

PARTNER WORK

The Workforce Development Board for the Pittsburgh Area



Building a thriving workforce for the Pittsburgh region.

Board of Directors' Briefing Book

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David J. Malone
Chair



PARTNER WORK

The Workforce Development Board for the Pittsburgh Area

- **ACTION:** Approve 2026 dates for board meetings (8:30-10:00 am): March 27, June 26, September 25, and December 11 and 2026 dates for the Executive Committee (8:30-10:00 am): March 13, June 12, September 11, December 4
- **ACTION:** Approve the Board nomination policy

4. **CEO's report**

Robert Cherry, CEO

5. **Other Business**

6. **Open Forum and Public Comment**

Speakers are limited to three (3) minutes

7. **Adjournment**

Minutes of Partner4Work Board of Directors' Meeting

8:30 a.m. September 26, 2025

ZOOM and Centre City Tower, 650 Smithfield Street

Board Members Present

Rich Barcaskey
Barãta Bey
Dr. Quintin Bullock
Debra Caplan
Dave Coplan
Clarence Dozier
Laura Ellsworth
Carey Harris
Tim Holt
Crystal Houser
Brian Gaudio
Ike Gittlen
Gabriella Gonzalez
Terry Huey
Dan Lavallee
Katherine McEvilly
Cat McLaughlin
Jeff Nobers
Nadyli Nuñez
Alexis Russell
Joshua Stewart
John Thomas
Nancy Washington
Sam Williamson
Marisol Valentin

Board Members Absent

Dave Malone, chair
Jmar Bey
Erin Dalton
Darrin Kelly
Steven Massaro
Steve Mazza
Mark Rendulic

Guests Present

Jeff Dick (L&I)
Arnisha Keyes (PA CareerLink®)
Larry Klinger (Allegheny Int. Unit)

Staff Present

Rob Cherry, CEO
Kristin Kramer
Brian Kreit
Susie Puskar
Dave Tinker
Dr. Carl Wesley
LaDonna Woods

Laura Ellsworth announced the consent agenda approved. Deb Caplan, Dan LaValle, and Tim Holt abstained from the UPMC contract vote; Dr. Quintin Bullock abstained from the vote.

Governance and Learn & Earn Committee Reports

Debra Caplan provided the Governance Committee report. Will Allen has resigned from the board, prompting the need to fill vacancies to maintain compliance, with outreach underway to potential members in key industries like AI, energy, tech, and life sciences. Additionally, the committee is considering creating new standing and advisory committees (on sector strategies, K-12 alignment, policy, and philanthropy), with plans to review charters and membership in November and implement them in early 2026.

Debra Caplan also continued with the Learn & Earn Committee report. The program, now in its 11th year, had a strong summer with 2,860 applications, 1,403 eligible youth, and 899 ultimately served through 21 providers across 142 sites. Partner4Work served as the employer of record, easing burdens on nonprofits and ensuring payroll and onboarding ran smoothly, despite some I-9 verification challenges. Program highlights included a unique Carnegie Museums partnership offering behind-the-scenes experiences for teens and New Century Careers providing advanced manufacturing training with nationally recognized credentials. Although some eligible youth declined placements due to logistics or site preferences, Partner4Work intentionally over-enrolled and successfully met its capacity goal of around 936 students. The committee plans to finalize the cooperative agreement soon, review outcomes in late 2025, and explore ways to engage those who applied but did not participate.

Program Optimization Committee Report

Cat McLaughlin provided the Program Optimization Committee Report. During the last meeting they discussed the July 1st integration of EARN and WorkReady programming into PA CareerLink and the ongoing procurement process for a new one-stop operator. Staff reported on PY24 program outcomes, noting that Partner4Work met most WIOA performance benchmarks but fell short on credential attainment, particularly for dislocated workers, which will be a focus for improvement. The committee also prioritized strengthening understanding and use of data to evaluate participant demographics, workforce outcomes, and employer engagement in high-priority industries.

Title II Update

Carey Harris, the CEO of Literacy Pittsburgh and Partner4Work board member, provided the Title II report. Literacy Pittsburgh, Partner4Work's largest Title II adult education provider, presented on its work serving over 3,200 learners annually through English language learning, GED preparation, college/trades readiness, and digital/workplace skills, with Goodwill and AIU as additional partners. Roughly two-thirds of participants are English language learners, and many arrive with postsecondary credentials, highlighting the untapped talent of highly skilled immigrants. Despite reduced enrollment on the Title II contract, overall service expanded through diversified funding, with outcomes improving. Over 70% of students achieved significant educational level gains, and employment and GED attainment rose. UPMC was featured as a model employer partner, with strong ELL cohort outcomes, high retention, and real success stories like Mohamed from Mauritania, who advanced four English levels and was hired by UPMC. AIU's work was also highlighted, including GED programming and adult education at the county jail. The report emphasized ongoing funding challenges, with state support beginning to rebound but federal cuts looming that could reduce service to 1,600 fewer people. Literacy Pittsburgh is expanding online learning and cautiously exploring AI, while calling on board members to advocate for funding and support volunteer tutor recruitment to sustain impact.

CEO Report

Rob Cherry provided the CEO report emphasizing that federal workforce funding faces major threats,

with proposed 24% WIOA cuts, elimination of Title II, and Job Corps closure attempts, making a continuing resolution the best short-term option. These cuts, alongside stricter SNAP rules, will drive more people into the system just as resources shrink. To prepare, Partner4Work will redirect more funds to training, protect provider budgets, pursue state waivers for flexibility, and build efficiencies through attrition and technology. Advocacy continues with Senators Fetterman and McCormick, though national workforce groups lack unified messaging; the board urged stronger, impact-driven outreach and a short-term strategy committee. A key risk is the Building Pathways to Infrastructure grant, with a scope change stalled at DOL since April. Despite these challenges, Partner4Work has seen wins, including Intro to the Trades investments, a new Goodwill/ACHA site, Hillman Foundation engagement, 1,000+ students registered for the Healthcare Expo, and the state's first imaging technician apprenticeship. These successes, along with strong leadership, position the organization to adapt and continue delivering outcomes.

Open Forum and Public Comment

There was no additional discussion or public comment.

The meeting adjourned at 9:53 am on a motion from Laura Ellsworth.

Executive Committee Minutes from September 12, 2025

Attending: Joe Belechak, Debra Caplan, Erin Dalton, Laura Ellsworth, Darrin Kelly, Cat McLaughlin, Dave Malone, Steve Massaro

Absent:

Staff Present: Rob Cherry, Susie Puskar, Carl Wesley, Brian Kreit, Dave Tinker, Kristin Kramer, LaDonna Woods

Others Present: none

The meeting was called to order at 8:00 a.m. with a quorum present.

Consent Agenda

Consent agenda items included approval of minutes, acceptance of funds, a new policy and change in policy, and awarded contracts. **On a motion by Steve Massaro, the agenda was approved as presented. Debra Caplan abstained from the UPMC contract approval. There were no objections.**

Audit and Finance Updates

Steve Massaro provided a financial update, followed by Kristin Kramer presenting the Dashboard Report. Partner4Work closed the fiscal year with a strong cash position of \$8.98M, including \$6.92M in temporarily restricted funds, reflecting steady program engagement. The net income shows a \$1.95M loss, primarily due to timing of restricted revenue releases and prior-year funding receipts, rather than operational deficits. WIOA programs represented 34% of expenditures, with youth spending kept intentionally under budget to offset funding decreases. Dislocated Worker funds were shifted to Adult programs, creating variances in category totals but keeping combined spending within \$55K of budget. Sector Strategies spending rose significantly, while Priority Populations finished \$1M under budget due to lower program and personnel costs. The Finance Committee continues to monitor potential funding changes, with a full Learn & Earn evaluation coming in December due to this program running within the calendar year vs. the fiscal year.

Governance & Learn & Earn Updates

Debra Caplan provided updates from the Governance Committee which met last month to address board compliance and explore ways to strengthen Partner4Work's engagement and industry reach. Key updates include Will Allen's resignation, which triggers the need to add two business board members (or one plus a labor member adjustment) within 120 days, and outreach efforts to recruit new members from emerging sectors such as AI, Energy, Tech, and Life Sciences. The committee also plans to introduce new standing and advisory committees in 2026, with charters and membership to be reviewed in November.

Debra Caplan also discussed updates on the Learn & Earn program which remains in a transitional "legacy phase" as the new multi-year Cooperative Agreement nears final execution, with signatures expected soon. This summer, 939 young adults were placed in paid opportunities across 21 providers and 142 worksites, including notable successes such as the Carnegie Museums partnership and Tier III participants earning advanced manufacturing credentials. Challenges with I-9 verification prompted plans to streamline onboarding in-house next year, and the team is preparing for committee re-engagement, an end-of-year review meeting, and the release of the annual program report.

Program Optimization Updates

Cat McLaughlin provided updates from the Program Optimization Committee which last met on September 4th to review updates on the integration of EARN and Work Ready programs into the PA CareerLink system, as well as the ongoing procurement process for the One Stop Operator. Staff reported that Partner4Work met nearly all WIOA performance benchmarks except for credential attainment, which will be a key focus moving forward.

The committee also began defining priorities for goal setting and KPIs, focusing on access and participation, workforce outcomes, and employer engagement.

CEO Report

Rob Cherry provided his CEO report in the closed Executive Session to discuss personnel matters.

There was no public comment.

The meeting adjourned at 8:59 a.m.

**Partner4Work Policy Changes for Board Approval
December 2025**

To ensure alignment with WIOA and additional state and federal requirements, Partner4Work must develop program policies that guide how P4W-funded Adult, Dislocated Worker, and Youth services are delivered in Pittsburgh and Allegheny County. In addition, fiscal and administrative policies, as well as programmatic policies, must be voted on and approved by the Partner4Work Board of Directors prior to local implementation. Partner4Work staff have drafted the following for approval from the Board:

Policy	Updates
EARN/Work Ready Incentive Policy	<p>Policy Purpose: The purpose of this policy is to articulate how incentive payments are permitted to be provided to participants of Temporary Assistance for Needy Families (TANF) Employment and Training programs: Employment Advancement and Retention Network (EARN) and Work Ready.</p> <p>Recommended Changes for Board Approval (December 2025):</p> <ul style="list-style-type: none"> ● Partner4Work staff recommends adding language to align with September 2025 Bureau of Employment Programs’ guidance on incentive tracking. ● Partner4Work staff recommends updating the reference section to include the most recent EARN and Work Ready program manuals.
Local Workforce Development Board (WDB) Member Nomination Policy (New Policy)	<p>Policy Purpose: This policy establishes the process and documentation requirements for nominating and appointing members to the local workforce development board (WDB) serving the Allegheny County and City of Pittsburgh workforce development areas (WDAs). The policy ensures a consistent and compliant nomination process that supports the Workforce Innovation and Opportunity Act (WIOA) requirements for board composition and representation.</p> <p>Recommendation for Board Approval (December 2025):</p> <ul style="list-style-type: none"> ● Partner4Work staff recommends approval of this new policy in alignment with WIOA, applicable regulations, and federal and state guidance.
Program Income Policy	<p>Policy Purpose: The purpose of this policy is to outline the required procedures for program income. It will detail how it is generated, accounted for, expended, and reporting on our financial status reports and operating budgets.</p> <p>Recommendation for Board Review (December 2025):</p> <ul style="list-style-type: none"> ● Partner4Work staff have submitted this policy for board review to ensure the policy remains current, effective, and in compliance with applicable regulations. There are no substantive changes.
Priority of Service Policy	<p>Policy Purpose: The purpose of this policy is to articulate how priority of service is to be applied to Workforce Innovation and Opportunity Act (WIOA) Title I Adult programs.</p> <p>Recommendation for Board Review (December 2025):</p> <ul style="list-style-type: none"> ● Partner4Work staff recommends this policy for review as a best practice to

ensure the policy remains current, effective, and in compliance with applicable regulations.

- Partner4Work staff recommends updating the reference section to remove the now cancelled Training and Employment Guidance Letter (TEGL) 03-15 and include TEGL 07-20.

PARTNER WORK

EARN & WORK READY INCENTIVE POLICY

Purpose

Partner4Work, through a network of providers, ensures the availability of appropriate and necessary incentives to encourage participants to achieve specific goals. The purpose of this policy is to articulate how incentive payments are permitted to be provided to participants of Temporary Assistance for Needy Families (TANF) Employment and Training programs: Employment Advancement and Retention Network (EARN) and Work Ready.

Affected Parties

This policy applies to staff and participants of EARN and Work Ready programs that provide incentives. Provider staff are responsible for implementing this policy.

Programs interested in providing incentives must receive approval from Partner4Work. Incentives must be permitted under all federal, state, and local policies and requirements applicable to TANF funds. Partner4Work will also consider other factors, including but not limited to funding availability and how incentives align with and support the achievement of program goals.

References

- EARN Manual PY 24-25
- Work Ready Manual PY 24-25
- [TANF Final Rule](#)
- U.S. Internal Revenue Service, Publication 525 (2022), [Taxable and Nontaxable Income](#)

Definition of Key Terms

- **Incentives:** Client incentives are positive reinforcements based on client performance to promote participation and achievement. Incentives must encourage participation in TANF activities and accomplish one or more of the purposes of TANF.
- **Stipends:** Stipends are predetermined, fixed payments that may be awarded to individuals for participation or attendance in training or work experience activities. Stipends differ from incentive payments as they are not tied to specific program outcomes. Stipends are not allowable under Partner4Work EARN and Work Ready programs.

Eligibility Requirements

To be eligible for an incentive, an EARN/Work Ready participant must be:

- Enrolled;
- In compliance with required hours; and

PARTNER WORK

- Meeting all other program expectations, including expectations regarding conduct and active involvement in activities.

Policy

Each Partner4Work funded program that utilizes incentive payments must maintain a written policy that outlines a uniform and consistent strategy for issuing incentives to program participants. Providers must submit this policy to Partner4Work for approval prior to issuing incentives for a program. Incentives must also be approved and budgeted for during the contracting process.

At a minimum, the provider's incentive policy must include:

- The method, justification, and amounts for the issuance of incentives;
- The method by which gift cards for incentives are purchased (e.g with a purchasing card), if applicable;
- The method by which gift cards for incentives are stored, if applicable; and
- The internal controls for incentive awards, including the staff responsible for approving an incentive.

At least three individuals must sign off to indicate that an incentive has been awarded: two staff members of the service provider, who are familiar with incentive policy requirements, and the participant receiving the incentive. The provider's written incentive policy must clearly describe this process.

All incentives given to a participant are subject to monitoring and are to be recorded in the CWDS case narrative. EARN and Work Ready service providers are required to maintain a list of all incentives issued that includes the following information:

- Amount and type of incentive issued
- Name of individual receiving incentive
- Date issued and reason for issuance of incentive.

Per September 2025 guidance issued by the Bureau of Employment Programs (BEP), service providers must maintain documentation that tracks gift cards from purchase to issuance. Gift card incentive inventory and tracking are required to capture gift card number, gift card value, date of gift card purchase, name of the participant that received the incentive, and date of issuance. Providers may (a) use their own inventory and tracking systems if they meet these reporting requirements, or (b) use the inventory and tracking template created by BEP. Incentive tracking documents must be provided for monitoring upon request.

Availability

EARN/Work Ready participants may receive incentives to promote positive behavior and/or to reinforce the demonstration of improved behavior, such as increased or sustained attendance, goal attainment, and active program participation. TANF incentives must encourage participation in a TANF activity and accomplish one or more of the four purposes of TANF:

1. Provide assistance to needy families so that children can be cared for in their own homes or in the homes of relatives;

PARTNER WORK

2. End the dependence of needy parents on government benefits by promoting job preparation, work, and marriage;
3. Prevent and reduce the incidence of out-of-wedlock pregnancies;
4. Encourage the formation and maintenance of two-parent families

Client incentives may be given in advance of the individual’s compliance with participation to promote attendance in employment and training activities and programming. If an individual does not subsequently participate or comply, the provider should evaluate if continued incentives would improve the participant’s outcomes.

A cap of \$250 in value per instance of incentive issuance is required. The following limitations apply to client incentives:

- Incentives cannot be used on items a TANF participant is eligible to receive as a special allowance.
- Incentives cannot be used to supplement authorized special allowances.
- Incentives must not be used for costs related to entertainment, such as sport or event tickets, meals, lodging, rentals, transportation, and gratuities.
- Incentives must be issued as gift cards, ConnectCards/gas cards, or (in some circumstances) 3rd party checks.

Organizations providing incentives to participants should be aware of any implications under IRS provisions. Please consult www.irs.gov for more information. It is the responsibility of the service provider to maintain required documentation detailing the distribution and management of incentives.

Policy Exceptions:

Under limited circumstances, Partner4Work may grant exceptions to requirements within this policy. Requests must be made using the Policy Exception Form available at www.partner4work.org.

Exception requests will be reviewed based on their allowability under any applicable legislation, regulation, and policy. Partner4Work will also consider funding availability, how an exception will lead to improved outcomes for the customer(s) being served, and other relevant factors.

Effective Date: October 9, 2023

Last Reviewed: December 12, 2025

Date	Policy Update
12/12/2025	<ul style="list-style-type: none">• Added language to align with September 2025 Bureau of Employment Programs’ guidance on incentive tracking.• Updated reference section to include the most recent EARN and Work Ready program manuals.

TRWIB Inc., dba Partner4Work	PARTNER  WORK
Policy Title: Local Workforce Development Board (WDB) Member Nomination Policy	
Effective Date: 12.12.2025	Last Reviewed: 12.12.2025

Purpose

This policy establishes the process and documentation requirements for nominating and appointing members to the local workforce development board (WDB) serving the Allegheny County and City of Pittsburgh workforce development areas (WDAs). The policy ensures a consistent and compliant nomination process that supports the Workforce Innovation and Opportunity Act (WIOA) requirements for board composition and representation.

References

- Workforce Innovation and Opportunity Act (WIOA) Section 107
- WIOA Final Regulations, 20 CFR Part 679, Subpart C
- PA Department of Labor & Industry Workforce System Policy - Local Governance (Last Revised: June 6, 2024)
- Partner4Work Bylaws

Policy

The Chief Elected Officials (CEOs) of the Allegheny County and City of Pittsburgh WDAs have sole authority to appoint members to the local WDB. Partner4Work serves as the CEOs' designee for managing the nomination and appointment process. The CEOs for Allegheny County and City of Pittsburgh WDAs include the Allegheny County Executive (Allegheny County Workforce Development Area) and Mayor of Pittsburgh (City of Pittsburgh Workforce Development Area).

I. Composition of the Board

The local WDB shall consist of members appointed to meet WIOA requirements, specifically:

- **Business Representatives (51%):** A majority of board members must be business representatives in the local WDA with optimum policymaking or hiring authority for their organization. A minimum of two (2) members must represent a **small business** as defined by the U.S. Small Business Administration. Businesses being represented must provide employment opportunities in the local area in in-demand industry sectors or occupations.
- **Workforce Representatives (20%):** A minimum of 20% of board members must be workforce representatives that must include the following:
 - Two (2) or more representatives of labor organizations (or other employee representatives if there are no labor organizations operating in the local area).
 - One (1) or more representatives of a joint-labor management registered apprenticeship program (or other registered apprenticeship program if there is no

TRWIB Inc., dba Partner4Work	PARTNER  WORK
Policy Title: Local Workforce Development Board (WDB) Member Nomination Policy	
Effective Date: 12.12.2025	Last Reviewed: 12.12.2025

joint labor-management program in the local area). For joint apprenticeship programs, the representative must be a member of a labor organization or training director.

