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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, February 24, 2023**, or should arrive no later than **4:00 PM, Friday, February 24, 2023**.

III. Timeline

RFP Release Date: 1/23/2023

Proposal Due Date: Postmarked 2/24/23 (or if hand delivered, no later than 4:00 PM 2/24/23)

RFP Review Date: TBA

Award Announcements: On or before the June 2023 Board Meeting

Target Contract Start Date: 7/1/2023 for fiscal year 7/1/22-6/30/23

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, 2023**, 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
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

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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 available for fiscal year ending **June 30, 2023** is expected to be approximately **\$1,173,886**. The TAA funding available for fiscal year ending **June 30, 2023** 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 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

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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

X. Selection Process

The Finance/Audit Committee will review all proposals on or before the **June 2023** meeting and make a recommendation to the full board of directors at the on or before the **June 2023** 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

Contracts negotiated as a result of this request may commence for fiscal year ending **June 30, 2023**. Up to three (3) one-year contract extensions past fiscal year ending **June 30, 2023**, 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.

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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

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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)

- | | |
|-----------------------------------------|-----------------------------------------|
| <input type="checkbox"/> Public | <input type="checkbox"/> Private |
| <input type="checkbox"/> For Profit | <input type="checkbox"/> Not for Profit |
| <input type="checkbox"/> Corporation | <input type="checkbox"/> Partnership |
| <input type="checkbox"/> Sole Ownership | <input type="checkbox"/> Other |

State Controller ID Number:

Federal Tax ID Number:

Proposal Checklist

- | | |
|--------------------------------------------------------------------------------|-------------------------------------------------------------------------------|
| <input type="checkbox"/> Proposal Cover Sheet | |
| <input type="checkbox"/> Attachment A – Scope of Work | <input type="checkbox"/> Attachment D - Pricing Structure & Client References |
| <input type="checkbox"/> Attachment B – Background/Structure/Expertise/Quality | <input type="checkbox"/> Attachment E - Certifications |
| <input type="checkbox"/> Attachment C – Timeline & Audit Plan | <input type="checkbox"/> 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, 2023-2026**? ☐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, 2022 – June 30, 2023		
July 1, 2023 – June 30, 2024		
July 1, 2024 – June 30, 2025		
July 1, 2025 – June 30, 2026		

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"

CERTIFICATIONS

CERTIFICATION REGARDING LOBBYING; DEBARMENT, SUSPENSION AND OTHER RESPONSIBILITY MATTERS; AND DRUG-FREE WORKPLACE REQUIREMENTS

Applicants should refer to the regulations cited below to determine the certification included in the regulations before completing the form. Signature of this form provides for compliance with certification requirements under 34 CFR Part 82, "New Restrictions on Lobbying," and 34 CFR Part 85, "Government-wide Debarment and Suspension (Non-Procurement) and Government-Wide Requirements for Drug-Free Workplace (Grants)." The certificate shall be treated as a material representation of fact upon which reliance will be placed when the Department of Labor determines to award the covered transaction grant, or cooperative agreement.

1. LOBBYING

As required by Section 1352, Title 31 of the U.S. Code and implemented at 34 CFR Part 82 for persons entering into a grant or cooperative agreement over \$100,000 as defined at 34 CFR Part 82, Section 82.105 and 82.110, the applicant certifies that:

- a. No Federal appropriated funds have been paid or will be paid, by or on behalf of the undersigned, to any persons 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 the making of any federal grant, the entering into of any cooperative agreement, and the extension, continuation, renewal, amendment, or modification of any Federal grant or cooperative agreement.
- b. If any funds other than federally 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 grant, or cooperative agreement, the undersigned shall complete and submit Standard Form 111 "Disclosure Form to Report Lobbying," in accordance with its instructions.
- c. The undersigned shall require that the language of this certification be included in the award documents for all subawards at all tiers (including subgrants, contracts under grants and cooperative agreements and subcontracts) and that all subrecipients shall certify and disclose accordingly.

2. DEBARMENT, SUSPENSION, AND OTHER RESPONSIBILITY MATTERS

As required by Executive Order 12549, Debarments and Suspension, and implemented at 34CFR Part 85, for prospective participants in primary covered transactions, as defined at 34 CFR Part 85, Sections 83.105 and 85.110;

- a. The applicant certifies that it and its principals:
 - i. Are not presently debarred, suspended, proposed for debarment, declared ineligible, or voluntarily excluded from covered transactions by any Federal department or agency;
 - ii. Have not within a three-year period preceding this application been convicted of or had a civil judgment rendered against them for commission of fraud or a criminal offense in connection with obtaining, attempting to obtain, or performing a public (Federal, State or local) transaction or contracts under a public transaction, violation of federal or State antitrust statutes or commission of embezzlement, theft, forgery, bribery, falsification or destruction of records, making false statements, or receiving stolen property;
 - iii. Are not presently indicated or otherwise criminally or civilly charged by a Government entity (Federal, State or local) with commission of any of the offenses enumerated in paragraph A (b) of this certification; and
 - iv. Have not within a three-year period preceding this application had one or more public transactions (Federal, State, or local) for cause of default; and
- b. Where the applicant is unable to certify to any of the statements in this certification, he or she shall attach an explanation to this application.

3. DRUG-FREE WORKPLACE (GRANTEES OTHER THAN INDIVIDUALS)

As required by the Drug-Free Workplace Act of 1988, and implemented at 34 CFR Part 85, Subpart F, for grantees, as defined at 34 CFR Part 85, Sections 85.605 and 85.610-

- a. The applicant that it will or will continue to provide a drug-free workplace by:
 - i. Publishing a statement notifying employees that the manufacture, distribution, dispensing, possession, or use of a controlled substance is prohibited in the grantee's workplace and specifying the actions that will be taken against employees for violation of such prohibition

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- ii. Establishing an on-going drug-free awareness program to inform employees about:
 - 1. The dangers of drug abuse in the workplace;
 - 2. The grantee's policy of maintaining a drug-free workplace;
 - 3. Any available drug counseling, rehabilitation, and employee assistance program; and
 - 4. The penalties that may be imposed upon employee for drug abuse violation occurring in the workplace;
- iii. Making it a requirement that each employee to be engaged in the performance of the grant be given a copy of the statement required by paragraph (a):
- iv. Notifying the employee in the statement required by paragraph (a) that as a condition of employment under the grant, the employee will:
 - 1. Abide by the terms of the statement and:
 - 2. Notify the employer in writing of his or her conviction for a violation of a criminal drug statute occurring in the workplace no later than five calendar days after such conviction:
- v. Notifying the agency, in writing within 10 calendar days after having received notice under subparagraph (dx2) from an employee or otherwise receiving actual police of such conviction. Employers of convicted employees must provide notice, including position title to: Director, Grants Management Bureau, State Office Building Campus, Albany, New York 12240. Notice shall include the identification number(s) of each affected grant.
- vi. Taking one of the following actions, within 30 calendar days of receiving notice under subparagraph (dx2), with respect to any employee who is so convicted.
 - 1. Taking appropriate personnel action against such an employee, up to and including termination, consistent with the Requirements of the Rehabilitation Act of 1973, as amended; or
 - 2. Requiring such employee to participate satisfactorily in a drug abuse assistance or rehabilitation program approved for such purposes by a Federal, State or local health, law enforcement, or other appropriate agency;
- vii. Making a good faith effort to continue to maintain a drug-free workplace through implementation of paragraphs (i), (ii), (iii), (iv), (v) and (vi).

- b. The grantee may insert in the space provided below the site(s) for the performance of work done in connection with the specific grant. Place of Performance (street, address, city, county, state, zip code).

4. DRUG-FREE WORKPLACE (GRANTEES WHO ARE INDIVIDUALS)

As required by the Drug-Free Workplace Act of 1988, and implemented at 34 CFR Part 85, subpart F, for grantees, as defined at 34 CFR Part 85, Section 85.605 and 85.610-

- a. As a condition of the grant, I certify that I will not engage in the unlawful manufacture, distribution, dispensing, possession, or use of a controlled substance in conducting any activity with the grant; and
- b. If convicted of a criminal drug offense resulting from a violation occurring during the conduct of any grant activity, I will report the conviction, in writing, within 10 calendar days of the conviction, to: Director, Grants Management Bureau, State Office building Campus, Albany, NY 12240. Notice shall include the identification number(s) of each affected grant.

