

Chautauqua Works

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REQUEST FOR PROPOSALS W.I.B., INC. RFP FOR ACCOUNTING AND AUDIT SERVICES (YEAR-END AND RELATED TAX RETURN SERVICES)

I. Introduction

W.I.B., Inc., dba Chautauqua Works (WIB) is soliciting competitive proposals for a vendor to provide accounting and audit services (year-end and related tax return services) for the WIB in accordance with the Request for Proposal (RFP) attached herewith. Type of contract to be awarded is a fixed fee contract.

II. Proposal Submission

Proposals shall be submitted with the Cover Sheet, Scope, Background/Structure/Expertise/Quality, Timeline/Audit Plan, Pricing Structure/Client References, Certifications and Signature Sheet in quadruplicate and shall address those areas noted in this RFP. The signature on the proposal shall be an original in longhand by a principal officer of the company, authorized to duly bind the company.

An original and three (3) copies of each proposal shall be submitted and delivered to:

Cheryl Lawson, MBA
Chief Financial Officer
W.I.B., Inc. dba Chautauqua Works
4 E. 3rd St., Suite 102
Jamestown, NY 14701

Proposals must be **postmarked Friday, December 4, 2026**, or should arrive no later than **4:00 PM, Friday, December 4, 2026**.

III. Timeline

RFP Release Date: 10/21/2026
Letter of Intent to Bid Due by: 11/4/26
Questions Accepted via Email (clawson@chautauquaworks.com) Through: 10/29/26
Questions & Answers Uploaded to Chautauqua Works Website: 11/4/26
Proposal Due Date: Postmarked 12/4/26 (or if hand delivered, no later than 4:00 PM 12/4/26)
RFP Review Date: TBA
Award Announcements: June 2027
Target Contract Start Date: 7/1/2027 for fiscal year 7/1/26-6/30/27

IV. Background

The intent of this RFP is to secure a firm to provide accounting and audit services, as defined below, for a one-year period beginning with the fiscal year ending **June 30, 2027**, with the option to renew annually for the next three fiscal years.

1. Annual Financial Statement Audit for fiscal year ending June 30th
2. Federal Single Audit, including Auditors opinion thereon
3. Preparation and completion of IRS Form 990
4. IRS Form 990 must be filed prior to November 15th of the fiscal year end
5. Preparation and completion of US Form SF-SAC
6. US Form SF-SAC, the audit package and the data collection form must be filed within 30 days after receipt of the auditor's report(s), or 9 months after the end of the fiscal year —whichever comes first
7. Preparation and completion of any other required federal forms
8. Preparation and completion of Charitable Organization Annual Report for the New York State Attorney General (CHAR500)
9. CHAR500 must be filed prior to November 15th
10. Preparation and completion of any other required state forms
11. Management Letter

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12. Presentation of the above listed draft version of the Audited Financial Statements and Tax Related Forms to the Finance/Audit Committee and then to the full Board of Directors
13. Completion of a final version of the Audited Financial Statements and Tax Related Forms

The WIB, a 501 (c) (3) non-profit corporation, oversees the design and delivery of Chautauqua County's locally tailored workforce development system. Customer services are delivered through the One Stop as the entry to the county's seamless employment support system that offers training, education and employment programs designed to meet the needs and demands of the local and regional labor market.

It is the policy of the WIB to arrange for an annual audit of the Organization's financial statements to be conducted by an independent accounting firm. The independent accounting firm selected by the WIB will be required to communicate directly with the Organization's Finance/Audit Committee upon the completion of their audit. In addition, members of the Finance/Audit Committee are authorized to initiate communication directly with the independent accounting firm.

Audited financial statements, including the auditor's opinion thereon, will be submitted and presented to the Board of Directors by the independent accounting firm at a Board of Directors Meeting, after the financial statements have been reviewed and approved by the Finance/Audit Committee.

The WIB currently receives federal funds that are passed through the state as required by the Workforce Innovation and Opportunity Act (WIOA). The WIOA funding allocation for program year 2026 ending **June 30, 2027** is expected to be approximately **\$948,255**. The TAA funding available for fiscal year ending **June 30, 2027** is expected to be approximately **\$0**. The audit needs to be performed in accordance with OMB Circular A-133 and in accordance with generally accepted auditing standards. It is the intention of the WIB to seek other funding to help the development of the workforce in Chautauqua County.

The latest audited financial statement, US Form 990, NYS CHAR500, chart of accounts, and organizational chart are attached in **Appendix A**.

V. **Proposal Components**

This RFP contains the outline governing the proposal and the material to be included herein; mandatory requirements which must be met to be eligible for consideration; and other requirements to be met by each proposal. While not an absolute requirement, the WIB reserves the right to reject a bid on the sole basis that the bidder did not submit all information requested. Proposal must contain the Proposal Cover Sheet and the following attachments:

- | | |
|----------------------|---|
| ATTACHMENT A: | Scope of Work |
| ATTACHMENT B: | Background/Structure/Expertise/Quality |
| ATTACHMENT C: | Firm's Timeline and Audit Plan |
| ATTACHMENT D: | Pricing Structure and Client References |
| ATTACHMENT E: | Certification Regarding Lobbying; Debarment, Suspension and other Responsibility Matters; and Drug-Free Workplace Requirements. |
| ATTACHMENT F: | Signature Page |

VI. **Contract Award**

Contract will be awarded after consideration of the suitability of services proposed to satisfy these specifications, the total cost of such services including all cost elements, and the timelines of the agreed delivery date.

VII. **TAXES**

The WIB is a tax-exempt organization. The proposal shall not include any Federal, State or Local excise, sales, transportation or other tax unless Federal or State law specifically levies such a tax on purchases made

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by a 501 (c) (3) Corporation. Any taxes that are not exempt shall be listed separately as an itemized cost and added into the total net proposal.

VIII. RFP Costs and Obligation to Contract

This RFP does not in any way commit the WIB to reimburse the recipients of this request for any costs involved in the preparation and submission of the proposal or other additional presentation. The RFP does not constitute a commitment by the WIB to accept any submitted proposals or to engage the services of any person or entity that submits a proposal for the purchase of the consultant services.

The WIB reserves the right to:

- Negotiate a final scope, cost, and schedule with the selected bidder.
- Incorporate standard WIB provisions into any contract resulting from this RFP.
- Terminate the RFP process at any time.

IX. Proposal Evaluation Criteria

Proposals will be evaluated based on the following criteria:

- Detail and clarity of responses to each of the items requested
- Firm's background, relevant experience, credentials, and the depth of the firms' understanding of and experience with nonprofit organizations and federal reporting requirements under OMB Circular A-133
- Firm's timeline, audit plan, and demonstrated ability to provide the services requested in a timely manner
- Availability of staff with professional qualifications and technical abilities
- Firm's commitment to quality, results of peer and external quality control reviews
- Pricing
- References and responses provided by current and past nonprofit clients contacted by the WIB during the evaluation period
- Responsiveness of the bidder to requests
- Ability of firm to communicate with personnel in a professional and congenial manner
- Other Board considerations
 - Setup/Onboarding WIB staff time
 - Implementation/Transition planning
 - Local employer/Small business/Minority-owned firm/Women-owned firm/Labor surplus area firm

30% Firm background/Structure/Expertise/Commitment to Quality

20% Timeline and Audit Plan

30% Pricing Structure

20% References Provided by Current and Prior Clients and Board Considerations

X. Selection Process

The Finance/Audit Committee will review all proposals on or before the **June 2027** meeting and make a recommendation to the full board of directors at the on or before the **June 2027** meeting. Proposals will be reviewed and ranked in accordance with the above criteria. Bidders may be asked to formally or informally present their proposals to the WIB staff. Finalists may be interviewed by members of the Finance/Audit Committee.

XI. Contract Period

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Contracts negotiated as a result of this request may commence for fiscal year ending **June 30, 2027**. Up to three (3) one-year contract extensions past fiscal year ending **June 30, 2027**, may be considered depending on satisfactory performance of contract conditions, available funding, and at the discretion of the WIB.

XII. Certification of Independent Price Determination

By submission of this proposal, each bidder certifies that in connection with this procurement:

- The prices proposed have been arrived at independently, without consultation, communication, or agreement, for the purpose of restricting competition, as to any matter related to such prices with any other bidder or competitor.
- No attempt has been made or will be made by the bidder to induce any other person or competitor to submit or not submit a proposal for the purpose of restricting competition.

XIII. Indemnification

As a result of any contract resulting from RFP, the Bidder shall hold the WIB and its employees harmless from any and all losses, claims, liens, demands and causes of actions of any kind or character, including but not limited to, judgments, penalties, interest, court costs, and legal fees incurred by the WIB on behalf of any party, in connection with or arising directly or indirectly from this Agreement. The Bidder shall investigate, handle, respond to, and defend any such claims, demands or suits at his sole expense, and shall bear all other related costs and expenses even if such claims, demands or suits are groundless, false or fraudulent. In 5-322.1 of the New York General Obligations Law or any other applicable legal prohibition, the foregoing provisions shall not be construed to indemnify the WIB for damage arising out of bodily injury to persons or property caused by or resulting from the sole negligence of WIB employees.

The term "employee" shall include all officers, their agents, servants, advisory board members and/or volunteers serving the WIB.

XIV. Insurance Requirements

At all times during the term of any contract resulting from this RFP, the Bidder shall maintain at his own cost the following insurance and shall provide proof therefore to the WIB, in the form of a Certificate of Insurance, prior to the commencing work under the contract:

- a) Statutory Worker's Compensation coverage in compliance with the Compensation Law of the State of New York (Form C-105.2). In the event the statute does not require coverage of Service Provider, Service Provider must complete NYS Workers' Compensation Form C-105.21 and provide the WIB with a properly executed copy thereof.
- b) Statutory New York State Disability coverage in compliance with the New York State Disability Benefits Law. Service Provider must complete NYS Disability Form DB-120.1 and provide the WIB with a properly executed copy thereof.
- c) General Liability Insurance coverage in the comprehensive or commercial general liability form including blanket contractual coverage for the operation of the program under the contract in the amount of \$1,000,000.00. This insurance shall include coverage for bodily injury and property damage and shall be on an occurrence form with a waiver of subrogation. WIB must be listed as additional named insured.
- d) Automobile liability insurance for all owned, leased, or non-owned vehicles in the amount of \$1,000,000.00 per occurrence. This insurance shall include coverage for bodily injury and property damage. WIB must be listed as additional named insured.

XV. Payment

Financial obligations of the WIB payable after the start of the fiscal year are contingent upon funds being appropriated, budgeted, and otherwise made available. In the event funds are not available, any resulting contract will become null and void, without penalty to the WIB. Payments are issued for services rendered.

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APPENDIX A

Most Recent Audited Financial Statements
Most Recent US Form 990
Most Recent NYS CHAR500
Chart of Accounts
Organizational Chart



W.I.B., INC.

REPORT ON FINANCIAL STATEMENTS

JUNE 30, 2026



W.I.B., INC.

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INDEPENDENT AUDITOR'S REPORT

To the Board of Directors
W.I.B., Inc.

Opinion

We have audited the accompanying financial statements of the *W.I.B., Inc.* (a New York nonprofit organization), which comprise the statement of financial position as of June 30, 2026, and the related statements of activities, functional expenses, and cash flows for the year then ended, and the related notes to the financial statements.

In our opinion, the financial statements referred to above present fairly, in all material respects, the financial position of the *W.I.B., Inc.* as of June 30, 2026, and the changes in 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 *W.I.B., Inc.* and to meet our other ethical responsibilities, in accordance with the relevant ethical requirements relating to our audit. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinions.

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 *W.I.B., Inc.'s* ability to continue as a going concern within one year after the date that the financial statements are available to be issued.

Auditor's Responsibilities for the Audit of the Financial Statements

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinions. 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 **W.I.B., Inc.'s** internal control. Accordingly, no such opinion is expressed.
- Evaluate the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluate the overall presentation of the financial statements.
- Conclude whether, in our judgment, there are conditions or events, considered in the aggregate, that raise substantial doubt about the **W.I.B., Inc.'s** ability to continue as a going concern for a reasonable period of time.

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

Report on Summarized Comparative Information

We have previously audited **W.I.B., Inc.'s** 2025 financial statements, and we expressed an unmodified audit opinion on those audited financial statements in our report dated September 4, 2025. In our opinion, the summarized comparative information presented herein as of and for the year ended June 30, 2025, is consistent, in all material respects, with the audited financial statements from which it has been derived.

Supplementary Information

Our audit was conducted for the purpose of forming opinions on the financial statements that collectively comprise the **W.I.B., Inc.'s** basic financial statements. The accompanying combining information and 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* are presented for purposes of additional analysis and is not a required part of the basic 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 basic financial statements. The information has been subjected to the auditing procedures applied in the audit of the basic financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the basic financial statements or to the basic financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the combining information and the schedule of expenditures of federal awards are fairly stated, in all material respects, in relation to the basic 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 September 30, 2026 on our consideration of the **W.I.B., Inc.'s** internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements and other matters. The purpose of that report is solely to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the **W.I.B., Inc.'s** internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the **W.I.B., Inc.'s** internal control over financial reporting and compliance.

Bysiek CPA, PLLC

BYSIEK CPA, PLLC
SEPTEMBER 30, 2026
OLEAN, NY 14760

W.I.B., INC.
STATEMENTS OF FINANCIAL POSITION

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<i>As of June 30,</i>	<u>2026</u>	<u>2025</u>
Assets		
Current assets		
Cash and cash equivalents	\$ 457,472	\$ 373,846
Grants and other receivables	294,843	425,627
Prepaid expenses and deposits	40,051	36,945
Total current assets	<u>792,366</u>	<u>836,418</u>
Other assets		
Operating lease right-of-use asset, net of amortization	804,942	167,862
Total assets	<u>\$ 1,597,308</u>	<u>\$ 1,004,280</u>
Liabilities and Net Assets		
Current liabilities		
Accounts payable	\$ 86,257	\$ 92,673
Accrued liabilities	54,058	53,942
Deferred revenue	2,099	4,190
Current portion of operating lease liability	123,002	147,833
Total current liabilities	<u>265,416</u>	<u>298,638</u>
Other liabilities		
Operating lease liability, long-term portion	681,940	20,029
Total liabilities	<u>947,356</u>	<u>318,667</u>
Net assets		
Without donor restrictions	556,956	461,929
With donor restrictions	92,996	223,684
Total net assets	<u>649,952</u>	<u>685,613</u>
Total liabilities and net assets	<u>\$ 1,597,308</u>	<u>\$ 1,004,280</u>

For the Year Ended June 30,

	2026			2025
	Without Donor Restrictions	With Donor Restrictions	Total	Total
Revenues				
Federal financial assistance	\$ 3,277,984	\$ -	\$ 3,277,984	\$ 3,067,988
Local grants	-	168,566	168,566	330,419
Program income	149,911	-	149,911	124,173
Other income	103,504	-	103,504	123,154
Interest	1,065	-	1,065	839
Net assets released from restrictions	299,254	(299,254)	-	-
Total revenue	3,831,718	(130,688)	3,701,030	3,646,573
Expenses				
Program services	3,595,095	-	3,595,095	3,317,603
Management and general	141,596	-	141,596	107,187
Total expenses	3,736,691	-	3,736,691	3,424,790
Change in net assets	95,027	(130,688)	(35,661)	221,783
Net assets at beginning of year	461,929	223,684	685,613	463,830
Net assets at end of year	\$ 556,956	\$ 92,996	\$ 649,952	\$ 685,613

STATEMENTS OF FUNCTIONAL EXPENSES

For the Year Ended June 30,

	2026										2025	
	Program Services											
	Local County Program	WIA/ WIOA	TANF Summer Youth	TANF Self- Sufficiency	Mobility Management	Ecosystem Developer	Total Program Services	Manage- ment/ General	Total	Total		
Expenses:	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
Salaries	18,202	173,727	212,462	15,604	34,543	65,083	519,620	95,895	615,516	612,418		
Payroll taxes	1,387	13,400	16,149	1,171	2,636	4,906	39,648	6,981	46,629	46,266		
Employee benefits	11,460	36,839	60,565	2,167	2,654	19,884	133,569	14,757	148,326	122,147		
Contractual services	5,953	630,672	16,812	218,206	148	73,248	945,039	12,299	957,338	846,866		
Supplies	23	2,214	3,396	-	-	10,485	16,119	164	16,282	12,027		
Communication/computer	11,695	56,082	9,886	4,064	-	226	81,954	5,182	87,136	81,323		
Postage and shipping	869	304	2,883	-	-	36	4,091	911	5,002	4,498		
Occupancy costs	80,645	85,507	20,056	34,910	-	34	221,152	2,984	224,136	215,964		
Travel	92	10,822	7,043	-	435	23,512	41,904	287	42,191	17,823		
Conferences and conventions	2,723	6,901	1,265	-	584	4,435	15,908	233	16,141	14,573		
Publicity and promotion	-	299	231	-	-	746	1,276	127	1,404	1,816		
Participant training and support	1,245	466,249	10,828	29	-	84,281	562,633	-	562,633	465,933		
Participant wages	72,622	78,013	636,092	3,019	-	-	789,746	-	789,746	880,552		
Payroll taxes - participants	5,333	5,967	48,666	231	-	-	60,197	-	60,197	66,404		
Equipment purchases	-	126,685	13,060	6,946	-	8,943	155,634	910	156,544	27,109		
Printing	767	1,043	4,549	-	-	239	6,598	866	7,464	9,031		
Miscellaneous	8	-	-	-	-	-	8	-	8	38		
Total	\$ 213,023	\$ 1,694,725	\$ 1,063,943	\$ 286,347	\$ 41,000	\$ 296,058	\$ 3,595,095	\$ 141,596	\$ 3,736,691	\$ 3,424,790		