- **Training Providers:** The WDB must include one (1) representative from each of the following:
 - An eligible training provider administering literacy and adult education activities under WIOA Title II.
 - An institution of higher education, including community colleges, providing workforce development activities.

- **Governmental, Economic, and Community Development:** The WDB must include one (1) representative from each of the following:
 - Governmental, economic development, and community development entities;
 - State Employment Service Office under Wagner-Peyser serving the local area; and
 - Programs carried out under Title I of the Rehabilitation Act of 1973.

- **Additional Members:** The WDB may include other individuals and representatives of appropriate entities in the local area, including:
 - Community-based organizations with demonstrated experience and expertise in addressing the employment needs of individuals with barriers to employment.
 - Organizations with demonstrated experience and expertise in addressing the employment, training, or education needs of WIOA-eligible youth.¹
 - Entities administering education and training activities who represent local education agencies or community-based organizations with demonstrated expertise in addressing the education or training needs of individuals with barriers to employment.
 - Governmental, economic development, and community development entities who represent transportation, housing, and/or public assistance programs.
 - Philanthropic organizations serving the local area.
 - Other appropriate individuals as determined by the chief elected official.

II. Nomination and Appointment Requirements:

The following positions require formal nomination prior to their appointment to the local WDB:

¹ "Demonstrated experience and expertise" means an individual who is a workplace learning advisor as defined in WIOA Section 3(70); contributes to the field of workforce development, human resources, training and development or a core program function; or who the LWDB recognizes for valuable contributions in education or workforce development related fields.

TRWIB Inc., dba Partner4Work	PARTNER  WORK
Policy Title: Local Workforce Development Board (WDB) Member Nomination Policy	
Effective Date: 12.12.2025	Last Reviewed: 12.12.2025

- Business Representatives
- Labor Organization Representatives
- WIOA Title II Adult Education and Literacy Representatives
- Higher Education Representatives

All other individuals/representatives may be appointed to the local WDB **directly** by the CEOs without prior nomination from a nominating entity.

For individuals/representatives requiring nomination, Partner4Work, as the CEOs' designee, will contact the appropriate entities in the local area for nominations to appoint members or fill vacancies on the local WDB. Appointments will be made from these nominations to ensure that:

- Business representatives are appointed from among individuals nominated by local business organizations and/or business trade associations.
- Labor representatives are appointed from among individuals who have been nominated by local labor federations.
- When there is more than one local area provider of WIOA Title II adult education and literacy activities, the CEO will solicit nominations from those particular entities, respectively, in appointing the required representatives.

III. Nomination Documentation Requirements:

To submit a board member nomination, nominating organizations must send a completed Individual Nomination Form (See Attachment I) as an attachment via email to the appropriate CEO(s) and Partner4Work. The email must contain the signature block of the nominating entity and the email address domain name must match the nominating entity's name. The email may include additional documentation (e.g., resume) supporting the qualifications of the nominee, but this is not required.

Appointment details will be sent by Partner4Work, as the CEOs' designee, to the appointed member, with a copy provided to the CEOs.

Proof of the appointment (e.g., appointment letter signed by the CEO or a copy of meeting minutes) and proof of appointment details (i.e., appointee's name, defined term, and appointment category) will be maintained at Partner4Work's office in accordance with record retention requirements and be made available upon request by federal and state agencies.

Subsequent appointments/reappointments will follow the same procedure as the initial appointment unless there are changes to nomination and appointment requirements.

TRWIB Inc., dba Partner4Work	PARTNER  WORK
Policy Title: Local Workforce Development Board (WDB) Member Nomination Policy	
Effective Date: 12.12.2025	Last Reviewed: 12.12.2025

IV. Additional Requirements and Bylaws:

This policy supplements, and does not replace, governance requirements established in the TRWIB, Inc. Bylaws and the Chief Elected Official Agreements for the Allegheny County and City of Pittsburgh WDAs. Full requirements for board governance and structure are established through the bylaws of TRWIB, Inc.

V. Effective Date & Revision History

Version	Effective Date	Description of Change	Approved By
1.0	12/12/2025	Initial Policy Issuance	Partner4Work Board of Directors



Attachment 4: Local Workforce Development Board Individual Nomination Form

Please select Workforce Development Board

Instructions for Completion:

Please provide the information below. All fields are required unless otherwise noted. If you have any questions, please reach out to the local workforce development board.

Nominating Entity Information

Name of Nominating Entity: _____
Address of Nominating Entity: _____
Name of Nominating Individual: _____
Telephone Number: _____
Email Address: _____

Nominee Information

Name of Individual being Nominated: _____
Nomination Category: Select a Nomination Category
Nominee's Title: _____
Nominee's Employer: _____
(Optional) Nominee's Address: _____
(Optional) Nominee's Telephone Number: _____
(Optional) Nominee's Email Address: _____

Attestation

By checking this box, you are attesting that the individual you are nominating has optimum policy making or hiring authority within their employer. Optimum policymaking is defined as: Is an individual who can reasonably be expected to speak affirmatively on behalf of the entity he or she represents and to commit that entity to a chosen course of action.

****For nominees in the Business or Small Business category only****

Description of how a nominee's business provides employment opportunities that, at a minimum, include high-quality, work-relevant training and development in in-demand industry sectors or occupations in the local workforce area:

Signature of the Nominating Individual: _____

Date completed: _____

For Local Use Only

TRWIB Inc., dba Partner4Work	PARTNER  WORK
Policy Title: Program Income Policy	
Effective Date: 10.26.2023	Last Reviewed: 12.12.2025

Purpose

The purpose of this policy is to outline the required procedures for program income. It will detail how it is generated, accounted for, expended, and reporting on our financial status reports and operating budgets.

Non Federal entities are encouraged to earn income to defray program costs where appropriate. Costs incidental to the generation of the program income may be deducted from the gross income to determine program income, provided these costs have not been charged to the Federal award.

Program Income is defined at 2 CFR 200.80 as gross income earned by the non-Federal entity that is directly generated by a supported activity or earned as a result of the Federal award during the period of performance. (See 2 CFR 200.77 Period of performance.) Program income includes but is not limited to income from fees for services performed, the use or rental of real or personal property acquired under Federal awards, the sale of commodities or items fabricated under a Federal award, license fees and royalties on patents and copyrights, and principal and interest on loans made with Federal award funds. Interest earned on advances of Federal funds is not program income. Except as otherwise provided in Federal statutes, regulations, or the terms and conditions of the Federal award, program income does not include rebates, credits, discounts, taxes, special assessments, levies, and fines raised by a grantee and subgrantee, and interest earned on any of them.

Interest Income

Interest Income generated by TWRIB Inc is from our unrestricted funds through our bank accounts. It is recognized as revenue in the period it was received and will be used at the discretion of the CEO and CFO.

Program Income Exclusions

There is no obligation to Federal Government with respect to program income earned from license fees and royalties for copyrighted material, patents patent applications, trademarks and inventions produced under an award. However, Patent and Trademark Amendments apply to inventions made under an experimental developmental or research awards.

Account for Revenue and cost generating program income

TRWIB Inc uses the net income method to account for program income. With the net income method approach, the costs incidental to the generation of program income are netted against or

TRWIB Inc., dba Partner4Work	PARTNER  WORK
Policy Title: Program Income Policy	
Effective Date: 10.26.2023	Last Reviewed: 12.12.2025

deducted from gross program income to determine the amount of net program income. The revenues that are generated as program income are tracked separately in the accounting records. Net program income is then recorded in the appropriate program income account and the incidental costs to generate the program income are not charged to the grant.

Uses of Program Income

TRWIB Inc program income will be placed back into the program it was derived from. It will be spent in accordance with the terms and conditions of the originating grant. The program income will be expended within the period of performance specified in an individual notice of obligation. Any program income funds remaining would be used to reduce the reported grant expenditures at closeout.

PA CareerLink Program Income

TRWIB Inc PA Career Link Income earned as a result of shared activities or shared costs is attributable to all partners participating in the cost or activity. If program income is earned as a result of shared costs or activities, then the income is distributed to all partner organizations that participated in the activity or cost. The program income is allocated in the same proportion as the shared costs. The program income will be expended on allowable grant activities. Partners may agree to use program income to reduce their share of costs needed to fund the operating budget.

Reporting of Program Income on the Operating Budget or Financial Status Reports

Under the FSR undisbursed program income label, there are 3 fields to report under. The Total Federal Program Income Earned, Program Income Expended and Unexpended Program Income. TRWIB Inc will report each of these 3 boxes under the FSR for each grant.

TRWIB Inc will use all program income prior to making requests for cash draws.

PARTNER WORK

PRIORITY OF SERVICE POLICY

Purpose

The purpose of this policy is to articulate how priority of service is to be applied to Workforce Innovation and Opportunity Act (WIOA) Title I Adult programs.

Affected Parties

This policy applies to all Pittsburgh/Allegheny County WIOA Title I Adult participants. Veterans and eligible spouses must be given priority for Pittsburgh/Allegheny County Dislocated Worker and Youth programs. Additional priority of service provisions outlined below do not apply to Dislocated Worker and Youth programs.

Pittsburgh/Allegheny County WIOA Title I Adult and Dislocated Worker staff and Partner4Work staff are responsible for implementing this policy.

References

- WIOA Section 134(b)(3)(E)
- Jobs for Veterans Act (JVA) of 2008
- Workforce System Policy (WSP) – Priority of Service (April 28, 2022)
- TEGL 07-20

Definition of Key Terms

The term **“Priority of Service”** means, with respect to any qualified job training program, that a *covered person* shall be given priority over *non-covered person* for the receipt of employment, training and placement services provided under that program, notwithstanding any other provisions of the law.

“Covered Person” – as defined in section 2(a) of the Jobs for Veterans Act (JVA) of 2008 means a veteran or eligible spouse. A veteran is defined as a person who served at least one day in the active military, naval, or air service and who was discharged under conditions other than dishonorable, as specified in 38 U.S.C. 101(2).

“Eligible Spouse” - as defined in section 2(a) of the JVA means the spouse of any of the following individuals:

- (1) Any veteran who died of a service-connected disability;
- (2) Any member of the Armed Forces serving on active duty who, at the time of application for service under this section, is listed in one or more of the following categories and has been so listed for a total of more than 90 days: (I) missing in action; (II) captured in the line of duty by a hostile force or (III) forcibly detained or interned in line of duty by a foreign government or power;
- (3) Any veteran who has a total disability resulting from a service-connected disability as evaluated by the Department of Veterans Affairs;

PARTNER WORK

- (4) Any veteran who died while having a disability, as indicated in bullet (3) of this definition was in existence.¹ A spouse whose eligibility is derived from a living veteran or service member (i.e., category 2 or 3 above) would lose his or her eligibility if the veteran or service member were to lose the status that is the basis for the eligibility (e.g. if a veteran with a total service connected disability were to receive a revised disability rating at a lower level). Similarly, for a spouse whose eligibility is derived from a living veteran or service member, that eligibility would be lost upon divorce from the veteran or service member.

A “**low-income individual**” is an individual who:

- (1) Receives, or is a member of a family that receives, cash payments under a Federal, State, or local income-based public assistance program;
- (2) Received an income, or is a member of a family that received a total family income, for the six month period prior to application for the program involved that, in relation to family size, does not exceed the higher of
 - a. The Federal Poverty Line for an equivalent period (see Attachment); or
 - b. 70 percent of the Lower Living Standard Income Level (LLSIL) for an equivalent period (see Attachment);
- (3) Is a member of a household that receives food stamps;
- (4) Qualifies as a homeless individual;
- (5) Is a foster child;
- (6) Receives, or is eligible to receive a free or reduced price lunch; or
- (7) Is an individual with a disability whose own income meets the requirements of this clause, but who is a member of a family whose income does not meet such requirements.

An individual who is “**basic skills deficient**” is an individual who is unable to compute or solve problems, or read, write, or speak English, at a level necessary to function on the job, in the individual’s family, or in society. An adult may be assessed as basic skills deficient through case manager observations and documented in case notes. For example, the career planner may observe that the adult is not able to read or fill out an application form, or does not have basic computer literacy. A case manager may also document basic skills deficiency using any one of the following:

1. Basic skills assessment questions or test results (e.g. TABE)
2. School records
3. Referral or records from a title II Adult Basic Education program
4. Referral or records from an English Language Learner program

Case notes must include the assessment used. The career planner does not need to keep a hard copy of the information verified in the participant’s case file. For example, a career planner verifies an individual is basic skills deficient by viewing school records, specifically, enrollment in a WIOA title II Adult Education/Literacy program. The case notes must include auditable information, such as the name of the school and the date of enrollment, which could allow an auditor/monitor to later retrieve this information.

¹ Federal Register, Veterans Employment and Training Service for Covered Persons; Final Rule, Friday December 19, 2009, pg. 78142

PARTNER WORK

If a standardized test is used to assess basic skills, the test should include reading, writing, or computing skills. Lacking soft skills or specific skills needed for a particular job may not be used to determine an otherwise high-functioning individual as basic skills deficient.

A youth 18 or older, who was determined basic skills deficient for the WIOA title I Youth Program, may be co-enrolled in the WIOA title I Adult Program without an eligibility redetermination, and be counted as an individual who meets Adult priority of service, if the original determination was made no more than six (6) months prior to the date of co-enrollment.

Eligibility Requirements

WIOA Adult participants must meet the eligibility requirements for Adult participants outlined in Partner4Work's WIOA Adult and Dislocated Worker Eligibility Policy.

Policy

For WIOA Adult program and training services, priority shall be given to covered persons as described in the Definition of Key Terms section and recipients of public assistance, low income individuals, and individuals who are basic skills deficient.

Priority must be provided in the following order:

- 1) First, to veterans and eligible spouses who are also recipients of public assistance, other low-income individuals, or individuals who are basic skills deficient;
- 2) Second, to individuals who are not veterans or eligible spouses who are recipients of public assistance, other low-income individuals, or individuals who are basic skills deficient;
- 3) Third, to veterans and eligible spouses who are not recipients of public assistance, low-income individuals, or basic skills deficient;
- 4) Last, to non-covered persons who are not recipients of public assistance, low-income individuals, or basic skills deficient, but do meet Adult program eligibility requirements.

Individuals eligible for priority of service shall be identified at the point of entry, whether that is PA CareerLink® site, online self-service application, or other WIOA Title I Adult provider location. Upon identification they shall be notified of:

1. Their entitlement to priority of service;
2. The full array of programs and services available to them;
3. Any applicable eligibility requirements for those programs and services.

An individual who qualifies for priority of service under this policy must be informed upon identification of their entitlement to priority of service. PA CareerLink® or other WIOA Title I Adult provider staff must ensure individuals who qualify for priority of service receive career and training services before other non-covered individuals and receive first priority on any waiting lists that are maintained for training slots. However, once a participant is enrolled in a workshop, training, or service, he or she may not be displaced by an individual qualified for priority of service.

PARTNER WORK

Internal Monitoring

Understanding the Commonwealth goal of 50.1% of Adult participants from priority groups outlined in WSP- Priority of Service (April 28, 2022), Partner4Work will regularly monitor reporting on the percentage of Adult participants who fall into a priority of service category. Should the year-to-date percentage of priority populations served fall below 50.1%, Partner4Work will work with the WIOA Title I PA CareerLink® Operator and WIOA Title I Adult providers to identify areas for additional outreach to priority populations.

Effective Date: July 1, 2022

Last Reviewed: December 12, 2025

Date	Summary of Policy Updates
07/01/2022	<ul style="list-style-type: none">● Updated reference section to include the Workforce System Policy (WSP) – Priority of Service (April 28, 2022) released by the PA Department of Labor & Industry.● Added language regarding case note documentation requirements when determining if a participant qualifies as basic skills deficient, in alignment with WSP – Priority of Service (April 28, 2022).● Added language regarding WIOA Youth and WIOA Adult program co-enrollment, in alignment with WSP – Priority of Service (April 28, 2022).● Revised Internal Monitoring section to replace “51%” with “50.1%”, in alignment with WSP – Priority of Service (April 28, 2022).
12/12/2025	<ul style="list-style-type: none">● Updated reference section to remove the now cancelled Training and Employment Guidance Letter (TEGL) 03-15 and include TEGL 07-20.

Advance and deliver effective, inclusive, and user-centered programs that build a stronger regional workforce.

PA CareerLink® Services:

Core Partner Relations: Update and Next Steps

Over the past several months, Partner4Work has worked closely with the core partners to realign shared goals, improve communication, and strengthen collaboration across the system. Beginning in September, we met with all core partners to reaffirm a common framework for the convenings, with agreement that these meetings should focus on long-term strategy and system vision.

During the October convening, partners engaged in a priority-setting exercise that identified two central areas of focus: Strengthening partner relationships and collaboration and deepening our collective understanding of the customer experience

We continued refining these priorities in November, with the group homing in on relationship-building—not only among leadership, but among frontline staff who carry out the work day-to-day. This discussion led to consensus on a clearer meeting structure and new communication expectations that better support collaboration across partners.

Goals for the Next Six Months

The core team established the following goals to guide work in the months ahead:

- Build informal, positive, human-to-human relationships between program staff.
- Ensure all partners—on-site and community-based—receive timely and consistent information.
- Encourage shared problem-solving across partner organizations.

To support these goals, partners identified several strategic shifts and tools needed to improve communication and coordination.

EARN/Work Ready (WR) Program: The EARN and WR service providers, Grant and Goodwill of SWPA moved into the PA CareerLink® offices in July. EARN and WR provider staff completed PA CareerLink® orientation days at each office at the beginning of the program year, where new staff learned granular details to ensure smooth service delivery for clients. Cross team trainings around processes are ongoing to ensure all partners are aware and collaborative in their efforts. New SNAP work requirements went into effect on October 1. Staff are monitoring foot traffic and referral changes. The Early Learning Resource Center (ELRC) is now present at both offices; expanding access to childcare for clients. Goodwill of SWPA completed a ribbon cutting last month, celebrating renovations to the McKees Rocks satellite location and improved coordination with the Allegheny County Housing Authority (ACHA).

Additional Programs Supporting Priority Populations:

The SW Pennsylvania Regional Recovery Ecosystem Initiative concluded at the end of September. During the implementation period and in partnership with subgrantees (Tri County, Westmoreland Fayette, and Southwest Corner Workforce Development Boards), Partner4Work and the three WDBs served more than 200 individuals in recovery training and supportive service efforts. Nearly 100 individuals received several recovery related credentials during the implementation period. Partner4Work leveraged matched funding from UPMC to complete three additional Certified Recovery Specialist (CRS) training cohorts, totaling six CRS cohorts during the implementation period. Of the six UPMC cohorts, 50% of the registered participants were mothers, 28% were returning citizens, 13% reported having substance use disorder, and 9% were veterans. Additionally, we were able to engage more than 250 organizations across the region in recovery friendly workspaces, and trained them on the value added by hiring and retaining individuals in recovery. More than 50 businesses enrolled in Recovery Friendly Workspaces (RFW) training facilitated by Unity Recovery and at least half implemented at least one RFW practice.