☐ 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 sub-grants 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 (18 U.S.C. 874 and 40 U.S.C. 276c):**
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 (18 U.S.C. 874), 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 shall 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. It is the policy of The WIB to report all suspected or reported violations to the Federal awarding agency.
3. **Davis-Bacon Act, as amended (40 U.S.C. 276a to a-7):**
If included in the federal agency's grant program legislation, all 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. 276a to a-7) and as supplemented by Department of Labor regulations (29 CFR part 5, "Labor Standards Provisions Applicable to Contracts Governing Federally Financed and Assisted Construction"). Under this Act, contractors are required to pay wages to laborers and mechanics at a rate not less than the minimum 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. It is the policy of The WIB to place a copy of the current prevailing wage determination issued by the Department of Labor in each solicitation and the award of a contract shall be conditioned upon the acceptance of the wage determination. The WIB shall also obtain reports from contractors on a weekly basis in order to monitor compliance with the Davis-Bacon Act. The WIB shall report all suspected or reported violations to the Federal awarding agency.
4. **Contract Work Hours and Safety Standards Act (40 U.S.C. 327-333):**
[Where applicable] All contracts awarded by The WIB in excess of \$2,000 for construction contracts and in excess of \$2,500 for other contracts that involve the employment of mechanics or laborers shall include a provision for compliance with Sections 102 and 107 of the Contract Work Hours and Safety Standards Act (40 U.S.C. 327-333), as supplemented by Department of Labor regulations (29 CFR part 5). Under Section 102 of the Act, each contractor is required to compute 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. Section 107 of the Act is applicable to construction work and provides that no laborer or mechanic shall 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:**
Contracts or agreements for the performance of experimental, developmental, or research work shall provide for the rights of the Federal Government and The WIB in any resulting invention in accordance with 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 et seq.) and the Federal Water Pollution Control Act (33 U.S.C. 1251 et seq.), as amended:**
Contracts and subgrants of amounts in excess of \$100,000 shall 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 et seq.) and the Federal Water Pollution Control Act, as amended (33 U.S.C. 1251 et seq.). Violations shall be reported to the Federal awarding agency and the Regional Office of the Environmental Protection Agency (EPA).
7. **Byrd Anti-Lobbying Amendment (31 U.S.C. 1352):**
For all contracts or sub-grants of \$100,000 or more, The WIB shall obtain from the contractor or sub-grantee a certification 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. Likewise, since each tier provides such certifications to the tier above it, The WIB shall provide such certifications in all situations in which it acts as a sub-recipient of a sub-grant of \$100,000 or more.

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8. **Debarment and Suspension (E.O.s 12549 and 12689):**
For all contracts in excess of the small purchase threshold fixed at 41 U.S.C. 403(11) (currently \$100,000), The WIB shall obtain from the contractor a certification that neither the contractor nor any of its principal employees are listed on the General Services Administration's List of Parties Excluded from Federal Procurement or Nonprocurement Programs.
9. **Remedies:**
All contracts in excess of the small purchase threshold fixed at 41 U.S.C. 403(11) (currently \$100,000) shall contain contractual provisions or conditions that allow for administrative, contractual, or legal remedies in instances in which a contractor violates or breaches the contract terms.
10. **Termination:**
All contracts in excess of the small purchase threshold fixed at 41 U.S.C. 403(11) (currently \$100,000) shall contain suitable provisions for termination by The WIB, including the manner by which termination shall be effected and the basis for settlement. In addition, such contracts shall describe the conditions under which the contract may be terminated for default as well as conditions where the contract may be terminated due to circumstances beyond the control of the contractor.
11. **Record Retention Requirements:**
The contractor shall establish and maintain for at least seven (7) 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 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.
12. **Priority of Services:**
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 www.chautauquaworks.com.
13. **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 Investment Act and Workforce Innovation and Opportunity Act will be American made. See WIOA Section 505 – Buy American Requirements.
14. **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 Circular A-133. 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.
15. **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. 5- 03 (September 16, 2003) 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.

ChautauquaWorks

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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: _____

September 24, 2022

To the Finance Committee:
W.I.B., Inc. (Chautauqua Works)

We have audited the financial statements of **Chautauqua Works** for the year ended June 30, 2022 and have issued our report thereon dated September 24, 2022. Professional standards require that we provide you with the following information related to our audit.

Our Responsibility under U.S. Generally Accepted Auditing Standards

As stated in our engagement letter dated July 1, 2022, our responsibility, as described by professional standards, is to express an opinion about whether the financial statements prepared by management with your oversight are fairly presented, in all material respects, in conformity with U.S. generally accepted accounting principles. Our audit of the financial statements does not relieve you or management of your responsibilities. We performed the audit according to the planned scope and timing previously communicated in our discussion with management.

Accounting Policies, Estimates and Disclosures

Management is responsible for the selection and use of appropriate accounting policies. In accordance with the terms of our engagement letter, we will advise you about the appropriateness of accounting policies and their application. The significant accounting policies used by **Chautauqua Works** are described in Note 1 to the financial statements. The Organization did not adopt any new accounting principles during the year ending June 30, 2022. We did not note any transactions entered into by the Organization during the year for which there is a lack of authoritative guidance or consensus. There are no significant transactions that have been recognized in the financial statements in a different period than when the transaction occurred.

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

The disclosures in the financial statements are neutral, consistent, and clear. Certain financial statement disclosures are particularly sensitive because of their significance to financial statement users. The most sensitive disclosure affecting the financial statements was in Note 2, which describes the various major programs run by the Organization.

Reporting on Internal Controls

In planning and performing our audit of the financial statements of **Chautauqua Works** as of and for the year ended June 30, 2022, in accordance with auditing standards generally accepted in the United States of America, we considered **Chautauqua Works'** internal control over financial reporting as a basis for designing audit procedures that are appropriate in the circumstances for the purpose of expressing our opinion on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of the Organization's 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 organization's financial statements will not be prevented, or detected and corrected, on a timely basis.

Our consideration of internal control was for the limited purpose described in the first paragraph and was not designed to identify all deficiencies in internal control that might be material weaknesses. Given these limitations, we did not identify any deficiencies in internal control that we consider to be significant deficiencies.

Other Notes

- Professional standards require us to accumulate all known and likely misstatements identified during the audit, other than those that are trivial, and communicate them to the appropriate level of management. All adjusting journal entries we proposed as part of our audit relate to the conversion of the Organization's internal accounting records (which were maintained on a cash basis) to a full accrual basis.
- We generally discuss a variety of matters, including the application of accounting principles and auditing standards, with management. These discussions occurred in the normal course of our professional relationship and our responses were not a condition to our retention as auditors.
- We have requested certain representations from management that are included in the management representation letter dated September 24, 2022.
- To our knowledge, there were no consultations with other accountants regarding the audit.
- We did not have any disagreements with management regarding accounting principles.

This information is intended solely for the use of the finance committee and management of **Chautauqua Works**. It has been our pleasure to serve the Organization in this capacity.

Sincerely,

Bysiek CPA, PLLC

BYSIEK CPA, PLLC



W.I.B., INC.

REPORT ON FINANCIAL STATEMENTS

JUNE 30, 2022



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, 2022, 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, 2022, 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** 2021 financial statements, and we expressed an unmodified audit opinion on those audited financial statements in our report dated August 20, 2021. In our opinion, the summarized comparative information presented herein as of and for the year ended June 30, 2021, 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 12, 2022 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 12, 2022
OLEAN, NY 14760

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

PAGE 3

<i>As of June 30,</i>	<u>2022</u>	<u>2021</u>
Assets		
Current assets		
Cash and cash equivalents	\$ 276,723	\$ 313,891
Grants and other receivables	286,346	211,366
Prepaid expenses and deposits	54,999	35,361
Total assets	<u>\$ 618,068</u>	<u>\$ 560,618</u>
Liabilities and Net Assets		
Current liabilities		
Accounts payable	\$ 111,362	\$ 57,466
Accrued liabilities	46,203	32,448
Deferred revenue	3,455	3,675
Total liabilities	<u>161,020</u>	<u>93,589</u>
Net assets		
Without donor restrictions	448,714	438,296
With donor restrictions	8,334	28,733
Total net assets	<u>457,048</u>	<u>467,029</u>
Total liabilities and net assets	<u>\$ 618,068</u>	<u>\$ 560,618</u>

W.I.B., INC.
STATEMENTS OF ACTIVITIES

PAGE 4

For the Year Ended June 30,

	2022			2021
	Without Donor Restrictions	With Donor Restrictions	Total	Total
Revenues				
Federal financial assistance	\$ 2,000,095	\$ -	\$ 2,000,095	\$ 1,956,698
Foundation grants	-	-	-	30,000
Program income	92,237	-	92,237	125,902
Other income - rentals/reimbursements	94,061	-	94,061	98,376
Other income - business services	4,631	-	4,631	2,155
Interest	16	-	16	13
Net assets released from restrictions	20,399	(20,399)	-	-
Total revenue	2,211,439	(20,399)	2,191,040	2,213,144
Expenses				
Program services	2,111,618	-	2,111,618	2,080,374
Management and general	89,403	-	89,403	107,459
Total expenses	2,201,021	-	2,201,021	2,187,833
Change in net assets	10,418	(20,399)	(9,981)	25,311
Net assets at beginning of year	438,296	28,733	467,029	441,718
Net assets at end of year	\$ 448,714	\$ 8,334	\$ 457,048	\$ 467,029