W.I.B., INC.
STATEMENTS OF CASH FLOWS

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For the Year Ended June 30,

	<u>2026</u>	<u>2025</u>
Cash flows from operating activities:		
Change in net assets	\$ (35,661)	\$ 221,783
Adjustments to reconcile increase in net assets to net cash provided by (used in) operating activities:		
Change in:		
Grants receivable	130,784	(147,875)
Prepaid expenses	(3,106)	7,540
Accounts payable and accrued expenses	(6,416)	26,825
Accrued liabilities	116	20,211
Deferred revenue	(2,091)	(3,206)
Net cash provided by operating activities	<u>83,626</u>	<u>125,278</u>
Net change in cash	83,626	125,278
Cash at beginning of year	373,846	248,568
Cash at end of year	<u>\$ 457,472</u>	<u>\$ 373,846</u>
Supplemental disclosure of cash flow information:		
Cash paid for:		
Interest	<u>\$ -</u>	<u>\$ -</u>
Income taxes	<u>\$ -</u>	<u>\$ -</u>
Non-cash investing and financing transactions:		
Change in operating lease right-of-use asset	<u>\$ (637,080)</u>	<u>\$ 155,229</u>
Change in operating lease liability	<u>\$ 637,080</u>	<u>\$ (155,229)</u>

See independent auditor's report and accompanying notes to the financial statements

NOTE 1: SUMMARY OF SIGNIFICANT ACCOUNTING PRINCIPLES

A. Nature of Activities

W.I.B., Inc. is a not-for-profit organization designed to access all resources within the County of Chautauqua, New York, to assist local employers to become competitive in a global economy as well as to help individuals attain the life skills necessary for employment in family sustaining jobs. Approximately 90% of the Organization's revenue is federal funding received through various departments of New York State and Chautauqua County.

B. Basis of Accounting

The financial statements of the Organization have been prepared on the accrual basis of accounting in accordance with accounting principles generally accepted in the United States of America.

C. Basis of Presentation

Financial statement presentation follows the recommendations of the Financial Accounting Standards Board in its Statement of Financial Accounting Standards Codification Topic 958, *Financial Statements of Not-for-Profit Organizations*. Under Topic 958, the Organization is required to report information regarding its financial position and activities according to two classes of net assets:

1) Net Assets Without Donor Restrictions

- Net assets that are not subject to any donor-imposed time or purpose restrictions and may be expended for any purpose in performing the primary objectives of the organization. These net assets may be used at the discretion of the Organization's management and the board of directors.

2) Net Assets With Donor Restrictions

- Net assets subject to stipulations imposed by donors and grantors. Some donor restrictions are temporary in nature; those restrictions will be met by actions of the Organization or by the passage of time. Other donor restrictions are perpetual in nature, whereby the donor has stipulated the funds be maintained in perpetuity. Donor restricted contributions are reported as increases in net assets with donor restrictions. When a restriction expires, net assets are reclassified from net assets with donor restrictions to net assets without donor restrictions in the accompanying financial statements.

D. Estimates

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

E. Cash and Cash Equivalents

Cash and cash equivalents consist of amounts held in checking and savings accounts, as well as any certificates of deposits with maturities of less than 90 days. At year-end and throughout the year, the Organization's cash balances were deposited in multiple banking institutions. As of June 30, 2026 and 2025, the Organization's deposits exceeded FDIC limits.

F. Reclassifications

Certain accounts from the prior year have been reclassified for comparative purposes to conform with the presentation in the current year financial statements.

NOTE 1: SUMMARY OF SIGNIFICANT ACCOUNTING PRINCIPLES (CONTINUED)

G. Grants and Other Receivables

Grants and other receivables represent amounts due for allowable cost reimbursements under contracts with federal, state and local governmental agencies. Management has determined that all amounts presented in the accompanying financial statements are fully collectible and no allowance for doubtful accounts is necessary. The FASB issued ASU 2016-13, *Financial Instruments - Credit Losses (Topic 326)*, which changes the impairment model for most financial assets. The new model uses a forward-looking expected loss method. The measurement of expected credit losses is based upon historical experience, current conditions, and reasonable and supportable forecasts that affect the collectability of the reported amount. The Organization's adoption of ASU 2016-13 did not have a material effect on the financial statements.

H. Capitalization and Depreciation

Purchases of property and equipment with federal funds are not recorded in the accompanying financial statements because title to such is held by the grantors. Acquisitions of property and equipment in excess of \$5,000 are capitalized if made with other than federal or state funding.

I. Grants and Contributions

W.I.B., Inc.'s grant awards constitute non-exchange transactions and has thus applied the provisions of ASU 2018-08 for the years ending June 30, 2026 and 2025. All unconditional contributions are recognized as revenue in the period received or pledged and considered to be without donor restrictions unless specifically restricted by time or purpose are reported as with donor restrictions. When a restriction is fulfilled, net assets with donor restrictions are reclassified and reported in the Statements of Activities as net assets released from restrictions.

J. Contracts with Customers*Disaggregation of revenue*

As disclosed in Note 1-A, **W.I.B., Inc.** participates in various employment-related initiatives in Chautauqua County. Operations are dependent on participation and funding from grantor organizations. Disaggregated revenues of **W.I.B., Inc.** are presented in the Statements of Activities.

Contract balances

Grants and other receivables represent the right to receive consideration from customers for services rendered and totaled \$294,843 and \$425,627 as of June 30, 2026 and 2025, respectively.

Performance Obligations

The Organization's performance obligations are satisfied when services have been performed or with the transfer of goods to the customer or participant. Revenue is recognized as services are provided throughout the fiscal year. At June 30, 2026 and 2025, **W.I.B., Inc.** has met the performance obligations for services rendered in accordance with FASB Accounting Standards Codification 606, *Revenue from Contracts with Customers*, and recognized the corresponding revenue in the accompanying financial statements. Deferred revenue totaled \$2,099 and \$4,190 as of June 30, 2026 and 2025, respectively.

Significant Judgments

There were no significant judgments affecting the determination of the amount and timing of revenue from contracts with customers during the years ended June 30, 2026 and 2025.

NOTE 1: SUMMARY OF SIGNIFICANT ACCOUNTING PRINCIPLES (CONTINUED)

K. Rental Income

W.I.B., Inc. rents unused office space to other local organizations at agreed-upon monthly rates. Amounts earned are reported as revenue in the Statement of Activities. Amounts received in advance are reported as deferred revenue in the Statement of Financial Position. The rental agreements do not qualify for recognition under FASB ASC Topic 842, *Leases*.

L. Program Income

Certain programs operated by **W.I.B., Inc.** include charges for services rendered to participants. Such charges constitute exchange transactions and are recorded as revenue when earned, which occurs upon completion of the related program services.

M. Expense Allocation (Functional Expenses)

Expenses are summarized and categorized based on their functional classification as either program or supporting services. Expenses that are readily identifiable to a specific program or supporting service are charged directly to that service. Expenses attributable to more than one program or supporting service are allocated based on estimated usage, square footage, or employment related expenses, which when not directly related to a program, are allocated based on estimates of time and effort.

N. Commitments and Contingencies

The Organization receives the majority of its funding from federal, state, and local government sources that are subject to audit by agencies of the state and federal governments. Such audits may result in disallowances and a request for a return of funds. Based on prior audits, management believes disallowances, if any, will be immaterial.

O. Income Taxes

The Organization is exempt from income taxes under Section 501(c)3 of the United States Internal Revenue Code. Therefore, no provision for income taxes is reflected in the financial statements. The Organization has been classified as a publicly supported organization that is not a private foundation under Section 509(a) of the Code. Management has concluded that the Organization has taken no uncertain tax positions that require adjustment in its financial statements. U.S. Forms 990 filed by the Organization are subject to examination by taxing authorities. The Organization is subject to tax examination for the previous three years.

P. Liquidity Management

W.I.B., Inc. regularly reviews its financial position and operations, including the liquidity required to meet general expenditures, liabilities, and obligations that may come due. The Organization has financial assets available for meeting such expenditures in the following year, including both cash equivalents and receivables totaling approximately \$752,000.

Q. Subsequent Events

The Organization has evaluated events and transactions as of the date of this report.

NOTE 2: MAJOR PROGRAM DESCRIPTIONS

W.I.B. Local County Program – Includes a wide array of initiatives funded by Foundations and other local sources that support the overall mission of the Organization.

Workforce Innovation and Opportunity Act (WIOA) Adult Program – This program is designed to provide workforce innovation and opportunity activities that increase the employment, retention, and earnings of participants, and to increase the occupational skill of the participants. This, in turn, improves the quality of the workforce, reduces welfare dependency, and enhances the productivity of the nation's economy.

WIOA Youth Program – This program is designed to instill a revitalized workforce investment system that will help low-income youths between the ages of 14 and 21 acquire the educational and occupational skill, training, and support needed to achieve academic and employment success and to successfully transition to careers and productive adulthood.

WIOA Dislocated Worker Program – This program is designed to provide workforce innovation and opportunity activities that increase the employment, retention, and earnings of participants, and to increase the occupational skills of dislocated workers, improve the quality of the workforce, and enhance the productivity and competitiveness of the nation's economy.

Trade Adjustment Assistance Program – This program is designed to provide assist qualified workers adversely affected by foreign trade so that they may find suitable re-employment.

TANF (Temporary Assistance to Needy Families) Programs – The Summer Youth Employment Program is designed to provide full wage subsidy paid summer employment to eligible participants. The Wage Subsidy Program seeks to place individuals in subsidized jobs with employers in the private and public sectors, with the ultimate outcome of unsubsidized employment. Self-sufficiency Centers operate two centers that provide a full array of employment-related services to temporary assistance recipients.

Mobility Management – The objective of this program is to assist in implementing Chautauqua County's Transportation Plan and coordinating projects and meetings necessary to meet the Plan's defined goals. The goals include getting low-income individuals to work and work training; using a vouchersing system for individuals with transportation barriers; capacity building activities; reduce fragmentation and duplication by developing Memos for Understanding (MOUs) with county and community partners to enhance CARTS as the one-stop transportation hub for Chautauqua County.

Ecosystem Developer – This program is made up of two grants provided by Empire State Development (ESD) administered by the Community Foundation for Greater Buffalo and the Ralph Wilson Junior Foundation. Both grants support the project *WNY Regional Collaborative Advanced Manufacturing and Technology*. The project will enhance the development of the local workforce ecosystem by funding dedicated staff; targeting outreach to trainers, businesses and jobseekers; coordinating with local business/trainers and unions to ensure training curriculum will meet business needs; assessing training gaps and identifying technology demands; establishing and facilitating business commitments to engage trainees through meet-and-greets, job shadowing, internships, targeted job fairs and recruitment events; providing wraparound services for trainees to help eliminate barriers such as transportation and childcare; and providing necessary equipment and supplies for trainees.

NOTE 3: RESTRICTIONS ON NET ASSETS

Net assets with donor restrictions include amounts restricted for the Healthcare Talent Pipeline Program Ecosystem Developer grants, and amounted to \$92,996 and \$223,684 as of June 30, 2026 and 2025, respectively.

NOTE 4: EMPLOYEE BENEFIT PLAN

The Organization provides a SIMPLE IRA plan to employees who are reasonably expected to receive at least \$5,000 in compensation during the current calendar year are eligible to participate in the plan. For each of the years ended June 30, 2026 and 2025, the Organization's 3% contribution on behalf of employees was approximately \$16,000.

NOTE 5: OPERATING LEASES

The Organization leases space for its offices under noncancelable operating lease agreements in Jamestown, NY that runs from September of 2021 through August of 2026 (and extended effective September of 2026 through August of 2031), and Dunkirk, NY, which runs from March of 2022 through February of 2027 (and extended effective March of 2027 through February of 2032). The Organization determines whether an arrangement is or contains a lease at contract inception. Operating lease right-of-use assets and operating lease liabilities are recognized at the lease commencement date based on the present value of lease payments over the lease term. The operating lease right-of-use asset is adjusted for lease payments made at or before the commencement date, lease incentives received, and initial direct costs incurred, as applicable.

The Organization is not a public business entity and has elected the accounting policy practical expedient to use a risk-free rate as the discount rate for leases when the rate implicit in the lease is not readily determinable. This election is applied to all classes of underlying assets. The risk-free rate is determined using rates on U.S. Treasury securities for a period comparable with the lease term at the lease commencement date.

The accompanying financial statements reflect an operating lease right-of-use asset, net of amortization and an outstanding operating lease liability of \$804,941 as of June 30, 2026. Maturities of the lease liability are as follows:

Year ending June 30,	Scheduled Lease Payments	Less Interest Portion	Lease Maturity
2027	\$ 147,034	\$ 24,032	\$ 123,002
2028	171,050	22,233	148,817
2029	171,050	16,756	154,294
2030	171,050	11,077	159,973
2031	170,678	4,817	165,861
2032	53,085	90	52,995
Totals	\$ 883,947	\$ 79,005	\$ 804,942

The operating lease cost recognized on a straight-line basis over the lease term totaled approximately \$166,000 and \$169,000 for the years ended June 30, 2026 and 2025, respectively. The weighted average remaining lease term is five years as of June 30, 2026 and the weighted average discount rate is 3.62% as of that date.

**SUPPLEMENTAL INFORMATION - COMBINING SCHEDULE OF
REVENUES, EXPENSES AND CHANGES IN NET ASSETS
YEARS ENDED JUNE 30, 2026 AND 2025**

2026

	W.I.B., Inc Local County Program	WIA/ WIOA	TANF Summer Youth	TANF Self- Sufficiency	Ecosystem Developer	TAA	Mobility Manage- ment	Total
Revenues:								
Federal financial assistance	\$ -	\$ 1,859,652	\$ 1,099,467	\$ 287,375	\$ -	-	31,490	3,277,984
Other program income	149,016	-	-	-	168,566	-	7,873	325,454
Other income	97,591	-	-	-	-	-	-	97,591
Total revenues	246,607	1,859,652	1,099,467	287,375	168,566	-	39,363	3,701,030
Expenses:								
Program services	213,023	1,694,725	1,063,943	286,347	296,058	-	41,000	3,595,095
Management and general	-	141,596	-	-	-	-	-	141,596
Total expenses	213,023	1,836,321	1,063,943	286,347	296,058	-	41,000	3,736,691
Change in net assets	33,584	23,331	35,524	1,028	(127,492)	-	(1,637)	(35,662)
Net assets, beginning	465,677	-	-	-	219,936	-	-	685,613
Net assets, ending	499,261	23,331	35,524	1,028	92,444	-	(1,637)	649,952

2025

	W.I.B., Inc Local County Program	WIA/ WIOA	TANF Summer Youth	TANF Self- Sufficiency	Ecosystem Developer	TAA	Mobility Manage- ment	Total
Revenues:								
Federal financial assistance	\$ -	\$ 1,556,475	\$ 1,185,260	\$ 272,553	\$ -	-	53,699	3,067,988
Other program income	110,748	-	-	-	330,419	-	13,425	454,592
Other income	123,993	-	-	-	-	-	-	123,993
Total revenues	234,742	1,556,475	1,185,260	272,553	330,419	-	67,124	3,646,573
Expenses:								
Program services	263,023	1,419,928	1,185,260	272,554	110,483	-	66,356	3,317,603
Management and general	-	107,187	-	-	-	-	-	107,187
Total expenses	263,023	1,527,115	1,185,260	272,554	110,483	-	66,356	3,424,790
Change in net assets	(28,281)	29,359	-	-	219,936	-	768	221,783
Net assets, beginning	493,957	(29,359)	-	-	-	-	(768)	463,830
Net assets, ending	465,676	-	-	-	219,936	-	-	685,613

W.I.B., INC.
SUPPLEMENTAL INFORMATION
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
YEAR ENDED JUNE 30, 2026

PAGE 13

Federal Grantor/ Pass- Through Grantor/ Program or Cluster Title	Pass-through Number	Federal Assistance Listing Number	Passed Through to Subrecipients	Total Federal Expenditures
<u>Department of Labor</u>				
Passed through NYS Department of Labor:				
Workforce Investment Act (WIA)/ Workforce and Innovation and Opportunity Act (WIOA) Cluster				
Adult Program	N/A	17.258	\$ -	\$ 979,606
Administrative	N/A	17.258	-	141,596
Total			-	1,121,202
Youth Activities	N/A	17.259	-	391,202
Dislocated Workers	N/A	17.278	-	347,248
Total WIA/WIOA Cluster			-	1,859,652
Trade Adjustment Assistance	N/A	17.245	-	-
Total Department of Labor			-	1,859,652
<u>Department of Health and Human Services</u>				
Temporary and Disability Assistance (TANF) Cluster				
Passed through NYS Office of Temporary and Disability Assistance:				
TANF- Summer Youth Program	N/A	93.558	-	1,099,467
Passed through County of Chautauqua, NY				
Department of Health and Human Services:				
TANF- Self- Sufficiency Centers	N/A	93.558	-	287,375
Total Department of Health and Human Services and TANF Cluster			-	1,386,842
<u>Department of Transportation</u>				
Passed through County of Chautauqua, NY -				
Department of Public Facilities:				
Formula Grants for Rural Areas	N/A	20.509	-	31,490
Total Expenditures of Federal Awards				\$ - \$ 3,277,984

NOTE 1 – BASIS OF PRESENTATION

The schedule of expenditures of federal awards is prepared on the accrual basis of accounting in accordance with accounting principles generally accepted in the United States of America. The information in this schedule is presented in accordance with the requirements of The Uniform Guidance, Audits of States, Local Governments and Non-Profit Organizations. Therefore, some amounts presented in this schedule may differ from amounts presented in or used in the preparation of the basic financial statements.