Convene and influence local leaders to support data-informed decision-making and fieldwide innovation.

Career Ready Allegheny / SW PA Healthcare Expo

On October 17, 2025, Partner4Work cohosted the SW PA HEALTHCARE EXPO: THE PULSE ON CAREER PATHWAYS in collaboration with Tri County, Westmoreland-Fayette and SW Corner Workforce Development Boards. Fifty four (54) vendors participated including healthcare employers showcasing a variety of careers in healthcare. Education and apprenticeship information were provided to assist students with planning their learning pathways. A variety of experiential vendors like ambulances, physical therapy equipment, and virtual reality vendors provided career exposure to students. Student attendance consisted of over 1,000 young people from 60 school districts across the SW PA region. Educators that attended were also able to benefit from connecting with Partner4Work's Career Ready Allegheny program for additional career education resources for their students, as well as their local PA CareerLink® centers.

4Construction: Industry Partnership



On November 20, 2025, the Trade Institute of Pittsburgh hosted a Thanksgiving celebration at their facilities, welcoming current students, alumni, staff, board members, partners, and members of the community. Partner4Work Industry Liaison Maurice Walker presented TIP with a gift of tools awarded by DeWalt and Stanley Black & Decker. The Trade Institute staff were genuinely appreciative and excited, as the equipment matched many of the tools used in their carpentry program. The donation provided much needed replacements and helped further strengthen our ongoing partnership.

New Grant Opportunity:

Partner4Work was awarded the Partners for Places Jobs and Inclusive Infrastructure Initiative grant for our collaborative work with Pittsburgh Water on their Aspinwall, Bruecken, Clearwell (ABC) Project. The ABC Project will fully rehabilitate and rebuild two of Pittsburgh Water’s most critical pump stations, as well as construct a bypass for a Clearwell, an underground structure that ensures safe drinking water by providing the necessary contact time between chlorine and clarified water.

This project represents a significant investment in Pittsburgh’s water infrastructure and an expansion of the successful 4Construction model built with the Pittsburgh Airport as PIT2Work, UPMC as UPMC Toolbox, and Live Nation as Build the Beat. Through this initiative, we will help create awareness of career opportunities and establish clear pathways into jobs in both water infrastructure and construction.

Job Quality

Over the past eighteen months, Partner4Work has been working in close partnership with Trying Together and the Allegheny County Department of Children Initiatives, to elevate job quality for frontline early childhood educators with a focus on improving workforce retention. The initiative was made possible through the National Fund for Workforce Solutions, providing funding and technical assistance, as well as local foundation support by The Hillman Family Foundations, The Buhl Foundation, The Heinz Endowments, The Eden Hall Foundation, and the Early Childhood Funders Alliance. Through a strengths-based, co-design approach, child care providers and early childhood educators used national tools and research to elevate the aspects of job quality that were a top priority and directly inform the strategies that were piloted: a formal, standard, and transferable onboarding passport and a robust framework for offering on-site mental health coaching and support. Bonny Yeager from Partner4Work, Cara Ciminillo from Trying Together, and Becky Mercatoris from DCI presented this work to national stakeholders through multiple events in October and November, including a webinar hosted by the National Fund entitled [Job Quality and the Childcare Crisis](#), a National Fund hosted Shifting the Childcare Industry Summit in Washington, D.C., and the [National Association for the Education of Young Children \(NAEYC\) Annual Conference](#) in Orlando, FL.



Bolster our organizational infrastructure to support innovative programs and sustainable impact.

Partner4Work recently completed a focused reorganization to strengthen its internal infrastructure and better position the organization for long-term impact. This effort included select staffing reductions and role adjustments designed to streamline operations and redirect resources toward program delivery, innovation, and system coordination. The intent was to ensure Partner4Work remains responsive to evolving workforce needs while improving efficiency and clarity across internal functions. These changes support Partner4Work's broader goal of building a stronger, more adaptable foundation for innovative and sustainable programming. This realignment enhances the organization's ability to respond to labor-

market shifts, meet employer demand, and reinforce compliance, performance measurement, and overall accountability.

Partner4Work is now in the transition and implementation phase of the new structure. Over the coming months, leadership will continue to refine workflows, strengthen cross-team coordination, and support staff through clear communication and professional development. Progress updates will be shared as implementation continues.

Media:

[How Partner4Work CEO Rob Cherry aims to transform city through accessible job training](#), Pittsburgh Business Times, October 7, 2025

[Partner4Work to reorganize, lay off some staff in order to redirect funds to workforce programs](#), Pittsburgh Business Times, October 13, 2025

[Pittsburgh Water introduces \\$193 million in upgrades as part of “The ABC Project”](#), CBS News, November 10, 2025

[Hundreds show up for Thanksgiving fixings at Urban League of Greater Pittsburgh annual distribution event](#), Pittsburgh Post-Gazette, November 22, 2025

[Partner4Work CEO details strategy to prepare Pittsburgh workers for high-growth sectors](#), Pittsburgh Business Times, November 28, 2025

[Developers break ground on historic Esplanade project](#), Pittsburgh Post-Gazette, December 1, 2025

[EOS Energy CHRO talks strategy for hiring 700-plus workers for Pittsburgh Expansion](#), Pittsburgh Business Times, December 1, 2025

Program Data Supplement

Program Year 2025 (1st Quarter)

July 1, 2025 - September 30, 2025

9,731

Total System Customers

(Includes self-service Labor Exchange users and intensive services recipients)

532

New Youth Enrollments This Quarter

\$1,087,779

Learn & Earn Total Program Wages Earned

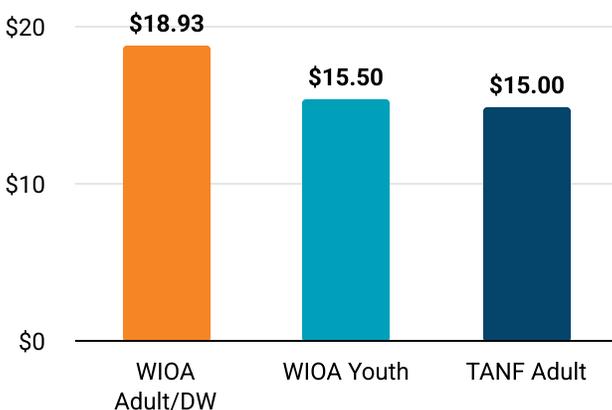
Intensive Services Recipients: 2,706

ADULT: 1,123

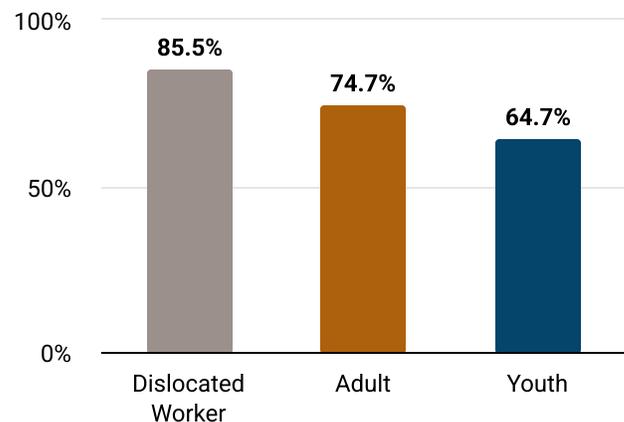
YOUTH: 1,593

(Some participants were enrolled in both adult and youth programming)

Median Employment Wages



Employment in 2nd Quarter After WIOA Program Exit (PY 2023)



257

Received Occupational Skills Training

27

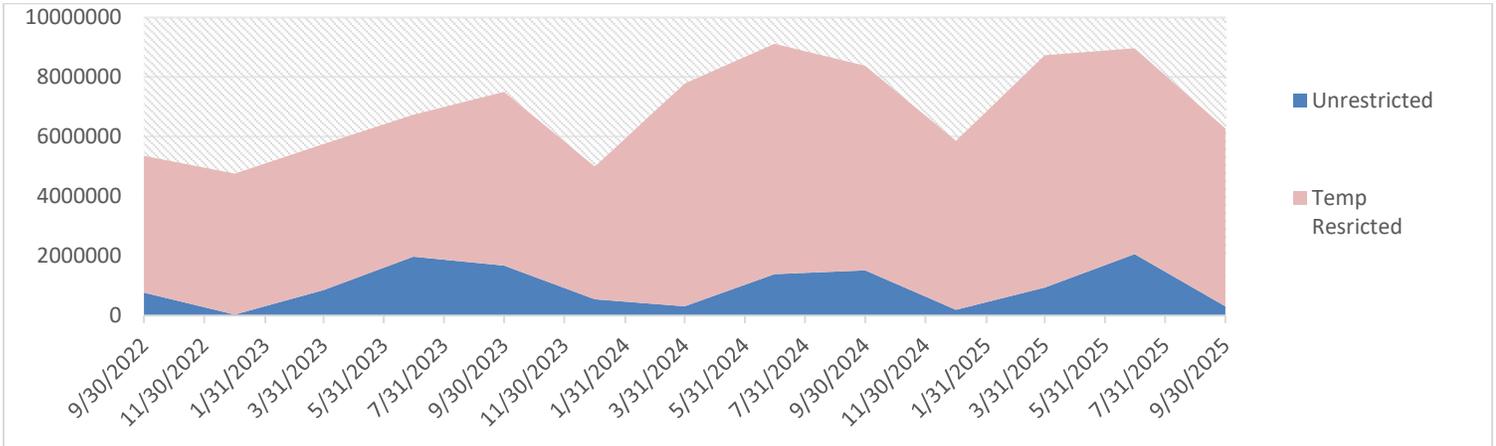
Training Providers

5 Key Sectors

- Construction and Extraction
- Transportation and Material Moving
- Office and Administrative
- Computer and Mathematical
- Healthcare Practitioners and Technical

Dashboard Report

Cash Flow Unrestricted and Temp Restricted Funds



Current Assets, Liabilities & Equity

Cash:

Temp Restricted \$5,977,850
Unrestricted \$306,295

Total Cash \$6,284,145

Line of Credit *secured by Money*

Market
\$0 of \$500,000

Other Current

Assets

Prepaid Expenses \$37,051
Prepaid Insurance \$19,158
Unbilled Receivable \$44,688
Security Deposit \$6,067
Fixed Assets Net of Depreciation \$101,443
Right of Use Asset – Operating Lease \$1,411,539

Liabilities

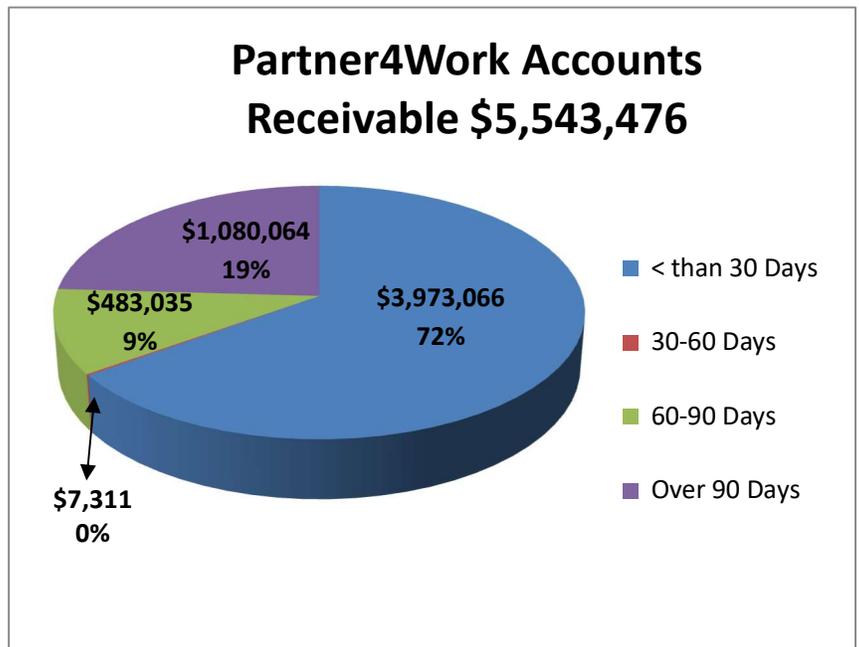
A/P \$3,965,970 (\$3,892,569 due to subrecipients)
Accrued Vacation/Payroll \$116,681
Accrued Contract Liability \$0
Right of Use Liability-Operating Lease (current & long term)\$1,470,687

Equity

Unrestricted Net Assets \$765,428
Temp Restricted Net Assets \$8,415,301**
Net Income (\$1,378,023)

**Career Link \$57,701; M&G \$133,049; Sector Strat. \$2,997,985; Adult TANF \$3,501,112; L&E \$1,7250,454
This is reflective of activity through 7/1/2025

Partner4Work Accounts Receivable \$5,543,476

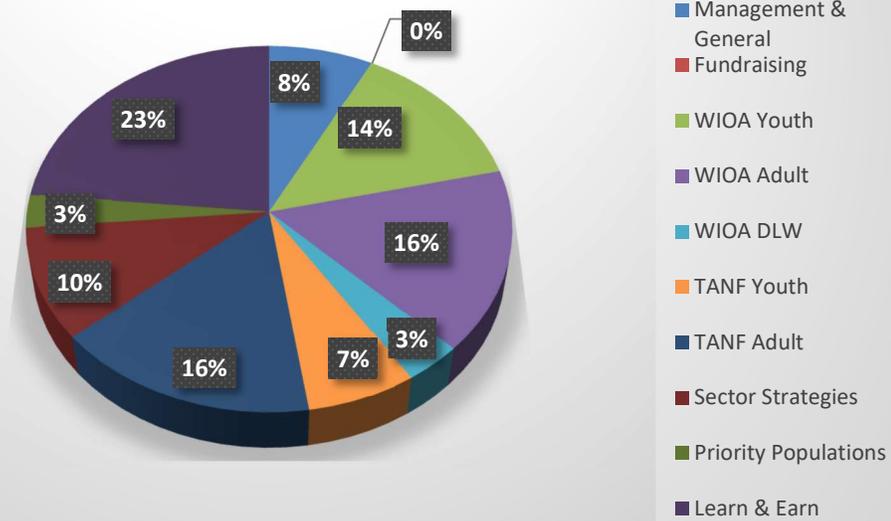


Items over 90+ days: \$3,241.09 Allegheny County CNI; \$1,059,427 Allegheny County L&E;
\$17,397 Southwestern PA Commission

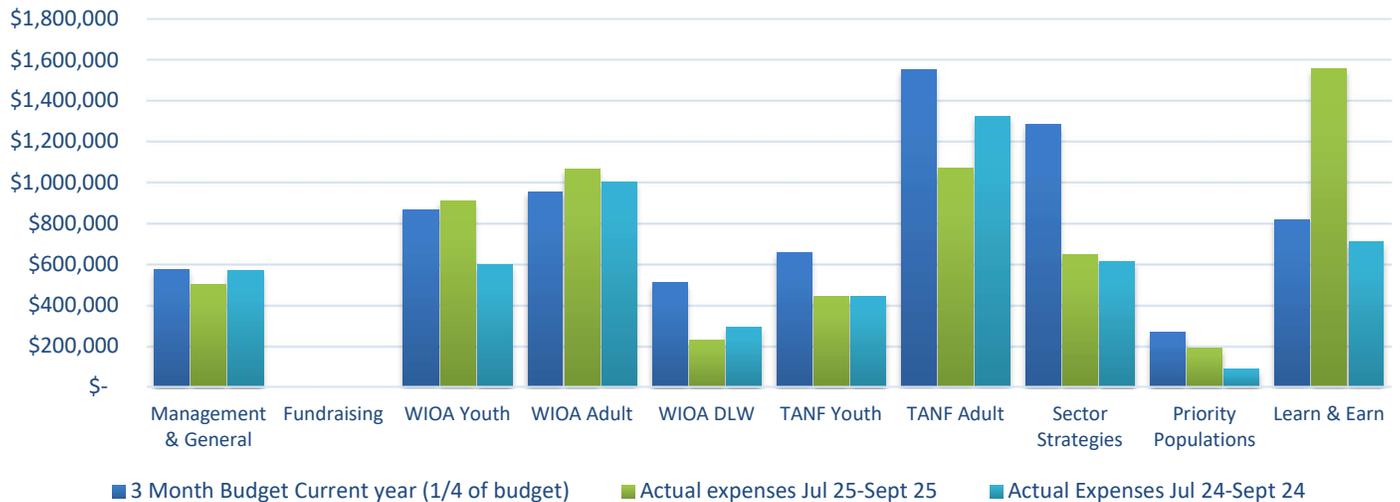
Dashboard Report Continued

Expense section

Total Partner4Work Expenditures \$6,618,075



3 Month Budget and Expense Comparison



Comments

WIOA Programs: Youth, Adult, and Dislocated Worker show mixed performance; combined Adult/DW are aligned with prior year and under budget.

TANF Programs: Youth in line with prior year; Adult significantly below budget due to lower direct service spending.

Sector Strategies: Below budget due to slowed spending on BIP, RK Mellon film and RAMP, and UPMC Direct Care.

Priority Populations: Slightly above prior year but under budget; Pathways Home variance expected to grow due to award not received.

Learn & Earn: Higher than prior year and budget due to change in program structure and timing of provider invoices.

Conclusion: First quarter financial results align with expectations driven by Learn & Earn timing and impacts from delayed reimbursements. While temporarily restricted funds show a deficit due to L&E activity, core operations remain stable. Program performance is generally aligned with prior-year trends, with underspending in Sector Strategies and TANF Adult largely driving budget variances. No financial concerns are noted at this time.

Partner4Work

Consolidated Financial Statements and
Supplementary Information

Years Ended June 30, 2025 and 2024
with Independent Auditor's Reports

PARTNER4WORK

YEARS ENDED JUNE 30, 2025 AND 2024

TABLE OF CONTENTS

Independent Auditor's Report**Consolidated Financial Statements:**

Consolidated Statements of Financial Position	1
Consolidated Statements of Activities:	
- Year Ended June 30, 2025	2
- Year Ended June 30, 2024	3
Consolidated Statements of Functional Expenses:	
- Year Ended June 30, 2025	4
- Year Ended June 30, 2024	5
Consolidated Statements of Cash Flows	6
Notes to Consolidated Financial Statements	7

Supplementary Information:

Schedule of Expenditures of Federal Awards	17
Notes to Schedule of Expenditures of Federal Awards	19

Independent Auditor's Reports Required by the Uniform Guidance:

Independent Auditor's Report on Internal Control over Financial Reporting and on Compliance and Other Matters Based on an Audit of Consolidated Financial Statements Performed in Accordance with <i>Government Auditing Standards</i>	20
Independent Auditor's Report on Compliance for Each Major Program and on Internal Control over Compliance Required by the Uniform Guidance	22
Schedule of Findings and Questioned Costs	25

PARTNER4WORK

YEARS ENDED JUNE 30, 2025 AND 2024

TABLE OF CONTENTS

(Continued)

Summary Schedule of Prior Audit Findings	26
DHS – Agreed-Upon Procedures:	
Independent Accountant’s Report on Applying Agreed-Upon Procedures	27
Reconciliation – Federal Awards Passed Through the Pennsylvania Department of Human Services Expenditures per the SEFA to Revenue Received per the Pennsylvania Audit Confirmation Reply – Exhibit A	29
Independent Accountant’s Report on Applying Agreed-Upon Procedures	30
Schedule of Revenues and Expenditures and Comparison to Budget Relating to Grants from Pennsylvania Department of Human Services Programs – Employment Advancement and Retention Network	32
Schedule of Revenues and Expenditures and Comparison to Budget Relating to Grants from Pennsylvania Department of Human Services Programs – Work Ready	33

Independent Auditor's Report

**Board of Directors
Partner4Work**

Report on the Audit of the Consolidated Financial Statements

Opinion

We have audited the accompanying consolidated financial statements of Partner4Work (Organization), which comprise the consolidated statements of financial position as of June 30, 2025 and 2024, and the related consolidated statements of activities, functional expenses, and cash flows for the years then ended, and the related notes to the consolidated financial statements.