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

STATEMENTS OF FUNCTIONAL EXPENSES

For the Year Ended June 30,

	2022										2021	
	Program Services											
	Local County Program	WIA/ WIOA	TANF Summer Youth	TANF Self- Sufficiency	RFMH	TAA	Mobility Manage- ment	Total Program Services	Manage- ment/ General	Total	Total	Total
Expenses:												
Salaries	\$ 37,360	\$ 160,988	\$ 93,193	\$ 17,640	\$ 18,313	\$ -	\$ 53,370	\$ 380,863	\$ 56,979	\$ 437,843	\$ 413,290	\$ 413,290
Payroll taxes	2,817	12,252	7,115	1,349	1,401	-	4,083	29,017	4,357	33,373	31,439	31,439
Employee benefits	12,202	31,283	11,103	2,292	1,130	-	3,724	61,734	10,711	72,445	56,741	56,741
Contractual services	352	426,193	1,594	247,812	79	-	196	676,225	11,557	687,782	727,736	727,736
Supplies	402	2,275	2,908	-	-	-	-	5,584	325	5,909	7,309	7,309
Communication/computer	13,638	28,508	3,993	3,563	-	-	-	49,701	1,009	50,710	59,558	59,558
Postage and shipping	836	826	310	-	-	-	-	1,972	903	2,875	3,318	3,318
Occupancy costs	73,422	73,380	15,287	32,310	-	-	-	194,399	2,929	197,328	200,599	200,599
Travel	679	4,241	4,798	-	268	-	-	9,986	141	10,128	5,221	5,221
Conferences and conventions	855	3,829	502	-	-	-	956	6,143	149	6,292	1,603	1,603
Publicity and promotion	850	551	-	-	-	-	-	1,401	23	1,425	558	558
Participant training and support	-	204,664	-	-	-	34,875	-	239,539	-	239,539	213,520	213,520
Participant wages	14,129	87,752	290,973	-	-	-	-	392,854	-	392,854	341,794	341,794
Payroll taxes- participants	2,628	8,491	26,959	-	-	-	-	38,078	-	38,078	32,768	32,768
Equipment purchases	-	18,238	50	3,115	-	-	-	21,402	60	21,462	86,926	86,926
Printing	187	453	1,649	-	-	-	-	2,289	259	2,548	5,325	5,325
Miscellaneous	(168)	-	561	-	38	-	-	432	-	432	127	127
Total	\$ 160,188	\$ 1,063,923	\$ 460,994	\$ 308,080	\$ 21,229	\$ 34,875	\$ 62,329	\$ 2,111,618	\$ 89,403	\$ 2,201,021	\$ 2,187,833	\$ 2,187,833

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

PAGE 6

For the Year Ended June 30,

	<u>2022</u>	<u>2021</u>
Cash flows from operating activities:		
Change in net assets	\$ (9,981)	\$ 25,311
Adjustments to reconcile increase in net assets to net cash provided by (used in) operating activities:		
Change in:		
Grants receivable	(74,980)	(36,965)
Prepaid expenses	(19,638)	17,699
Accounts payable and accrued expenses	53,896	(5,416)
Accrued liabilities	13,755	11,880
Refundable advances and prepaid rental income	(220)	(185)
Net cash provided by (used in) operating activities	<u>(37,168)</u>	<u>12,325</u>
Net change in cash	(37,168)	12,325
Cash at beginning of year	313,891	301,567
Cash at end of year	<u>\$ 276,723</u>	<u>\$ 313,891</u>

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, 2022 and 2021, the Organization's deposits did not exceed 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 and agreements 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.

H. Capitalization and Depreciation

Purchases of property and equipment with federal funds are not recorded in the accompanying Statements of Financial Position because title to such is held by the grantors. It is the Organization's policy to capitalize acquisitions of property and equipment in excess of \$5,000 if made with other than federal or state funding.

I. Revenue Recognition

W.I.B., Inc.'s grant awards constitute non-exchange transactions. Thus, management has applied the provisions of ASU 2018-08 with respect to its accounting for contributions for the years ending June 30, 2022 and 2021. All unconditional contributions are recognized as income 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 Statement 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. The Organization's operations are dependent on enrollment and funding from grantor organizations. Disaggregated revenues of **W.I.B., Inc.** are presented in the Statement of Activities.

Contract balances

Accounts receivable represent **W.I.B., Inc.'s** right to receive consideration from customers for services rendered.

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 through-out the academic year. At June 30, 2022 and 2021, **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.

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, 2022 and 2021.

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.

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. 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 \$563,000.

P. 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.

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 and competitiveness 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.

Research Foundation for Mental Hygiene – This program is designed to have a Disability Resource Coordinator market the fundamentals of the Ticket to Work program to targeted groups and the local community, provide benefits advisement and work incentive advocacy, serve SSDI/SSI customers with a focus on Ticket to Work performance standards, provide follow-up support, build local provider partnerships designed to provide enhanced services to customers, facilitate the development of Integrated Resources Teams (IRT), and create asset development strategies to help customers achieve self-sufficiency.

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 vouchering 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.

NOTE 3: RESTRICTIONS ON NET ASSETS

Net assets with donor restrictions include amounts restricted for the Healthcare Talent Pipeline Program, and amounted to \$8,334 and \$28,733 as of June 30, 2022 and 2021, respectively.

NOTE 4: EMPLOYEE BENEFIT PLAN

The Organization provides a SIMPLE IRA plan. All 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, 2022 and 2021, the Organization's 3% contribution on behalf of employees was approximately \$10,000.

NOTE 5: LEASES

The Organization has a five-year lease agreement for office space in Jamestown, NY that was renewed on September 1, 2021. Annual rent is \$121,000, with an option to pay in advance a discounted amount of \$115,000. The Organization also has a five-year lease for office space in Dunkirk, NY that was renewed on March 1, 2021. Annual rent is \$48,125 with an option to pay annually in advance a discounted amount of \$44,275. Minimum annual rent is \$163,125 for each of the next five fiscal years.

**SUPPLEMENTAL INFORMATION- COMBINING SCHEDULE OF
REVENUES, EXPENSES AND CHANGES IN NET ASSETS
YEARS ENDED JUNE 30, 2022 AND 2021**

PAGE 12

2022

	W.I.B., Inc Local County Program	WIA/ WIOA	TANF Summer Youth	TANF Self- Sufficiency	RFMH	TAA	Mobility Manage- ment	Total
Revenues:								
Federal financial assistance	\$ -	\$ 1,146,283	\$ 460,994	\$ 308,080	\$ -	\$ 34,875	\$ 49,863	\$ 2,000,095
Other program income	58,543	-	-	-	21,229	-	12,466	92,237
Other income	98,782	-	-	-	-	-	-	98,782
Total revenues	157,324	1,146,283	460,994	308,080	21,229	34,875	62,329	2,191,114
Expenses:								
Program services	160,188	1,063,923	460,994	308,080	21,229	34,875	62,329	2,111,618
Management and general	-	89,403	-	-	-	-	-	89,403
Total expenses	160,188	1,153,326	460,994	308,080	21,229	34,875	62,329	2,201,021
Change in net assets	(2,864)	(7,043)	0	(0)	(0)	-	(0)	(9,907)
Net assets, beginning	459,986	7,043	(0)	0	(0)	0	0	467,029
Net assets, ending	\$ 457,122	\$ (0)	\$ (0)	\$ (0)	\$ (0)	\$ 0	\$ 0	\$ 457,122

2021

	W.I.B., Inc Local County Program	WIA/ WIOA	TANF Summer Youth	TANF Self- Sufficiency	RFMH	TAA	Mobility Manage- ment	Total
Revenues:								
Federal financial assistance	\$ -	\$ 1,070,603	\$ 404,397	\$ 327,870	\$ -	\$ 103,458	\$ 50,371	\$ 1,956,698
Other program income	97,640	-	-	-	45,669	-	12,593	155,902
Other income	100,544	-	-	-	-	-	-	100,544
Total revenues	198,184	1,070,603	404,397	327,870	45,669	103,458	62,963	2,213,144
Expenses:								
Program services	179,916	956,101	404,397	327,870	45,670	103,458	62,963	2,080,374
Management and general	-	107,459	-	-	-	-	-	107,459
Total expenses	179,916	1,063,560	404,397	327,870	45,670	103,458	62,963	2,187,833
Change in net assets	18,268	7,043	(0)	0	(0)	0	(0)	25,311
Net assets, beginning	441,718	(0)	(0)	-	0	(0)	0	441,718
Net assets, ending	\$ 459,986	\$ 7,043	\$ (0)	\$ 0	\$ (0)	\$ 0	\$ 0	\$ 467,029

See independent auditor's report

Federal Grantor/ Pass- Through Grantor/ Program or Cluster Title	Federal CFDA 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	17.258	\$ -	\$ 559,718
Youth Activities	17.259	-	334,538
Dislocated Workers	17.278	-	162,624
Administrative	17.258	-	89,403
Total WIA/WIOA Cluster		-	1,146,283
Sector Partnership National Emergency Grant	17.277		-
Trade Adjustment Assistance	17.245	-	34,875
Total Department of Labor		-	1,181,158
<u>Department of Health and Human Services</u>			
Passed through NYS Office of Temporary and Disability Assistance:			
TANF- Summer Youth Program	93.558	-	460,994
Passed through County of Chautauqua, NY - Department of Health and Human Services:			
TANF- Self- Sufficiency Centers	93.558	-	308,080
Total Department of Health and Human Services		-	769,074
<u>Department of Transportation</u>			
Passed through County of Chautauqua, NY - Department of Public Facilities:			
Formula Grants for Rural Areas	20.509	-	49,863
Total Expenditures of Federal Awards		\$ -	\$ 2,000,095

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.



**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, 2022, 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 12, 2022.

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.

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.

A handwritten signature in black ink that reads "Bysiek CPA, PLLC". The script is cursive and fluid.

BYSIEK CPA, PLLC
SEPTEMBER 12, 2022
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, 2022. 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, 2022.

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 12, 2022
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 program, which we are required to report, were disclosed in our audit of the financial statements.
8. The programs tested as major programs included:
 - WIOA Cluster – CFDA Nos. 17.258/17.259/17.260/17.261
9. The threshold for determining Type A and Type B programs was \$750,000.
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, 2022.

B. Compliance and Other Matters

There were no compliance findings noted for the year ending June 30, 2022.

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

Program Audited	Federal Department	CFDA Number	Findings/Questioned Costs
WIOA Cluster	Labor	17.258/17.259 17.260/17.261	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, 2021.

B. Compliance and Other Matters

There were no compliance findings noted for the year ending June 30, 2021.

