash contributions.)
			Person <input type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II for noncash contributions.)

Employer identification number

25-1847249

## Part II

[illegible]

Name of organization <b>CENTRAL PENNSYLVANIA WORKFORCE DEVELOPMENT CORPORATION</b>	Employer identification number <b>25-1847249</b>
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**Part III** Exclusively religious, charitable, etc., contributions to organizations described in section 501(c)(7), (8), or (10) that total more than \$1,000 for the year from any one contributor. Complete columns (a) through (e) and the following line entry. For organizations completing Part III, enter the total of exclusively religious, charitable, etc., contributions of \$1,000 or less for the year. (Enter this info. once.) \$ \_\_\_\_\_

Use duplicate copies of Part III if additional space is needed.

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



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

Department of the Treasury  
Internal Revenue Service

**Supplemental Financial Statements**

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

Attach to Form 990.

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

OMB No. 1545-0047

**2022**

Open to Public  
Inspection

Name of the organization **CENTRAL PENNSYLVANIA WORKFORCE  
DEVELOPMENT CORPORATION**

Employer identification number  
**25-1847249**

**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).

<input type="checkbox"/> Preservation of land for public use (for example, recreation or education)	<input type="checkbox"/> Preservation of a historically important land area
<input type="checkbox"/> Protection of natural habitat	<input type="checkbox"/> Preservation of a certified historic structure
<input type="checkbox"/> Preservation of open space	

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

	Held at the End of the Tax Year
a Total number of conservation easements .....	2a
b Total acreage restricted by conservation easements .....	2b
c Number of conservation easements on a certified historic structure included in (a) .....	2c
d Number of conservation easements included in (c) acquired after 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? .....

☐ Yes ☐ No

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

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

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

☐ Yes ☐ No

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

**Part III Organizations Maintaining Collections of Art, Historical Treasures, or Other Similar Assets.**

Complete if the organization answered "Yes" on Form 990, Part IV, line 8.

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

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

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

(ii) Assets included in Form 990, Part X ..... \$ .....

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

a Revenue included on Form 990, Part VIII, line 1 ..... \$ .....

b Assets included in Form 990, Part X ..... \$ .....

## CENTRAL PENNSYLVANIA WORKFORCE

## DEVELOPMENT CORPORATION

Schedule D (Form 990) 2022

25-1847249 Page 2

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

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

**a** ☐ Public exhibition

**d** ☐ Loan or exchange program

**b** ☐ Scholarly research

**e** ☐ Other \_\_\_\_\_

**c** ☐ Preservation for future generations

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

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

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

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

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

	Amount
<b>1c</b> Beginning balance	
<b>1d</b> Additions during the year	
<b>1e</b> Distributions during the year	
<b>1f</b> Ending balance	

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

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

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

	(a) Current year	(b) Prior year	(c) Two years back	(d) Three years back	(e) Four years back
<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:

(i) Unrelated organizations

(ii) Related organizations

	Yes	No
<b>3a(i)</b>		
<b>3a(ii)</b>		
<b>3b</b>		

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

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

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

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

Description of property	(a) Cost or other basis (investment)	(b) Cost or other basis (other)	(c) Accumulated depreciation	(d) Book value
<b>1a</b> Land				
<b>b</b> Buildings				
<b>c</b> Leasehold improvements				
<b>d</b> Equipment				
<b>e</b> Other				

**Total.** Add lines 1a through 1e. (Column (d) must equal Form 990, Part X, column (B), line 10c.) 0.

Schedule D (Form 990) 2022

**CENTRAL PENNSYLVANIA WORKFORCE  
DEVELOPMENT CORPORATION**

Schedule D (Form 990) 2022

25-1847249 Page **3**

**Part VII Investments - Other Securities.**

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

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

**Part VIII Investments - Program Related.**

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

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

**Part IX Other Assets.**

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

(a) Description	(b) Book value
(1) OTHER RECEIVABLE	67,959.
(2) FINANCE LEASE - RIGHT OF USE ASSET	24,247.
(3) OPERATING LEASE - RIGHT OF USE ASSET	1,532,158.
(4) .....	
(5) .....	
(6) .....	
(7) .....	
(8) .....	
(9) .....	
<b>Total.</b> (Column (b) must equal Form 990, Part X, col. (B) line 15.)	1,624,364.