In our opinion, the consolidated financial statements referred to above present fairly, in all material respects, the financial position of the Organization as of June 30, 2025 and 2024, and the changes in its net assets and its cash flows for the years then ended in accordance with accounting principles generally accepted in the United States of America.

Basis for Opinion

We conducted our audits in accordance with auditing standards generally accepted in the United States of America and 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 Consolidated Financial Statements section of our report. We are required to be independent of the Organization and to meet our other ethical responsibilities in accordance with the relevant ethical requirements relating to our audits. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinion.

Responsibilities of Management for the Consolidated Financial Statements

Management is responsible for the preparation and fair presentation of the consolidated 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 consolidated financial statements that are free from material misstatement, whether due to fraud or error.

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

Auditor's Responsibilities for the Audit of the Consolidated Financial Statements

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

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

Supplementary Information

Our audits were conducted for the purpose of forming an opinion on the consolidated financial statements as a whole. The schedule of expenditures of federal awards, as required by Title 2 U.S. Code of Federal Regulations (CFR) Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards*, is presented for purposes of additional analysis and is not a required part of the consolidated 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 consolidated financial statements. The information has been subjected to the auditing procedures applied in the audit of the consolidated financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the consolidated financial statements or to the consolidated financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the supplementary information is fairly stated in all material respects in relation to the consolidated 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 DATE XX, 2025 on our consideration of the Organization'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 Organization'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 Organization's internal control over financial reporting and compliance.

Pittsburgh, Pennsylvania
DATE XX, 2025

PARTNER4WORK

CONSOLIDATED STATEMENTS OF FINANCIAL POSITION

JUNE 30, 2025 AND 2024

	<u>2025</u>	<u>2024</u>
Assets		
Cash and cash equivalents - unrestricted	\$ 2,832,300	\$ 1,390,769
Cash and cash equivalents - restricted	6,146,493	7,746,422
Accounts receivable	5,964,514	7,377,876
Right-of-use asset - operating	1,411,539	1,643,936
Furniture and computer software, net of accumulated depreciation of \$273,807 and \$249,149 at June 30, 2025 and 2024, respectively	107,294	103,381
Other assets	95,870	106,014
Total Assets	<u>\$ 16,558,010</u>	<u>\$ 18,368,398</u>
Liabilities and Net Assets		
Liabilities:		
Due to subrecipients	\$ 4,928,152	\$ 4,698,184
Accounts payable	395,629	633,938
Accrued liabilities	582,813	209,043
Lease liability - operating	1,470,687	1,695,506
Total Liabilities	<u>7,377,281</u>	<u>7,236,671</u>
Net Assets:		
Without donor restrictions	765,428	849,305
With donor restrictions	8,415,301	10,282,422
Total Net Assets	<u>9,180,729</u>	<u>11,131,727</u>
Total Liabilities and Net Assets	<u>\$ 16,558,010</u>	<u>\$ 18,368,398</u>

See accompanying notes to consolidated financial statements.

PARTNER4WORK

CONSOLIDATED STATEMENT OF ACTIVITIES

YEAR ENDED JUNE 30, 2025

	Without Donor Restrictions	With Donor Restrictions	Total
Revenue and Other Support:			
Public funds/ government grants	\$ 21,879,609	\$ 3,086,198	\$ 24,965,807
Foundation and private contributions	7,133	1,026,767	1,033,900
Interest Income	288,619	-	288,619
Net assets released from restrictions	5,980,086	(5,980,086)	-
	-	-	-
Total revenue and other support	<u>28,155,447</u>	<u>(1,867,121)</u>	<u>26,288,326</u>
Expenses:			
Management and general	2,077,856	-	2,077,856
Fundraising	3,938	-	3,938
Program services	26,132,872	-	26,132,872
	-	-	-
Total expenses	<u>28,214,666</u>	<u>-</u>	<u>28,214,666</u>
Change in Net Assets Before Depreciation	<u>(59,219)</u>	<u>(1,867,121)</u>	<u>(1,926,340)</u>
Depreciation	24,658	-	24,658
Change in Net Assets	(83,877)	(1,867,121)	(1,950,998)
Net Assets:			
Beginning of year	<u>849,305</u>	<u>10,282,422</u>	<u>11,131,727</u>
End of year	<u>\$ 765,428</u>	<u>\$ 8,415,301</u>	<u>\$ 9,180,729</u>

See accompanying notes to consolidated financial statements.

PARTNER4WORK

CONSOLIDATED STATEMENT OF ACTIVITIES

YEAR ENDED JUNE 30, 2024

	Without Donor Restrictions	With Donor Restrictions	Total
Revenue and Other Support:			
Public funds/ government grants	\$ 21,422,567	\$ 3,627,197	\$ 25,049,764
Foundation and private contributions	284,466	3,785,000	4,069,466
Interest Income	171,529	-	171,529
Net assets released from restrictions	4,294,112	(4,294,112)	-
	-	-	-
Total revenue and other support	<u>26,172,674</u>	<u>3,118,085</u>	<u>29,290,759</u>
Expenses:			
Management and general	2,042,605	-	2,042,605
Fundraising	1,337	-	1,337
Program services	24,111,518	-	24,111,518
	-	-	-
Total expenses	<u>26,155,460</u>	<u>-</u>	<u>26,155,460</u>
Change in Net Assets Before Depreciation	<u>17,214</u>	<u>3,118,085</u>	<u>3,135,299</u>
Depreciation	24,943	-	24,943
Change in Net Assets	(7,729)	3,118,085	3,110,356
Net Assets:			
Beginning of year	<u>857,034</u>	<u>7,164,337</u>	<u>8,021,371</u>
End of year	<u>\$ 849,305</u>	<u>\$ 10,282,422</u>	<u>\$ 11,131,727</u>

See accompanying notes to consolidated financial statements.

PARTNER4WORK

CONSOLIDATED STATEMENT OF FUNCTIONAL EXPENSES

YEAR ENDED JUNE 30, 2025

	Program Services										
	Management and General	Fundraising	WIOA Youth	WIOA Adult	WIOA Dislocated Workers	Priority Populations	Temporary Assistance For Needy Families	Sector Strategies	Learn and Earn	Program Services Total	Total
Project costs	\$ -	\$ -	\$ 2,947,117	\$ 4,085,301	\$ 700,845	\$ 400,782	\$ 6,990,720	\$ 3,478,572	\$ 2,494,606	\$ 21,097,943	\$ 21,097,943
Salaries, wages, and benefits	1,390,085	3,938	534,439	836,907	361,797	49,081	660,816	837,030	426,302	3,706,372	5,100,395
Material and supplies	40,611	-	264	308	5,694	-	1,029	4,882	342	12,519	53,130
Contracted services	222,314	-	2,992	3,250	40,144	48	299,821	358,703	66,897	771,855	994,169
Occupancy	87,259	-	30,313	47,878	20,622	2,898	37,665	46,480	21,685	207,541	294,800
Technology/network	75,931	-	1,606	1,436	796	-	639	22,133	21,913	48,523	124,454
Accounting	61,421	-	-	-	-	-	-	1,200	-	1,200	62,621
Staff administration	11,838	-	50	-	-	-	-	100	-	150	11,988
Memberships	32,473	-	5,000	-	-	-	-	7,800	-	12,800	45,273
Travel	41,981	-	16,618	15,333	13,810	1,031	12,618	43,902	2,668	105,980	147,961
Equipment expense	10,016	-	-	-	-	-	-	1,902	-	1,902	11,918
Telephone	21,090	-	-	-	-	-	-	-	-	-	21,090
Insurance	24,609	-	-	-	-	-	-	-	-	-	24,609
Communication	10,570	-	10,035	14,840	11,534	-	-	1,648	-	38,057	48,627
Legal	11,614	-	-	-	-	-	-	31	302	333	11,947
Meeting expense	24,013	-	1,669	10,913	2,050	41	1,259	45,903	1,636	63,471	87,484
Miscellaneous	12,031	-	-	-	-	-	-	62,962	1,264	64,226	76,257
Total operating expense	2,077,856	3,938	3,550,103	5,016,166	1,157,292	453,881	8,004,567	4,913,248	3,037,615	26,132,872	28,214,666
Depreciation	24,658	-	-	-	-	-	-	-	-	-	24,658
	<u>\$ 2,102,514</u>	<u>\$ 3,938</u>	<u>\$ 3,550,103</u>	<u>\$ 5,016,166</u>	<u>\$ 1,157,292</u>	<u>\$ 453,881</u>	<u>\$ 8,004,567</u>	<u>\$ 4,913,248</u>	<u>\$ 3,037,615</u>	<u>\$ 26,132,872</u>	<u>\$ 28,239,324</u>

See accompanying notes to consolidated financial statements.

PARTNER4WORK

CONSOLIDATED STATEMENT OF FUNCTIONAL EXPENSES

YEAR ENDED JUNE 30, 2024

	Program Services										
	Management and General	Fundraising	WIOA Youth	WIOA Adult	WIOA Dislocated Workers	Priority Populations	Temporary Assistance For Needy Families	Sector Strategies	Learn and Earn	Program Services Total	Total
Project costs	\$ (1,040)	\$ -	\$ 3,034,498	\$ 3,722,749	\$ 1,135,463	\$ 181,121	\$ 7,174,895	\$ 817,392	\$ 3,122,125	\$ 19,188,243	\$ 19,187,203
Salaries, wages, and benefits	1,341,968	1,258	478,765	727,326	361,756	91,111	664,325	735,942	375,288	3,434,513	4,777,739
Material and supplies	23,638	-	800	1,194	273,799	635	719	349	1,152	278,648	302,286
Contracted services	85,748	-	-	18,277	123,008	1,142	42,764	363,246	109,135	657,572	743,320
Occupancy	91,083	79	28,760	44,088	21,689	5,410	37,126	44,236	22,340	203,649	294,811
Technology/network	153,390	-	2,807	1,501	1,501	-	1,512	19,051	27,815	54,187	207,577
Accounting	52,849	-	-	-	-	-	650	300	-	950	53,799
Staff administration	29,310	-	-	-	-	-	-	-	-	-	29,310
Memberships	68,905	-	-	-	-	-	-	48	500	548	69,453
Travel	41,246	-	12,271	19,667	10,536	4,519	13,711	15,967	2,759	79,430	120,676
Equipment expense	10,213	-	-	-	-	-	-	-	-	-	10,213
Telephone	20,807	-	-	-	-	-	-	-	-	-	20,807
Insurance	23,851	-	-	-	-	-	-	-	-	-	23,851
Communication	43,300	-	-	5,859	2,839	3,500	-	148,795	475	161,468	204,768
Legal	9,054	-	-	-	-	-	-	3,339	1,802	5,141	14,195
Meeting expense	34,353	-	2,392	12,380	1,077	3,644	6,030	2,890	8,185	36,598	70,951
Miscellaneous	13,930	-	116	751	-	-	-	500	9,204	10,571	24,501
Total operating expense	2,042,605	1,337	3,560,409	4,553,792	1,931,668	291,082	7,941,732	2,152,055	3,680,780	24,111,518	26,155,460
Depreciation	24,943	-	-	-	-	-	-	-	-	-	24,943
	<u>\$ 2,067,548</u>	<u>\$ 1,337</u>	<u>\$ 3,560,409</u>	<u>\$ 4,553,792</u>	<u>\$ 1,931,668</u>	<u>\$ 291,082</u>	<u>\$ 7,941,732</u>	<u>\$ 2,152,055</u>	<u>\$ 3,680,780</u>	<u>\$ 24,111,518</u>	<u>\$ 26,180,403</u>

See accompanying notes to consolidated financial statements.

PARTNER4WORK

CONSOLIDATED STATEMENTS OF CASH FLOWS

YEARS ENDED JUNE 30, 2025 AND 2024

	<u>2025</u>	<u>2024</u>
Cash Flows From Operating Activities:		
Change in net assets	\$ (1,950,998)	\$ 3,110,356
Adjustments to reconcile change in net assets to net cash (used in) provided by operating activities:		
Depreciation expense	24,658	24,943
Right-of-use asset - operating	232,397	263,610
Changes in assets and liabilities		
Accounts receivable	1,413,362	262,962
Other assets	10,144	53,663
Due to subrecipients	229,968	26,657
Accounts payable and accrued liabilities	135,461	(1,071,346)
Lease liability - operating	(224,819)	(252,277)
Net cash provided by (used in) operating activities	<u>(129,827)</u>	<u>2,418,568</u>
Cash Flows From Investing Activities:		
Purchases of furniture and computer software	<u>(28,571)</u>	<u>(21,951)</u>
Net cash provided by (used in) investing activities	<u>(28,571)</u>	<u>(21,951)</u>
Increase (Decrease) in Cash and Cash Equivalents and Restricted Cash	(158,398)	2,396,617
Cash and Cash Equivalents and Restricted Cash:		
Beginning of year	<u>9,137,191</u>	<u>6,740,574</u>
End of year	<u>\$ 8,978,793</u>	<u>\$ 9,137,191</u>
Reconciliation to Statements of Net Position:		
Cash and cash equivalents - unrestricted	\$ 2,832,300	\$ 1,390,769
Cash and cash equivalents - restricted	<u>6,146,493</u>	<u>7,746,422</u>
Total cash and cash equivalents	<u>\$ 8,978,793</u>	<u>\$ 9,137,191</u>

See accompanying notes to consolidated financial statements.

PARTNER4WORK**NOTES TO CONSOLIDATED FINANCIAL STATEMENTS**YEARS ENDED JUNE 30, 2025 AND 2024

1. Organization and Purpose

Partner4Work (Organization) is a not-for-profit corporation chartered by the Commonwealth of Pennsylvania. The primary purpose of the Organization is to manage operations, carry out obligations in compliance with the Workforce Innovation and Opportunity Act, and address other policy matters as they relate to workforce development. As an employer-driven board, the mission of the Organization is to lead the development, integration, and implementation of a world-class workforce development system in Pittsburgh and Allegheny County.

The Organization is party to a Memorandum of Understanding with the One-Stop Partners, concerning the operation of the PA CareerLink sites in the City of Pittsburgh and Allegheny County Workforce Development Area (CareerLinks). The Organization acts as an agent on behalf of the CareerLinks. These revenues and expenses are not included in the consolidated financial statements of the Organization. As a member of the CareerLinks, the Organization pays an allocated portion of the expenses of the CareerLinks which are included as part of the consolidated financial statements.

2. Summary of Significant Accounting PoliciesBasis of Accounting

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

Principles of Consolidation

The consolidated financial statements include the accounts of Partner4Work and its affiliate, Regional Workforce Collaborative-SWPA (RWC-SWPA). The purpose of the RWC-SWPA is to support the workforce investment boards of southwestern Pennsylvania in implementing policy guidance, technical assistance, and program oversight in economic and workforce development of the 11 counties of southwestern Pennsylvania to ensure the quality and depth of the labor force. RWC-SWPA shares common management, facilities, and personnel with Partner4Work. All material intercompany transactions have been eliminated in consolidation.

PARTNER4WORK

NOTES TO CONSOLIDATED FINANCIAL STATEMENTS

YEARS ENDED JUNE 30, 2025 AND 2024

Net Asset Classes

The Organization classifies resources for accounting and reporting purposes into separate net asset classes based on the absence or existence of donor-imposed restrictions. In the accompanying consolidated financial statements, net assets that have similar characteristics have been consolidated into similar categories. A description of the net asset categories of the Organization is as follows:

Without Donor Restrictions – Net assets not subject to donor-imposed restrictions or stipulations as to purpose or use.

With Donor Restrictions – Net assets that are subject to donor-imposed restrictions, stipulations that may or will be met either by actions of the Organization or the passage of time, or restrictions of gift instruments requiring that the principal is invested in perpetuity and the income is used only to support programs of the Organization. There were no donor-restricted net assets to be held in perpetuity for the years ended June 30, 2025 and 2024.

Estimates

The preparation of consolidated financial statements in conformity with U.S. GAAP requires management to make estimates and assumptions that affect the reported amounts of assets and liabilities and disclosure of contingent assets and liabilities at the date of the consolidated financial statements and the reported amounts of revenues and expenses during the reporting period. Actual results could differ from those estimates.

Cash and Cash Equivalents

The Organization maintains, at various financial institutions, cash that may exceed federally insured amounts at times. For purposes of cash flows, the Organization considers all highly liquid investments with original maturities of three months or less to be cash equivalents. Restricted cash consists of donor-restricted funds that are to be utilized for specific programs.

The Organization maintains cash accounts that at times may exceed federally insured limits. The Organization has not experienced any losses from maintaining cash accounts in excess of federally insured limits. Management believes that it is not exposed to any significant credit risk on its cash accounts.

PARTNER4WORK**NOTES TO CONSOLIDATED FINANCIAL STATEMENTS**YEARS ENDED JUNE 30, 2025 AND 2024

The Organization has a corporate sweep agreement with one of its banks, whereby, on a daily basis, amounts are withdrawn from the checking account and used to buy securities through a repurchase agreement. The securities utilized for repurchase agreements are U.S. government securities, including Treasury securities and Agency issued or government securities.

Furniture and Computer Software

Purchases of furniture and computer software having a unit cost of \$5,000 or more and an estimated useful life of three or more years are capitalized at the lower of cost or fair value. Depreciation is computed using the straight-line method over the estimated useful life of the assets ranging from three to seven years. Leasehold improvements are depreciated over the life of the current lease. Depreciation expense for the years ended June 30, 2025 and 2024 was \$24,658 and \$24,943, respectively.

Functional Expenses

Expenses are summarized and categorized based upon their functional classification as either program or supporting expenses. Specific expenses that are readily identifiable to a single program or activity are charged directly to that function. Certain categories of expenses that are attributable to more than one program or supporting function are allocated on a reasonable basis that is consistently applied. The primary expenses allocated are salaries, wages, and benefits, which are allocated based on time and efforts and occupancy, which is allocated based on a percentage of salaries.

Revenue Recognition

Contributions and grants are recognized when received, unless the contribution or grant stipulates otherwise, and the Organization is notified of receivable. Contributions and grants received are recorded as with or without donor-restricted support, depending on the existence and/or nature of any donor restrictions. Public funds/government grants are conditional contributions that result from billings to various agencies for reimbursement of costs incurred during the operation of the programs related to its mission. All donor-restricted support is reported as an increase in net assets with donor restrictions. When a donor restriction expires (that is, when a stipulated time restriction ends or purpose restriction is accomplished), net assets with donor restrictions are reclassified to net assets without donor restrictions and reported in the consolidated statements of activities as net assets released from restrictions.