NOTE 2 – SUMMARY OF SIGNIFICANT ACCOUNTING PRINCIPLES

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

NOTE 3 – INDIRECT COST RATE

The Organization has not elected to use the 10% de minimis indirect cost rate under the Uniform Guidance.

See independent auditor's report and accompanying notes to the financial statements



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

To the Board of Directors

W.I.B., Inc.

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 ***W.I.B., Inc.*** (a nonprofit organization), which comprise the statement of financial position as of June 30, 2026, and the related statements of activities, functional expenses and cash flows for the year then ended, and the related notes to the financial statements, and have issued our report thereon dated September 30, 2026.

Report on Internal Control Over Financial Reporting

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

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

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

Report on Compliance and Other Matters

As part of obtaining reasonable assurance about whether ***W.I.B., Inc.*** 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.

Bysiek CPA, PLLC

BYSIEK CPA, PLLC
SEPTEMBER 30, 2026
OLEAN, NY 14760



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

**To the Board of Directors
*W.I.B., Inc.***

Report on Compliance for Each Major Federal Program

Opinion on Each Major Federal Program

We have audited the *W.I.B., Inc.'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 *W.I.B., Inc.'s* major federal programs for the year ended June 30, 2026. The *W.I.B., Inc.'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 *W.I.B., Inc.* complied, in all material respects, with the types of compliance requirements referred to above that could have a direct and material effect on each of its major federal programs for the year ended June 30, 2026.

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

Responsibilities of Management for Compliance

Management is responsible for compliance with the requirements referred to above and for the design, implementation, and maintenance of effective internal control over compliance with the requirements of laws, statutes, regulations, rules, and provisions of contracts or grant agreements applicable to the *W.I.B., Inc.'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 *W.I.B., Inc.'s* compliance based on our audit. Reasonable assurance is a high level of assurance but is not absolute assurance and therefore is not a guarantee that an audit conducted in accordance with generally accepted auditing standards, *Government Auditing Standards*, 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 *W.I.B., Inc.'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 *W.I.B., Inc.'s* compliance with the compliance requirements referred to above and performing such other procedures as we considered necessary in the circumstances.
- Obtain an understanding of the *W.I.B., Inc.'s* internal control over compliance relevant to the audit in order to design audit procedures that are appropriate in the circumstances and to test and report on internal control over compliance in accordance with the Uniform Guidance, but not for the purpose of expressing an opinion on the effectiveness of the *W.I.B., Inc.'s* internal control over compliance. Accordingly, no such opinion is expressed.

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

Report on Internal Control over Compliance

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

Our consideration of internal control over compliance was for the limited purpose described in the 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.

Bysiek CPA, PLLC

BYSIEK CPA, PLLC
SEPTEMBER 30, 2026
OLEAN, NY 14760

Section I – Summary of Audit Results

1. The auditor's report expresses an unmodified opinion on the financial statements of *W.I.B., Inc.*
2. No material weaknesses in internal controls related to the audit of the financial statements were identified in the Report on Internal Controls over Financial Reporting.
3. There were no significant deficiencies in internal control reported in relation to the audit of the financial statements in the Report on Internal Controls over Financial Reporting.
4. No instances of noncompliance material to the financial statements of *W.I.B., Inc.* were disclosed during the audit.
5. No deficiencies in internal control relating to the audit of the major federal awards programs were reported in the Report on Compliance with Requirements Applicable to each Major Program.
6. The auditor's report on compliance for the major federal award programs for *W.I.B., Inc.* expresses an unmodified opinion.
7. No audit findings relative to major federal awards programs required to be reported in accordance with 2 CFR 200.516(a) were disclosed in our audit of the financial statements.
8. The programs tested as major programs included:
 - WIOA Cluster – Assistance Listing Numbers 17.258/17.259/17.278
9. The threshold for determining Type A and Type B programs was \$1,000,000.
10. *W.I.B., Inc.* was determined to be a low-risk auditee.

Section II – Findings: Audit of Financial Statements**A. Internal Control Over Financing Reporting**

There were no findings reported related to internal control over financial reporting for the year ending June 30, 2026.

B. Compliance and Other Matters

There were no compliance findings noted for the year ending June 30, 2026.

Section III – Findings and Questioned Costs – Audit of Major Federal Award Programs

Program Audited	Federal Department	Assistance Listing Number	Findings/Questioned Costs
WIOA Cluster	Labor	17.258/17.259/17.278	None

Section IV – Summary Schedule of Prior Audit Findings**A. Internal Control Over Financing Reporting**

There were no findings reported related to internal control over financial reporting for the year ending June 30, 2025.

B. Compliance and Other Matters

There were no compliance findings noted for the year ending June 30, 2025.

Return of Organization Exempt From Income Tax

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

2025

Department of the Treasury
Internal Revenue ServiceDo not enter social security numbers on this form as it may be made public.
Go to www.irs.gov/Form990 for instructions and the latest information.Open to Public
Inspection

A For the 2025 calendar year, or tax year beginning 7/01, 2025, and ending 6/30, 2026

B Check if applicable: ☐ Address change ☐ Name change ☐ Initial return ☐ Final return/terminated ☐ Amended return ☐ Application pending	C W.I.B., INC. DBA Chautauqua Works 4 E. Third Street Suite 102 Jamestown, NY 14701		D Employer identification number 16-1589572
	F Name and address of principal officer: Kathleen Geise, Executive Dir Same As C Above		E Telephone number 716-661-9324
	I Tax-exempt status: ☒ 501(c)(3) ☐ 501(c) () (insert no.) ☐ 4947(a)(1) or ☐ 527		G Gross receipts \$ 3,701,030.
	J Website: chautauquaworks.com		H(a) Is this a group return for subordinates? ☐ Yes ☒ No H(b) Are all subordinates included? ☐ Yes ☐ No If "No," attach a list. See instructions.
K Form of organization: ☒ Corporation ☐ Trust ☐ Association ☐ Other		L Year of formation: 2000 M State of legal domicile: NY	

Part I Summary

Activities & Governance	1	Briefly describe the organization's mission or most significant activities: To provide oversight, administer, monitor, and provide guidance for the Chautauqua County, NY workforce development system to ensure that skilled workers are available to local employers.	
	2	Check this box ☐ if the organization discontinued its operations or disposed of more than 25% of its net assets.	
	3	Number of voting members of the governing body (Part VI, line 1a)	22
	4	Number of independent voting members of the governing body (Part VI, line 1b)	22
	5	Total number of individuals employed in calendar year 2025 (Part V, line 2a)	255
	6	Total number of volunteers (estimate if necessary)	23
	7a	Total unrelated business revenue from Part VIII, column (C), line 12	0.
7b	Net unrelated business taxable income from Form 990-T, Part I, line 11	0.	
Revenue	8	Contributions and grants (Part VIII, line 1h)	Prior Year 3,522,580. Current Year 3,596,461.
	9	Program service revenue (Part VIII, line 2g)	
	10	Investment income (Part VIII, column (A), lines 3, 4, and 7d)	839. 1,065.
	11	Other revenue (Part VIII, column (A), lines 5, 6d, 8c, 9c, 10c, and 11e)	123,151. 103,504.
	12	Total revenue - add lines 8 through 11 (must equal Part VIII, column (A), line 12)	3,646,570. 3,701,030.
Expenses	13	Grants and similar amounts paid (Part IX, column (A), lines 1-3)	
	14	Benefits paid to or for members (Part IX, column (A), line 4)	
	15	Salaries, other compensation, employee benefits (Part IX, column (A), lines 5-10)	780,831. 810,460.
	16a	Professional fundraising fees (Part IX, column (A), line 11e)	
	b	Total fundraising expenses (Part IX, column (D), line 25)	
	17	Other expenses (Part IX, column (A), lines 11a-11d, 11f-24e)	2,643,959. 2,926,231.
	18	Total expenses. Add lines 13-17 (must equal Part IX, column (A), line 25)	3,424,790. 3,736,691.
19	Revenue less expenses. Subtract line 18 from line 12	221,780. -35,661.	
Net Assets or Fund Balances	20	Total assets (Part X, line 16)	Beginning of Current Year 1,004,280. End of Year 1,597,308.
	21	Total liabilities (Part X, line 26)	318,667. 947,356.
	22	Net assets or fund balances. Subtract line 21 from line 20	685,613. 649,952.

Part II Signature Block

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

Sign Here	Signature of officer Kathleen Geise		Date Executive Director	
	Type or print name and title			
Paid Preparer Use Only	Preparer's name Edward J. Bysiek, CPA	Preparer's signature Edward J. Bysiek, CPA	Date	Check ☐ if self-employed PTIN P00907731
	Firm's name BYSIEK CPA, PLLC			
	Firm's address 3368 WEST FIVE MILE ROAD ALLEGANY, NY 14706	Firm's EIN 45-3761056		
				Phone no. 716-378-9308

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

Part III Statement of Program Service AccomplishmentsCheck if Schedule O contains a response or note to any line in this Part III ☒ **X****1** Briefly describe the organization's mission:

To provide oversight, administer, monitor, and provide guidance for the Chautauqua
County, NY workforce development system to ensure that skilled workers are available
to local employers.

2 Did the organization undertake any significant program services during the year which were not listed on the prior Form 990 or 990-EZ? ☐ Yes ☒ No

If "Yes," describe these new services on Schedule O.

3 Did the organization cease conducting, or make significant changes in how it conducts, any program services? ☐ Yes ☒ No

If "Yes," describe these changes on Schedule O.

4 Describe the organization's program service accomplishments for each of its three largest program services, as measured by expenses. Section 501(c)(3) and 501(c)(4) organizations are required to report the amount of grants and allocations to others, the total expenses, and revenue, if any, for each program service reported.**4a** (Code:) (Expenses \$ 1,694,725. including grants of \$) (Revenue \$ 1,713,984.)

WIOA - Program to provide workforce investment activities that increase the
employment, retention and earnings of participants; increase occupational skill
attainment by participants which will improve the quality of the workforce, reduce
welfare dependency, and enhance the productivity and competitiveness of the local
economy.

4b (Code:) (Expenses \$ 1,063,943. including grants of \$) (Revenue \$ 1,079,783.)

TANF Summer Youth - Program to provide full-wage subsidized summer employment to
eligible participants.

4c (Code:) (Expenses \$ 296,058. including grants of \$) (Revenue \$ 168,566.)

See Schedule O

4d Other program services (Describe on Schedule O.) See Schedule O
(Expenses \$ 540,370. including grants of \$) (Revenue \$ 204,715.)**4e** Total program service expenses 3,595,096.

Part IV Checklist of Required Schedules

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

Part IV Checklist of Required Schedules (continued)

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

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

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

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

	Yes	No
2a Enter the number of employees reported on Form W-3, Transmittal of Wage and Tax Statements, filed for the calendar year ending with or within the year covered by this return. 2a 255		
b If at least one is reported on line 2a, did the organization file all required federal employment tax returns?	2b X	
3a Did the organization have unrelated business gross income of \$1,000 or more during the year?	3a	X
b If "Yes," has it filed a Form 990-T for this year? If "No" to line 3b, provide an explanation on Schedule O.	3b	
4a At any time during the calendar year, did the organization have an interest in, or a signature or other authority over, a financial account in a foreign country (such as a bank account, securities account, or other financial account)?	4a	X
b If "Yes," enter the name of the foreign country See instructions for filing requirements for FinCEN Form 114, Report of Foreign Bank and Financial Accounts (FBAR).		
5a Was the organization a party to a prohibited tax shelter transaction at any time during the tax year?	5a	X
b Did any taxable party notify the organization that it was or is a party to a prohibited tax shelter transaction?	5b	X
c If "Yes," to line 5a or 5b, did the organization file Form 8886-T?	5c	
6a Does the organization have annual gross receipts that are normally greater than \$100,000, and did the organization solicit any contributions that were not tax deductible as charitable contributions?	6a	X
b If "Yes," did the organization include with every solicitation an express statement that such contributions or gifts were not tax deductible?	6b	
7 Organizations that may receive deductible contributions under section 170(c).		
a Did the organization receive a payment in excess of \$75 made partly as a contribution and partly for goods and services provided to the payor?	7a	X
b If "Yes," did the organization notify the donor of the value of the goods or services provided?	7b	
c Did the organization sell, exchange, or otherwise dispose of tangible personal property for which it was required to file Form 8282?	7c	X
d If "Yes," indicate the number of Forms 8282 filed during the year. 7d		
e Did the organization receive any funds, directly or indirectly, to pay premiums on a personal benefit contract?	7e	X
f Did the organization, during the year, pay premiums, directly or indirectly, on a personal benefit contract?	7f	X
g If the organization received a contribution of qualified intellectual property, did the organization file Form 8899 as required?	7g	
h If the organization received a contribution of cars, boats, airplanes, or other vehicles, did the organization file a Form 1098-C?	7h	
8 Sponsoring organizations maintaining donor advised funds. Did a donor advised fund maintained by the sponsoring organization have excess business holdings at any time during the year?	8	
9 Sponsoring organizations maintaining donor advised funds.		
a Did the sponsoring organization make any taxable distributions under section 4966?	9a	
b Did the sponsoring organization make a distribution to a donor, donor advisor, or related person?	9b	
10 Section 501(c)(7) organizations. Enter:		
a Initiation fees and capital contributions included on Part VIII, line 12. 10a		
b Gross receipts, included on Form 990, Part VIII, line 12, for public use of club facilities. 10b		
11 Section 501(c)(12) organizations. Enter:		
a Gross income from members or shareholders. 11a		
b Gross income from other sources. (Do not net amounts due or paid to other sources against amounts due or received from them.) 11b		
12a Section 4947(a)(1) non-exempt charitable trusts. Is the organization filing Form 990 in lieu of Form 1041?	12a	
b If "Yes," enter the amount of tax-exempt interest received or accrued during the year. 12b		
13 Section 501(c)(29) qualified nonprofit health insurance issuers.		
a Is the organization licensed to issue qualified health plans in more than one state?	13a	
Note: See the instructions for additional information the organization must report on Schedule O.		
b Enter the amount of reserves the organization is required to maintain by the states in which the organization is licensed to issue qualified health plans. 13b		
c Enter the amount of reserves on hand. 13c		
14a Did the organization receive any payments for indoor tanning services during the tax year?	14a	X
b If "Yes," has it filed a Form 720 to report these payments? If "No," provide an explanation on Schedule O.	14b	
15 Is the organization subject to the section 4960 tax on payment(s) of more than \$1,000,000 in remuneration or excess parachute payment(s) during the year?	15	X
If "Yes," see the instructions and file Form 4720, Schedule N.		
16 Is the organization an educational institution subject to the section 4968 excise tax on net investment income?	16	X
If "Yes," complete Form 4720, Schedule O.		
17 Section 501(c)(21) organizations. 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?	17	
If "Yes," complete Form 6069.		