Return of Organization Exempt From Income Tax

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

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

2021**Open to Public Inspection**Department of the Treasury
Internal Revenue Service**A** For the 2021 calendar year, or tax year beginning 7/01, 2021, and ending 6/30, 2022

B Check if applicable: <input type="checkbox"/> Address change <input type="checkbox"/> Name change <input type="checkbox"/> Initial return <input type="checkbox"/> Final return/terminated <input type="checkbox"/> Amended return <input type="checkbox"/> Application pending	C W.I.B., Inc. DBA Chautauqua Works 4 E. Third Street Suite 102 Jamestown, NY 14701		D Employer identification number 16-1589572
			E Telephone number 716-661-9324
			G Gross receipts \$ 2,191,040.
	F Name and address of principal officer: Kathleen Geise, Executive Dir Same As C Above		H(a) Is this a group return for subordinates? <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No H(b) Are all subordinates included? <input type="checkbox"/> Yes <input type="checkbox"/> No If "No," attach a list. See instructions.
I Tax-exempt status: <input checked="" type="checkbox"/> 501(c)(3) <input type="checkbox"/> 501(c) () (insert no.) <input type="checkbox"/> 4947(a)(1) or <input type="checkbox"/> 527		H(c) Group exemption number ▶	
J Website: ▶ chautauquaworks.com			
K Form of organization: <input checked="" type="checkbox"/> Corporation <input type="checkbox"/> Trust <input type="checkbox"/> Association <input type="checkbox"/> Other ▶		L Year of formation: 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 <input type="checkbox"/> if the organization discontinued its operations or disposed of more than 25% of its net assets.		
	3 Number of voting members of the governing body (Part VI, line 1a).....	3	23
	4 Number of independent voting members of the governing body (Part VI, line 1b).....	4	21
	5 Total number of individuals employed in calendar year 2021 (Part V, line 2a).....	5	194
	6 Total number of volunteers (estimate if necessary).....	6	23
Revenue	7a Total unrelated business revenue from Part VIII, column (C), line 12.....	7a	0.
	b Net unrelated business taxable income from Form 990-T, Part I, line 11.....	7b	0.
	8 Contributions and grants (Part VIII, line 1h).....	Prior Year	Current Year
	9 Program service revenue (Part VIII, line 2g).....	2,112,600.	2,092,332.
	10 Investment income (Part VIII, column (A), lines 3, 4, and 7d).....	13.	16.
	11 Other revenue (Part VIII, column (A), lines 5, 6d, 8c, 9c, 10c, and 11e).....	100,531.	98,692.
	12 Total revenue — add lines 8 through 11 (must equal Part VIII, column (A), line 12).....	2,213,144.	2,191,040.
	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).....	501,470.	543,661.
Expenses	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).....	1,686,363.	1,657,360.
	18 Total expenses. Add lines 13-17 (must equal Part IX, column (A), line 25).....	2,187,833.	2,201,021.
	19 Revenue less expenses. Subtract line 18 from line 12.....	25,311.	-9,981.
Net Assets or Fund Balances	20 Total assets (Part X, line 16).....	Beginning of Current Year	End of Year
	21 Total liabilities (Part X, line 26).....	560,620.	618,070.
	22 Net assets or fund balances. Subtract line 21 from line 20.....	93,589.	161,020.
		467,031.	457,050.

Part II Signature Block

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

Sign Here	Signature of officer		Date	
	Kathleen Geise		Executive Director	
Paid Preparer Use Only	Print/Type preparer's name	Preparer's signature	Date	Check <input type="checkbox"/> if self-employed PTIN
	Edward J. Bysiek, CPA	Edward J. Bysiek, CPA		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**BAA** For Paperwork Reduction Act Notice, see the separate instructions.

TEEA0101L 09/22/21

Form 990 (2021)

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 \$ 1,063,923. including grants of \$) (Revenue \$ 1,059,969.)

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 \$ 460,994. including grants of \$) (Revenue \$ 460,994.)

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

4c (Code:) (Expenses \$ 308,080. including grants of \$) (Revenue \$ 308,080.)

TANF Self-sufficiency (County) - Operation of two centers which provide a full array
of employment related services to temporary assistance recipients.

4d Other program services (Describe on Schedule O.) See Schedule O
 (Expenses \$ 278,621. including grants of \$) (Revenue \$ 204,747.)

4e Total program service expenses 2,111,618.

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 Revenue Procedure 98-19? If 'Yes,' complete Schedule C, Part III.		X
6 Did the organization maintain any donor advised funds or any similar funds or accounts for which donors have the right to provide advice on the distribution or investment of amounts in such funds or accounts? If 'Yes,' complete Schedule D, Part I.		X
7 Did the organization receive or hold a conservation easement, including easements to preserve open space, the environment, historic land areas, or historic structures? If 'Yes,' complete Schedule D, Part II.		X
8 Did the organization maintain collections of works of art, historical treasures, or other similar assets? If 'Yes,' complete Schedule D, Part III.		X
9 Did the organization report an amount in Part X, line 21, for escrow or custodial account liability, serve as a custodian for amounts not listed in Part X; or provide credit counseling, debt management, credit repair, or debt negotiation services? If 'Yes,' complete Schedule D, Part IV.		X
10 Did the organization, directly or through a related organization, hold assets in donor-restricted endowments or in quasi endowments? If 'Yes,' complete Schedule D, Part V.		X
11 If the organization's answer to any of the following questions is 'Yes,' then complete Schedule D, Parts VI, VII, VIII, IX, or X, as applicable.		
a Did the organization report an amount for land, buildings, and equipment in Part X, line 10? If 'Yes,' complete Schedule D, Part VI.		X
b Did the organization report an amount for investments — other securities in Part X, line 12, that is 5% or more of its total assets reported in Part X, line 16? If 'Yes,' complete Schedule D, Part VII.		X
c Did the organization report an amount for investments — program related in Part X, line 13, that is 5% or more of its total assets reported in Part X, line 16? If 'Yes,' complete Schedule D, Part VIII.		X
d Did the organization report an amount for other assets in Part X, line 15, that is 5% or more of its total assets reported in Part X, line 16? If 'Yes,' complete Schedule D, Part IX.		X
e Did the organization report an amount for other liabilities in Part X, line 25? If 'Yes,' complete Schedule D, Part X.		X
f Did the organization's separate or consolidated financial statements for the tax year include a footnote that addresses the organization's liability for uncertain tax positions under FIN 48 (ASC 740)? If 'Yes,' complete Schedule D, Part X.	X	
12a Did the organization obtain separate, independent audited financial statements for the tax year? If 'Yes,' complete Schedule D, Parts XI and XII.	X	
b Was the organization included in consolidated, independent audited financial statements for the tax year? If 'Yes,' and if the organization answered 'No' to line 12a, then completing Schedule D, Parts XI and XII is optional.		X
13 Is the organization a school described in section 170(b)(1)(A)(ii)? If 'Yes,' complete Schedule E.		X
14a Did the organization maintain an office, employees, or agents outside of the United States?		X
b Did the organization have aggregate revenues or expenses of more than \$10,000 from grantmaking, fundraising, business, investment, and program service activities outside the United States, or aggregate foreign investments valued at \$100,000 or more? If 'Yes,' complete Schedule F, Parts I and IV.		X
15 Did the organization report on Part IX, column (A), line 3, more than \$5,000 of grants or other assistance to or for any foreign organization? If 'Yes,' complete Schedule F, Parts II and IV.		X
16 Did the organization report on Part IX, column (A), line 3, more than \$5,000 of aggregate grants or other assistance to or for foreign individuals? If 'Yes,' complete Schedule F, Parts III and IV.		X
17 Did the organization report a total of more than \$15,000 of expenses for professional fundraising services on Part IX, column (A), lines 6 and 11e? If 'Yes,' complete Schedule G, Part I. 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? If 'Yes,' complete Schedule I, Parts I and III.		X
23 Did the organization answer 'Yes' to Part VII, Section A, line 3, 4, or 5, about compensation of the organization's current and former officers, directors, trustees, key employees, and highest compensated employees? If 'Yes,' complete Schedule J.		X
24a Did the organization have a tax-exempt bond issue with an outstanding principal amount of more than \$100,000 as of the last day of the year, that was issued after December 31, 2002? If 'Yes,' answer lines 24b through 24d and complete Schedule K. If 'No,' go to line 25a.		X
b Did the organization invest any proceeds of tax-exempt bonds beyond a temporary period exception?		
c Did the organization maintain an escrow account other than a refunding escrow at any time during the year to defease any tax-exempt bonds?		
d Did the organization act as an 'on behalf of' issuer for bonds outstanding at any time during the year?		
25a Section 501(c)(3), 501(c)(4), and 501(c)(29) organizations. Did the organization engage in an excess benefit transaction with a disqualified person during the year? If 'Yes,' complete Schedule L, Part I.		X
b Is the organization aware that it engaged in an excess benefit transaction with a disqualified person in a prior year, and that the transaction has not been reported on any of the organization's prior Forms 990 or 990-EZ? If 'Yes,' complete Schedule L, Part I.		X
26 Did the organization report any amount on Part X, line 5 or 22, for receivables from or payables to any current or former officer, director, trustee, key employee, creator or founder, substantial contributor, or 35% controlled entity or family member of any of these persons? If 'Yes,' complete Schedule L, Part II.		X
27 Did the organization provide a grant or other assistance to any current or former officer, director, trustee, key employee, creator or founder, substantial contributor or employee thereof, a grant selection committee member, or to a 35% controlled entity (including an employee thereof) or family member of any of these persons? If 'Yes,' complete Schedule L, Part III.		X
28 Was the organization a party to a business transaction with one of the following parties (see the Schedule L, Part IV, instructions for applicable filing thresholds, conditions, and exceptions):		
a A current or former officer, director, trustee, key employee, creator or founder, or substantial contributor? If 'Yes,' complete Schedule L, Part IV.		X
b A family member of any individual described in line 28a? If 'Yes,' complete Schedule L, Part IV.		X
c A 35% controlled entity of one or more individuals and/or organizations described in line 28a or 28b? If 'Yes,' complete Schedule L, Part IV.		X
29 Did the organization receive more than \$25,000 in non-cash contributions? If 'Yes,' complete Schedule M.		X
30 Did the organization receive contributions of art, historical treasures, or other similar assets, or qualified conservation contributions? If 'Yes,' complete Schedule M.		X
31 Did the organization liquidate, terminate, or dissolve and cease operations? If 'Yes,' complete Schedule N, Part I.		X
32 Did the organization sell, exchange, dispose of, or transfer more than 25% of its net assets? If 'Yes,' complete Schedule N, Part II.		X
33 Did the organization own 100% of an entity disregarded as separate from the organization under Regulations sections 301.7701-2 and 301.7701-3? If 'Yes,' complete Schedule R, Part I.		X
34 Was the organization related to any tax-exempt or taxable entity? If 'Yes,' complete Schedule R, Part II, III, or IV, and Part V, line 1.		X
35a Did the organization have a controlled entity within the meaning of section 512(b)(13)?		X
b If 'Yes' to line 35a, did the organization receive any payment from or engage in any transaction with a controlled entity within the meaning of section 512(b)(13)? If 'Yes,' complete Schedule R, Part V, line 2.		
36 Section 501(c)(3) organizations. Did the organization make any transfers to an exempt non-charitable related organization? If 'Yes,' complete Schedule R, Part V, line 2.		X
37 Did the organization conduct more than 5% of its activities through an entity that is not a related organization and that is treated as a partnership for federal income tax purposes? If 'Yes,' complete Schedule R, Part VI.		X
38 Did the organization complete Schedule O and provide explanations 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
1 a Enter the number reported in box 3 of Form 1096. Enter -0- if not applicable.		
b Enter the number of Forms W-2G included on line 1a. Enter -0- if not applicable.		
c Did the organization comply with backup withholding rules for reportable payments to vendors and reportable gaming (gambling) winnings to prize winners?	X	