PARTNER4WORK

NOTES TO CONSOLIDATED FINANCIAL STATEMENTS

YEARS ENDED JUNE 30, 2025 AND 2024

The Organization receives the majority of its funding from expense reimbursement grants. Support funded by government grants is recognized as the Organization performs the contracted services or incurs outlays eligible for reimbursement under these agreements. Grant activities and outlays are subject to monitoring and acceptance by the granting agency and adjustments could be required. Under these grants, revenue is recognized when the reimbursable expenses are incurred. The Organization received cost-reimbursable grants of \$14,172,381 and \$13,913,348 that have not been recognized at June 30, 2025 and 2024, respectively, because qualifying expenditures have not yet been incurred. These award balances will be recognized as revenue as the projects progress and conditions are met, generally as expenses are incurred. For these cost-reimbursable grants, there were no amounts received prior to incurring qualifying expenditures.

The Organization's policy is to provide for future losses on uncollectible contractual revenue receivables based on an evaluation of the underlying receivables and such other factors that, in the Organization's judgment, merit consideration in estimating doubtful accounts. At June 30, 2025 and 2024, no allowance was considered to be necessary.

Leases

The Organization determines if an arrangement is or contains a lease at inception. Operating leases are included in right-of-use (ROU) assets and lease liabilities on the consolidated statements of financial position.

ROU assets represent the Organization's right to use an underlying asset for the lease term, and lease liabilities represent the Organization's obligation to make lease payments arising from the lease. ROU assets and liabilities are recognized at the commencement date based on the present value of lease payments over the lease term.

The Organization's lease terms may include options to extend or terminate the lease when it is reasonably certain that they will exercise that option. Lease expense for lease payments is recognized on a straight-line basis over the lease term. The Organization does not report ROU assets and lease liabilities for its short-term leases (leases with a term of 12 months or less). Instead, the lease payments of those leases are reported as lease expense on a straight-line basis over the lease term.

The Organization's lease agreements do not contain any material residual value guarantees or material restrictive covenants.

PARTNER4WORK**NOTES TO CONSOLIDATED FINANCIAL STATEMENTS**YEARS ENDED JUNE 30, 2025 AND 2024

In evaluation of contracts to determine if they qualify as a lease, the Organization considers factors such as if they have obtained substantially all of the rights to the underlying asset through exclusivity, if they can direct the use of the asset by making decisions about how and for what purpose the asset will be used, and if the lessor has substantive substitution rights. This evaluation may require significant judgement.

In determining the discount rate used to measure the ROU asset and lease liability, the Organization uses rates implicit in the lease, or if not readily available, they use their incremental borrowing rate. The Organization's incremental borrowing rate is based on an estimated secured rate comprised of a risk-free rate plus a credit spread as secured by the Organization's assets. Determining a credit spread as secured by the assets may require significant judgement.

The Organization does not report ROU assets and lease liabilities for its short-term leases (leases with a term of 12 months or less). Instead, the lease payments of those leases are reported as lease expenses on a straight-line basis over the lease term.

The Organization has set a threshold for the right of use of leased assets at \$175,000. If multiple leases are entered into during the fiscal year and the cumulative value exceeds the threshold, the Organization will reevaluate the need to recognize the lease as an operating lease on the consolidated statements of financial position.

Due to Subrecipients

Certain grants funds are disbursed as sub-awards to subrecipients who are contracted by the Organization to perform some of the program activities required under the grants. The amounts due are recognized in the period that the subrecipient performs the services under the grant agreement.

Concentrations

Substantially, all revenues are derived from governmental grants and contracts. These governmental grants and contracts are entered into annual and could be significantly changed based upon government spending patterns. Funding under these arrangements is subject to appropriation and annual legislative budget approval. Changes made during the budget process could materially impact the Organization's revenue recognition, cash flows, and operations.

PARTNER4WORK

NOTES TO CONSOLIDATED FINANCIAL STATEMENTS

YEARS ENDED JUNE 30, 2025 AND 2024

Income Taxes

Partner4Work and RWC-SWPA are not-for-profit corporations as described in Section 501(c)(3) of the Internal Revenue Code (IRC) and are exempt from federal income taxes pursuant to Section 501(a) of the IRC. The organizations are not classified as private foundations. Further, the Organization annually files the Forms 990, as applicable. Management asserts that they have no uncertain tax positions.

The Organization follows the *Income Taxes* topic of the FASB Codification, clarifying the accounting for uncertainty in income taxes recognized in an entity's consolidated financial statements. This topic requires a recognition threshold and measurement principles for financial statement disclosures of tax positions taken or expected to be taken on a tax return. The Organization has assessed the tax positions it has taken or expects to take in its tax returns, and no liability for uncertain tax positions has been recorded; further, the Organization has no unrecognized tax benefits. The Organization is no longer subject to examination of its tax returns for years prior to the period open under the applicable statutes of limitations, which are generally three years from the date the returns were filed.

Adopted Accounting Standards

The provisions of these Standards Updates have been adopted and incorporated into these financial statements:

ASU 2025-05, *“Financial Instruments – Credit Losses (Topic 326): Measurement of Credit Losses for Accounts Receivable and Contract Assets.”* The amendments in this update provide for a practical expedient and accounting policy election when estimating expected credit losses on current accounts receivable and/or current contract assets arising from transactions under Topic 606, including those assets acquired in a transaction accounted for under Topic 805, Business Combinations. The impact of the adoption had no material impact to the financial statements.

Subsequent Events

Subsequent events have been evaluated through the Independent Auditor's Report date, which is the date the consolidated financial statements were available to be issued.

PARTNER4WORK

NOTES TO CONSOLIDATED FINANCIAL STATEMENTS

YEARS ENDED JUNE 30, 2025 AND 2024

3. Liquidity

The Organization regularly monitors funds required to meet current operating needs, long-term objectives, and donor-restricted assets. As of June 30, financial assets available for general expenditure, that is, without donor or other restrictions limiting their use, within one year, comprise the following:

	<u>2025</u>	<u>2024</u>
Cash and cash equivalents	\$ 8,978,793	\$ 9,137,191
Accounts receivable	5,964,514	7,377,876
Total financial assets	14,943,307	16,515,067
Less: net assets with donor restrictions	(8,415,301)	(10,282,422)
	<u>\$ 6,528,006</u>	<u>\$ 6,232,645</u>

As part of the Organization's liquidity management, it has a policy to segregate restricted cash and equivalents to be available as expenditures and other obligations become due. In addition, as discussed in Note 6, the Organization maintains a line of credit to assist in meeting cash needs.

4. Net Assets with Donor Restrictions

Net assets with donor restrictions released during the years ended June 30 consisted of the following:

	<u>2025</u>	<u>2024</u>
EARN Program	\$ 38,623	\$ -
Learn and Earn	3,067,094	3,233,214
Sector Strategies	2,871,636	1,060,898
Management and General	2,733	-
	<u>\$ 5,980,086</u>	<u>\$ 4,294,112</u>

PARTNER4WORK

NOTES TO CONSOLIDATED FINANCIAL STATEMENTS

YEARS ENDED JUNE 30, 2025 AND 2024

Net assets with donor restrictions at June 30 consist of the following:

	2025	2024
EARN Program	\$ 3,497,674	\$ 3,506,742
Learn and Earn	1,725,454	2,314,489
Sector Strategies	3,131,035	4,400,757
Adult Workforce Program	57,701	57,701
Management and General	3,437	2,733
	<u>\$ 8,415,301</u>	<u>\$ 10,282,422</u>

5. Operating Leases

The Organization has operating leases for office space located at 650 Smithfield Street, Pittsburgh, Pennsylvania and certain office equipment. The Organization evaluated current contracts to determine which met the criteria of a lease. The right-of-use (ROU) assets and lease liabilities, all of which arise from operating leases, were calculated based on the present value of future lease payments over the lease terms. As of June 30, 2025 and 2024, assets recorded under the operating leases were \$2,277,943, with accumulated amortization associated with the operating leases of \$866,404 and \$634,007, respectively.

Future minimum lease payments under non-cancellable leases as of June 30, 2025 were as follows:

Year Ending June 30,	Operating Leases
2026	\$ 277,060
2027	282,601
2028	288,253
2029	294,018
2030	299,898
Thereafter	<u>152,948</u>
Total future minimum lease payments	\$ 1,594,778
Less: interest	<u>(124,091)</u>
Total	<u>\$ 1,470,687</u>

PARTNER4WORK**NOTES TO CONSOLIDATED FINANCIAL STATEMENTS**YEARS ENDED JUNE 30, 2025 AND 2024

The Organization's weighted average remaining lease term for the operating leases is 5.50 years and 6.50 years as of June 30, 2025 and 2024, respectively. The weighted average discount rate for the operating leases was 2.98% as of June 30, 2025 and 2024.

6. Line of Credit

The Organization has a line of credit of \$500,000. The line bears interest at the Wall Street Journal (WSJ) prime rate plus 5 basis points (0.05%) and is secured by all assets of the Organization. There was no outstanding balance at June 30, 2025 and 2024. There were no line of credit draws and repayments made during 2025 and 2024.

7. Employee Retirement Plan

The Organization maintains a salary reduction savings plan under IRC Section 401(k) that covers all fulltime employees meeting certain service requirements. The Organization matches 100% of the employees' contributions up to 6%. The Organization made matching contributions of approximately \$189,000 and \$173,000 during the years ended June 30, 2025 and 2024, respectively. The Organization may make a discretionary contribution, which is divided among the participants eligible to share in the contribution for the plan year. The Organization did not make a discretionary contribution during the years ended June 30, 2025 and 2024.

8. Related Party Transactions

The Organization engages in transactions with businesses whose executives are members of the Board of Directors (Board). When these transactions are disclosed or identified, the Organization's Conflict of Interest Policy outlines the appropriate Board member restrictions.

9. Commitments and Contingencies

The Organization receives a substantial amount of its funds from federal, state, and local governmental sources. Laws and regulations governing these programs are complex and subject to interpretation. The Organization believes that it is in compliance with all applicable laws and regulations and is not aware of any pending or threatened

PARTNER4WORK

NOTES TO CONSOLIDATED FINANCIAL STATEMENTS

YEARS ENDED JUNE 30, 2025 AND 2024

investigations involving allegations of potential wrongdoing. While no such regulatory inquiries have been made to the Organization, compliance with such laws and regulations can be subject to future government review and interpretation, as well as significant regulatory action, including fines, penalties, and exclusion from governmental programs.

The Organization, in the ordinary course of business, could become involved in pending or threatened legal actions. In the opinion of management, after consultation of legal counsel, the ultimate disposition of any such matters will not have a material adverse effect on the Organization's consolidated financial position or results of operations.

SUPPLEMENTARY INFORMATION

PARTNER4WORK

SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS

YEAR ENDED JUNE 30, 2025

Federal Grantor/Pass-Through Grantor/Program or Cluster Title	Federal ALN	Pass-Through Grantor's Number	Agreement Period	Budget Amount	Federal Expenditures Through June 30, 2024	Passed Through to Subrecipients During the Year Ended June 30, 2025	Total Federal Expenditures During the Year Ended June 30, 2025	Total Federal Expenditures
<u>U.S. Department of Labor</u>								
Passed Through the Pennsylvania Department of Labor and Industry:								
WIOA Cluster:								
WIOA Adult Program	17.258	005-24-3001	07/01/2024 - 06/30/2026	\$ 437,981	\$ -	\$ 216,752	\$ 400,986	\$ 400,986
WIOA Adult Program	17.258	005-24-3011	10/01/2024 - 06/30/2026	1,789,890	-	709,289	896,735	896,735
WIOA Adult Program	17.258	005-23-3013	10/01/2023 - 06/30/2025	850,000	-	662,634	850,000	850,000
WIOA Adult Program	17.258	005-23-3011	10/01/2023 - 06/30/2025	1,542,295	698,788	592,515	843,507	1,542,295
WIOA Adult Program	17.258	005-23-3032	07/01/2024 - 12/31/2024	37,000	-	-	37,000	37,000
WIOA Adult Program	17.258	095-24-3001	07/01/2024 - 06/30/2026	241,322	-	164,701	216,499	216,499
WIOA Adult Program	17.258	095-24-3011	10/01/2024 - 06/30/2026	986,209	-	311,104	481,286	481,286
WIOA Adult Program	17.258	095-22-3132	07/01/2023 - 06/30/2025	674,516	95,851	240,025	310,282	406,133
WIOA Adult Program	17.258	095-23-3001	07/01/2023 - 06/30/2025	255,271	170,735	47,870	84,536	255,271
WIOA Adult Program	17.258	095-23-3011	10/01/2023 - 06/30/2025	1,042,662	585,938	360,639	456,725	1,042,663
Subtotal 17.258					1,551,312	3,305,529	4,577,554	6,128,866
WIOA Youth Activities	17.259	005-24-3301	04/01/2024 - 06/30/2026	2,226,667	-	508,338	674,085	674,085
WIOA Youth Activities	17.259	005-23-3301	04/01/2023 - 06/30/2025	1,784,119	500,152	991,156	1,283,967	1,784,119
WIOA Youth Activities	17.259	095-24-3301	04/01/2024 - 06/30/2026	1,566,272	-	624,080	835,554	835,554
WIOA Youth Activities	17.259	095-23-3301	04/01/2023 - 06/30/2025	1,682,654	678,017	823,123	1,004,637	1,682,654
Subtotal 17.259					1,178,169	2,946,697	3,798,242	4,976,411
WIA/WIOA Dislocated Worker Formula Grants	17.278	005-24-4001	07/01/2024 - 06/30/2026	294,572	-	95,448	173,094	173,094
WIA/WIOA Dislocated Worker Formula Grants	17.278	005-24-4031	09/01/2024 - 06/30/2026	51,450	-	-	51,450	51,450
WIA/WIOA Dislocated Worker Formula Grants	17.278	005-24-4132	10/01/2024 - 06/30/2026	98,550	-	-	57,690	57,690
WIA/WIOA Dislocated Worker Formula Grants	17.278	005-23-4001	07/01/2023 - 06/30/2025	343,899	135,907	146,103	207,991	343,898
WIA/WIOA Dislocated Worker Formula Grants	17.278	005-23-4011	10/01/2023 - 06/30/2025	400,766	90,318	170,922	310,448	400,766
WIA/WIOA Dislocated Worker Formula Grants	17.278	005-22-4132	06/01/2023 - 06/30/2025	149,955	78,683	3,532	71,272	149,955
WIA/WIOA Dislocated Worker Formula Grants	17.278	095-23-3013	10/01/2023 - 06/30/2025	1,050,000	-	805,776	1,050,000	1,050,000
WIA/WIOA Dislocated Worker Formula Grants	17.278	095-24-4001	07/01/2024 - 06/30/2026	381,593	-	23,571	26,298	26,298
WIA/WIOA Dislocated Worker Formula Grants	17.278	095-23-4001	07/01/2023 - 06/30/2025	346,750	38,826	190,039	307,924	346,750
WIA/WIOA Dislocated Worker Formula Grants	17.278	095-23-4011	10/01/2023 - 06/30/2025	211,136	116,273	67,730	94,863	211,136
Subtotal 17.278					460,007	1,503,121	2,351,030	2,811,037
Total WIOA Cluster					3,189,488	7,755,347	10,726,827	13,916,315
Registered Apprenticeship	17.285	095-22-2206	01/01/2023 - 03/31/2026	183,333	35,916	3,827	40,333	76,249
Reentry Employment Opportunities	17.270	PE-35039-20-60-A-55	08/05/2020 - 09/20/2024	916,657	817,369	-	14,977	832,346
H-1B Job Training Grants	17.268	23A60HG000044-01-00	09/30/2023 - 09/30/2028	4,348,078	91,562	225,158	392,171	483,733
WIOA National Dislocated Worker Grants/ WIA National Emergency Grants	17.277	005-23-2301	04/08/2024 - 04/07/2026	308,611	4,338	-	21,945	26,283
Total U.S. Department of Labor					4,138,673	7,984,332	11,196,252	15,334,925
<u>U.S. Department of Health and Human Services</u>								
Passed Through Pennsylvania Department of Labor and Industry:								
Temporary Assistance for Needy Families	93.558	005-24-3361	07/01/2024 - 06/30/2026	1,644,957	-	443,293	585,675	585,675
Temporary Assistance for Needy Families	93.558	005-23-3361	07/01/2023 - 06/30/2025	1,628,261	909,484	549,096	718,776	1,628,260
Temporary Assistance for Needy Families	93.558	095-24-3361	07/01/2024 - 06/30/2026	134,574	-	567,407	742,065	742,065
Temporary Assistance for Needy Families	93.558	095-23-3361	07/01/2023 - 06/30/2025	1,332,213	613,827	540,380	718,386	1,332,213

(Continued)

See accompanying notes to schedule of expenditures of federal awards.

PARTNER4WORK

SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS

YEAR ENDED JUNE 30, 2025
(Continued)

<u>Federal Grantor/Pass-Through Grantor/Project Title</u>	<u>Federal ALN</u>	<u>Pass-Through Grantor's Number</u>	<u>Agreement Period</u>	<u>Budget Amount</u>	<u>Federal Expenditures Through June 30, 2024</u>	<u>Passed Through to Subrecipients During the Year Ended June 30, 2025</u>	<u>Total Federal Expenditures During the Year Ended June 30, 2025</u>	<u>Total Federal Expenditures</u>
Passed Through Pennsylvania Department of Human Services:								
Temporary Assistance for Needy Families	93.558	410-008-3325	07/01/2024 - 06/30/2025	1,829,005	-	1,244,882	1,543,946	1,543,946
Temporary Assistance for Needy Families	93.558	410-007-8069	07/01/2024 - 06/30/2025	4,843,504	-	3,716,248	4,303,192	4,303,192
Temporary Assistance for Needy Families	93.558	410-007-8069			-	-	38,474	38,474
Subtotal 93.558					<u>1,523,311</u>	<u>7,061,306</u>	<u>8,650,515</u>	<u>10,173,826</u>
Total U.S. Department of Health and Human Services					<u>1,523,311</u>	<u>7,061,306</u>	<u>8,650,515</u>	<u>10,173,826</u>
<u>U.S. Department of Agriculture</u>								
Passed Through Pennsylvania Department of Human Services:								
SNAP Cluster:								
State Administrative Matching Grants for the Supplemental Nutrition Assistance Program (SNAP)	10.561	410-007-8069	07/01/2024 - 06/30/2025	70,764	-	54,295	62,870	62,870
Total SNAP Cluster					-	54,295	62,870	62,870
Total U.S. Department of Agriculture					-	54,295	62,870	62,870
<u>U.S. Department of Housing and Urban Development (HUD)</u>								
CDBG - Entitlement/Special Purpose Grants Cluster:								
Community Development Block Grants/Entitlement Grants	14.218	Community Development Block Grant	07/01/2023 - 08/31/2024	450,000	-	41,343	41,514	41,514
Total CDBG - Entitlement/Special Purpose Grants Cluster					-	41,343	41,514	41,514
HOPE VI Cluster:								
Choice Neighborhoods Implementation Grants	14.889	CNI -contract ID# 53710 (286316)	07/01/2023 - 09/30/2030	645,788	84,273	-	127,195	211,468
Total HOPE VI Cluster					84,273	-	127,195	211,468
Total U.S. Department of Housing and Urban Development (HUD)					84,273	41,343	168,709	252,982
<u>U.S. Department of the Treasury</u>								
Passed Through the Pennsylvania Department of Labor and Industry:								
COVID-19 - Coronavirus State and Local Fiscal Recovery Funds	21.027	095-21-8731	04/01/2023 - 06/30/2026	260,000	19,238	-	48,040	67,278
Total U.S. Department of the Treasury					19,238	-	48,040	67,278
<u>U.S. Department of Commerce</u>								
Economic Development Cluster:								
Economic Adjustment Assistance	11.307	01-79-15316 URI 121596	09/19/2022 - 09/18/2026	1,000,000	81,482	129,500	222,282	303,764
Total Economic Development Cluster					81,482	129,500	222,282	303,764
Total U.S. Department of Commerce					81,482	129,500	222,282	303,764
<u>Appalachian Regional Commission (ARC)</u>								
Appalachian Area Development	23.002	IS-21292-23	10/01/2023 - 09/30/2025	500,000	145,546	220,019	251,626	397,172
Appalachian Area Development	23.002	299072	10/01/2024 - 09/30/2027	179,911	-	-	3,089	3,089
Subtotal 23.002					145,546	220,019	254,715	400,261
Appalachian Regional Development	23.001	22188318	01/01/2025 - 12/31/2025	42,500	-	-	3,434	3,434
Total Appalachian Regional Commission (ARC)					145,546	220,019	258,149	403,695
<u>U.S. Department of Justice</u>								
Second Chance Act Reentry Initiative	16.812	15PBJA-22-GG-04599-SCAX	10/1/2022 - 09/30/2025	900,000	235,684	167,802	243,909	479,593
Total U.S. Department of Justice					235,684	167,802	243,909	479,593
Total Expenditures of Federal Awards					<u>\$ 6,228,207</u>	<u>\$ 15,658,597</u>	<u>\$ 20,850,725</u>	<u>\$ 27,078,932</u>

(Concluded)

See accompanying notes to schedule of expenditures of federal awards.