Part VI Governance, Management, and Disclosure. For each "Yes" response to lines 2 through 7b below, and for a "No" response to line 8a, 8b, or 10b below, describe the circumstances, processes, or changes on Schedule O. See instructions.Check if Schedule O contains a response or note to any line in this Part VI. ☒ X**Section A. Governing Body and Management**

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

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

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

Section C. Disclosure

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

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. See Schedule O

20 State the name, address, and telephone number of the person who possesses the organization's books and records.
 Cheryl Lawson 4 E. Third Street Jamestown NY 14701 716-661-9324

Part VII Compensation of Officers, Directors, Trustees, Key Employees, Highest Compensated Employees, and Independent ContractorsCheck 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.

X 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 dotted 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) Kathleen Geise Executive Director	40 0				X			115,887.	0.	3,477.
(2) Cheryl Lawson, MBA CFO	37.5 0				X			89,704.	0.	2,691.
(3) Amber Blashak Director	1 0	X						0.	0.	0.
(4) Marie Carrubba, Esq. Director	1 0	X						0.	0.	0.
(5) Michelle Jones Treasurer	1 0	X		X				0.	0.	0.
(6) Kent Joesel Director	1 0	X						0.	0.	0.
(7) Shelby Bilskie Director	1 0	X						0.	0.	0.
(8) Angel Garcia Director	1 0	X						0.	0.	0.
(9) Daniel Heitzenrater Director	1 0	X						0.	0.	0.
(10) Candace Pacitti Director	1 0	X						0.	0.	0.
(11) Rich Dixon Director	1 0	X						0.	0.	0.
(12) Michael Pease Vice Chair	1 0	X		X				0.	0.	0.
(13) David Pihl Director	1 0	X						0.	0.	0.
(14) Christine Emmick Secretary	1 0	X		X				0.	0.	0.

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

(A) Name and title	(B) Average hours per week (list any hours for related organizations below dotted 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			
(15) Heather Brown Director	1 0	X						0.	0.	0.
(16) Frank McAndrew Director	1 0	X						0.	0.	0.
(17) Grant UMBERGER Director	1 0	X						0.	0.	0.
(18) Dan Smith Director	1 0	X						0.	0.	0.
(19) Paul Stage, CFP Chair	1 0	X		X				0.	0.	0.
(20) John Healy Director	1 0	X						0.	0.	0.
(21) Vincent Trippi Director	1 0	X						0.	0.	0.
(22) Heather Turner Director	1 0	X						0.	0.	0.
(23) Todd Trantum Director	1 0	X						0.	0.	0.
(24) William Smock Director	1 0	X						0.	0.	0.
(25)										
1b Subtotal								205,591.	0.	6,168.
c Total from continuation sheets to Part VII, Section A								0.	0.	0.
d Total (add lines 1b and 1c)								205,591.	0.	6,168.

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**

3 Did the organization list any **former** officer, director, trustee, key employee, or highest compensated employee on line 1a? If "Yes," complete Schedule J for such individual.

	Yes	No
3		X
4		X
5		X

4 For any individual listed on line 1a, is the sum of reportable compensation and other compensation from the organization and related organizations greater than \$150,000? If "Yes," complete Schedule J for such individual.

5 Did any person listed on line 1a receive or accrue compensation from any unrelated organization or individual for services rendered to the organization? If "Yes," complete Schedule J for such person.

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
Career System Development Corp 96 College Ave. Rochester, NY 14607	One-Stop/HHS	663,466.

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

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

			(A) Total revenue	(B) Related or exempt function revenue	(C) Unrelated business revenue	(D) Revenue excluded from tax under sections 512-514
Contributions, Gifts, Grants, and Other Similar Amounts	1a	Federated campaigns				
	1b	Membership dues				
	1c	Fundraising events				
	1d	Related organizations				
	1e	Government grants (contributions)	3,427,895.			
	1f	All other contributions, gifts, grants, and similar amounts not included above	168,566.			
	1g	Noncash contributions included in lines 1a-1f				
	h	Total. Add lines 1a-1f	3,596,461.			
Program Service Revenue	Business Code					
	2a					
	b					
	c					
	d					
	e					
	f	All other program service revenue				
	g	Total. Add lines 2a-2f				
Other Revenue	3	Investment income (including dividends, interest, and other similar amounts)	1,065.			1,065.
	4	Income from investment of tax-exempt bond proceeds				
	5	Royalties				
	6a	Gross rents				
	6b	Less: rental expenses				
	6c	Rental income or (loss)				
	d	Net rental income or (loss)				
	7a	Gross amount from sales of assets other than inventory				
	7b	Less: cost or other basis and sales expenses				
	7c	Gain or (loss)				
	d	Net gain or (loss)				
	8a	Gross income from fundraising events (not including \$ of contributions reported on line 1c). See Part IV, line 18				
	8b	Less: direct expenses				
	c	Net income or (loss) from fundraising events				
	9a	Gross income from gaming activities. See Part IV, line 19				
	9b	Less: direct expenses				
	c	Net income or (loss) from gaming activities				
	10a	Gross sales of inventory, less returns and allowances				
	10b	Less: cost of goods sold				
	c	Net income or (loss) from sales of inventory				
Miscellaneous Revenue	Business Code					
	11a	Sublease rental income	900099	72,978.		72,978.
	b	Sublessors Reimbursements	900099	27,586.		27,586.
	c	Business services, fees	900099	2,940.	2,940.	
	d	All other revenue				
	e	Total. Add lines 11a-11d		103,504.		
12	Total revenue. See instructions		3,701,030.	2,940.	0.	101,629.

Part IX Statement of Functional Expenses

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

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

Do not include amounts reported on lines 6b, 7b, 8b, 9b, and 10b of Part VIII.	(A) Total expenses	(B) Program service expenses	(C) Management and general expenses	(D) Fundraising expenses
1 Grants and other assistance to domestic organizations and domestic governments. See Part IV, line 21.				
2 Grants and other assistance to domestic individuals. See Part IV, line 22.				
3 Grants and other assistance to foreign organizations, foreign governments, and foreign individuals. See Part IV, lines 15 and 16.				
4 Benefits paid to or for members.				
5 Compensation of current officers, directors, trustees, and key employees.	211,759.	149,966.	61,793.	0.
6 Compensation not included above to disqualified persons (as defined under section 4958(f)(1)) and persons described in section 4958(c)(3)(B).	0.	0.	0.	0.
7 Other salaries and wages.	403,746.	369,644.	34,102.	
8 Pension plan accruals and contributions (include section 401(k) and 403(b) employer contributions).				
9 Other employee benefits.	148,326.	133,569.	14,757.	
10 Payroll taxes.	46,629.	39,648.	6,981.	
11 Fees for services (nonemployees):				
a Management.				
b Legal.				
c Accounting.				
d Lobbying.				
e Professional fundraising services. See Part IV, line 17.				
f Investment management fees.				
g Other. (If line 11g amount exceeds 10% of line 25, column (A), amount, list line 11g expenses on Schedule O.)	957,338.	945,039.	12,299.	
12 Advertising and promotion.	1,403.	1,276.	127.	
13 Office expenses.	16,283.	16,119.	164.	
14 Information technology.	87,136.	81,954.	5,182.	
15 Royalties.				
16 Occupancy.	224,136.	221,152.	2,984.	
17 Travel.	42,191.	41,904.	287.	
18 Payments of travel or entertainment expenses for any federal, state, or local public officials.				
19 Conferences, conventions, and meetings.	16,141.	15,908.	233.	
20 Interest.				
21 Payments to affiliates.				
22 Depreciation, depletion, and amortization.				
23 Insurance.				
24 Other expenses. Itemize expenses not covered above. (List miscellaneous expenses on line 24e. If line 24e amount exceeds 10% of line 25, column (A), amount, list line 24e expenses on Schedule O.)				
a Participant Wages	789,746.	789,746.		
b Participant training	562,633.	562,633.		
c Equipment	156,543.	155,634.	909.	
d Payroll taxes - participants	60,197.	60,197.		
e All other expenses.	12,484.	10,707.	1,777.	
25 Total functional expenses. Add lines 1 through 24e.	3,736,691.	3,595,096.	141,595.	0.
26 Joint costs. Complete this line only if the organization reported in column (B) joint costs from a combined educational campaign and fundraising solicitation. Check here ☐ if following SOP 98-2 (ASC 958-720).				

Part X Balance SheetCheck if Schedule O contains a response or note to any line in this Part X ☐

		(A) Beginning of year		(B) End of year
Assets	1 Cash — non-interest-bearing.....	58,134.	1	239,717.
	2 Savings and temporary cash investments.....	315,712.	2	217,755.
	3 Pledges and grants receivable, net.....	423,673.	3	285,892.
	4 Accounts receivable, net.....	1,954.	4	8,951.
	5 Loans and other receivables from any current or former officer, director, trustee, key employee, creator or founder, substantial contributor, or 35% controlled entity or family member of any of these persons.....		5	
	6 Loans and other receivables from other disqualified persons (as defined under section 4958(f)(1)), and persons described in section 4958(c)(3)(B).....		6	
	7 Notes and loans receivable, net.....		7	
	8 Inventories for sale or use.....		8	
	9 Prepaid expenses and deferred charges.....	36,945.	9	40,051.
	10a Land, buildings, and equipment: cost or other basis. Complete Part VI of Schedule D.....	10a 814,631.		
	b Less: accumulated depreciation.....	10b 9,689.	10c	804,942.
	11 Investments — publicly traded securities.....		11	
	12 Investments — other securities. See Part IV, line 11.....		12	
	13 Investments — program-related. See Part IV, line 11.....		13	
	14 Intangible assets.....		14	
	15 Other assets. See Part IV, line 11.....		15	
16 Total assets. Add lines 1 through 15 (must equal line 33).....	1,004,280.	16	1,597,308.	
Liabilities	17 Accounts payable and accrued expenses.....	146,615.	17	140,315.
	18 Grants payable.....		18	
	19 Deferred revenue.....	4,190.	19	2,099.
	20 Tax-exempt bond liabilities.....		20	
	21 Escrow or custodial account liability. Complete Part IV of Schedule D.....		21	
	22 Loans and other payables to any current or former officer, director, trustee, key employee, creator or founder, substantial contributor, or 35% controlled entity or family member of any of these persons.....		22	
	23 Secured mortgages and notes payable to unrelated third parties.....		23	
	24 Unsecured notes and loans payable to unrelated third parties.....		24	
	25 Other liabilities (including federal income tax, payables to related third parties, and other liabilities not included on lines 17-24). Complete Part X of Schedule D.....	167,862.	25	804,942.
	26 Total liabilities. Add lines 17 through 25.....	318,667.	26	947,356.
Net Assets or Fund Balances	Organizations that follow FASB ASC 958, check here and complete lines 27, 28, 32, and 33. ☒			
	27 Net assets without donor restrictions.....	461,929.	27	556,956.
	28 Net assets with donor restrictions.....	223,684.	28	92,996.
	Organizations that do not follow FASB ASC 958, check here and complete lines 29 through 33. ☐			
	29 Capital stock or trust principal, or current funds.....		29	
	30 Paid-in or capital surplus, or land, building, or equipment fund.....		30	
	31 Retained earnings, endowment, accumulated income, or other funds.....		31	
	32 Total net assets or fund balances.	685,613.	32	649,952.
	33 Total liabilities and net assets/fund balances.	1,004,280.	33	1,597,308.

Part XI Reconciliation of Net AssetsCheck if Schedule O contains a response or note to any line in this Part XI. ☐

1	Total revenue (must equal Part VIII, column (A), line 12)	1	3,701,030.
2	Total expenses (must equal Part IX, column (A), line 25)	2	3,736,691.
3	Revenue less expenses. Subtract line 2 from line 1	3	-35,661.
4	Net assets or fund balances at beginning of year (must equal Part X, line 32, column (A))	4	685,613.
5	Net unrealized gains (losses) on investments	5	
6	Donated services and use of facilities	6	
7	Investment expenses	7	
8	Prior period adjustments	8	
9	Other changes in net assets or fund balances (explain on Schedule O)	9	0.
10	Net assets or fund balances at end of year. Combine lines 3 through 9 (must equal Part X, line 32, column (B))	10	649,952.

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

	Yes	No
1 Accounting method used to prepare the Form 990: ☐ Cash ☒ Accrual ☐ Other _____		
If the organization changed its method of accounting from a prior year or checked "Other," explain on Schedule O.		
2a Were the organization's financial statements compiled or reviewed by an independent accountant?		X
If "Yes," check a box below to indicate whether the financial statements for the year were compiled or reviewed on a separate basis, consolidated basis, or both.		
☐ Separate basis ☐ Consolidated basis ☐ Both consolidated and separate basis		
b Were the organization's financial statements audited by an independent accountant?	X	
If "Yes," check a box below to indicate whether the financial statements for the year were audited on a separate basis, consolidated basis, or both.		
☒ Separate basis ☐ Consolidated basis ☐ Both consolidated and separate basis		
c If "Yes" to line 2a or 2b, does the organization have a committee that assumes responsibility for oversight of the audit, review, or compilation of its financial statements and selection of an independent accountant?	X	
If the organization changed either its oversight process or selection process during the tax year, explain on Schedule O.		
3a As a result of a federal award, was the organization required to undergo an audit or audits as set forth in the Uniform Guidance, 2 C.F.R. Part 200, Subpart F?	X	
b If "Yes," did the organization undergo the required audit or audits? If the organization did not undergo the required audit or audits, explain why on Schedule O and describe any steps taken to undergo such audits	X	

BAA

TEEA0112L 09/18/25

Form 990 (2025)

SCHEDULE A
(Form 990)

Department of the Treasury
Internal Revenue Service

Public Charity Status and Public Support

Complete if the organization is a section 501(c)(3) organization or a section 4947(a)(1) nonexempt charitable trust.

Attach to Form 990 or Form 990-EZ.

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

OMB No. 1545-0047

2025

**Open to Public
Inspection**

Name of the organization **W.I.B., INC.**
DBA Chautauqua Works

Employer identification number
16-1589572

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 must generally 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		
(A)						
(B)						
(C)						
(D)						
(E)						
Total						

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) 2021	(b) 2022	(c) 2023	(d) 2024	(e) 2025	(f) Total
1 Gifts, grants, contributions, and membership fees received. (Do not include any "unusual grants.")	2,092,332.	2,031,737.	2,493,459.	3,522,580.	3,596,461.	13,736,569.
2 Tax revenues levied for the organization's benefit and either paid to or expended on its behalf.						0.
3 The value of services or facilities furnished by a governmental unit to the organization without charge						0.
4 Total. Add lines 1 through 3	2,092,332.	2,031,737.	2,493,459.	3,522,580.	3,596,461.	13,736,569.
5 The portion of total contributions by each person (other than a governmental unit or publicly supported organization) included on line 1 that exceeds 2% of the amount shown on line 11, column (f)						0.
6 Public support. Subtract line 5 from line 4						13,736,569.

Section B. Total Support

Calendar year (or fiscal year beginning in)	(a) 2021	(b) 2022	(c) 2023	(d) 2024	(e) 2025	(f) Total
7 Amounts from line 4	2,092,332.	2,031,737.	2,493,459.	3,522,580.	3,596,461.	13,736,569.
8 Gross income from interest, dividends, payments received on securities loans, rents, royalties, and income from similar sources		29.	37.	839.	1,065.	1,970.
9 Net income from unrelated business activities, whether or not the business is regularly carried on						0.
10 Other income. Do not include gain or loss from the sale of capital assets (Explain in Part VI.)	4,631.	1,583.	1,860.	4,940.	2,940.	15,954.
11 Total support. Add lines 7 through 10						13,754,493.
12 Gross receipts from related activities, etc. (see instructions)					12	4,631.
13 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

14 Public support percentage for 2025 (line 6, column (f), divided by line 11, column (f))	14	99.87 %
15 Public support percentage from 2024 Schedule A, Part II, line 14	15	99.87 %
16a 33-1/3% support test—2025. If the organization did not check the box on line 13, and line 14 is 33-1/3% or more, check this box and stop here. The organization qualifies as a publicly supported organization.	☒	
b 33-1/3% support test—2024. If the organization did not check a box on line 13 or 16a, and line 15 is 33-1/3% or more, check this box and stop here. The organization qualifies as a publicly supported organization.	☐	
17a 10%-facts-and-circumstances test—2025. If the organization did not check a box on line 13, 16a, or 16b, and line 14 is 10% or more, and if the organization meets the facts-and-circumstances test, check this box and stop here. Explain in Part VI how the organization meets the facts-and-circumstances test. The organization qualifies as a publicly supported organization.	☐	
b 10%-facts-and-circumstances test—2024. If the organization did not check a box on line 13, 16a, 16b, or 17a, and line 15 is 10% or more, and if the organization meets the facts-and-circumstances test, check this box and stop here. Explain in Part VI how the organization meets the facts-and-circumstances test. The organization qualifies as a publicly supported organization.	☐	
18 Private foundation. If the organization did not check a box on line 13, 16a, 16b, 17a, or 17b, check this box and see instructions.	☐	

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) 2021	(b) 2022	(c) 2023	(d) 2024	(e) 2025	(f) Total
1 Gifts, grants, contributions, and membership fees received. (Do not include any "unusual grants.")						
2 Gross receipts from admissions, merchandise sold or services performed, or facilities furnished in any activity that is related to the organization's tax-exempt purpose.						
3 Gross receipts from activities that are not an unrelated trade or business under section 513.						
4 Tax revenues levied for the organization's benefit and either paid to or expended on its behalf.						
5 The value of services or facilities furnished by a governmental unit to the organization without charge						
6 Total. Add lines 1 through 5						
7a Amounts included on lines 1, 2, and 3 received from disqualified persons						
b Amounts included on lines 2 and 3 received from other than disqualified persons that exceed the greater of \$5,000 or 1% of the amount on line 13 for the year						
c Add lines 7a and 7b						
8 Public support. (Subtract line 7c from line 6.)						