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

		Yes	No
2 a 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.	2 a 194		
b If at least one is reported on line 2a, did the organization file all required federal employment tax returns?	2 b	X	
Note: If the sum of lines 1a and 2a is greater than 250, you may be required to e-file. See instructions.			
3 a Did the organization have unrelated business gross income of \$1,000 or more during the year?	3 a		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.	3 b		
4 a 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)?	4 a		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).			
5 a Was the organization a party to a prohibited tax shelter transaction at any time during the tax year?	5 a		X
b Did any taxable party notify the organization that it was or is a party to a prohibited tax shelter transaction?	5 b		X
c If 'Yes,' to line 5a or 5b, did the organization file Form 8886-T?	5 c		
6 a 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?	6 a		X
b If 'Yes,' did the organization include with every solicitation an express statement that such contributions or gifts were not tax deductible?	6 b		
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?	7 a		X
b If 'Yes,' did the organization notify the donor of the value of the goods or services provided?	7 b		
c Did the organization sell, exchange, or otherwise dispose of tangible personal property for which it was required to file Form 8282?	7 c		X
d If 'Yes,' indicate the number of Forms 8282 filed during the year.	7 d		
e Did the organization receive any funds, directly or indirectly, to pay premiums on a personal benefit contract?	7 e		X
f Did the organization, during the year, pay premiums, directly or indirectly, on a personal benefit contract?	7 f		X
g If the organization received a contribution of qualified intellectual property, did the organization file Form 8899 as required?	7 g		
h If the organization received a contribution of cars, boats, airplanes, or other vehicles, did the organization file a Form 1098-C?	7 h		
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?	9 a		
b Did the sponsoring organization make a distribution to a donor, donor advisor, or related person?	9 b		
10 Section 501(c)(7) organizations. Enter:			
a Initiation fees and capital contributions included on Part VIII, line 12.	10 a		
b Gross receipts, included on Form 990, Part VIII, line 12, for public use of club facilities.	10 b		
11 Section 501(c)(12) organizations. Enter:			
a Gross income from members or shareholders.	11 a		
b Gross income from other sources. (Do not net amounts due or paid to other sources against amounts due or received from them.)	11 b		
12 a Section 4947(a)(1) non-exempt charitable trusts. Is the organization filing Form 990 in lieu of Form 1041?	12 a		
b If 'Yes,' enter the amount of tax-exempt interest received or accrued during the year.	12 b		
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?	13 a		
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.	13 b		
c Enter the amount of reserves on hand	13 c		
14 a Did the organization receive any payments for indoor tanning services during the tax year?	14 a		X
b If 'Yes,' has it filed a Form 720 to report these payments? If 'No,' provide an explanation on Schedule O.	14 b		
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, any disqualified person, or mine operator 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
1 a Enter the number of voting members of the governing body at the end of the tax year. 1 a 23 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. 1 b 21		
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
7 a 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. 7 a X	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? 7 b		X
8 Did the organization contemporaneously document the meetings held or written actions undertaken during the year by the following:		
a The governing body? 8 a	X	
b Each committee with authority to act on behalf of the governing body? 8 b	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
10 a Did the organization have local chapters, branches, or affiliates? 10 a		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? 10 b		
11 a Has the organization provided a complete copy of this Form 990 to all members of its governing body before filing the form? 11 a X	X	
b Describe on Schedule O the process, if any, used by the organization to review this Form 990. See Schedule O		
12 a Did the organization have a written conflict of interest policy? If 'No,' go to line 13. 12 a X	X	
b Were officers, directors, or trustees, and key employees required to disclose annually interests that could give rise to conflicts? 12 b X	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. 12 c X	X	
13 Did the organization have a written whistleblower policy? 13 X	X	
14 Did the organization have a written document retention and destruction policy? 14 X	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. 15 a X	X	
b Other officers or key employees of the organization. 15 b X	X	
If 'Yes' to line 15a or 15b, describe the process on Schedule O. See instructions.		
16 a Did the organization invest in, contribute assets to, or participate in a joint venture or similar arrangement with a taxable entity during the year? 16 a		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? 16 b		

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 Calhoun 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****1 a** 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, Form 1099-MISC, and/or box 1 of Form 1099-NEC) of more than \$100,000 from the organization and any related organizations.
- List all of the organization's **former** officers, key employees, and highest compensated employees who received more than \$100,000 of reportable compensation from the organization and any related organizations.
- List all of the organization's **former directors or trustees** that received, in the capacity as a former director or trustee of the organization, more than \$10,000 of reportable compensation from the organization and any related organizations.

See the instructions for the order in which to list the persons above.

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

(A) Name and title	(B) Average hours per week (list any hours for related organizations below 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			103,296.	0.	3,099.
(2) Cheryl Calhoun, MBA CFO	37.5 0				X			75,099.	0.	2,253.
(3) Kevin Bourgoine Director	1 0	X						0.	0.	0.
(4) Marie Carruba, Esq. Director	1 0	X						0.	0.	0.
(5) Michelle Jones Treasurer	1 0	X		X				0.	0.	0.
(6) Janeil Rey Director	1 0	X						0.	0.	0.
(7) Rich Dixon 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) Ron Sellers Director	1 0	X						0.	0.	0.
(11) Frank McAndrew 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 Director	1 0	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) Nichole Segreue Director	1 0	X						0.	0.	0.
(16) Grant Umberger Director	1 0	X						0.	0.	0.
(17) Richard Ryan 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) Doug Stock Secretary	1 0	X		X				0.	0.	0.
(21) Todd Trantum Director	1 0	X						0.	0.	0.
(22) Vincent Trippi Director	1 0	X						0.	0.	0.
(23) Mary Trzcinski Director	1 0	X						0.	0.	0.
(24) David Wilkinson Director	1 0	X						0.	0.	0.
(25) Heather Turner Director	1 0	X						0.	0.	0.
1 b Subtotal								178,395.	0.	5,352.
c Total from continuation sheets to Part VII, Section A								0.	0.	0.
d Total (add lines 1b and 1c)								178,395.	0.	5,352.

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.

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.

	Yes	No
3		X
4		X
5		X

Section B. Independent Contractors

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

(A) Name and business address	(B) Description of services	(C) Compensation
Career System Development Corp 96 College Ave. Rochester, NY 14607	One-Stop/HHS	633,608.