PARTNER4WORK**NOTES TO SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS**YEAR ENDED JUNE 30, 2025

1. Basis of Presentation

The accompanying schedule of expenditures of federal awards (schedule) includes the federal award activity of Partner4Work (Organization) under programs of the federal government for the year ended June 30, 2025. The information in this schedule is presented in accordance with the requirements of Title 2 U.S. *Code of Federal Regulations* Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (Uniform Guidance). Because the schedule presents only a selected portion of the operations of the Organization, it is not intended to and does not present the financial position, changes in net assets, or cash flows of the Organization.

2. Summary of Significant Accounting Policies

Expenditures reported on the schedule are reported on the accrual basis of accounting. Such expenditures are recognized following the cost principles contained in the Uniform Guidance, wherein certain types of expenditures are not allowable or are limited as to reimbursement. Negative amounts shown on the Schedule represent adjustments or credits made in the normal course of business to amounts reported as expenditures in prior years.

3. Indirect Cost Rate

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

Partner4Work

Independent Auditor's Reports
Required by the Uniform Guidance

Year Ended June 30, 2025

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

**Board of Directors
Partner4Work**

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 consolidated financial statements (financial statements) of Partner4Work (Organization) which comprise the statement of financial position as of June 30, 2025 and the consolidated 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 **DATE XX, 2025**.

Report on Internal Control over Financial Reporting

In planning and performing our audit of the consolidated financial statements, we considered the Organization’s internal control over financial reporting (internal control) as a basis for designing audit procedures that are appropriate in the circumstances for the purpose of expressing our opinion on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of the 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 entity’s financial statements will not be prevented, or detected and corrected, on a timely basis. *A significant deficiency* is a deficiency, or a combination of deficiencies, in internal control that is less severe than a material weakness, yet important enough to merit attention by those charged with governance.

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

Board of Directors
Partner4Work
Independent Auditor’s Report on Internal Control over Financial Reporting
and on Compliance and Other Matters

Report on Compliance and Other Matters

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

Purpose of this Report

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

Pittsburgh, Pennsylvania
DATE XX, 2025

Independent Auditor’s Report on Compliance for Each Major Program and on Internal Control over Compliance Required by the Uniform Guidance

**Board of Directors
Partner4Work**

Report on Compliance for Each Major Federal Program

Opinion on Each Major Federal Program

We have audited Partner4Work (Organization)’s compliance with the types of compliance requirements identified as subject to audit in the OMB Compliance Supplement that could have a direct and material effect on each of the Organization’s major federal programs for the year ended June 30, 2025. The Organization’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 Organization 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, 2025.

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 Organization 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 Organization’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 Organization’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 Organization's compliance based on our audit. Reasonable assurance is a high level of assurance but is not absolute assurance and therefore is not a guarantee that an audit conducted in accordance with generally accepted auditing standards, *Government Auditing Standards*, and the Uniform Guidance will always detect material noncompliance when it exists. The risk of not detecting material noncompliance resulting from fraud is higher than for that resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control. Noncompliance with the compliance requirements referred to above is considered material if there is a substantial likelihood that, individually or in the aggregate, it would influence the judgment made by a reasonable user of the report on compliance about the Organization'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 Organization'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 Organization'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 Organization'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*

Board of Directors
Partner4Work
Independent Auditor’s Report on Compliance for Each Major
Program and on Internal Control over Compliance

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.

Pittsburgh, Pennsylvania
DATE XX, 2025

PARTNER4WORK

SCHEDULE OF FINDINGS AND QUESTIONED COSTS

YEAR ENDED JUNE 30, 2025

I. Summary of Audit Results

1. Type of auditor’s report issued: Unmodified, prepared in accordance with Generally Accepted Accounting Principles

2. Internal control over financial reporting:

Material weakness(es) identified? yes no

Significant deficiencies identified that are not considered to be material weakness(es)? yes none reported

3. Noncompliance material to financial statements noted? yes no

4. Internal control over major programs:

Material weakness(es) identified? yes no

Significant deficiencies identified that are not considered to be material weakness(es)? yes none reported

5. Type of auditor’s report issued on compliance for major programs: Unmodified

6. Any audit findings disclosed that are required to be reported in accordance with 2 CFR section 200.516(a)? yes no

7. Major Programs:

ALN(s)

Name of Federal Program or Cluster

93.558

Temporary Assistance for Needy Families

8. Dollar threshold used to distinguish between type A and type B programs: \$750,000

9. Auditee qualified as low-risk auditee? yes no

II. Findings related to the financial statements which are required to be reported in accordance with GAGAS.

No matters were reported.

III. Findings and questioned costs for federal awards.

No matters were reported.

PARTNER4WORK

SUMMARY SCHEDULE OF PRIOR AUDIT FINDINGS

YEAR ENDED JUNE 30, 2025

NONE

Partner4Work

DHS–Funded Financial Assistance
Program Exhibits

Independent Accountant’s Report on Applying Agreed-Upon Procedures

Board of Directors

Partner4Work

We have performed the procedures enumerated below, with respect to the reconciliation schedule of Partner4Work (Organization) required by the Commonwealth of Pennsylvania Department of Human Services (DHS) Single Audit Supplement for the year ended June 30, 2025. The Organization is responsible for the reconciliation schedule.

The Organization has agreed to and acknowledged that the procedures performed are appropriate to meet the intended purpose of assisting DHS in determining whether the entity complied with the specified requirements. This report may not be suitable for any other purpose. The procedures performed may not address all the items of interest to a user of this report and may not meet the needs of all users of this report and, as such, users are responsible for determining whether the procedures performed are appropriate for their purposes.

The procedures to be performed on the reconciliation schedule are as follows:

- A.) Agree the expenditure amounts listed on the reconciliation schedule under the “Federal Expenditures per the SEFA” column to the audited Schedule of Expenditures of Federal Awards (SEFA).
- B.) Agree the receipt amounts listed on the reconciliation schedule under the “Federal Awards Received per the audit confirmation reply from Pennsylvania” column to the subrecipient federal amounts that were reflected in the audit confirmation reply from the Office of Budget, Comptroller Operations.
- C.) Recalculate the amounts listed under the “Difference” column and the “% Difference” column.
- D.) Agree the amounts listed under the “Difference” column to the audited books and records of the County.
- E.) Agree the “Detailed Explanation of the Differences” to the audited books and records of the County.
- F.) Based on the procedures detailed in paragraphs (A) through (E) above, disclose any adjustments and/or findings which have not been reflected on the corresponding schedules (list each separately).

See the attached Exhibit A for the results of the procedures performed.

Board of Directors
Partner4Work
Independent Accountant’s Report on Applying
Agreed-Upon Procedures

We were engaged by the Organization to perform this agreed-upon procedures engagement and conducted our engagement in accordance with attestation standards established by the American Institute of Certified Public Accountants. We were not engaged to and did not conduct an audit or review engagement, the objective of which would be the expression of an opinion or conclusion, respectively, on compliance with the specified requirements. Accordingly, we do not express such an opinion or conclusion. Had we performed additional procedures, other matters might have come to our attention that would have been reported to you.

We are required to be independent of the Organization and to meet our other ethical responsibilities, in accordance with relevant ethical requirements related to our agreed-upon procedures engagement.

This report is intended solely for the information and use of DHS and the Organization and is not intended to be, and should not be, used by anyone other than these specified parties.

Pittsburgh, Pennsylvania
DATE XX, 2025

PARTNER4WORK

RECONCILIATION - FEDERAL AWARDS PASSED THROUGH THE PENNSYLVANIA
DEPARTMENT OF HUMAN SERVICES EXPENDITURES PER THE SEFA TO REVENUE
RECEIVED PER THE PENNSYLVANIA AUDIT CONFIRMATION REPLY

YEAR ENDED JUNE 30, 2025

Exhibit A

<u>ALN Name</u>	<u>ALN</u>	<u>Federal Expenditures per the SEFA</u>	<u>Federal Awards Received per the Audit Confirmation Reply from Pennsylvania</u>	<u>Difference</u>	<u>% Difference</u>	<u>Detailed Explanation of the Differences</u>
Temporary Assistance for Needy Families	93.558	\$ 5,885,612	\$ 6,911,877	\$ (1,026,265)	-15%	1
State Administrative Matching Grants for the Supplemental Nutrition Assistance Program	10.561	62,870	87,391	(24,521)	-28%	1

1. The difference is due to timing based on the audit confirmation reflecting cash payments versus the accrual accounting of federal expenditures on the schedule of federal expenditures. In addition certain payments were not included on the confirmation received. Management believes this calculation represents federal expenditures.

Independent Accountant’s Report on Applying Agreed-Upon Procedures

Board of Directors

Partner4Work

We have performed the procedures enumerated below, on the financial schedules and exhibits of Partner4Work (Organization) required by the Pennsylvania Department of Human Services (DHS) agreement #4100078069 and #4100083325 for the fiscal year ended June 30, 2025. The Organization is responsible for the financial schedules and exhibits.

The Organization has agreed to and acknowledged that the procedures performed are appropriate to meet the intended purpose of satisfying the Pennsylvania Department of Human Services requirements with respect to reporting on the Schedule of Revenues, Expenses, and Comparison with Budget. This report may not be suitable for any other purpose. The procedures performed may not address all the items of interest to a user of this report and may not meet the needs of all users of this report and, as such, users are responsible for determining whether the procedures performed are appropriate for their purposes.

The procedures and associated findings are as follows:

- a. We have verified by comparison of the amounts and classifications that the supplemental financial schedules for each of the programs listed below, which summarize amounts reported to DHS for the fiscal year ended June 30, 2025, have been accurately compiled and reflect the audited books and records of the Organization. We have also verified the Budget Actual presentation is in the same format and level of detail as Rider 3A Budget, including all updates and revisions, as required by the DHS agreements #4100078069 and #4100083325.

<u>Program Name</u>	<u>Referenced Schedule</u>
Employment Advancement and Retention Network	Schedule of Revenues and Expenditures and Comparison to Budget Relating to Grants from Pennsylvania DHS Programs
Work Ready	Schedule of Revenues and Expenditures and Comparison to Budget Relating to Grants from Pennsylvania DHS Programs

Board of Directors
Partner4Work
Independent Accountant’s Report on Applying
Agreed-Upon Procedures

- b. We have inquired of management regarding adjustments to reported revenues or expenditures, which were not reflected on the reports, submitted to DHS for the period in question.
- c. The processes detailed in paragraphs (a) and (b) above disclosed no adjustments and/or findings.

We were engaged by the Organization to perform this agreed-upon procedures engagement and conducted our engagement in accordance with attestation standards established by the American Institute of Certified Public Accountants. We were not engaged to and did not conduct an audit or review engagement, the objective of which would be the expression of an opinion or conclusion, respectively, on compliance with the specified requirements. Accordingly, we do not express such an opinion or conclusion. Had we performed additional procedures, other matters might have come to our attention that would have been reported to you.

We are required to be independent of the Organization and to meet our other ethical responsibilities, in accordance with relevant ethical requirements related to our agreed-upon procedures engagement.

This report is intended solely for the information and use of DHS and the Organization and is not intended to be, and should not be, used by anyone other than these specified parties.

Pittsburgh, Pennsylvania
DATE XX, 2025

PARTNER4WORKSCHEDULE OF REVENUES AND EXPENDITURES AND COMPARISON TO BUDGET RELATING
TO GRANTS FROM PENNSYLVANIA DEPARTMENT OF HUMAN SERVICES PROGRAMS

YEAR ENDED JUNE 30, 2025

EMPLOYMENT ADVANCEMENT AND RETENTION NETWORK
AGREEMENT 4100078069

	<u>Budget</u>	<u>Actual</u>	<u>Difference</u>
Revenues:			
<u>Grant award</u>	<u>\$ 4,914,268</u>	<u>\$ 4,366,062</u>	<u>\$ 548,206</u>
Administration:			
Personnel	263,774	220,804	42,970
Equipment and supplies	40,000	39,162	838
Operating	28,500	16,893	11,607
Indirect costs	<u>97,308</u>	<u>67,722</u>	<u>29,586</u>
Total administration	<u>429,582</u>	<u>344,581</u>	<u>85,001</u>
Program Activities/Subcontractors:			
Subcontractors	3,830,500	3,770,543	59,957
Other program expenses	500,836	160,021	340,815
Indirect costs	<u>153,350</u>	<u>90,917</u>	<u>62,433</u>
Total program activities/subcontractors	<u>4,484,686</u>	<u>4,021,481</u>	<u>463,205</u>
Total expenditures	<u>\$ 4,914,268</u>	<u>\$ 4,366,062</u>	<u>\$ 548,206</u>

PARTNER4WORK

SCHEDULE OF REVENUES AND EXPENDITURES AND COMPARISON TO BUDGET RELATING
TO GRANTS FROM PENNSYLVANIA DEPARTMENT OF HUMAN SERVICES PROGRAMS

YEAR ENDED JUNE 30, 2025

WORK READY
AGREEMENT 4100083325

	<u>Budget</u>	<u>Actual</u>	<u>Difference</u>
Revenues:			
<u>Grant award</u>	<u>\$ 1,829,005</u>	<u>\$ 1,543,946</u>	<u>\$ 285,059</u>
Administration:			
Personnel	131,523	122,844	8,679
Equipment and supplies	-	-	-
Operating	10,560	7,908	2,652
Indirect costs	<u>40,817</u>	<u>38,837</u>	<u>1,980</u>
Total administration	<u>182,900</u>	<u>169,589</u>	<u>13,311</u>
Program Activities/Subcontractors:			
Subcontractors	1,287,800	1,244,882	42,918
Other program expenses	283,163	74,906	208,257
Indirect costs	<u>75,142</u>	<u>54,569</u>	<u>20,573</u>
Total program activities/subcontractors	<u>1,646,105</u>	<u>1,374,357</u>	<u>271,748</u>
Total expenditures	<u>\$ 1,829,005</u>	<u>\$ 1,543,946</u>	<u>\$ 285,059</u>

Return of Organization Exempt From Income Tax

Form 990

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.

2024

Open to Public Inspection

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

B Check if applicable: C Name of organization TRWIB, INC. D Employer identification number 25-1898851 E Telephone number G Gross receipts \$ 26,288,326. H(a) Is this a group return for subordinates? H(b) Are all subordinates included? I Tax-exempt status: J Website: WWW.PARTNER4WORK.ORG K Form of organization: L Year of formation: 2001 M State of legal domicile: PA

Part I Summary

Table with 3 columns: Description, Prior Year, Current Year. Rows include: 1-7a Activities & Governance, 8-12 Revenue, 13-19 Expenses, 20-22 Net Assets or Fund Balances.

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 KRISTIN KRAMER, CHIEF FINANCIAL OFFICER. Paid MICHELLE BRYAN. Preparer MAHER DUESSEL, CPA'S. Firm's address 503 MARTINDALE STREET, SUITE 600 PITTSBURGH, PA 15212.

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

Part III Statement of Program Service Accomplishments

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

1 Briefly describe the organization's mission: TO DEVELOP A THRIVING WORKFORCE, PARTNER4WORK DRIVES AND DELIVERS STRATEGIC INVESTMENTS, PROVIDES EXPERTISE, AND CREATES OPPORTUNITIES FOR BUSINESSES, JOB SEEKERS, AGENCIES, AND POLICYMAKERS IN ALLEGHENY COUNTY AND THE CITY OF PITTSBURGH.

2 Did the organization undertake any significant program services during the year which were not listed on the prior Form 990 or 990-EZ? [] Yes [X] No If "Yes," describe these new services on Schedule O.

3 Did the organization cease conducting, or make significant changes in how it conducts, any program services? [] Yes [X] No If "Yes," describe these changes on Schedule O.

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

4a (Code:) (Expenses \$ 9,723,561. including grants of \$) (Revenue \$) PARTNER4WORK IS THE WORKFORCE DEVELOPMENT BOARD FOR PITTSBURGH AND ALLEGHENY COUNTY. WORKFORCE BOARDS WERE ESTABLISHED BY THE WORKFORCE INVESTMENT ACT (WIA) OF 1998 AND REAUTHORIZED BY THE WORKFORCE INNOVATION AND OPPORTUNITY ACT (WIOA) TO LEAD THE WORKFORCE DEVELOPMENT SYSTEM IN AREAS THROUGHOUT THE COUNTRY. NATIONALLY RECOGNIZED FOR INNOVATION, PARTNER4WORK DELIVERS A MENU OF WORKFORCE SOLUTIONS FOR PITTSBURGH AND ALLEGHENY COUNTY TO ENSURE THE CURRENT AND FUTURE NEEDS OF BUSINESSES AND JOB SEEKERS ARE MET. THE CORNERSTONE OF WIOA, AND A CENTRAL COMPONENT OF OUR WORK, IS THE ESTABLISHMENT OF A ONE-STOP SERVICE SYSTEM, LOCALLY BRANDED AS PA CAREERLINK PITTSBURGH/ALLEGHENY COUNTY. THE ONE-STOP FOCUSES ON GETTING PEOPLE A FIRST JOB, A NEW JOB, OR ADVANCING ON A CAREER PATHWAY WHILE SIMULTANEOUSLY HELPING

4b (Code:) (Expenses \$ 8,004,567. including grants of \$) (Revenue \$) PARTNER4WORK ALSO OVERSEES THE ALLEGHENY COUNTY EARN AND WORK READY PROGRAMS, WHICH ARE FUNDED BY TEMPORARY ASSISTANCE FOR NEEDY FAMILIES (TANF) AND THE SUPPLEMENTAL NUTRITION PROGRAM (SNAP) THROUGH THE PA DEPARTMENT OF HUMAN SERVICES (DHS). THESE PROGRAMS ARE DESIGNED TO ASSIST ADULTS IN TRANSITION FROM PUBLIC ASSISTANCE TO THE WORKFORCE. THE EARN AND WORK READY PROGRAMS PROVIDE CASE MANAGEMENT, JOB PREPARATION, CAREER DEVELOPMENT AND JOB RETENTION SERVICES TO ELIGIBLE TANF AND SNAP PARTICIPANTS. BOTH PROGRAMS AIM TO DECREASE DEPENDENCY ON PUBLIC ASSISTANCE AND ESTABLISH SELF-SUFFICIENCY.