Section B. Total Support

Calendar year (or fiscal year beginning in)	(a) 2021	(b) 2022	(c) 2023	(d) 2024	(e) 2025	(f) Total
9 Amounts from line 6						
10a Gross income from interest, dividends, payments received on securities loans, rents, royalties, and income from similar sources						
b Unrelated business taxable income (less section 511 taxes) from businesses acquired after June 30, 1975						
c Add lines 10a and 10b						
11 Net income from unrelated business activities not included on line 10b, whether or not the business is regularly carried on						
12 Other income. Do not include gain or loss from the sale of capital assets (Explain in Part VI.)						
13 Total support. (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

15 Public support percentage for 2025 (line 8, column (f), divided by line 13, column (f))	15	%
16 Public support percentage from 2024 Schedule A, Part III, line 15	16	%

Section D. Computation of Investment Income Percentage

17 Investment income percentage for 2025 (line 10c, column (f), divided by line 13, column (f))	17	%
18 Investment income percentage from 2024 Schedule A, Part III, line 17	18	%

- 19a **33-1/3% support tests—2025.** 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—2024.** If the organization did not check a box on line 14 or line 19a, and line 16 is more than 33-1/3%, and line 18 is not more than 33-1/3%, check this box and **stop here**. The organization qualifies as a publicly supported organization. ☐
- 20 **Private foundation.** If the organization did not check a box on line 14, 19a, or 19b, check this box and see instructions. ☐

Part IV Supporting Organizations

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

Section A. All Supporting Organizations

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

Part IV Supporting Organizations (continued)

11 Has the organization accepted a gift or contribution from any of the following persons?

- a A person who directly or indirectly controls, either alone or together with persons described on lines 11b and 11c below, the governing body of a supported organization?
- b A family member of a person described on line 11a above?
- c 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 **Part VI**.

	Yes	No
11a		
11b		
11c		

Section B. Type I Supporting Organizations

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

	Yes	No
1		
2		

Section C. Type II Supporting Organizations

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

	Yes	No
1		

Section D. All Type III Supporting Organizations

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

	Yes	No
1		
2		
3		

Section E. Type III Functionally Integrated Supporting Organizations

1 Check the box next to the method that the organization used to satisfy the Integral Part Test during the year (see instructions).

- a ☐ The organization satisfied the Activities Test. Complete line 2 below.
- b ☐ The organization is the parent of each of its supported organizations. Complete line 3 below.
- c ☐ The organization supported a governmental supported organization. Describe in **Part VI** how you supported a governmental supported organization (see instructions).

2 Activities Test. Answer lines 2a and 2b below.

- a Did substantially all of the organization's activities during the tax year directly further the exempt purposes of its supported organization(s)? If "Yes," then in **Part VI** identify those supported organizations and explain how these activities directly furthered their exempt purposes, how the organization was responsive to each of its supported organizations, and how the organization determined that these activities constituted substantially all of its activities.

- 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 **Part VI** the reasons for the organization's position that its supported organization(s) would have engaged in these activities but for the organization's involvement.

3 Parent of Supported Organizations. Answer lines 3a, 3b, and 3c below.

- a Are the organization and its supported organization(s) part of an integrated system (for example, a hospital system)? If "Yes," provide details in **Part VI**.
- b Did the organization direct the policies, programs, and activities of each of its supported organizations? If "Yes," describe in **Part VI** the role played by the organization in this regard.
- c Did the organization have the power to regularly appoint or elect (and remove) a majority of the officers, directors, or trustees of each of the supported organizations? If "Yes" or "No," provide details in **Part VI**.

	Yes	No
2a		
2b		
3a		
3b		
3c		

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

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

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

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

Section C – Distributable Amount			Current Year
1	Adjusted net income for prior year (from Section A, line 8, column A)	1	
2	Enter 0.85 of line 1.	2	
3	Minimum asset amount for prior year (from Section B, line 8, column A)	3	
4	Enter greater of line 2 or line 3.	4	
5	Income tax imposed in prior year	5	
6	Distributable Amount. Subtract line 5 from line 4, unless subject to emergency temporary reduction (see instructions).	6	

- 7 ☐ Check here if the current year is the organization's first as a non-functionally integrated Type III supporting organization (see instructions).

BAA

Schedule A (Form 990) 2025

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

		Current Year
1	Amounts paid to supported organizations to accomplish exempt purposes	1
2	Amounts paid to perform activity that directly furthers exempt purposes of supported organizations, in excess of income from activity	2
3	Administrative expenses paid to accomplish exempt purposes of supported organizations	3
4	Amounts paid to acquire exempt-use assets	4
5	Qualified set-aside amounts (prior IRS approval required – <i>provide details in Part VI</i>)	5
6	Total annual distributions. Add lines 1 through 5.	6
7	Distributions to attentive supported organizations to which the organization is responsive (provide details in Part VI). See instructions.	7
8	Distributable amount for 2025 from Section C, line 6	8
9	Line 7 amount divided by line 8 amount	9

Section E – Distribution Allocations (see instructions)

	(i) Excess Distributions	(ii) Underdistributions Pre-2025	(iii) Distributable Amount for 2025
1	Distributable amount for 2025 from Section C, line 6		
2	Underdistributions, if any, for years prior to 2025 (reasonable cause required – <i>explain in Part VI</i>). See instructions.		
3	Excess distributions carryover, if any, to 2025		
a	From 2020		
b	From 2021		
c	From 2022		
d	From 2023		
e	From 2024		
f	Total of lines 3a through 3e		
g	Applied to underdistributions of prior years		
h	Applied to 2025 distributable amount		
i	Carryover from 2020 not applied (see instructions)		
j	Remainder. Subtract lines 3g, 3h, and 3i from line 3f.		
4	Distributions for 2025 from Section D, line 6: \$		
a	Applied to underdistributions of prior years		
b	Applied to 2025 distributable amount		
c	Remainder. Subtract lines 4a and 4b from line 4.		
5	Remaining underdistributions for years prior to 2025, if any. Subtract lines 3g and 4a from line 2. For result greater than zero, <i>explain in Part VI</i> . See instructions.		
6	Remaining underdistributions for 2025. Subtract lines 3h and 4b from line 1. For result greater than zero, <i>explain in Part VI</i> . See instructions.		
7	Excess distributions carryover to 2026. Add lines 3j and 4c.		
8	Breakdown of line 7:		
a	Excess from 2021		
b	Excess from 2022		
c	Excess from 2023		
d	Excess from 2024		
e	Excess from 2025		

Schedule A (Form 990) 2025

BAA

Part VI

Supplemental Information. Provide the explanations required by Part II, line 10; Part II, line 17a or 17b; Part III, line 12; Part IV, Section A, lines 1, 2, 3b, 3c, 4b, 4c, 5a, 6, 9a, 9b, 9c, 11a, 11b, and 11c; Part IV, Section B, lines 1 and 2; Part IV, Section C, line 1; Part IV, Section D, lines 2 and 3; Part IV, Section E, lines 1c, 2a, 2b, 3a, 3b, and 3c; Part V, line 1; Part V, Section B, line 1e; Part V, Section D, lines 5 and 7; and Part V, Section E, lines 2, 5, and 6. Also complete this part for any additional information. (See instructions.)

Part II, Line 10 - Other Income

Nature and Source	2025	2024	2023	2022	2021
Business services and reg. fees	\$ 2,940.	\$ 4,940.	\$ 1,860.	\$ 1,583.	\$ 4,631.
Total	<u>\$ 2,940.</u>	<u>\$ 4,940.</u>	<u>\$ 1,860.</u>	<u>\$ 1,583.</u>	<u>\$ 4,631.</u>

**Schedule B
(Form 990)**

(Rev. December 2024)

Department of the Treasury
Internal Revenue Service

Schedule of Contributors

Attach to Form 990, 990-EZ, or 990-PF.
Go to www.irs.gov/Form990 for the latest information.

OMB No. 1545-0047

Name of the organization **W.I.B., INC.**

DBA Chautauqua Works

Employer identification number

16-1589572

Organization type (check one):

Filers of:

Section:

Form 990 or 990-EZ

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

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

☐ 527 political organization

Form 990-PF

☐ 501(c)(3) exempt private foundation

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

☐ 501(c)(3) taxable private foundation

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

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

General Rule

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

Special Rules

- ☒ For an organization described in section 501(c)(3) filing Form 990 or 990-EZ that met the 33-1/3% support test of the regulations under sections 509(a)(1) and 170(b)(1)(A)(vi), that checked Schedule A (Form 990), Part II, line 13, 16a, or 16b, and that received from any one contributor, during the year, total contributions of the greater of (1) \$5,000; or (2) 2% of the amount on (i) Form 990, Part VIII, line 1h; or (ii) Form 990-EZ, line 1. Complete Parts I and II.
- ☐ For an organization described in section 501(c)(7), (8), or (10) filing Form 990 or 990-EZ that received from any one contributor, during the year, total contributions of more than \$1,000 *exclusively* for religious, charitable, scientific, literary, or educational purposes, or for the prevention of cruelty to children or animals. Complete Parts I (entering "N/A" in column (b) instead of the contributor name and address), II, and III.
- ☐ For an organization described in section 501(c)(7), (8), or (10) filing Form 990 or 990-EZ that received from any one contributor, during the year, contributions *exclusively* for religious, charitable, etc., purposes, but no such contributions totaled more than \$1,000. If this box is checked, enter here the total contributions that were received during the year for an *exclusively* religious, charitable, etc., purpose. Don't complete any of the parts unless the **General Rule** applies to this organization because it received *nonexclusively* religious, charitable, etc., contributions totaling \$5,000 or more during the year. \$ _____

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

Name of organization

Employer identification number

W.I.B., INC.

16-1589572

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	NYS Department of Labor W. Averell Harriman State Ofc Albany, NY 12240	\$ 1,859,652.	Person ☒ Payroll ☐ Noncash ☐ (Complete Part II for noncash contributions.)
2	NYS Office of Temp/Disb Assistance 40 N. Pearl St. Albany, NY 12243	\$ 1,099,467.	Person ☒ Payroll ☐ Noncash ☐ (Complete Part II for noncash contributions.)
3	Chautauqua County Gerace Office Building Mayville, NY 14757	\$ 318,865.	Person ☒ Payroll ☐ Noncash ☐ (Complete Part II for noncash contributions.)
4	Comm. Foundation for Greater Buff. 726 Exchange Street, Suite 525 Buffalo, NY 14210	\$ 168,566.	Person ☒ Payroll ☐ Noncash ☐ (Complete Part II for noncash contributions.)
		\$	Person ☐ Payroll ☐ Noncash ☐ (Complete Part II for noncash contributions.)
		\$	Person ☐ Payroll ☐ Noncash ☐ (Complete Part II for noncash contributions.)

Name of organization

Employer identification number

W.I.B., INC.

16-1589572

Part II **Noncash Property** (see instructions). Use duplicate copies of Part II if additional space is needed.

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

Name of organization
W.I.B., INC.Employer identification number
16-1589572

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 information once. See instructions.) \$ _____ N/A
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
	N/A		
	(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
	(e) Transfer of gift		
	Transferee's name, address, and ZIP + 4		Relationship of transferor to transferee

SCHEDULE D
(Form 990)

(Rev. December 2024)

Department of the Treasury
Internal Revenue Service

Supplemental Financial Statements

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

Attach to Form 990.

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

OMB No. 1545-0047

Open to Public
Inspection

Name of the organization

W.I.B., INC.
DBA Chautauqua Works

Employer identification number

16-1589572

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?.....	☐ Yes	☐ 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?.....	☐ Yes	☐ No

Part II Conservation Easements

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

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

☐ Preservation of land for public use (for example, recreation or education)	☐ Preservation of a historically important land area
☐ Protection of natural habitat	☐ Preservation of a certified historic structure
☐ Preservation of open space	

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

	Held at the End of the Tax Year
a Total number of conservation easements.....	2a
b Total acreage restricted by conservation easements.....	2b
c Number of conservation easements on a certified historic structure included on line 2a.....	2c
d Number of conservation easements included on line 2c acquired after July 25, 2006, and not on a historic structure listed in the National Register.....	2d

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

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

5 Does the organization have a written policy regarding the periodic monitoring, inspection, handling of violations, and enforcement of the conservation easements it holds?..... ☐ 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 2d 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..... \$ _____

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

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

a ☐ Public exhibition

d ☐ Loan or exchange program

b ☐ Scholarly research

e ☐ Other _____

c ☐ Preservation for future generations

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

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

Part IV Escrow and Custodial Arrangements

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

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

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

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

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

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

Part V Endowment Funds

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

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

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

a Board designated or quasi-endowment _____ %

b Permanent endowment _____ %

c Term endowment _____ %

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

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

(i) Unrelated organizations? ☐ Yes ☐ No

(ii) Related organizations? ☐ Yes ☐ No

b If "Yes" on line 3a(ii), are the related organizations listed as required on Schedule R? ☐ Yes ☐ No

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

Part VI Land, Buildings, and Equipment

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

Description of property	(a) Cost or other basis (investment)	(b) Cost or other basis (other)	(c) Accumulated depreciation	(d) Book value
1a Land.....				
b Buildings.....				
c Leasehold improvements.....				
d Equipment.....				
e Other.....		814,631.	9,689.	804,942.
Total. Add lines 1a through 1e. (Column (d) must equal Form 990, Part X, line 10c, column (B)).				804,942.

BAA

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

Part VII Investments – Other Securities

N/A

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

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

Part VIII Investments – Program Related

N/A

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

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

Part IX Other Assets

N/A

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

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

Part X Other Liabilities

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

(a) Description of liability	(b) Book value
1.	
(1) Federal income taxes	
(2) Operating lease liability	804,942.
(3)	
(4)	
(5)	
(6)	
(7)	
(8)	
(9)	
Total. (Column (b) must equal Form 990, Part X, line 25, column (B)).....	804,942.

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. See Part XIII. ☒

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

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

1	Total revenue, gains, and other support per audited financial statements.....	1	3,701,030.
2	Amounts included on line 1 but not on Form 990, Part VIII, line 12:		
a	Net unrealized gains (losses) on investments.....	2a	
b	Donated services and use of facilities.....	2b	
c	Recoveries of prior year grants.....	2c	
d	Other (Describe in Part XIII.).....	2d	
e	Add lines 2a through 2d.....	2e	
3	Subtract line 2e from line 1.....	3	3,701,030.
4	Amounts included on Form 990, Part VIII, line 12, but not on line 1:		
a	Investment expenses not included on Form 990, Part VIII, line 7b.....	4a	
b	Other (Describe in Part XIII.).....	4b	
c	Add lines 4a and 4b.....	4c	
5	Total revenue. Add lines 3 and 4c. (This must equal Form 990, Part I, line 12.).....	5	3,701,030.

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

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

1	Total expenses and losses per audited financial statements.....	1	3,736,691.
2	Amounts included on line 1 but not on Form 990, Part IX, line 25:		
a	Donated services and use of facilities.....	2a	
b	Prior year adjustments.....	2b	
c	Other losses.....	2c	
d	Other (Describe in Part XIII.).....	2d	
e	Add lines 2a through 2d.....	2e	
3	Subtract line 2e from line 1.....	3	3,736,691.
4	Amounts included on Form 990, Part IX, line 25, but not on line 1:		
a	Investment expenses not included on Form 990, Part VIII, line 7b.....	4a	
b	Other (Describe in Part XIII.).....	4b	
c	Add lines 4a and 4b.....	4c	
5	Total expenses. Add lines 3 and 4c. (This must equal Form 990, Part I, line 18.).....	5	3,736,691.