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	1 a Federated campaigns	1 a 2,092,332.				
	b Membership dues	1 b				
	c Fundraising events	1 c				
	d Related organizations	1 d				
	e Government grants (contributions)	1 e				
	f All other contributions, gifts, grants, and similar amounts not included above	1 f				
	g Noncash contributions included in lines 1a-1f	1 g				
	h Total. Add lines 1a-1f					
Program Service Revenue	Business Code					
	2 a					
	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)		16.			16.
	4 Income from investment of tax-exempt bond proceeds					
	5 Royalties					
	6 a Gross rents	6 a (i) Real (ii) Personal				
	b Less: rental expenses	6 b				
	c Rental income or (loss)	6 c				
	d Net rental income or (loss)					
	7 a Gross amount from sales of assets other than inventory	7 a (i) Securities (ii) Other				
	b Less: cost or other basis and sales expenses	7 b				
	c Gain or (loss)	7 c				
	d Net gain or (loss)					
	8 a Gross income from fundraising events (not including \$ of contributions reported on line 1c). See Part IV, line 18	8 a				
	b Less: direct expenses	8 b				
	c Net income or (loss) from fundraising events					
	9 a Gross income from gaming activities. See Part IV, line 19	9 a				
	b Less: direct expenses	9 b				
	c Net income or (loss) from gaming activities					
10 a Gross sales of inventory, less returns and allowances	10 a					
b Less: cost of goods sold	10 b					
c Net income or (loss) from sales of inventory						
Miscellaneous Revenue	Business Code					
	11 a Sublease rental income	900099	73,427.			73,427.
	b Sublessors Reimbursements	900099	20,634.			20,634.
	c Business services, fees	900099	4,631.	4,631.		
	d All other revenue					
	e Total. Add lines 11a-11d		98,692.			
12 Total revenue. See instructions			2,191,040.	4,631.	0.	94,077.

Part IX Statement of Functional Expenses

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

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

Do not include amounts reported on lines 6b, 7b, 8b, 9b, and 10b of Part VIII.	(A) Total expenses	(B) Program service expenses	(C) Management and general expenses	(D) Fundraising expenses
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.	183,747.	126,949.	56,798.	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.	254,095.	253,914.	181.	
8 Pension plan accruals and contributions (include section 401(k) and 403(b) employer contributions).				
9 Other employee benefits.	72,445.	61,734.	10,711.	
10 Payroll taxes.	33,374.	29,017.	4,357.	
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.)	687,782.	676,225.	11,557.	
12 Advertising and promotion.	1,424.	1,401.	23.	
13 Office expenses.	5,909.	5,584.	325.	
14 Information technology.	50,710.	49,701.	1,009.	
15 Royalties.				
16 Occupancy.	218,790.	215,801.	2,989.	
17 Travel.	10,127.	9,986.	141.	
18 Payments of travel or entertainment expenses for any federal, state, or local public officials.				
19 Conferences, conventions, and meetings.	6,292.	6,142.	150.	
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	392,854.	392,854.		
b Participant training	239,539.	239,539.		
c Payroll taxes - participants	38,078.	38,078.		
d Postage and Shipping	2,875.	1,972.	903.	
e All other expenses.	2,980.	2,721.	259.	
25 Total functional expenses. Add lines 1 through 24e.	2,201,021.	2,111,618.	89,403.	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 <input type="checkbox"/> 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	185,117.	1	83,753.
	2 Savings and temporary cash investments	128,774.	2	192,970.
	3 Pledges and grants receivable, net	208,123.	3	279,964.
	4 Accounts receivable, net	3,243.	4	6,382.
	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	35,361.	9	54,999.
	10a Land, buildings, and equipment: cost or other basis. Complete Part VI of Schedule D	10a		
	b Less: accumulated depreciation	10b	10c	
	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	2.	15	2.
16 Total assets. Add lines 1 through 15 (must equal line 33)	560,620.	16	618,070.	
Liabilities	17 Accounts payable and accrued expenses	89,914.	17	157,565.
	18 Grants payable		18	
	19 Deferred revenue	3,675.	19	3,455.
	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		25	
	26 Total liabilities. Add lines 17 through 25	93,589.	26	161,020.
Net Assets or Fund Balances	Organizations that follow FASB ASC 958, check here <input checked="" type="checkbox"/> and complete lines 27, 28, 32, and 33.			
	27 Net assets without donor restrictions	438,298.	27	448,716.
	28 Net assets with donor restrictions	28,733.	28	8,334.
	Organizations that do not follow FASB ASC 958, check here <input type="checkbox"/> and complete lines 29 through 33.			
	29 Capital stock or trust principal, or current funds		29	
	30 Paid-in or capital surplus, or land, building, or equipment fund		30	
	31 Retained earnings, endowment, accumulated income, or other funds		31	
	32 Total net assets or fund balances.	467,031.	32	457,050.
	33 Total liabilities and net assets/fund balances.	560,620.	33	618,070.

BAA

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Form 990 (2021)

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	2,191,040.
2	Total expenses (must equal Part IX, column (A), line 25)	2	2,201,021.
3	Revenue less expenses. Subtract line 2 from line 1	3	-9,981.
4	Net assets or fund balances at beginning of year (must equal Part X, line 32, column (A))	4	467,031.
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	457,050.

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

	Yes	No
1 Accounting method used to prepare the Form 990: <input type="checkbox"/> Cash <input checked="" type="checkbox"/> Accrual <input type="checkbox"/> Other _____		
If the organization changed its method of accounting from a prior year or checked 'Other,' explain on Schedule O.		
2a Were the organization's financial statements compiled or reviewed by an independent accountant?	2a	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: <input type="checkbox"/> Separate basis <input type="checkbox"/> Consolidated basis <input type="checkbox"/> Both consolidated and separate basis		
b Were the organization's financial statements audited by an independent accountant?	2b	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: <input checked="" type="checkbox"/> Separate basis <input type="checkbox"/> Consolidated basis <input type="checkbox"/> 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?	2c	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 Single Audit Act and OMB Circular A-133?	3a	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	3b	X

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

2021

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 generally must satisfy a distribution requirement and an attentiveness requirement (see instructions). **You must complete Part IV, Sections A and D, and Part V.**
 - e ☐ Check this box if the organization received a written determination from the IRS that it is a Type I, Type II, Type III functionally integrated, or Type III non-functionally integrated supporting organization.
 - f Enter the number of supported organizations: _____
 - g Provide the following information about the supported organization(s).

(i) Name of supported organization	(ii) EIN	(iii) Type of organization (described on lines 1-10 above (see instructions))	(iv) Is the organization listed in your governing document?		(v) Amount of monetary support (see instructions)	(vi) Amount of other support (see instructions)
			Yes	No		
(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) 2017	(b) 2018	(c) 2019	(d) 2020	(e) 2021	(f) Total
1 Gifts, grants, contributions, and membership fees received. (Do not include any "unusual grants.")	2,182,430.	1,975,285.	2,011,146.	1,986,698.	2,000,095.	10,155,654.
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	2,182,430.	1,975,285.	2,011,146.	1,986,698.	2,000,095.	10,155,654.
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						10,155,654.

Section B. Total Support

Calendar year (or fiscal year beginning in) ▶	(a) 2017	(b) 2018	(c) 2019	(d) 2020	(e) 2021	(f) Total
7 Amounts from line 4	2,182,430.	1,975,285.	2,011,146.	1,986,698.	2,000,095.	10,155,654.
8 Gross income from interest, dividends, payments received on securities loans, rents, royalties, and income from similar sources	109,975.	98,418.	107,133.	98,389.	94,077.	507,992.
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.)	18,860.	17,967.	10,375.	2,155.	4,631.	53,988.
11 Total support. Add lines 7 through 10						10,717,634.
12 Gross receipts from related activities, etc. (see instructions)					12	53,988.
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.						<input type="checkbox"/>

Section C. Computation of Public Support Percentage

14 Public support percentage for 2021 (line 6, column (f), divided by line 11, column (f))	14	94.76 %
15 Public support percentage from 2020 Schedule A, Part II, line 14	15	94.92 %
16a 33-1/3% support test—2021. If the organization did not check the box on line 13, and line 14 is 33-1/3% or more, check this box and stop here. The organization qualifies as a publicly supported organization.	<input checked="" type="checkbox"/>	
b 33-1/3% support test—2020. If the organization did not check a box on line 13 or 16a, and line 15 is 33-1/3% or more, check this box and stop here. The organization qualifies as a publicly supported organization.	<input type="checkbox"/>	
17a 10%-facts-and-circumstances test—2021. If the organization did not check a box on line 13, 16a, or 16b, and line 14 is 10% or more, and if the organization meets the facts-and-circumstances test, check this box and stop here. Explain in Part VI how the organization meets the facts-and-circumstances test. The organization qualifies as a publicly supported organization.	<input type="checkbox"/>	
b 10%-facts-and-circumstances test—2020. If the organization did not check a box on line 13, 16a, 16b, or 17a, and line 15 is 10% or more, and if the organization meets the facts-and-circumstances test, check this box and stop here. Explain in Part VI how the organization meets the facts-and-circumstances test. The organization qualifies as a publicly supported organization.	<input type="checkbox"/>	
18 Private foundation. If the organization did not check a box on line 13, 16a, 16b, 17a, or 17b, check this box and see instructions.	<input type="checkbox"/>	

Schedule A (Form 990) 2021

BAA

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) 2017	(b) 2018	(c) 2019	(d) 2020	(e) 2021	(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) 2017	(b) 2018	(c) 2019	(d) 2020	(e) 2021	(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. ▶ <input type="checkbox"/>						

Section C. Computation of Public Support Percentage

15 Public support percentage for 2021 (line 8, column (f), divided by line 13, column (f)).	15	%
16 Public support percentage from 2020 Schedule A, Part III, line 15.	16	%

Section D. Computation of Investment Income Percentage

17 Investment income percentage for 2021 (line 10c, column (f), divided by line 13, column (f)).	17	%
18 Investment income percentage from 2020 Schedule A, Part III, line 17.	18	%
19a 33-1/3% support tests—2021. 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. ▶ <input type="checkbox"/>		
b 33-1/3% support tests—2020. 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. ▶ <input type="checkbox"/>		
20 Private foundation. If the organization did not check a box on line 14, 19a, or 19b, check this box and see instructions. ▶ <input type="checkbox"/>		

Part IV Supporting Organizations

(Complete only if you checked box in line 12 on 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 Organizations1 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 Organizations1 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 entity. Describe in **Part VI** how you supported a governmental entity (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 the supported organization(s) to which the organization was responsive? If 'Yes,' then in **Part VI** identify those supported organizations and explain how these activities directly furthered their exempt purposes, how the organization was responsive to those supported organizations, and how the organization determined that these activities constituted substantially all of its activities.b Did the activities described 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 and 3b below.

a Did the organization have the power to regularly appoint or elect a majority of the officers, directors, or trustees of each of the supported organizations? If 'Yes' or 'No,' provide details in **Part VI**.b Did the organization exercise a substantial degree of direction over the policies, programs, and activities of each of its supported organizations? If 'Yes,' describe in **Part VI** the role played by the organization in this regard.