4c (Code:) (Expenses \$ 5,367,129. including grants of \$) (Revenue \$) PARTNER4WORK ESTABLISHES AND SUPPORTS INDUSTRY PARTNERSHIPS IN KEY SECTORS IN ALLEGHENY COUNTY'S ECONOMY, INCLUDING CONSTRUCTION, CLEAN ENERGY, ADVANCED MANUFACTURING, HEALTH CARE, AND INFORMATIONTECHNOLOGY. THESE INDUSTRY PARTNERSHIPS BRING TOGETHER EMPLOYERS, TRAINING PROVIDERS, AND OTHER INDUSTRY CHAMPIONS TO BUILD STRONG EMPLOYER-DRIVEN SOLUTIONS TO WORKFORCE DEVELOPMENT CHALLENGES. TOGETHER, THESE INDUSTRY PARTNERSHIPS WILL EXPLORE, REGISTER, AND EXPAND REGISTERED APPRENTICESHIP PROGRAMS; BUILD EQUITY STRATEGIES TO ENSURE THAT WORKERS HISTORICALLY EXCLUDED FROM THE LABOR MARKET HAVE ACCESS TO CAREER PATHWAYS AND FAMILY SUSTAINING JOBS; WORK TO IMPROVE THE PIPELINE OF YOUTH WHO ARE AWARE OF GOOD JOBS IN THESE FIELDS; AND IMPROVE JOB QUALITY ACROSS INDUSTRIES. EXAMPLES OF PROGRAMS SUPPORTED BY

4d Other program services (Describe on Schedule O.) (Expenses \$ 3,037,615. including grants of \$) (Revenue \$)

4e Total program service expenses 26,132,872.

Part IV Checklist of Required Schedules

Table with 3 columns: Question ID, Question Text, and Yes/No checkboxes. Rows include questions 1 through 21, with sub-questions a-f for items 11, 12, and 20.

Part IV Checklist of Required Schedules (continued)

Table with 3 columns: Question, Yes, No. Rows 22-38 detailing various organizational requirements and compliance checks.

Part V Statements Regarding Other IRS Filings and Tax Compliance

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

Table with 3 columns: Question, Yes, No. Rows 1a, 1b, 1c regarding Form 1096, Forms W-2G, and backup withholding rules.

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

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

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

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

Section A. Governing Body and Management

Table with 3 columns: Question, Yes, No. Rows include 1a (35), 1b (35), 2, 3, 4, 5, 6, 7a, 7b, 8a, 8b, 9.

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

Table with 3 columns: Question, Yes, No. Rows include 10a, 10b, 11a, 11b, 12a, 12b, 12c, 13, 14, 15a, 15b, 16a, 16b.

Section C. Disclosure

- 17 List the states with which a copy of this Form 990 is required to be filed PA
18 Section 6104 requires an organization to make its Forms 1023 (1024 or 1024-A, if applicable), 990, and 990-T (section 501(c)(3)s only) available for public inspection.
19 Describe on Schedule O whether (and if so, how) the organization made its governing documents, conflict of interest policy, and financial statements available to the public during the tax year.
20 State the name, address, and telephone number of the person who possesses the organization's books and records
KRISTIN KRAMER - 412-552-7090
650 SMITHFIELD STREET 2400, PITTSBURGH, PA 15222

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

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

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

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

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

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

(A) Name and title	(B) Average hours per week (list any hours for related organizations below line)	(C) Position (do not check more than one box, unless person is both an officer and a director/trustee)						(D) Reportable compensation from the organization (W-2/1099-MISC/1099-NEC)	(E) Reportable compensation from related organizations (W-2/1099-MISC/1099-NEC)	(F) Estimated amount of other compensation from the organization and related organizations
		Individual trustee or director	Institutional trustee	Officer	Key employee	Highest compensated employee	Former			
(1) ROBERT CHERRY CEO	39.90 0.10			X				257,199.	0.	35,337.
(2) SUSIE PUSKAR CHIEF OPERATIONS OFFICER	40.00 0.00			X				191,846.	0.	19,931.
(3) KRISTIN KRAMER CHIEF FINANCE OFFICER	39.90 0.10			X				154,400.	0.	43,494.
(4) CARL WESLEY CHIEF PROGRAM OFFICER	40.00 0.00				X			181,573.	0.	12,946.
(5) BRIAN KREIT CHIEF COMPLIANCE & POLICY OFFICER	40.00 0.00					X		131,200.	0.	10,975.
(6) KEVIN ACKLIN DIRECTOR (EXITED 12/24)	0.90 0.10	X						0.	0.	0.
(7) WILL ALLEN DIRECTOR	0.90 0.10	X						0.	0.	0.
(8) RICH BARCASKEY DIRECTOR	0.90 0.10	X						0.	0.	0.
(9) DR. QUINTIN BULLOCK DIRECTOR	0.90 0.10	X						0.	0.	0.
(10) DEBRA CAPLAN DIRECTOR	0.90 0.10	X						0.	0.	0.
(11) RICH CASOLI DIRECTOR	0.90 0.10	X						0.	0.	0.
(12) DAVID A. COPLAN DIRECTOR	0.90 0.10	X						0.	0.	0.
(13) ERIN DALTON DIRECTOR	0.90 0.10	X						0.	0.	0.
(14) CLARENCE DOZIER DIRECTOR	0.90 0.10	X						0.	0.	0.
(15) IKE GITTLIN DIRECTOR	0.90 0.10	X						0.	0.	0.
(16) GABRIELLA GONZALEZ DIRECTOR	0.90 0.10	X						0.	0.	0.
(17) CAREY HARRIS DIRECTOR	0.90 0.10	X						0.	0.	0.

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

(A) Name and title	(B) Average hours per week (list any hours for related organizations below line)	(C) Position (do not check more than one box, unless person is both an officer and a director/trustee)						(D) Reportable compensation from the organization (W-2/1099-MISC/1099-NEC)	(E) Reportable compensation from related organizations (W-2/1099-MISC/1099-NEC)	(F) Estimated amount of other compensation from the organization and related organizations
		Individual trustee or director	Institutional trustee	Officer	Key employee	Highest compensated employee	Former			
(18) TIM HOLT DIRECTOR	0.90 0.10	X						0.	0.	0.
(19) TERRY HUEY DIRECTOR	0.90 0.10	X						0.	0.	0.
(20) KATHERINE MCEVILLY DIRECTOR	0.90 0.10	X						0.	0.	0.
(21) CAITLIN MCLAUGHLIN DIRECTOR	0.90 0.10	X						0.	0.	0.
(22) JEFF NOBERS DIRECTOR	0.90 0.10	X						0.	0.	0.
(23) MARK RENDULIC DIRECTOR	0.90 0.10	X						0.	0.	0.
(24) JOSHUA STEWART DIRECTOR	0.90 0.10	X						0.	0.	0.
(25) JOHN THOMAS DIRECTOR	0.90 0.10	X						0.	0.	0.
(26) DR. NANCY WASHINGTON DIRECTOR	0.90 0.10	X						0.	0.	0.
1b Subtotal								916,218.	0.	122,683.
c Total from continuation sheets to Part VII, Section A								0.	0.	0.
d Total (add lines 1b and 1c)								916,218.	0.	122,683.

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 **5**

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

Section B. Independent Contractors

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

(A) Name and business address	(B) Description of services	(C) Compensation
DYNAMIC WORKFORCE SOLUTIONS 237 SOUTH STREET, WALUKESHA, WI 53186	ADULT/DW SERVICES	2,745,581.
PHASE 4 AMERICA, INC. 5850 CENTRE AVENUE, PITTSBURGH, PA 15206	YOUTH SERVICES	2,262,076.
DB GRANT ASSOCIATES 30 BROADWAY FLOOR 31, NEW YORK, NY 10006	ADULT/DW SERVICES	2,217,004.
EDUCATIONAL DATA SYSTEMS, INC., COMMERCE DRIVE NORTH, DEARBORN, MI 48120	ADULT SERVICES	2,151,737.
GOODWILL OF SOUTHWESTERN PA 118 52ND STREET, PITTSBURGH, PA 15201	YOUTH SERVICES	1,580,155.

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 **34**

SEE PART VII, SECTION A CONTINUATION SHEETS

Part VIII Statement of Revenue

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

			(A)	(B)	(C)	(D)	
			Total revenue	Related or exempt function revenue	Unrelated business revenue	Revenue excluded from tax under sections 512 - 514	
Contributions, Gifts, Grants and Other Similar Amounts	1 a Federated campaigns	1a					
	b Membership dues	1b					
	c Fundraising events	1c					
	d Related organizations	1d					
	e Government grants (contributions)	1e	24,957,440.				
	f All other contributions, gifts, grants, and similar amounts not included above ...	1f	1,042,267.				
	g Noncash contributions included in lines 1a-1f	1g	\$				
	h Total. Add lines 1a-1f			25,999,707.			
Program Service Revenue	2 a _____	Business Code					
	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)		288,619.			288,619.	
	4 Income from investment of tax-exempt bond proceeds						
	5 Royalties						
	6 a Gross rents	6a	(i) Real				
			(ii) Personal				
	b Less: rental expenses ...	6b					
	c Rental income or (loss)	6c					
	d Net rental income or (loss)						
	7 a Gross amount from sales of assets other than inventory	7a	(i) Securities				
			(ii) Other				
	b Less: cost or other basis and sales expenses	7b					
	c Gain or (loss)	7c					
	d Net gain or (loss)						
8 a Gross income from fundraising events (not including \$ _____ of contributions reported on line 1c). See Part IV, line 18	8a						
b Less: direct expenses	8b						
c Net income or (loss) from fundraising events							
9 a Gross income from gaming activities. See Part IV, line 19	9a						
b Less: direct expenses	9b						
c Net income or (loss) from gaming activities							
10 a Gross sales of inventory, less returns and allowances	10a						
b Less: cost of goods sold	10b						
c Net income or (loss) from sales of inventory							
Miscellaneous Revenue	11 a _____	Business Code					
	b _____						
	c _____						
	d All other revenue						
	e Total. Add lines 11a-11d						
12 Total revenue. See instructions			26,288,326.	0.	0.	288,619.	

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	932,063.	678,035.	254,028.	
6 Compensation not included above to disqualified persons (as defined under section 4958(f)(1)) and persons described in section 4958(c)(3)(B)				
7 Other salaries and wages	3,024,999.	2,196,666.	824,395.	3,938.
8 Pension plan accruals and contributions (include section 401(k) and 403(b) employer contributions)	189,148.	139,448.	49,700.	
9 Other employee benefits	631,840.	444,097.	187,743.	
10 Payroll taxes	322,345.	248,126.	74,219.	
11 Fees for services (nonemployees):				
a Management				
b Legal	11,947.	333.	11,614.	
c Accounting	62,621.	1,200.	61,421.	
d Lobbying				
e Professional fundraising services. See Part IV, line 17				
f Investment management fees				
g Other. (If line 11g amount exceeds 10% of line 25, column (A), amount, list line 11g expenses on Sch O.)	994,169.	771,855.	222,314.	
12 Advertising and promotion	48,627.	38,057.	10,570.	
13 Office expenses	33,078.	150.	32,928.	
14 Information technology	124,454.	48,523.	75,931.	
15 Royalties				
16 Occupancy	294,800.	207,541.	87,259.	
17 Travel	147,961.	105,980.	41,981.	
18 Payments of travel or entertainment expenses for any federal, state, or local public officials ...				
19 Conferences, conventions, and meetings	87,484.	63,471.	24,013.	
20 Interest				
21 Payments to affiliates				
22 Depreciation, depletion, and amortization	24,658.		24,658.	
23 Insurance	24,609.		24,609.	
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 PROJECT COSTS	21,097,943.	21,097,943.		
b MATERIALS AND SUPPLIES	53,130.	12,519.	40,611.	
c MEMBERSHIPS	45,273.	12,800.	32,473.	
d EQUIPMENT	11,918.	1,902.	10,016.	
e All other expenses	76,257.	64,226.	12,031.	
25 Total functional expenses. Add lines 1 through 24e	28,239,324.	26,132,872.	2,102,514.	3,938.
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 Sheet

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

		(A) Beginning of year		(B) End of year
Assets	1 Cash - non-interest-bearing	309,105.	1	265,746.
	2 Savings and temporary cash investments	8,828,086.	2	8,713,047.
	3 Pledges and grants receivable, net		3	
	4 Accounts receivable, net	7,377,876.	4	5,964,514.
	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	106,014.	9	95,870.
	10a Land, buildings, and equipment: cost or other basis. Complete Part VI of Schedule D	10a 381,101.		
	b Less: accumulated depreciation	10b 273,807.	103,381.	10c 107,294.
	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	1,643,936.	15	1,411,539.
16 Total assets. Add lines 1 through 15 (must equal line 33)	18,368,398.	16	16,558,010.	
Liabilities	17 Accounts payable and accrued expenses	5,541,165.	17	5,906,594.
	18 Grants payable		18	
	19 Deferred revenue		19	
	20 Tax-exempt bond liabilities		20	
	21 Escrow or custodial account liability. Complete Part IV of Schedule D		21	
	22 Loans and other payables to any current or former officer, director, trustee, key employee, creator or founder, substantial contributor, or 35% controlled entity or family member of any of these persons		22	
	23 Secured mortgages and notes payable to unrelated third parties		23	
	24 Unsecured notes and loans payable to unrelated third parties		24	
	25 Other liabilities (including federal income tax, payables to related third parties, and other liabilities not included on lines 17-24). Complete Part X of Schedule D	1,695,506.	25	1,470,687.
	26 Total liabilities. Add lines 17 through 25	7,236,671.	26	7,377,281.
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	849,305.	27	765,428.
	28 Net assets with donor restrictions	10,282,422.	28	8,415,301.
	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	11,131,727.	32	9,180,729.
	33 Total liabilities and net assets/fund balances	18,368,398.	33	16,558,010.

Part XI Reconciliation of Net Assets

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

1	Total revenue (must equal Part VIII, column (A), line 12)	1	26,288,326.
2	Total expenses (must equal Part IX, column (A), line 25)	2	28,239,324.
3	Revenue less expenses. Subtract line 2 from line 1	3	-1,950,998.
4	Net assets or fund balances at beginning of year (must equal Part X, line 32, column (A))	4	11,131,727.
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	9,180,729.

Part XII Financial Statements and Reporting

Check 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? _____ If "Yes," check a box below to indicate whether the financial statements for the year were compiled or reviewed on a separate basis, consolidated basis, or both: <input type="checkbox"/> Separate basis <input type="checkbox"/> Consolidated basis <input type="checkbox"/> Both consolidated and separate basis		X
b Were the organization's financial statements audited by an independent accountant? _____ If "Yes," check a box below to indicate whether the financial statements for the year were audited on a separate basis, consolidated basis, or both: <input type="checkbox"/> Separate basis <input checked="" type="checkbox"/> Consolidated basis <input type="checkbox"/> Both consolidated and separate basis	X	
c If "Yes" to line 2a or 2b, does the organization have a committee that assumes responsibility for oversight of the audit, review, or compilation of its financial statements and selection of an independent accountant? _____ If the organization changed either its oversight process or selection process during the tax year, explain on Schedule O.	X	
3a As a result of a federal award, was the organization required to undergo an audit or audits as set forth in the Uniform Guidance, 2 C.F.R. Part 200, Subpart F? _____	X	
b If "Yes," did the organization undergo the required audit or audits? If the organization did not undergo the required audit or audits, explain why on Schedule O and describe any steps taken to undergo such audits _____	X	

SCHEDULE A (Form 990)

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.

2024

Open to Public Inspection

Department of the Treasury Internal Revenue Service

Name of the organization: TRWIB, INC. Employer identification number: 25-1898851

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).
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).
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).
6 A federal, state, or local government or governmental unit described in section 170(b)(1)(A)(v).
7 X An organization that normally receives a substantial part of its support from a governmental unit or from the general public described in section 170(b)(1)(A)(vi).
8 A community trust described in section 170(b)(1)(A)(vi).
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.
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...
11 An organization organized and operated exclusively to test for public safety.
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).
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.
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).
c Type III functionally integrated. A supporting organization operated in connection with, and functionally integrated with, its supported organization(s) (see instructions).
d Type III non-functionally integrated. A supporting organization operated in connection with its supported organization(s) that is not functionally integrated.
e Check this box if the organization received a written determination from the IRS that it is a Type I, Type II, Type III functionally integrated, or Type III non-functionally integrated supporting organization.
f Enter the number of supported organizations
g Provide the following information about the supported organization(s).

Table with 6 columns: (i) Name of supported organization, (ii) EIN, (iii) Type of organization, (iv) Is the organization listed in your governing document?, (v) Amount of monetary support, (vi) Amount of other support. Includes a Total row at the bottom.

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

Table with 7 columns: (a) 2020, (b) 2021, (c) 2022, (d) 2023, (e) 2024, (f) Total. Rows include: 1 Gifts, grants, contributions, and membership fees received; 2 Tax revenues levied for the organization's benefit; 3 The value of services or facilities furnished by a governmental unit; 4 Total. Add lines 1 through 3; 5 The portion of total contributions by each person (other than a governmental unit or publicly supported organization) included on line 1 that exceeds 2% of the amount shown on line 11, column (f); 6 Public support. Subtract line 5 from line 4.

Section B. Total Support

Table with 7 columns: (a) 2020, (b) 2021, (c) 2022, (d) 2023, (e) 2024, (f) Total. Rows include: 7 Amounts from line 4; 8 Gross income from interest, dividends, payments received on securities loans, rents, royalties, and income from similar sources; 9 Net income from unrelated business activities, whether or not the business is regularly carried on; 10 Other income. Do not include gain or loss from the sale of capital assets (Explain in Part VI.); 11 Total support. Add lines 7 through 10; 12 Gross receipts from related activities, etc. (see instructions); 13 First 5 years. If the Form 990 is for the organization's first, second, third, fourth, or fifth tax year as a section 501(c)(3) organization, check this box and stop here.