**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) CONDITIONAL CONTRIBUTION RECEIVED	
(3) IN ADVANCE	715,799.
(4) FINANCE LEASE LIABILITY - CURRENT	
(5) PORTION	5,878.
(6) RIGHT OF USE LEASE LIABILITY -	
(7) CURRENT PORTION	480,183.
(8) FINANCE LEASE LIABILITY, NET OF	
(9) CURRENT PORTION	18,723.
<b>Total.</b> (Column (b) must equal Form 990, Part X, col. (B) line 25.)	2,272,558.

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

Schedule D (Form 990) 2022

<b>Part XI</b>	<b>Reconciliation of Revenue per Audited Financial Statements With Revenue per Return.</b>
----------------	--

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

1		Total revenue, gains, and other support per audited financial statements	1	7,858,789.
2		Amounts included on line 1 but not on Form 990, Part VIII, line 12:		
a	2a	Net unrealized gains (losses) on investments		
b	2b	Donated services and use of facilities		
c	2c	Recoveries of prior year grants		
d	2d	Other (Describe in Part XIII.)		
e		Add lines 2a through 2d	2e	0.
3		Subtract line 2e from line 1	3	7,858,789.
4		Amounts included on Form 990, Part VIII, line 12, but not on line 1:		
a	4a	Investment expenses not included on Form 990, Part VIII, line 7b		
b	4b	Other (Describe in Part XIII.)		
c		Add lines 4a and 4b	4c	0.
5		Total revenue. Add lines 3 and 4c. (This must equal Form 990, Part I, line 12.)	5	7,858,789.

<b>Part XII Reconciliation of Expenses per Audited Financial Statements With Expenses per Return.</b>	
---	--

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

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>	<b>7,820,546.</b>
<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 <b>2a</b> through <b>2d</b> .....		<b>2e</b>	<b>0.</b>
<b>3</b>	Subtract line <b>2e</b> from line <b>1</b> .....		<b>3</b>	<b>7,820,546.</b>
<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 <b>4a</b> and <b>4b</b> .....		<b>4c</b>	<b>0.</b>
<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>	<b>7,820,546.</b>

**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.

This image shows a blank sheet of white paper with horizontal ruling lines. The lines are evenly spaced and extend across the width of the page. There are no margins, text, or other markings on the paper.



**SCHEDULE I**  
**(Form 990)**

Department of the Treasury  
Internal Revenue Service

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

OMB No. 1545-0047

**2022**

**Open to Public  
Inspection**

Name of the organization **CENTRAL PENNSYLVANIA WORKFORCE  
DEVELOPMENT CORPORATION**

**Employer identification number**  
**25-1847249**

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

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

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

<b>1 (a)</b> Name and address of organization or government	<b>(b)</b> EIN	<b>(c)</b> IRC section (if applicable)	<b>(d)</b> Amount of cash grant	<b>(e)</b> Amount of noncash assistance	<b>(f)</b> Method of valuation (book, FMV, appraisal, other)	<b>(g)</b> Description of noncash assistance	<b>(h)</b> Purpose of grant or assistance
CENTRAL SUSQUEHANNA INTERMEDIATE UNIT - 90 LAWTON LANCE - MILTON, PA 17847	23-1743451		960,901.	0.			JOB TRAINING
TUSCARORA INTERMEDIATE UNIT 11 2527 U.S. HIGHWAY 522 SOUTH MCVEYTOWN, PA 17051	25-1214668		1,196,605.	0.			JOB TRAINING
CENTRAL SUSQUEHANNA OPPORTUNITIES, INC - 2 E. ARCH STREET, ROOM 313 - SHAMOKIN, PA 17872	23-2564524		2,874,044.	0.			JOB TRAINING

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

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

**SEE PART IV FOR COLUMN (H) DESCRIPTIONS**

**Schedule I (Form 990) 2022**

CENTRAL PENNSYLVANIA WORKFORCE  
DEVELOPMENT CORPORATION

25-1847249

**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

**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:

ALL GRANTS GIVEN OUT ARE MONITORED BY INDIVIDUALS TO ENSURE THAT THE GRANTS  
ARE BEING USED FOR JOB TRAINING PURPOSES.