	Yes	No
2a		
2b		
3a		
3b		

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

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

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).

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Schedule A (Form 990) 2021

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	Other distributions (describe in Part VI). See instructions.	6
7	Total annual distributions. Add lines 1 through 6.	7
8	Distributions to attentive supported organizations to which the organization is responsive (provide details in Part VI). See instructions.	8
9	Distributable amount for 2021 from Section C, line 6	9
10	Line 8 amount divided by line 9 amount	10

Section E – Distribution Allocations (see instructions)

	(i) Excess Distributions	(ii) Underdistributions Pre-2021	(iii) Distributable Amount for 2021
1	Distributable amount for 2021 from Section C, line 6		
2	Underdistributions, if any, for years prior to 2021 (reasonable cause required – <i>explain in Part VI</i>). See instructions.		
3	Excess distributions carryover, if any, to 2021		
a	From 2016		
b	From 2017		
c	From 2018		
d	From 2019		
e	From 2020		
f	Total of lines 3a through 3e		
g	Applied to underdistributions of prior years		
h	Applied to 2021 distributable amount		
i	Carryover from 2016 not applied (see instructions)		
j	Remainder. Subtract lines 3g, 3h, and 3i from line 3f.		
4	Distributions for 2021 from Section D, line 7: \$		
a	Applied to underdistributions of prior years		
b	Applied to 2021 distributable amount		
c	Remainder. Subtract lines 4a and 4b from line 4.		
5	Remaining underdistributions for years prior to 2021, 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 2021. 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 2022. Add lines 3j and 4c.		
8	Breakdown of line 7:		
a	Excess from 2017		
b	Excess from 2018		
c	Excess from 2019		
d	Excess from 2020		
e	Excess from 2021		

BAA

Schedule A (Form 990) 2021

Part VI

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

Part II, Line 10 - Other Income

Nature and Source	2021	2020	2019	2018	2017
Business services and reg. fees					
	\$ 4,631.	\$ 2,155.	\$ 10,375.	\$ 17,967.	\$ 18,860.
Total	<u>\$ 4,631.</u>	<u>\$ 2,155.</u>	<u>\$ 10,375.</u>	<u>\$ 17,967.</u>	<u>\$ 18,860.</u>

**Schedule B
(Form 990)**

Department of the Treasury
Internal Revenue Service

Schedule of Contributors

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

OMB No. 1545-0047

2021

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	\$ 1,130,638.	Person <input checked="" type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II for noncash contributions.)
2	NYS Office of Temp/Disb Assistance 40 N. Pearl St. Albany, NY 12243	\$ 460,994.	Person <input checked="" type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II for noncash contributions.)
3	Chautauqua County Gerace Office Building Mayville, NY 14757	\$ 358,600.	Person <input checked="" type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II for noncash contributions.)
		\$	Person <input type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II for noncash contributions.)
		\$	Person <input type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II for noncash contributions.)
		\$	Person <input type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II for noncash contributions.)

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		
		\$	
		\$	
		\$	
		\$	
		\$	
		\$	
		\$	
		\$	
		\$	
		\$	

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)**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

2021**Open to Public
Inspection**

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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).

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

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

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

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

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

5 Does the organization have a written policy regarding the periodic monitoring, inspection, handling of violations, and enforcement of the conservation easements it holds? ☐ Yes ☐ No

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

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

8 Does each conservation easement reported on line 2(d) above satisfy the requirements of section 170(h)(4)(B)(i) and section 170(h)(4)(B)(ii)? ☐ Yes ☐ No

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

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

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

1 a 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
 b ☐ Scholarly research
 c ☐ Preservation for future generations

- d ☐ Loan or exchange program
 e ☐ Other _____

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

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

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

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

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

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

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

	(a) Current year	(b) Prior year	(c) Two years back	(d) Three years back	(e) Four years back
1 a 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%.

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

(i) Unrelated organizations.....

(ii) Related organizations.....

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

	Yes	No
3a(i)		
3a(ii)		
3b		

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
1 a Land.....				
b Buildings.....				
c Leasehold improvements.....				
d Equipment.....				
e Other.....				

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

BAA

Schedule D (Form 990) 2021

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) -----		
(I) -----		
Total. (Column (b) must equal Form 990, Part X, column (B) line 12.) ...		

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)		
(10)		
Total. (Column (b) must equal Form 990, Part X, column (B) line 13.) ...		

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)	
(10)	
Total. (Column (b) must equal Form 990, Part X, column (B) line 15.) ...	

Part X Other Liabilities.

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

(a) Description of liability	(b) Book value
1. (1) Federal income taxes	
(2)	
(3)	
(4)	
(5)	
(6)	
(7)	
(8)	
(9)	
(10)	
(11)	
Total. (Column (b) must equal Form 990, Part X, column (B) line 25.) ...	

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	2,191,040.
2	Amounts included on line 1 but not on Form 990, Part VIII, line 12:			
	a Net unrealized gains (losses) on investments.....	2 a		
	b Donated services and use of facilities.....	2 b		
	c Recoveries of prior year grants.....	2 c		
	d Other (Describe in Part XIII.).....	2 d		
	e Add lines 2a through 2d.....		2 e	
3	Subtract line 2e from line 1.....		3	2,191,040.
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.....	4 a		
	b Other (Describe in Part XIII.).....	4 b		
	c Add lines 4a and 4b.....		4 c	
5	Total revenue. Add lines 3 and 4c. (This must equal Form 990, Part I, line 12.).....		5	2,191,040.

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	2,201,021.
2	Amounts included on line 1 but not on Form 990, Part IX, line 25:			
	a Donated services and use of facilities.....	2 a		
	b Prior year adjustments.....	2 b		
	c Other losses.....	2 c		
	d Other (Describe in Part XIII.).....	2 d		
	e Add lines 2a through 2d.....		2 e	
3	Subtract line 2e from line 1.....		3	2,201,021.
4	Amounts included on Form 990, Part IX, line 25, but not on line 1:			
	a Investment expenses not included on Form 990, Part VIII, line 7b.....	4 a		
	b Other (Describe in Part XIII.).....	4 b		
	c Add lines 4a and 4b.....		4 c	
5	Total expenses. Add lines 3 and 4c. (This must equal Form 990, Part I, line 18.).....		5	2,201,021.

Part XIII Supplemental Information.

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

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)

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 the latest information.

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

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16-1589572

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

W.I.B., Inc. Local County Programs - General programs to provide for the overall operating activities of the Organization.

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.

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.

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.

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

Employer identification number
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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.

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
Consultants	687,782.	676,225.	11,557.	
Total	<u>\$ 687,782.</u>	<u>\$ 676,225.</u>	<u>\$ 11,557.</u>	<u>\$ 0.</u>

CHAR500

NYS Annual Filing for Charitable Organizations
www.CharitiesNYS.com

Send with fee and attachments to:
NYS Office of the Attorney General
Charities Bureau Registration Section
28 Liberty Street
New York, NY 10005

2021

Open to Public
Inspection

1. General Information

For Fiscal Year Beginning (mm/dd/yyyy) 07/01 /2021 and Ending (mm/dd/yyyy) 06/30/2022		
Check if Applicable: <input type="checkbox"/> Address Change <input type="checkbox"/> Name Change <input type="checkbox"/> Initial Filing <input type="checkbox"/> Final Filing <input type="checkbox"/> Amended Filing <input type="checkbox"/> Reg ID Pending	Name of Organization: W.I.B., Inc. DBA Chautauqua Works	Employer Identification Number (EIN): 16-1589572
	Mailing Address: 4 E. Third Street Suite 102	NY Registration Number: 07-10-81
	City / State / Zip: Jamestown, NY 14701	Telephone: 716-661-9324
	Website: chautauquaworks.com	Email:
	Check your organization's registration category: <input type="checkbox"/> 7A only <input type="checkbox"/> EPTL only <input checked="" type="checkbox"/> DUAL (7A & EPTL) <input type="checkbox"/> EXEMPT* Confirm your Registration Category in the Charities Registry at www.CharitiesNYS.com	

2. Certification

See instructions for certification requirements. Improper certification is a violation of law that may be subject to penalties. The certification requires two signatories.

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.