Part XIII Supplemental Information

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

Part X - FASB ASC 740 Footnote

The Organization is exempt from income taxes under Section 501(c)3 of the Internal Revenue Code. Tax filings for the last three years remain open for examination by federal and state taxing authorities.

SCHEDULE O
(Form 990)

(Rev. December 2024)

Department of the Treasury
Internal Revenue Service

Supplemental Information to Form 990 or 990-EZ

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

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

OMB No. 1545-0047

**Open to Public
Inspection**

Name of the organization

W.I.B., INC.
DBA Chautauqua Works

Employer identification number

16-1589572

Form 990, Part III, Line 4c - Program Service Accomplishments

Ecosystem Developer - This program is made up of two grants provided by Empire State Development (ESD) administered by the Community Foundation for Greater Buffalo and the Ralph Wilson Junior Foundation. Both grants support the project WNY Regional Collaborative Advanced Manufacturing and Technology. The project will enhance the development of the local workforce ecosystem by funding dedicated staff; targeting outreach to trainers, businesses and jobseekers; coordinating with local business/trainers and unions to ensure training curriculum will meet business needs; assessing training gaps and identifying technology demands; establishing and facilitating business commitments to engage trainees through meet-and-greets, job shadowing, internships, targeted job fairs and recruitment events; providing wraparound services for trainees to help eliminate barriers such as transportation and childcare; and providing necessary equipment and supplies for trainees.

Form 990, Part III, Line 4d - Other Program Services Description

Expenses	Including Grants	Revenue
286,347.		19,684.
TANF Self-sufficiency (County) - Operation of two centers which provide a full array of employment related services to temporary assistance recipients.		

Expenses	Including Grants	Revenue
213,023.		145,668.
W.I.B., Inc. Local County Programs - General programs to provide for the overall operating activities of the Organization.		

Expenses	Including Grants	Revenue
41,000.		39,363.
Mobility Management - Program to assist in implementing Chautauqua County's Transportation Plan and coordinating projects and meetings necessary to meet the Plan's goal of providing transportation to work and work-training for low income individuals.		

Expenses	Including Grants	Revenue
----------	------------------	---------

SCHEDULE O
(Form 990)

(Rev. December 2024)

Department of the Treasury
Internal Revenue Service

Name of the organization

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 for instructions and the latest information.

OMB No. 1545-0047

**Open to Public
Inspection**

Employer identification number

W.I.B., INC.
DBA Chautauqua Works

16-1589572

Form 990, Part III, Line 4d - Other Program Services Description

Trade Adjustment Assistance (TAA) - Federally funded program designed to assist U.S. workers who have lost or may lose their jobs as a result of foreign trade. The program seeks to provide adversely affected workers with opportunities to obtain skills, credentials, resources, and support necessary to become re-employed.

Expenses

Including Grants

Revenue

Research Foundation for Mental Health - Program designed to have a Disability Resource Coordinator (DRC) market the fundamentals of the Ticket to Work program to targeted groups and the local community.

Form 990, Part VI, Line 7a - How Members or Shareholders Elect Governing Body

Potential board members are identified by industry groups and discussed by the Personnel Committee based on required presentation of the federal WIOA law, with an eye to the balance of location and industry. Recommendations are forwarded to the County Executive for appointment to the board, in accordance with WIOA law.

Form 990, Part VI, Line 11b - Form 990 Review Process

Form 990 prepared by independent CPA and then reviewed by management. The form is then provided for electronic review to board members prior to filing.

Form 990, Part VI, Line 12c - Explanation of Monitoring and Enforcement of Conflicts

Annual conflict of interest statements are signed by board members. Those with conflicts are required to recuse themselves from decisions where conflicts exist.

Form 990, Part VI, Line 15a - Compensation Review & Approval Process - CEO & Top Management

Personnel committee performs an annual review of Executive Director. Salaries are decided upon and reflected in the annual budget presented by the Finance/Audit Committee to the full board for approval.

SCHEDULE O
(Form 990)

(Rev. December 2024)

Department of the Treasury
Internal Revenue Service

Supplemental Information to Form 990 or 990-EZ

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

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

OMB No. 1545-0047

**Open to Public
Inspection**

Name of the organization

W.I.B., INC.
DBA Chautauqua Works

Employer identification number

16-1589572

Form 990, Part VI, Line 19 - Other Organization Documents Publicly Available

Pertinent documents are available upon request at the Organization's business
office. Form 990 is publicly available at guidestar.org.

Form 990, Part IX, Line 11g
Other Fees For Services

	(A) Total	(B) Program Services	(C) Management & General	(D) Fund- raising
Contracted services	957,338.	945,039.	12,299.	
Total	<u>\$ 957,338.</u>	<u>\$ 945,039.</u>	<u>\$ 12,299.</u>	<u>\$ 0.</u>

**CHAR500
Online**For new annual filings,
and amendments**Annual Filing for Charitable Organizations**New York State Office of the Attorney General
Charities Bureau - Registration Section
28 Liberty Street
New York, NY 10005
charitiesnys.com**Open to Public
Inspection**

Filing Type:

☒ New Filing☐ AmendmentFiling Year: 2025**General Information**

Current Organization Name: W I B INC Updated Name: N/A

NY Registration Number: 07-10-81 Registration Category: DUAL

Organization Type: Corporation EIN: 161589572

Current Fiscal Year End: 06/30 Updated Fiscal Year End: N/A

Organization Email: CLAWSON@CHAUTAUQUAWORKS.COM Organization's Phone: 716-487-5170

Tax Exempt Status: 501(c)(3) Website: WWW.CHAUTAUQUAWORKS.COM

Organization Address

Mailing Address	Principal Address	NY State Address
4 E. THIRD STREET JAMESTOWN NY 14701-5101 UNITED STATES	4 E. THIRD STREET JAMESTOWN NY 14701-5101 UNITED STATES	NA

Primary Contact Information

First Name: Cheryl Last Name: Lawson Title: MBA, CFO

Phone: 716-487-5170 Email: clawson@chautauquaworks.com

Organization Type

Type of IRS document filed with IRS: IRS990 Organization Type: Public

Third Party Preparer Information

First Name: N/A Last Name: N/A Title: N/A

Firm Name: N/A Phone: N/A Email: N/A

Third Party Address

Street: N/A

City: N/A State: N/A

Zip: N/A Country: N/A

Registration Category

1. Does the organization conduct activity in New York State other than soliciting? This may include, but is **not limited to**, maintaining an office, having employees or staff, or running a program.
☒ Yes ☐ No
2. Does the organization have assets in New York State?
☒ Yes ☐ No
3. Is the organization incorporated or formed in New York State?
☒ Yes ☐ No
4. Has the organization received more than \$25,000 in total contributions from New York State residents, foundations, corporations or government agencies or other entities in the period covered by this filing?
☒ Yes ☐ No
5. Does the organization plan to receive more than \$25,000 annually in total contributions from New York State residents, foundations, corporations, government agencies or other entities?
☒ Yes ☐ No
6. Does the organization use a professional fundraiser or fundraising counsel?
☐ Yes ☒ No

Based on your responses to the above questions, this organization's registration category remains as DUAL

Contribution Information

1. Did the organization solicit or receive contributions during the fiscal year in New York State?
☒ Yes ☐ No
3. Choose the total contributions in New York State this fiscal year: \$1,000,000-\$4,999,999

Annual Exemptions

1. Were the total contributions from New York State, including residents, foundations, government agencies, etc. under \$25,000 during the fiscal year?
☐ Yes ☐ No N/A
2. Did the organization use a professional fundraiser or fundraising counsel during the fiscal year?
☐ Yes ☐ No N/A
3. Were the organization's gross receipts under \$25,000 and the market value of its assets under \$25,000 during the fiscal year?
☐ Yes ☒ No

Based on your responses to annual exemption questions, this organization is required to file under DUAL during this fiscal year.

Financial Information

Type of IRS document filed with IRS IRS990 Organization's total revenue: 3,701,030

Organization's total contributions: 3,596,461 Organization's total assets: N/A

Organization's net assets: 649,952 Organization's total revenue and contributions: N/A

Organization's total liabilities: N/A Organization's total assets/worth: N/A

Organization's total income: N/A

For this filing year, does your organization plan to complete any of the following with the New York State Charities Bureau?

☐ Closing ☐ Withdrawing ☐ Dissolving ☒ None

Is this your final filing with New York State? ☐ Yes ☐ No N/A

Filing Information

Did your organization use a professional fundraiser or fundraising counsel for fundraising activity in New York State?

☐ Yes ☒ No

General Information	Description of Services	Description of Compensation
Name of Firm: <u>N/A</u> Type: <u>N/A</u> Reg Number: <u>N/A</u> Contract Start: <u>N/A</u> Contract End: <u>N/A</u> Amount Paid: <u>N/A</u> Phone : <u>N/A</u> Mailing Address: <u>N/A</u>	<u>N/A</u>	<u>N/A</u>
Name of Firm: <u>N/A</u> Type: <u>N/A</u> Registration ID: <u>N/A</u> Contract Start: <u>N/A</u> Contract End: <u>N/A</u> Amount Paid: <u>N/A</u> Phone : <u>N/A</u> Mailing Address: <u>N/A</u>	<u>N/A</u>	<u>N/A</u>
Name of Firm: <u>N/A</u> Type: <u>N/A</u> Registration ID: <u>N/A</u> Contract Start: <u>N/A</u> Contract End: <u>N/A</u> Amount Paid: <u>N/A</u> Phone : <u>N/A</u> Mailing Address: <u>N/A</u>	<u>N/A</u>	<u>N/A</u>

Did the organization receive government grants during this fiscal year?

☒ Yes ☐ No

Government Grant Agency	Grant Amount
NYSDOL - Workforce Innovation & Opportunity Act	\$1,859,652.00
OTDA - Youth Employment Program & Summer YEP	\$1,099,467.00
Chaut Co Dept of Mental Hygiene & Social Services	\$287,375.00
Chaut Co Mobility Manager	\$31,490.00
N/A	N/A

Documents

Attached organization's required documents:

- ☒ IRS document
- ☒ Certified Public Accountant's Audit Report
- ☐ Certified Public Accountant's Review Report
- ☐ Complete Certificate of Amendment or other document amending the name
- ☐ Other documents

Signatures

We certify under penalties of perjury that we reviewed this report, including all attachments, and to the best of our knowledge and belief, they are true, correct and complete in accordance with the laws of the State of New York applicable to this report.

Role	First Name	Last Name	Email
President	Paul	Stage	paulostage@hotmail.com
Chief Financial Officer	Cheryl	Lawson	clawson@chautauquaworks.com

Signature of
President

DocuSigned by:

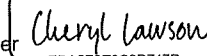


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Date: 10/13/2026

Signature of
Chief Financial Officer

DocuSigned by:



ED455850C3D747D...

Date: 10/13/2026

W.I.B., Inc.
Chart of Accounts - Fund Codes

Account Code	Account Title
300	Office of Temporary and Disability Assistance (OTDA) Summer Youth Employment Program
301	Office of Temporary and Disability Assistance (OTDA) Youth Employment Program
500	Workforce Innovation and Opportunity Act (WIOA) Administration
510	Workforce Innovation and Opportunity Act (WIOA) Adults
512	Workforce Innovation and Opportunity Act (WIOA) Adult Transferred to Dislocated Worker
520	Workforce Innovation and Opportunity Act (WIOA) Dislocated Worker
522	Workforce Innovation and Opportunity Act (WIOA) Dislocated Worker Transferred to Adult
530	Workforce Innovation and Opportunity Act (WIOA) Youth
TBD	Office of Just Energy Transition (OJET) Wraparound Services
575	Trade Agreements Act (TAA)
600	Unrestricted Funds
603	Chautauqua County Workforce Development Initiative
608	Empire State Development (ESD)
609	Ralph C. Wilson Jr. Foundation
TBD	Center for Regional Strategies - Western New York Manufacturing and Tech Workforce Coalition
614	New York State Office of Mental Health (OMH SCION)
616	New York Systems Change and Inclusive Opportunities Network (NY SCION)
619	New York Employment Services System (NYESS) - Ticket to Work
661	Chautauqua County Probation - Individualized Job Development Services
663	Chautauqua County Department of Mental Hygiene and Social Services - Self Sufficiency Center
696	Chautauqua Area Regional Transit System (CARTS) - Mobility Manager

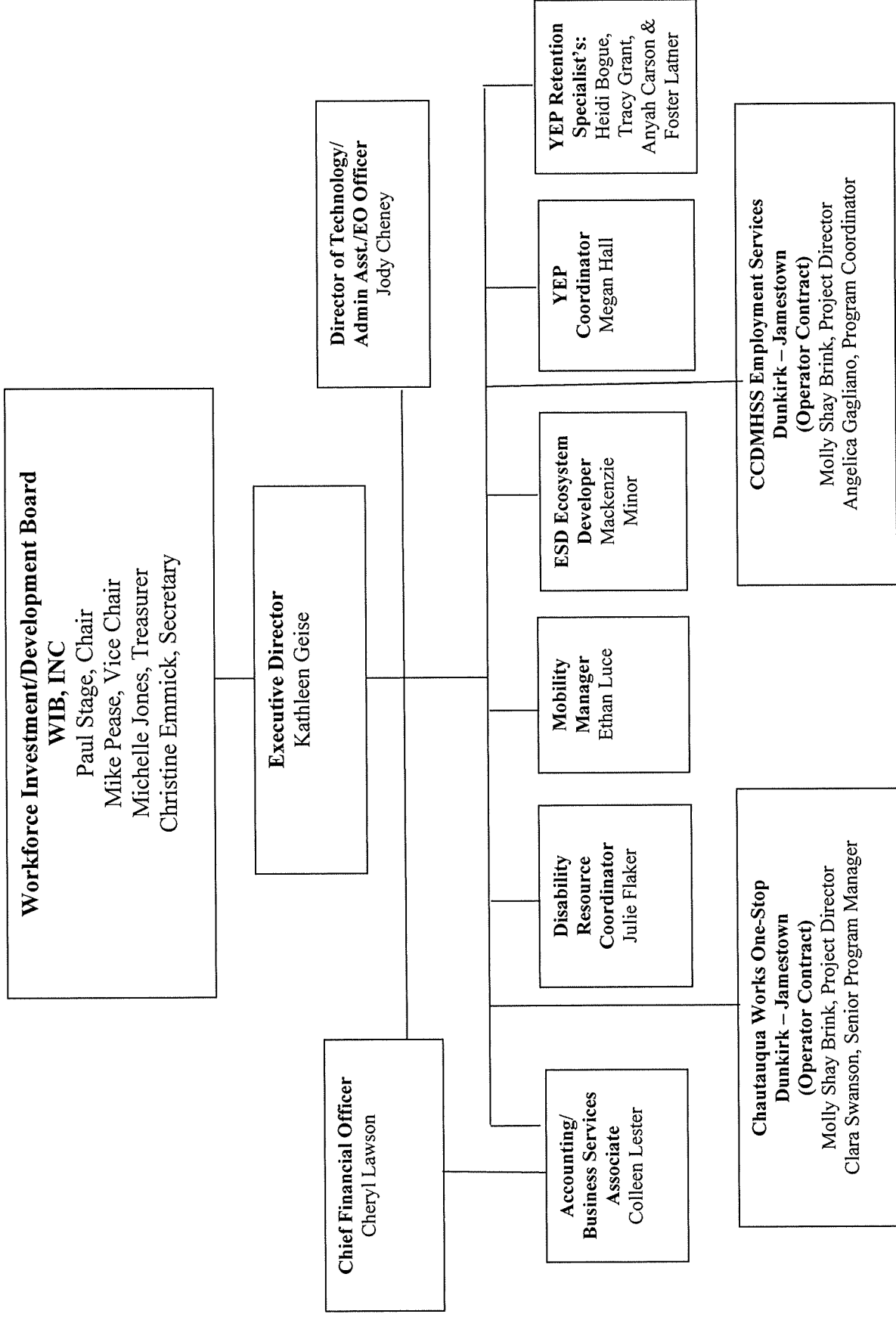
W.I.B., Inc.
Chart of Accounts - General Ledger Codes