PART II, LINE 1, COLUMN (H):

NAME OF ORGANIZATION OR GOVERNMENT: CENTRAL SUSQUEHANNA INTERMEDIATE UNIT

(H) PURPOSE OF GRANT OR ASSISTANCE: JOB TRAINING

JOB TRAINING

**SCHEDULE O**  
**(Form 990)**

Department of the Treasury  
Internal Revenue Service

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

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

Attach to Form 990 or Form 990-EZ.

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

OMB No. 1545-0047

**2022**

Open to Public  
Inspection

Name of the organization

CENTRAL PENNSYLVANIA WORKFORCE  
DEVELOPMENT CORPORATION

Employer identification number  
25-1847249

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

ALIGNMENT OR WORKFORCE ACTIVITIES, RESOURCES AND INITIATIVES TO SUPPORT  
ECONOMIC SUSTAINABILITY, IMPROVE EDUCATION SYSTEMS AND DEVELOP AND  
RETAIN A QUALITY LABOR FORCE IN CENTRAL PENNSYLVANIA.

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

CENTRAL PENNSYLVANIA.

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

A COPY OF THE FORM 990 IS GIVEN TO THE FINANCE DIRECTOR TO REVIEW. IF ANY  
CHANGES NEED TO BE MADE, HE/SHE CONTACTS YOUNG, OAKES, BROWN, & COMPANY,  
P.C. TO VERIFY THE CHANGES.

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

THE ORGANIZATION REGULARLY AND CONSISTENTLY MONITORS AND ENFORCES  
COMPLIANCE OF THE CONFLICT OF INTEREST POLICY AT ITS MONTHLY MEETINGS.

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

THE BOARD APPROVES THE SALARY OF THE EXECUTIVE DIRECTOR.

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

THE GOVERNING DOCUMENTS ARE MADE AVAILABLE TO THE PUBLIC UPON REQUEST.

FORM 990, PART XII, LINE 2C

THE PROCESS HAS NOT CHANGED FROM THE PRIOR YEAR.



Forms included in Electronic Filing

Form 990/990-EZ/990-PF	Form 990-T
EXPORTED ON 02/28/2024 17:22:03  FORM 990	

**Central Pennsylvania Workforce Development Corporation**

Posted General Ledger Transactions

JE02453

JV

Document N...	ID	Transaction Descr...	Effective ...	GL Code	Fu... Code	Rest Code	Cost Ca... Code	Site Code	Or... Code	Fund Source Code	Debit	Credit
001		IP SUSTAINABILITY	6/30/2023	20610	9999	3	0000	00	00	000000	9,470.00	
001		IP SUSTAINABILITY	6/30/2023	29998	9999	3	0000	00	00	000000		36,659.00
001		IP SUSTAINABILITY	6/30/2023	29999	9999	3	0000	00	00	000000	<u>27,189.00</u>	
Total 001											36,659.00	36,659.00
002		RIGHT OF USE AS...	6/30/2023	10320	9999	3	0000	00	00	000000	1,532,158.87	
002		RIGHT OF USE AS...	6/30/2023	20620	9999	3	0000	00	00	000000		<u>1,532,158.87</u>
Total 002											1,532,158.87	1,532,158.87
003		RECOGNIZE COPI...	6/30/2023	10410	9999	3	1000	00	11	100020	30,308.70	
003		RECOGNIZE COPI...	6/30/2023	20630	9999	3	1000	00	11	100020		<u>30,308.70</u>
Total 003											30,308.70	30,308.70
004		DEPR EXP	6/30/2023	20300	9999	3	1000	00	11	100020		6,061.74
004		DEPR EXP	6/30/2023	40405	9999	3	1000	00	11	100020	<u>6,061.74</u>	
Total 004											6,061.74	6,061.74
005		RECLASS COPIER ...	6/30/2023	20630	9999	3	1000	00	11	100020	5,708.05	
005		RECLASS COPIER ...	6/30/2023	40307	9999	3	2000	00	11	100020		6,532.92
005		RECLASS COPIER ...	6/30/2023	40404	9999	3	1000	00	11	100020	<u>824.87</u>	
Total 005											6,532.92	6,532.92
Total JE02453											<u>1,611,721.23</u>	<u>1,611,721.23</u>
Report Total											<u>1,611,721.23</u>	<u>1,611,721.23</u>