President or Authorized Officer:	Signature	Paul Stage	Printed Name	President	Title	Date
Chief Financial Officer or Treasurer:	Signature	Michelle Jones	Printed Name	Treasurer	Title	Date

3. Annual Reporting Exemption

Check the exemption(s) that apply to your filing. If your organization is claiming an exemption under one category (7A or EPTL only filers) or both categories (DUAL filers) that apply to your registration, complete only parts 1, 2, and 3, and submit the certified Char500. No fee, schedules, or additional attachments are required. If you cannot claim an exemption or are a DUAL filer that claims only one exemption, you must file applicable schedules and attachments and pay applicable fees.

☐ 3a. 7A filing exemption: Total contributions from NY State including residents, foundations, government agencies, etc. did not exceed \$25,000 and the organization did not engage a professional fund raiser (PFR) or fund raising counsel (FRC) to solicit contributions during the fiscal year.

☐ 3b. EPTL filing exemption: Gross receipts did not exceed \$25,000 and the market value of assets did not exceed \$25,000 at any time during the fiscal year.

4. Schedules and Attachments

See the following page for a checklist of schedules and attachments to complete your filing.	<input type="checkbox"/> Yes <input checked="" type="checkbox"/> No	4a. Did your organization use a professional fund raiser, fund raising counsel or commercial co-venturer for fund raising activity in NY State? If yes, complete Schedule 4a.
	<input checked="" type="checkbox"/> Yes <input type="checkbox"/> No	4b. Did the organization receive government grants? If yes, complete Schedule 4b.

5. Fee

See the checklist on the next page to calculate your fee(s). Indicate fee(s) you are submitting here:	7A filing fee: \$ 25.	EPTL filing fee: \$ 100.	Total fee: \$ 125.	Make a single check or money order payable to: 'Department of Law'
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CHAR500 Annual Filing for Charitable Organizations (Updated January 2022)

*The "Exempt" category refers to an organization's NYS registration status. It does not refer to its IRS tax designation.

CHAR500

Annual Filing Checklist

Simply submit the certified CHAR500 with no fee, schedule, or additional attachments IF:

- Your organization is registered as 7A only and you marked the 7A filing exemption in Part 3.
- Your organization is registered as EPTL only and you marked the EPTL filing exemption in Part 3.
- Your organization is registered as DUAL and you marked **both** the 7A and EPTL filing exemption in Part 3.

Checklist of Schedules and Attachments

Check the schedules you must submit with your CHAR500 as described in Part 4:

- ☐ If you answered "yes" in Part 4a, submit Schedule 4a: Professional Fund Raisers (PFR), Fund Raising Counsel (FRC), Commercial Co-Venturers (CCV)
- ☒ If you answered "yes" in Part 4b, submit Schedule 4b: Government Grants

Check the financial attachments you must submit with your CHAR500:

- ☒ IRS Form 990, 990-EZ, or 990-PF, and 990-T if applicable
- ☒ All additional IRS Form 990 Schedules, including Schedule B (Schedule of Contributors). Schedule B of public charities is exempt from disclosure and will not be available for public review.
- ☐ Our organization was eligible for and filed an IRS 990-N e-postcard. Our revenue exceeded \$25,000 and/or our assets exceeded \$25,000 in the filing year. We have included an IRS Form 990-EZ for state purposes only.

If you are a 7A only or DUAL filer, submit the applicable independent Certified Public Accountant's Review or Audit Report:

- ☐ Review Report if you received total revenue and support greater than \$250,000 and up to \$1,000,000.
- ☒ Audit Report if you received total revenue and support greater than \$1,000,000 and the fiscal year begins on or after July 1, 2021. If the fiscal year begins before that date, an Audit report is required if total revenue and support is greater than \$750,000
- ☐ No Review Report or Audit Report is required because total revenue and support is less than \$250,000
- ☐ We are a DUAL filer and checked box 3a, no Review Report or Audit Report is required

Calculate Your Fee

For 7A and DUAL filers, calculate the 7A fee:

- ☐ \$0, if you checked the 7A exemption in Part 3a
- ☒ \$25, if you did not check the 7A exemption in Part 3a

For EPTL and DUAL filers, calculate the EPTL fee:

- ☐ \$0, if you checked the EPTL exemption in Part 3b
- ☐ \$25, if the NET WORTH is less than \$50,000
- ☐ \$50, if the NET WORTH is \$50,000 or more but less than \$250,000
- ☒ \$100, if the NET WORTH is \$250,000 or more but less than \$1,000,000
- ☐ \$250, if the NET WORTH is \$1,000,000 or more but less than \$10,000,000
- ☐ \$750, if the NET WORTH is \$10,000,000 or more but less than \$50,000,000
- ☐ \$1500, if the NET WORTH is \$50,000,000 or more

Is my Registration Category 7A, EPTL, DUAL or EXEMPT?

Organizations are assigned a Registration Category upon registration with the NY Charities Bureau:

7A filers are registered to solicit contributions in New York under Article 7-A of the Executive Law ("7A")**EPTL** filers are registered under the Estates, Powers & Trusts Law ("EPTL") because they hold assets and/or conduct activities for charitable purposes in NY.**DUAL** filers are registered under both 7A and EPTL.**EXEMPT** filers have registered with the NY Charities Bureau and meet conditions in **Schedule E - Registration Exemption for Charitable Organizations**. These organizations are not required to file annual financial reports but may do so voluntarily.Confirm your Registration Category and learn more about NY law at www.CharitiesNYS.com**Where do I find my organization's NET WORTH?**

NET WORTH for fee purposes is calculated on:

- IRS Form 990 Part I, line 22
- IRS Form 990 EZ Part I line 21
- IRS Form 990 PF, calculate the difference between Total Assets at Fair Market Value (Part II, line 16(c)) and Total Liabilities (Part II, line 23(b)).

Send Your Filing

Send your CHAR500, all schedules and attachments, and total fee to:

NYS Office of the Attorney General
Charities Bureau Registration Section
28 Liberty Street
New York, NY 10005

Need Assistance?Visit: www.CharitiesNYS.com

Call: (212) 416-8401

Email: Charities.Bureau@ag.ny.gov

CHAR500 Annual Filing for Charitable Organizations (Updated January 2022)

CHAR500

Schedule 4b: Government Grants
www.CharitiesNYS.com

2021

Open to Public
Inspection

If you checked the box in question 4b in Part 4, complete this schedule and list EACH government grant award by a domestic (federal, state or local) agency; interstate or intergovernmental agency (for example Port Authority of New York and New Jersey); and state or local authorities.

Use additional pages if necessary. Include this schedule with your certified CHAR500 NYS Annual Filing for Charitable Organizations.

1. Organization Information

Name of Organization:	NY Registration Number:
W.I.B., Inc.	07-10-81

2. Government Grants

Name of Government Agency	Amount of Grant
1. NYS DEPARTMENT OF LABOR	1. 1,130,638.
2. NYS OFFICE OF TEMP/DISABILITY ASSISTANCE	2. 460,994.
3. CHAUTAUQUA COUNTY, NY	3. 358,600.
4. NYESS - TICKET TO WORK	4. 10,289.
5.	5.
6.	6.
7.	7.
8.	8.
9.	9.
10.	10.
11.	11.
12.	12.
13.	13.
14.	14.
15.	15.
Total Government Grants:	Total: 1,960,521.

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

<u>Account Code</u>	<u>Account Title</u>
300	TANF Summer Youth
305	TANF SY SUPPLEMENTAL
500	WIOA Administration
510	WIOA Adults
512	WIOA Adult Transfer to DW
520	WIOA Dislocated Workers
522	WIOA DW Transfer to Adult
523	WIOA Sect Prtnrsp Nat'l Em Gr ECSDW
530	WIOA Youth
533	Gun Violence Program
575	TAA GRANT
594	WIOA Trade & Economic Transit. NDWG
596	WIOA Employment Recovery NDWG
600	Unrestricted
603	Chaut Co Workforce Dvlpmt Init
616	NY SCION
617	Research Foundaton for Mental Hygeine
619	NYESS Ticket to Work
624	COI Homeless Career & Employme
640	Sheldon Foundation
661	Chaut Co Probation - Individualized Job Development Services
663	Chaut Co Health and Human Services - Self Sufficiency Center
665	NCCF Grant
685	Gebbie Foundation
696	Chaut Co CARTS - Mobility Manager
810	CRCF Grant

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

Account Code	Account Title	Account Type
1000	Cash Account-Main	CSH
1001	Cash- Money Market	CSH
1002	Cash - Business Insured Money Fund	CSH
1050	Petty Cash	CSH
1100	Equipment	FAO
1101	Accumulated Dep.	FAO
1200	Other assets	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 Balances-Unrestricted	NAE
3050	Fund B-Temporarily Restricted	NAE
3100	Fund B-Permanently Restricted	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
5115	Other Professional Fees	EXP
5120	Insurance	EXP
5130	Membership Dues	EXP
5140	Board Expense	EXP
5200	Supplies	EXP
5210	Printing	EXP
5240	Bank Fees	EXP

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

Account Code	Account Title	Account Type
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
5725	SS Incentive - Work Experience	EXP
5730	Post employment training	EXP
5802	SS: Tools/Work Related Fees	EXP
5803	SS: Transportation	EXP
5804	SS: Books	EXP
5805	SS: Clothing	EXP
5806	SS: Licenses/Board Exam Fees	EXP
5807	SS: Incentives	EXP
5810	Participant travel	EXP
5820	Youth Participant expenses	EXP
5900	Equipment	EXP
5910	Interest	EXP
5998	Administrative allocation	EXP
5999	Miscellaneous Exp	EXP

Organizational Chart (Revised 11/7/2022)