Account Code	Account Title	Account Type
1000	Cash Account-Main	CSH
1001	Cash- Money Market	CSH
1002	Cash - Bus. Insured Money Fund	CSH
1003	Cash- Southern Chaut FCU	CSH
1050	Petty Cash	CSH
1100	Equipment	FAO
1200	Other Assets - Prepaid Rent	OA
1201	Accumulated Depreciation OA	OA
1203	Other Assets - Prepaid Expense	OA
1210	Other Asset - Transfer Clearin	OA
1300	Accounts Receivable-Other	ARO
1500	Due from Other funds	IFR
2000	Accounts Payable- Trade	AP
2100	Other Payable	APO
2101	Simple IRA	APO
2103	United Way	OL
2105	NYS Paid Family Leave	OL
2500	Due to other funds	IFR
2600	Long term Liability	OL
3000	Fund Bal Unrestricted	NAE
3050	Fund Bal Temporarily Restrict	NAE
3100	Fund Bal Permanently Restrict	NAE
4000	Grant revenue	REV
4001	Other Revenue	REV
5000	Salaries	EXP
5010	Payroll Taxes	EXP
5020	Employee Benefits	EXP
5030	Operator Contract	EXP
5035	System Operator	EXP
5060	Contracted Services	EXP
5100	Payroll & Accounting Service	EXP
5110	Legal Expense	EXP
5120	Insurance	EXP
5130	Membership Dues	EXP
5140	Board Expense	EXP
5200	Supplies	EXP

W.I.B., Inc.
Chart of Accounts - General Ledger Codes

Account Code	Account Title	Account Type
5210	Printing	EXP
5240	Bank Fees	EXP
5250	Maintenance fees	EXP
5300	Building Rental	EXP
5305	Cleaning /Occupancy Costs	EXP
5310	Utilities	EXP
5320	Communications	EXP
5325	Computer Services	EXP
5330	Postage	EXP
5400	Mileage	EXP
5410	Conference Expense	EXP
5420	Out of Town Travel	EXP
5430	Meeting Expense	EXP
5500	Staff Training	EXP
5600	Books,Periodicals,Newspapers	EXP
5610	Advertising	EXP
5620	Recruiting	EXP
5700	Participant Training	EXP
5710	Participants salary	EXP
5711	Participant taxes	EXP
5712	Participant Benefits	EXP
5713	Participant Payroll & Accounti	EXP
5720	Other Work Related Expenses	EXP
5807	SS: Incentives	EXP
5811	SS WIOA Training Related	EXP
5812	SS WIOA Non-Training Related	EXP
5813	SS NON-WIOA Training Related	EXP
5814	SS WEX/OJT Related	EXP
5900	Equipment	EXP
5999	Miscellaneous Exp	EXP

Organizational Chart (Revised 10/01/2026)



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W.I.B., INC. RFP FOR ACCOUNTING AND AUDIT SERVICES (YEAR-END AND RELATED TAX RETURN SERVICES) PROPOSAL COVER SHEET

Please note that this document was created in WORD using the forms option with the lock on. By leaving the lock on you can "tab" through to each question. To unlock the document and use it as a regular word document, choose "REVIEW" on the main menu, next choose "RESTRICT EDITING" then choose STOP PROTECTION. Enter the password RFP. *Please be aware that data entered in the locked mode will be lost if the lock is toggled on and off.*

Name of Proposing Firm:

Name and Title of Firm CEO:

Mailing Address:

Name of Signatory Authority:

Title of Signatory Authority:

Contact Name (Proposal Liaison)

Title of Contact

Contact Phone Number:

Contact Fax Number:

Contact Email:

Legal/Tax Status (Check all that apply)

- | | |
|---|---|
| ☐ Public | ☐ Private |
| ☐ For Profit | ☐ Not for Profit |
| ☐ Corporation | ☐ Partnership |
| ☐ Sole Ownership | ☐ Other |

State Controller ID Number:

Federal Tax ID Number:

Proposal Checklist

- | | |
|--|---|
| ☐ Proposal Cover Sheet | |
| ☐ Attachment A – Scope of Work | ☐ Attachment D - Pricing Structure & Client References |
| ☐ Attachment B – Background/Structure/Expertise/Quality | ☐ Attachment E - Certifications |
| ☐ Attachment C – Timeline & Audit Plan | ☐ Attachment F - Signature Page |

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ATTACHMENT "A"

SCOPE OF WORK

The following defines the minimum scope of work as defined by the WIB. Bidder should use this as a guide and use his/her expertise to include additional detail and suggestions regarding additional scope items that may be necessary or desirable for a complete and thorough audit.

Is your firm able to provide the following year-end auditing and related tax services:

1. Audit financial statements for fiscal years ending **June 30, 2027-2030?** ☐Yes ☐No
2. Include auditors' opinion thereon? ☐Yes ☐No
3. Completion of all required federal tax related forms (such as, but not limited to: Form 990, 8879-EO, Data Collection Form SF-FAC Federal Audit Clearinghouse)? ☐Yes ☐No
4. Completion of all required New York State tax related forms (such as, but not limited to: NYS CHAR500)? ☐Yes ☐No
5. Present a draft of the audited financial statements and related tax forms to the Finance/Audit Committee at a Finance/Audit Committee meeting for review and approval? ☐Yes ☐No
6. Present audited financial statements and related tax forms to the Board of Directors at a Board of Director's meeting for review and approval? ☐Yes ☐No
7. Timely completion of the annual audit and related tax returns? ☐Yes ☐No
8. Are the auditors and firm licensed and independent? ☐Yes ☐No
9. Are the auditors and firm in compliance with continuing professional education (CPE) requirements? ☐Yes ☐No

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ATTACHMENT "B"

BACKGROUND/STRUCTURE/EXPERTISE/QUALITY

1. Evidence of the firms qualifications to provide the services requested.
2. Firms' background, experience and length of time auditing nonprofit clients with federal reporting requirements under OMB Circular A-133. Include any experience in auditing Workforce Innovation and Opportunity Act funds.
3. Size and organizational structure of the firm.
4. Staffing and capacity to complete the requested services - names of the partner, audit manager and field staff who will be assigned to our audit and provide biographies and/or resumes of each
5. Does the firm participate in quality/peer reviews? ☐Yes ☐No
If yes, please attach a copy of the firm's most recent quality/peer review report, the related letter of comments, and the firm's response to the letter of comments.
6. Please list additional quality control programs the firm participates in, if any.
7. According to New York State Department of Labor standards/guidelines:
 - a. Is firm considered a small business? ☐Yes ☐No
 - b. Is firm considered a minority-owned firm? ☐Yes ☐No
 - c. Is firm considered a women's minority business or women's business enterprise? ☐Yes ☐No
 - d. Is firm considered a labor surplus area firm? ☐Yes ☐No
 - e. Is firm's primary business in Chautauqua County? ☐Yes ☐No
8. Will firm communicate with WIB personnel and Board of Directors in a professional and congenial manner? ☐Yes ☐No
9. Is firm able to provide recommendations as necessary? ☐Yes ☐No
10. Other information as considered relevant by the bidder

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ATTACHMENT "C"

TIMELINE & PLAN

1. Statement of the firms' understanding of work to be performed, including tax and non-audit services.
2. Firm's approach to performing the audit
3. A proposed timeline for fieldwork and final reporting.

Firm's Timeline	
Item or Service	Date(s)
Conferences and Fieldwork:	
Entrance conference	
Pre-fieldwork planning	
Start and end dates of on-site fieldwork	
Exit conference	
Other: (please describe)	
Delivery of Reports:	
Draft of annual audited financial statements and presentation to the Executive Director, Chief Financial Officer, and Finance/Audit Committee for review and approval *	
Final draft of annual audited financial statements and presentation to the WIB Board of Directors for review and approval **	
Draft of related tax statements and presentation to the Executive Director, Chief Financial Officer, and Finance/Audit Committee for review and approval *	
Final draft of related tax statements and presentation to the WIB Board of Directors for review and approval **	
Other: (please describe)	
Completion and Submission:	
Completion and submission of annual audited financial statements and related tax forms (ex. 8879-EO, US Form 990, NYS CHAR500, etc.)	
Other: (please describe)	

*WIB Finance/Audit Committee Meetings are generally held one week prior to a Board Meeting.

** WIB Board Meetings are generally held around the middle of the following months: January, March, June and October

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ATTACHMENT "D"

PRICING STRUCTURE & CLIENT REFERENCES

1. Please complete the proposed fee structure for each of the four years of the proposal period. The firm should provide as much detail as possible and the total cost for each of the following fiscal years:

Fiscal Year	Total Cost (Audit>Returns/SF-SAC/etc.)	Additional Detail
July 1, 2026 – June 30, 2027		
July 1, 2027 – June 30, 2028		
July 1, 2028 – June 30, 2029		
July 1, 2029 – June 30, 2030		

2. Does the pricing above include the price for all services requested in the proposal? ☐Yes ☐No
3. If any additional services were added or excluded from the pricing stated above, please explain in detail:
4. Describe your billing rates and procedures for technical questions that may come up during the year, or whether these occasional services are covered in the proposed fee structure
5. A list of non-profit (similar in size and scope of the WIB) or WIOA funded client references for which the firm currently performs services for, or has recently performed services for, must accompany the proposal. The list shall include a brief description of the services performed, a contact name, his or her phone number and email contact information.
6. Other client references

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ATTACHMENT "E"

FEDERAL CERTIFICATIONS

The funding for the awards granted under this contract is provided by the United States Department of Labor which requires the following certifications:

A. CERTIFICATION REGARDING DEBARMENT, SUSPENSION, INELIGIBILITY AND VOLUNTARY EXCLUSION- LOWER TIER COVERED TRANSACTIONS

1. The prospective lower tier participant certifies, by submission of this proposal, that neither it nor its principals is presently debarred, suspended, proposed for debarment, declared ineligible, or voluntarily excluded from participation in this transaction by any Federal department or agency.
2. Where the prospective lower tier participant is unable to certify to any of the statement in this certification, such prospective participant shall attach an explanation to this proposal.
3. The prospective lower tier participant shall pass the requirements of A.1. and A.2., above, to each person or entity with whom the participant enters into a covered transaction at the next lower tier.

B. CERTIFICATION REGARDING LOBBYING - Certification for Contracts, Grants, Loans, and Cooperative Agreements

By accepting this grant, the signee hereby certifies, to the best of his or her knowledge and belief, that:

1. No Federal appropriated funds have been paid or will be paid, by or on behalf of the undersigned, to any person for influencing or attempting to influence an officer or employee of an agency, a Member of Congress, an officer or employee of Congress, or an employee of a Member of Congress in connection with the awarding of any Federal contract, the making of any Federal grant, the making of any Federal loan, the entering into of any cooperative agreement, and the extension, continuation, renewal, amendment or modification of any Federal contract, grant, loan or cooperative agreement.
2. If any funds other than Federal appropriated funds have been paid or will be paid to any person for influencing or attempting to influence an officer or employee of any agency, a Member of Congress, an officer or employee of Congress, or an employee of a Member of Congress in connection with this Federal contract, grant, loan or cooperative agreement, the undersigned shall complete and submit Standard Form - LLL, "Disclosure Form to Report Lobbying," in accordance with its instructions.
3. The signer shall require that the language of this certification be included in the award documents for all sub awards at all tiers (including subcontracts, subgrants, and contracts under grants, loans, and cooperative agreements) and that all subrecipients shall certify and disclose accordingly. This certification is a material representation of facts upon which reliance was placed when this transaction was made or entered into. Submission of this certification is a prerequisite for making or entering into this transaction imposed by Section 1352, Title 31, U.S.C. Any person who fails to file the required certification shall be subject to a civil penalty of not less than \$10,000 and not more than \$100,000 for each such failure.

C. CERTIFICATION REGARDING DRUG FREE WORKPLACE

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By signing this application, the grantee certifies that it will provide a Drug Free Workplace by implementing the provisions at 29 CFR 94, pertaining to the Drug Free Workplace. In accordance with these provisions, a list of places where performance of work is done in connection with this specific grant will take place must be maintained at your office and available for Federal inspection.

D. CERTIFICATION REGARDING NONDISCRIMINATION & EQUAL OPPORTUNITY ASSURANCE

As a condition to the award of financial assistance from the Department of Labor under Title I of WIOA, the grant applicant assures that it will comply fully with the nondiscrimination and equal opportunity provisions of the following laws:

- (1) Section 188 of the Workforce Innovation and Opportunity Act of 2014 (WIOA) which prohibits discrimination against all individuals in the United States on the basis of race, color, religion, sex, national origin, age disability, political affiliation, or belief, and against beneficiaries on the basis of either citizenship/status as a lawfully admitted immigrant authorized to work in the United States or participation in any WIOA Title I - financially assisted program or activity;
- (2) Title VI of the Civil Rights Act of 1964, as amended which prohibits discrimination on the basis of race, color, and national origin;
- (3) Section 504 of the Rehabilitation Act of 1973, as amended, which prohibits discrimination against qualified individuals with disabilities;
- (4) The Age Discrimination Act of 1975, as amended, which prohibits discrimination on the basis of age; and
- (5) Title IX of the Education Amendments of 1972, as amended, which prohibits discrimination on the basis of sex in educational programs.

The applicant also assures that it will comply with 29 CFR Part 37 and all other regulations implementing the laws listed above. This assurance applies to the applicant's operation of the WIOA Title I - financially assisted program or activity, and to all agreements the grant applicant makes to carry out the WIOA Title I-financially assisted program or activity. The grant applicant understands that the United States has the right to seek judicial enforcement of this assurance.

OTHER CONTRACT CLAUSES

General Fiscal and Administrative rules that Apply to WIOA funds 20 CFR 683.200:

(a) Uniform Guidance. Recipients and subrecipients of a Federal award under title I of WIOA and the Wagner-Peyser Act must follow the Uniform Guidance at 2 CFR parts 200, 215, 225, 230, including any exceptions identified by the Department at 2 CFR part 2900.

(1) Commercial organizations, for-profit entities, and foreign entities that are recipients and subrecipients of a Federal award must adhere to 2 CFR part 200, including any exceptions identified by the Department under 2 CFR part 2900;

(2) Commercial organizations, for-profit entities, and foreign entities that are contractors or subcontractors must adhere to the Federal Acquisition Regulations (FAR), including 48 CFR part 31.

(b) Allowable costs and cost principles.

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- (1) Recipients and subrecipients of a Federal award under title I of WIOA and the Wagner-Peyser Act must follow the cost principles at subpart E and appendices III through IX of 2 CFR part 200, including any exceptions identified by the Department at 2 CFR part 2900.
- (2) Unless specified in the grant agreement, for those items requiring prior approval in the Uniform Guidance (e.g., selected items of cost, budget realignment), the authority to grant or deny approval is delegated to the Governor for programs funded under sec. 127 or 132 of WIOA or under the Wagner-Peyser Act.
- (3) Costs of workforce councils, advisory councils, Native American Employment and Training Councils, and Local WDB committees established under title I of WIOA are allowable.

(c) Uniform administrative requirements.

- (1) Except as provided in paragraphs (c)(3) through (6) of this section, all recipients and subrecipients of a Federal award under title I of WIOA and under the Wagner-Peyser Act must follow 2 CFR part 200, including any exceptions identified by the Department at 2 CFR part 2900.
- (2) Unless otherwise specified in the grant agreement, expenditures must be reported on accrual basis.
- (3) In accordance with the requirements at 2 CFR 200.400(g), subrecipients may not earn or keep any profit resulting from Federal financial assistance, unless expressly authorized by the terms and conditions of the Federal award.
- (4) In addition to the requirements at 2 CFR 200.317 through 200.326 (as appropriate), all procurement contracts between Local WDBs and units of State or local governments must be conducted only on a cost reimbursement basis.
- (5) In addition to the requirements at 2 CFR 200.318, which address codes of conduct and conflict of interest the following applies:
 - (i) A State WDB member, Local WDB member, or WDB standing committee member must neither cast a vote on, nor participate in any decision-making capacity, on the provision of services by such member (or any organization which that member directly represents), nor on any matter which would provide any direct financial benefit to that member or that member's immediate family.
 - (ii) Neither membership on the State WDB, the Local WDB, or a WDB standing committee, nor the receipt of WIOA funds to provide training and related services, by itself, violates these conflict of interest provisions.
 - (iii) In accordance with the requirements at 2 CFR 200.112, recipients of Federal awards must disclose in writing any potential conflict of interest to the Department. Subrecipients must disclose in writing any potential conflict of interest to the recipient of grant funds.
- (6) The addition method, described at 2 CFR 200.307, must be used for all program income earned under title I of WIOA and Wagner-Peyser Act grants. When the cost of generating program income has been charged to the program, the gross amount earned must be added to the program in which it was earned. However, the cost of generating program income must be subtracted from the amount earned to establish the net amount of program income available for use under the grants when these costs have not been charged to the program.
- (7) Any excess of revenue over costs incurred for services provided by a governmental or non-profit entity must be included in program income.
- (8) Interest income earned on funds received under title I of WIOA and the Wagner-Peyser Act must be included in program income.

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(9) On a fee-for-service basis, employers may use local area services, facilities, or equipment funded under title I of WIOA to provide employment and training activities to incumbent workers:

(i) When the services, facilities, or equipment are not being used by eligible participants;

(ii) If their use does not affect the ability of eligible participants to use the services, facilities, or equipment; and

(iii) If the income generated from such fees is used to carry out programs authorized under this title.

(d) Government-wide debarment and suspension, and government-wide drug-free workplace requirements. All WIOA title I and Wagner-Peyser Act grant recipients and subrecipients must comply with the government-wide requirements for debarment and suspension, and the government-wide requirements for a drug-free workplace in accordance with the Drug-Free Workplace Act of 1988, 41 U.S.C. 8103 et seq., and 2 CFR part 182.

(e) Restrictions on lobbying. All WIOA title I and Wagner-Peyser Act grant recipients and subrecipients must comply with the restrictions on lobbying specified in WIOA sec. 195 and codified in the Department regulations at 29 CFR part 93.

(f) Buy-American. As stated in sec. 502 of WIOA, all funds authorized in title I of WIOA and the Wagner-Peyser Act must be expended in compliance with secs. 8301 through 8303 of the Buy American Act (41 U.S.C. 8301-8305).

(g) Nepotism.

(1) No individual may be placed in a WIOA employment activity if a member of that person's immediate family is directly supervised by or directly supervises that individual.

(2) To the extent that an applicable State or local legal requirement regarding nepotism is more restrictive than this provision, such State or local requirement must be followed.

(h) Mandatory disclosures. All WIOA title I and Wagner-Peyser Act recipients of Federal awards must disclose as required at 2 CFR 200.113, in a timely manner, in writing to the Federal awarding agency or pass-through entity all violations of Federal criminal law involving fraud, bribery, or gratuity violations potentially affecting the Federal award. Failure to make required disclosures can result in any of the remedies described in 2 CFR 200.338

(Remedies for noncompliance), including suspension or debarment.

☐ Check if there are workplaces on file that are not identified here.

As the duly authorized representative of the applicant, I hereby certify that the applicant will comply with the above certifications.

NAME OF APPLICANT/GRANTEE/SUBGRANTEE

PRINTED NAME AND TITLE OF AUTHORIZED REPRESENTATIVE

SIGNATURE

DATE

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Other Responsibility Matters

It is the policy of The WIB to include all of the following provisions, as applicable, in all contracts (including small purchases) with vendors and subgrants to grantees:

1. **Equal Employment Opportunity:** All contracts shall contain a provision requiring compliance with E.O. 11246, "Equal Employment Opportunity," as amended by E.O. 11375, "Amending Executive Order 11246 Relating to Equal Employment Opportunity," and as supplemented by regulations at 41 CFR part 60, "Office of Federal Contract Compliance Programs, Equal Employment Opportunity, Department of Labor."
2. **Copeland "Anti-Kickback" Act (40 U.S.C. 3145):** All contracts and subgrants in excess of \$2,000 for construction or repair awarded by the WIB and its subrecipients shall contain a provision for compliance with the Copeland "Anti-Kickback" Act (40 U.S.C. 3145), as supplemented by Department of Labor regulations 29 CFR part 3, "Contractors and Subcontractors on Public Building or Public Work Financed in Whole or in Part by Loans or Grants from the United States." This Act provides that each contractor or subrecipient must be prohibited from inducing, by any means, any person employed in the construction, completion, or repair of public work, to give up any part of the compensation to which he or she is otherwise entitled. The WIB must report all suspected or reported violations to the Federal awarding agency.
3. **Davis-Bacon Act, as amended (40 U.S.C. 3141-3148):** If included in the federal agency's grant program legislation, all prime construction contracts of more than \$2,000 awarded by the WIB and its subrecipients shall include a provision for compliance with the Davis-Bacon Act (40 U.S.C. 3141-3144, and 3146-3148) and as supplemented by Department of Labor regulations (29 CFR part 5, "Labor Standards Provisions Applicable to Contracts Governing Federally Financed and Assisted Construction"). In accordance with this statute, contractors are required to pay wages to laborers and mechanics at a rate not less than the prevailing wages specified in a wage determination made by the Secretary of Labor. In addition, contractors shall be required to pay wages not less than once a week. The WIB must place a copy of the current prevailing wage determination issued by the Department of Labor in each solicitation. The decision to award a contract must be conditioned upon the acceptance of the wage determination. The WIB must report all suspected or reported violations to the Federal awarding agency.
4. **Contract Work Hours and Safety Standards Act (40 U.S.C. 3701-3708):** All contracts awarded by the WIB in excess of \$2,000 for construction contracts and in excess of \$100,000 for other contracts that involve the employment of mechanics or laborers shall include a provision for compliance with 40 U.S.C. 3702 and 3704, as supplemented by Department of Labor regulations (29 CFR part 5). Under Section 40 U.S.C. 3702 of the Act, each contractor must be required to compute the wages of every mechanic and laborer on the basis of a standard work week of 40 hours. Work in excess of the standard work week is permissible provided that the worker is compensated at a rate of not less than 1-1/2 times the basic rate of pay for all hours worked in excess of 40 hours in the work week. The requirements of 40 U.S.C. 3704 are applicable to construction work and provide that no laborer or mechanic must be required to work in surroundings or under working conditions that are unsanitary, hazardous, or dangerous. These requirements do not apply to the purchases of supplies or materials or articles ordinarily available on the open market, or contracts for transportation or transmission of intelligence.
5. **Rights to Inventions Made Under a Contract or Agreement:** If the Federal award meets the definition of "funding agreement" under 37 CFR §401.2 (a) and the recipient or subrecipient wishes to enter into a contract with a small business firm or nonprofit organization regarding the substitution of parties, assignment or performance of experimental, developmental, or research work under that "funding agreement" the recipient or subrecipient must comply with the requirements of 37 CFR part 401, "Rights to Inventions Made by Nonprofit Organizations and Small Business Firms Under Government Grants, Contracts and Cooperative Agreements," and any implementing regulations issued by the awarding agency.
6. **Clean Air Act (42 U.S.C. 7401-7671q.) and the Federal Water Pollution Control Act (33 U.S.C. 1251-1387), as amended:** Contracts and subgrants of amounts in excess of \$150,000 must contain a provision that requires the recipient to agree to comply with all applicable standards, orders or regulations issued pursuant to the Clean Air Act (42 U.S.C. 7401-7671q.) and the Federal Water Pollution

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Control Act, as amended (33 U.S.C. 1251-1387). Violations shall be reported to the Federal awarding agency and the Regional Office of the Environmental Protection Agency (EPA). Contractor agrees to be in compliance with mandatory standards and policies relating to energy efficiency which are contained in the state energy conservation plan issued in compliance with the **Energy Policy and Conservation Act** (42 U.S.C.6201). Contractor agrees to be in compliance with the applicable standards, orders, and/or requirements issued under Section 306 of the Clean Air Act, Section 508 of the Clean Water Act, E.O. 11738 and Environmental Protection Agency regulations, and maintain mandatory standards and policies relating to energy efficiency which are contained in the state energy conservation plan issued in compliance with the Energy Policy and Conservation Act (42 U.S.C. 6201). Contractor agrees to be in compliance with the applicable standards, orders, and/or requirements issued under; to maintain a drug free environment and adhere to all Federal, State, and local rules and regulations governing employee(s), including the payment of Workers' Compensation, the Occupational Safety and Health Act, the Contract Work Hours and Safety Standards Act (sec. 103, 107), as well as those specific statutes which bar discrimination on the basis of race, color, religion, sex, national origin, age, disability, political affiliation, marital statute, criminal conviction, or status as an employee or WIOA participant. The contractor must be in compliance with all applicable business licensing, taxation, and insurance requirements.

7. **Byrd Anti-Lobbying Amendment (31 U.S.C. 1352):** For all contracts or sub-grants of \$100,000 or more must file the required certification. Each tier certifies to the tier above that it will not and has not used Federal appropriated funds to pay any person or organization for influencing or attempting to influence an officer or employee of any agency, a member of Congress, officer or employee of Congress, or an employee of a member of Congress in connection with obtaining any Federal contract, grant or any other award covered by 31 U.S.C. 1352. Each tier must also disclose any lobbying with non-Federal funds that takes place in connection with obtaining any Federal award. Such disclosures are forwarded from tier to tier up to the non-Federal award.
8. **Debarment and Suspension (Executive Orders 12549 and 12689):** A contract award (see 2 CFR 180.220) must not be made to parties listed on the government wide Excluded Parties List System in the System for Award Management (SAM), in accordance with the OMB guidelines at 2 CFR 180 that implement Executive Orders 12549 (3 CFR 1986 Comp., p. 189) and 12689 (3 CFR 1989 Comp., p.235), "Debarment and Suspension." The Excluded Parties List System in SAM contains the names of parties debarred, suspended, or otherwise excluded by agencies, as well as parties declared ineligible under statutory or regulatory authority other than Executive Order 12549.
9. **Procurement of Recovered Materials (Compliance with § 200.323):** A Non-Federal entity that is a state agency or agency of a political subdivision of a state and its contractors must comply with section 6002 of the Solid Waste Disposal Act, as amended by the Resource Conservation and Recovery Act. The requirements of Section 6002 include procuring only items designated in guidelines of the Environmental Protection Agency (EPA) at 40 CFR Part 247 that contain the highest percentage of recovered materials practicable, consistent with maintaining a satisfactory level of competition, where the purchase price of the item exceeds \$10,000 or the value of the quantity acquired by the preceding fiscal year exceeded \$10,000; procuring solid waste management services in a manner that maximizes energy and resource recovery; and establishing an affirmative procurement program for procurement of recovered materials identified in the EPA guidelines.
10. **Remedies:** All contracts in excess of the small acquisition threshold currently set at **\$150,000**, which is the inflation adjusted amount determined by the Civilian Agency Acquisition Council and the Defense Acquisition Regulations Council (councils) as authorized by 41 U.S.C. 1908, must address administrative, contractual, or legal remedies in instances where **contractors violate or breach contract terms, and provide sanctions and penalties as appropriate.**
11. **Termination:** All contracts in excess of \$10,000 must address termination for cause and convenience by the WIB, including the manner by which termination shall be effected and the basis for settlement.
12. **Record Retention Requirements:** The contractor shall establish and maintain for at least eight (8) years from the termination of this Agreement, unless otherwise notified by the WIB, such records as are required by the WIB to substantiate any payment under this Agreement. These records include, but are not limited to, all fiscal records, payroll and purchases, participant attendance records, as

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well as participant completion, placement and retention information, etc. The contractor shall maintain records in a manner so that administrative costs necessary and incidental to this Agreement may be repeatedly identified from costs chargeable to other categories.

13. **Priority of Service:** The Chautauqua WIB has established a Priority of Services Policy that the contractor must follow when it applies to the delivery of services funded by WIOA funds. It is the contractor's responsibility to be compliant to the effective policy. The policy can be found at the www.chautauquaworks.com
14. **Buy American Notice Requirement:** The contractor assures that, to the greatest extent practicable, all equipment and products purchased with funds made available under the Workforce Innovation and Opportunity Act will be American made. See WIOA Section 502– Buy American Requirements. WIOA Reference: SEC. 502. BUY-AMERICAN REQUIREMENTS.
 - (a) **COMPLIANCE WITH BUY AMERICAN ACT** — None of the funds made available under title I or II or under the Wagner-Peyser Act (29 U.S.C. 49 et seq.) may be expended by an entity unless the entity agrees that in expending the funds the entity will comply with sections 8301 through 8303 of title 41, United States Code (commonly known as the "Buy American Act").
 - (b) **SENSE OF CONGRESS; REQUIREMENT REGARDING NOTICE—**
 - i. **PURCHASE OF AMERICAN-MADE EQUIPMENT AND PRODUCTS** — In the case of any equipment or product that may be authorized to be purchased with financial assistance provided using funds made available under title I or II or under the Wagner-Peyser Act (29 U.S.C. 49 et seq.), it is the sense of Congress that entities receiving the assistance should, in expending the assistance, purchase only American-made equipment and products.
 - ii. **NOTICE TO RECIPIENTS OF ASSISTANCE** — In providing financial assistance using funds made available under title I or II or under the Wagner-Peyser Act, the head of each Federal agency shall provide to each recipient of the assistance a notice describing the statement made in paragraph (1) by Congress.
 - (c) **PROHIBITION OF CONTRACTS WITH PERSONS FALSELY LABELING PRODUCTS AS MADE IN AMERICA.**—If it has been finally determined by a court or Federal agency that any person intentionally affixed a label bearing a "Made in America" inscription, or any inscription with the same meaning, to any product sold in or shipped to the United States that is not made in the United States, the person shall be ineligible to receive any contract or subcontract made with funds made available under title I or II or under the Wagner-Peyser Act (29 U.S.C. 49 et seq.), pursuant to the debarment, suspension, and ineligibility procedures described in sections 9.400 through 9.409 of title 48, Code of Federal Regulations, as such sections were in effect on August 7, 1998, or pursuant to any successor regulations.
15. **Salary and Bonus Limitations:** In compliance with Public Laws 110-161, none of the federal funds appropriated in the Act under the heading 'Employment and Training' shall be used by a subrecipient of such funds to pay the salary and bonuses of an individual, either as direct costs or indirect costs, at a rate in excess of Executive Level II. This limitation shall not apply to vendors providing goods and services as defined in OMB Uniform Guidance. See Training and Employment Guidance Letter number 5-06 for further clarification. Where applicable, the grantee agrees to comply with the Salary and Bonus Limitations.
16. **Veterans' Priority Provision:** Federal grants for qualified job training programs funded, in whole or in part, by the U.S. Department of Labor are subject to the provisions of the "Jobs for Veterans Act" (JVA), Public Law 107-288 (38 USC 4215). The JVA provides priority of service to veterans and spouses of certain veterans for the receipt of employment, training, and placement services. Please note that to obtain priority service, a person must meet the program's eligibility requirements. Training and Employment Guidance Letter (TEGL) No. 10-09 (November 10, 2009) and Section 20 of the Code of Federal Regulations (CFR) Part 1010 (effective January 19, 2009) provide general guidance on the scope of the veterans priority statute and its effect on current employment and training programs. Where applicable, the grant applicant agrees to comply with the Veteran's Priority Provisions.
17. **Prohibition on Certain Telecommunications and Video Surveillance Equipment and Services Provision:**
 - (a) Recipients and subrecipients are prohibited from obligating or expending loan or grant funds to:
 - (1) Procure or obtain covered telecommunications equipment or services;
 - (2) Extend or renew a contract to procure or obtain covered telecommunications equipment or services; or

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- (3) Enter into a contract (or extend or renew a contract) to procure or obtain covered telecommunications equipment or services.
- (b) As described in section 889 of Public Law 115-232, "covered telecommunications equipment or services" means any of the following:
- (1) Telecommunications equipment produced by Huawei Technologies Company or ZTE Corporation (or any subsidiary or affiliate of such entities);
 - (2) For the purpose of public safety, security of government facilities, physical security surveillance of critical infrastructure, and other national security purposes, video surveillance and telecommunications equipment produced by Hytera Communications Corporation, Hangzhou Hikvision Digital Technology Company, or Dahua Technology Company (or any subsidiary or affiliate of such entities);
 - (3) Telecommunications or video surveillance services provided by such entities or using such equipment;
 - (4) Telecommunications or video surveillance equipment or services produced or provided by an entity that the Secretary of Defense, in consultation with the Director of the National Intelligence or the Director of the Federal Bureau of Investigation, reasonably believes to be an entity owned or controlled by, or otherwise connected to, the government of a covered foreign country;
- (c) For the purposes of this section, "covered telecommunications equipment or services" also include systems that use covered telecommunications equipment or services as a substantial or essential component of any system, or as critical technology as part of any system.
- (d) In implementing the prohibition under section 889 of Public Law 115-232, heads of executive agencies administering loan, grant, or subsidy programs must prioritize available funding and technical support to assist affected businesses, institutions, and organizations as is reasonably necessary for those affected entities to transition from covered telecommunications equipment or services, to procure replacement equipment or services, and to ensure that communications service to users and customers is sustained.
- (e) When the recipient or subrecipient accepts a loan or grant, it is certifying that it will comply with the prohibition on covered telecommunications equipment and services in this section. The recipient or subrecipient is not required to certify that funds will not be expended on covered telecommunications equipment or services beyond the certification provided upon accepting the loan or grant and those provided upon submitting payment requests and financial reports.
- (f) For additional information, see section 889 of Public Law 115-232 and § 200.471.

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ATTACHMENT "F"

SIGNATURE PAGE

I, THE UNDERSIGNED, ATTEST UNDER PENALTY OF PERJURY THAT I AM AN AUTHORIZED REPRESENTATIVE OF THE BIDDER/FIRM AND THAT THE FOREGOING STATEMENTS ARE TRUE AND ACCURATE.

Signature of Authorized Representative: _____

Name/Title: _____

Date: _____