Section C. Computation of Public Support Percentage

Table with 3 columns: Line number, Percentage, and % symbol. Rows include: 14 Public support percentage for 2024 (line 6, column (f), divided by line 11, column (f)); 15 Public support percentage from 2023 Schedule A, Part II, line 14; 16a 33 1/3% support test - 2024. If the organization did not check the box on line 13, and line 14 is 33 1/3% or more, check this box and stop here. The organization qualifies as a publicly supported organization; b 33 1/3% support test - 2023. If the organization did not check a box on line 13 or 16a, and line 15 is 33 1/3% or more, check this box and stop here. The organization qualifies as a publicly supported organization; 17a 10% -facts-and-circumstances test - 2024. If the organization did not check a box on line 13, 16a, or 16b, and line 14 is 10% or more, and if the organization meets the facts-and-circumstances test, check this box and stop here. Explain in Part VI how the organization meets the facts-and-circumstances test. The organization qualifies as a publicly supported organization; b 10% -facts-and-circumstances test - 2023. If the organization did not check a box on line 13, 16a, 16b, or 17a, and line 15 is 10% or more, and if the organization meets the facts-and-circumstances test, check this box and stop here. Explain in Part VI how the organization meets the facts-and-circumstances test. The organization qualifies as a publicly supported organization; 18 Private foundation. If the organization did not check a box on line 13, 16a, 16b, 17a, or 17b, check this box and see instructions.

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

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

Section A. Public Support

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

Section B. Total Support

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

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

Section C. Computation of Public Support Percentage

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

Section D. Computation of Investment Income Percentage

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

19a 33 1/3% support tests - 2024. If the organization did not check the box on line 14, and line 15 is more than 33 1/3%, and line 17 is not more than 33 1/3%, check this box and stop here. The organization qualifies as a publicly supported organization

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

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

Part IV Supporting Organizations

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

Section A. All Supporting Organizations

	Yes	No
1 Are all of the organization's supported organizations listed by name in the organization's governing documents? <i>If "No," describe in Part VI how the supported organizations are designated. If designated by class or purpose, describe the designation. If historic and continuing relationship, explain.</i>		
2 Did the organization have any supported organization that does not have an IRS determination of status under section 509(a)(1) or (2)? <i>If "Yes," explain in Part VI how the organization determined that the supported organization was described in section 509(a)(1) or (2).</i>		
3a Did the organization have a supported organization described in section 501(c)(4), (5), or (6)? <i>If "Yes," answer lines 3b and 3c below.</i>		
b Did the organization confirm that each supported organization qualified under section 501(c)(4), (5), or (6) and satisfied the public support tests under section 509(a)(2)? <i>If "Yes," describe in Part VI when and how the organization made the determination.</i>		
c Did the organization ensure that all support to such organizations was used exclusively for section 170(c)(2)(B) purposes? <i>If "Yes," explain in Part VI what controls the organization put in place to ensure such use.</i>		
4a Was any supported organization not organized in the United States ("foreign supported organization")? <i>If "Yes," and if you checked box 12a or 12b in Part I, answer lines 4b and 4c below.</i>		
b Did the organization have ultimate control and discretion in deciding whether to make grants to the foreign supported organization? <i>If "Yes," describe in Part VI how the organization had such control and discretion despite being controlled or supervised by or in connection with its supported organizations.</i>		
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)? <i>If "Yes," explain in Part VI what controls the organization used to ensure that all support to the foreign supported organization was used exclusively for section 170(c)(2)(B) purposes.</i>		
5a Did the organization add, substitute, or remove any supported organizations during the tax year? <i>If "Yes," answer lines 5b and 5c below (if applicable). Also, provide detail in Part VI, including (i) the names and EIN numbers of the supported organizations added, substituted, or removed; (ii) the reasons for each such action; (iii) the authority under the organization's organizing document authorizing such action; and (iv) how the action was accomplished (such as by amendment to the organizing document).</i>		
b 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? <i>If "Yes," provide detail in Part VI.</i>		
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? <i>If "Yes," complete Part I of Schedule L (Form 990).</i>		
8 Did the organization make a loan to a disqualified person (as defined in section 4958) not described on line 7? <i>If "Yes," complete Part I of Schedule L (Form 990).</i>		
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))? <i>If "Yes," provide detail in Part VI.</i>		
b Did one or more disqualified persons (as defined on line 9a) hold a controlling interest in any entity in which the supporting organization had an interest? <i>If "Yes," provide detail in Part VI.</i>		
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? <i>If "Yes," provide detail in Part VI.</i>		
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)? <i>If "Yes," answer line 10b below.</i>		
b Did the organization have any excess business holdings in the tax year? <i>(Use Schedule C, Form 4720, to determine whether the organization had excess business holdings.)</i>		

Part IV Supporting Organizations (continued)

Table with 3 columns: Question, Yes, No. Row 11: Has the organization accepted a gift or contribution from any of the following persons? Sub-rows 11a, 11b, 11c.

Section B. Type I Supporting Organizations

Table with 3 columns: Question, Yes, No. Row 1: Did the governing body, members of the governing body, officers acting in their official capacity, or membership of one or more supported organizations have the power to regularly appoint or elect at least a majority of the organization's officers, directors, or trustees at all times during the tax year? Row 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?

Section C. Type II Supporting Organizations

Table with 3 columns: Question, Yes, No. Row 1: Were a majority of the organization's directors or trustees during the tax year also a majority of the directors or trustees of each of the organization's supported organization(s)?

Section D. All Type III Supporting Organizations

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

Section E. Type III Functionally Integrated Supporting Organizations

Table with 3 columns: Question, Yes, No. Row 1: Check the box next to the method that the organization used to satisfy the Integral Part Test during the year (see instructions). Sub-rows a, b, c. Row 2: Activities Test. Answer lines 2a and 2b below. Sub-rows a, b. Row 3: Parent of Supported Organizations. Answer lines 3a and 3b below. Sub-rows a, b.

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 (<i>explain in detail in Part VI</i>):		
2	Acquisition indebtedness applicable to non-exempt-use assets	2	
3	Subtract line 2 from line 1d.	3	
4	Cash deemed held for exempt use. Enter 0.015 of line 3 (for greater amount, see instructions).	4	
5	Net value of non-exempt-use assets (subtract line 4 from line 3)	5	
6	Multiply line 5 by 0.035.	6	
7	Recoveries of prior-year distributions	7	
8	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	<input type="checkbox"/> Check here if the current year is the organization's first as a non-functionally integrated Type III supporting organization (see instructions).		

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

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

**Schedule B
(Form 990)**

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

Schedule of Contributors

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

DRAFT

OMB No. 1545-0047

Name of the organization

TRWIB, INC.

Employer identification number

25-1898851

Organization type (check one):

Filers of:

Section:

Form 990 or 990-EZ

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

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

527 political organization

Form 990-PF

501(c)(3) exempt private foundation

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

501(c)(3) taxable private foundation

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

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

General Rule

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

Special Rules

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

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

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

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

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

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

Name of organization TRWIB, INC.	Employer identification number 25-1898851
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Part I Contributors (see instructions). Use duplicate copies of Part I if additional space is needed.

(a) No.	(b) Name, address, and ZIP + 4	(c) Total contributions	(d) Type of contribution
1	COUNTY OF ALLEGHENY 436 GRANT ST 119 PITTSBURGH, PA 15219	\$ 2,200,000.	Person <input checked="" type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II for noncash contributions.)
2	COMMONWEALTH OF PENNSYLVANIA DEPARTMENT OF HUMAN SERVICES 625 FORSTER ST HARRISBURG, PA 17120	\$ 8,650,515.	Person <input checked="" type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II for noncash contributions.)
3	COMMONWEALTH OF PENNSYLVANIA DEPARTMENT OF LABOR AND INDUSTRY 1700 LABOR & INDUSTRY BUILDING HARRISBURG, PA 17120	\$ 11,196,252.	Person <input checked="" type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II for noncash contributions.)
4	UPMC HEALTH PLAN, INC. 200 LOTHROP ST PITTSBURGH, PA 15213	\$ 628,398.	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.)

Name of organization

Employer identification number

TRWIB, INC.

25-1898851

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

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

Name of organization TRWIB, INC.	Employer identification number 25-1898851
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Part III Exclusively religious, charitable, etc., contributions to organizations described in section 501(c)(7), (8), or (10) that total more than \$1,000 for the year from any one contributor. Complete columns (a) through (e) and the following line entry. For organizations completing Part III, enter the total of exclusively religious, charitable, etc., contributions of \$1,000 or less for the year. (Enter this info. once.) \$ _____
Use duplicate copies of Part III if additional space is needed.

(a) No. from Part I	(b) Purpose of gift	(c) Use of gift	(d) Description of how gift is held

(e) Transfer of gift	
Transferee's name, address, and ZIP + 4	Relationship of transferor to transferee

(a) No. from Part I	(b) Purpose of gift	(c) Use of gift	(d) Description of how gift is held

(e) Transfer of gift	
Transferee's name, address, and ZIP + 4	Relationship of transferor to transferee

(a) No. from Part I	(b) Purpose of gift	(c) Use of gift	(d) Description of how gift is held

(e) Transfer of gift	
Transferee's name, address, and ZIP + 4	Relationship of transferor to transferee

(a) No. from Part I	(b) Purpose of gift	(c) Use of gift	(d) Description of how gift is held

(e) Transfer of gift	
Transferee's name, address, and ZIP + 4	Relationship of transferor to transferee

SCHEDULE D (Form 990)

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

Supplemental Financial Statements

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

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

OMB No. 1545-0047

Open to Public Inspection

Name of the organization TRWIB, INC. Employer identification number 25-1898851

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.

Table with 3 columns: Question, (a) Donor advised funds, (b) Funds and other accounts. Rows include total number at end of year, aggregate value of contributions, grants, and end of year, and two yes/no questions about donor property and grant fund usage.

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

Table with 3 columns: Question, (a) Donor advised funds, (b) Funds and other accounts. Rows include purpose(s) of conservation easements, a table for lines 2a-2d (Total number, acreage, certified historic structures, and others), and questions about monitoring, expenses, and reporting requirements.

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.

Table with 3 columns: Question, (a) Donor advised funds, (b) Funds and other accounts. Rows include questions about reporting requirements for art and historical treasures, and a table for revenue and assets included.

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?

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

- 1a Is the organization an agent, trustee, custodian, or other intermediary for contributions or other assets not included on Form 990, Part X?
b If "Yes," explain the arrangement in Part XIII and complete the following table:
c Beginning balance
d Additions during the year
e Distributions during the year
f Ending balance
2a Did the organization include an amount on Form 990, Part X, line 21, for escrow or custodial account liability?
b If "Yes," explain the arrangement in Part XIII. Check here if the explanation has been provided in Part XIII

Table with 2 columns: Description, Amount. Rows: 1c Beginning balance, 1d Additions during the year, 1e Distributions during the year, 1f Ending balance.

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

Table with 6 columns: (a) Current year, (b) Prior year, (c) Two years back, (d) Three years back, (e) Four years back. Rows: 1a Beginning of year balance, b Contributions, c Net investment earnings, gains, and losses, d Grants or scholarships, e Other expenditures for facilities and programs, f Administrative expenses, g End of year balance.

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

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

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

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

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

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

Table with 5 columns: Description of property, (a) Cost or other basis (investment), (b) Cost or other basis (other), (c) Accumulated depreciation, (d) Book value. Rows: 1a Land, b Buildings, c Leasehold improvements, d Equipment, e Other, Total.

Part VII Investments - Other Securities

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

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

Part VIII Investments - Program Related.

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

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

Part IX Other Assets

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

(a) Description	(b) Book value
(1) OPERATING RIGHT OF USE ASSET	1,411,539.
(2)	
(3)	
(4)	
(5)	
(6)	
(7)	
(8)	
(9)	
Total. (Column (b) must equal Form 990, Part X, line 15, col. (B))	1,411,539.

Part X Other Liabilities

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

1. (a) Description of liability	(b) Book value
(1) Federal income taxes	
(2) OPERATING RIGHT OF USE LEASE LIABILITY	1,470,687.
(3)	
(4)	
(5)	
(6)	
(7)	
(8)	
(9)	
Total. (Column (b) must equal Form 990, Part X, line 25, col. (B))	1,470,687.

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

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

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

Table with 5 main rows and sub-rows (a-e) for adjustments. Columns include line numbers and a shaded area for calculations.

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.

Table with 5 main rows and sub-rows (a-e) for adjustments. Columns include line numbers and a shaded area for calculations.

Part XIII Supplemental Information

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

PART X, LINE 2:

TRWIB, INC. AND RWC-SWPA ARE NOT-FOR-PROFIT CORPORATIONS AS DESCRIBED IN SECTION 501(C)(3) OF THE INTERNAL REVENUE CODE (IRC) AND ARE EXEMPT FROM FEDERAL INCOME TAXES PURSUANT TO SECTION 501(A) OF THE IRC. THE ORGANIZATIONS ARE NOT CLASSIFIED AS PRIVATE FOUNDATIONS. THE ORGANIZATION FOLLOWS THE INCOME TAXES TOPIC OF THE FASB CODIFICATION, CLARIFYING THE ACCOUNTING FOR UNCERTAINTY IN INCOME TAXES RECOGNIZED IN AN ENTITY'S CONSOLIDATED FINANCIAL STATEMENTS. THIS TOPIC REQUIRES A RECOGNITION THRESHOLD AND MEASUREMENT PRINCIPLES FOR FINANCIAL STATEMENT DISCLOSURES OF TAX POSITIONS TAKEN OR EXPECTED TO BE TAKEN ON A TAX RETURN. THE ORGANIZATION HAS ASSESSED THE TAX POSITIONS IT HAS TAKEN OR EXPECTS TO TAKE IN ITS TAX RETURNS, AND NO LIABILITY FOR UNCERTAIN TAX POSITIONS HAS BEEN RECORDED; FURTHER, THE ORGANIZATION HAS NO UNRECOGNIZED TAX BENEFITS. THE ORGANIZATION IS NO LONGER SUBJECT TO EXAMINATION OF ITS TAX RETURNS FOR YEARS BEFORE 2021.

SCHEDULE J (Form 990)

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

Compensation Information

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

OMB No. 1545-0047

Open to Public Inspection

Name of the organization

TRWIB, INC.

Employer identification number

25-1898851

Part I Questions Regarding Compensation

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

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

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

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

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

- Compensation committee, Independent compensation consultant, Form 990 of other organizations, Written employment contract, Compensation survey or study, Approval by the board or compensation committee

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

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

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

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

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

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

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

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

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

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

Table with 3 columns: Question, Yes, No. Rows 1a-9 with 'X' marks in the Yes/No columns.

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

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

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

(A) Name and Title		(B) Breakdown of W-2 and/or 1099-MISC and/or 1099-NEC compensation			(C) Retirement and other deferred compensation	(D) Nontaxable benefits	(E) Total of columns (B)(i)-(D)	(F) Compensation in column (B) reported as deferred on prior Form 990
		(i) Base compensation	(ii) Bonus & incentive compensation	(iii) Other reportable compensation				
(1) ROBERT CHERRY CEO	(i)	257,199.	0.	0.	14,012.	21,325.	292,536.	0.
	(ii)	0.	0.	0.	0.	0.	0.	0.
(2) SUSIE PUSKAR CHIEF OPERATIONS OFFICER	(i)	191,846.	0.	0.	9,213.	10,718.	211,777.	0.
	(ii)	0.	0.	0.	0.	0.	0.	0.
(3) KRISTIN KRAMER CHIEF FINANCE OFFICER	(i)	154,400.	0.	0.	9,309.	34,185.	197,894.	0.
	(ii)	0.	0.	0.	0.	0.	0.	0.
(4) CARL WESLEY CHIEF PROGRAM OFFICER	(i)	181,573.	0.	0.	10,125.	2,821.	194,519.	0.
	(ii)	0.	0.	0.	0.	0.	0.	0.
	(i)							
	(ii)							
	(i)							
	(ii)							
	(i)							
	(ii)							
	(i)							
	(ii)							
	(i)							
	(ii)							
	(i)							
	(ii)							
	(i)							
	(ii)							
	(i)							
	(ii)							
	(i)							
	(ii)							

**SCHEDULE O
(Form 990)**

(Rev. December 2024)

Department of the Treasury
Internal Revenue Service

Supplemental Information to Form 990 or 990-EZ

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

Attach to Form 990 or Form 990-EZ.

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

OMB No. 1545-0047

**Open to Public
Inspection**

Name of the organization

TRWIB, INC.

Employer identification number

25-1898851

FORM 990, PART I, LINE 1, DESCRIPTION OF ORGANIZATION MISSION:
EXPERTISE, AND CREATES OPPORTUNITIES FOR BUSINESSES, JOB SEEKERS,
AGENCIES, AND POLICYMAKERS IN ALLEGHENY COUNTY AND THE CITY OF
PITTSBURGH.

FORM 990, PART III, LINE 4A, PROGRAM SERVICE ACCOMPLISHMENTS:
BUSINESSES GROW. WITH MORE THAN 20,000 JOB SEEKERS UTILIZING SERVICES
IN ALLEGHENY COUNTY ANNUALLY, ONE-STOP STAFF MEMBERS SUPPORT CUSTOMERS
THROUGH THE JOB SEARCH PROCESS, INCLUDING COACHING AND COUNSELING, JOB
MATCHING AND PROVIDING ACCESS TO A DATABASE OF THOUSANDS OF POSTED
JOBS. ONE-STOP STAFF ALSO CAN CONNECT QUALIFIED JOB SEEKERS TO NO-COST
TRAINING AT COMMUNITY COLLEGES OR OTHER HIGH-QUALITY INSTITUTIONS. AT
THE SAME TIME, REGIONAL BUSINESSES CAN ACCESS A MENU OF NO-COST
SERVICES INCLUDING FUNDING TO TRAIN NEW AND EXISTING WORKERS; ACCESS TO
A POOL OF PRE-SCREENED, MOTIVATED AND DIVERSE TALENT; SPACE FOR CAREER
FAIRS AND INTERVIEWS; LAYOFF AVERSION; CUSTOMIZED LABOR MARKET DATA;
AND OTHER RESOURCES.

FORM 990, PART III, LINE 4C, PROGRAM SERVICE ACCOMPLISHMENTS:
PARTNER4WORK INCLUDE BANKWORK\$, PRE-APPRENTICESHIP CONSTRUCTION
TRAINING, APPRENTI CYBERSECURITY AND SOFTWARE DEVELOPMENT REGISTERED
APPRENTICESHIPS, FREEDOM HOUSE 2.0 AND MEDICAL ASSISTANT TRAINING, AND
MECHATRONICS REGISTERED APPRENTICESHIP PROGRAMMING. PARTNER4WORK WILL
BEGIN THEBUILDING EQUITABLE PATHWAYS TO INFRASTRUCTURE JOBS IN
SOUTHWESTERN PENNSYLVANIA PROGRAM IN 2023, WORKING TO BUILD AN
ECOSYSTEM OF REGISTERED APPRENTICESHIPS IN CRITICAL FIELDS, INCLUDING
EV TECHNICIAN AND CYBERSECURITY.

PRIORITY POPULATION PROGRAMMING IS INTEGRAL TO PARTNER4WORKS APPROACH
TOWARDS HOLISTIC PROGRAM DESIGN AND ETHICAL INCLUSION OF ALL
JOBSEEKERS. THE BULK OF OUR TEAM'S WORKLOAD CURRENTLY FOCUSES ON
INDIVIDUALS THAT ARE IN RECOVERY FROM SUBSTANCE CONDITIONS AND JOB
SEEKERS WHO HAVE CRIMINAL RECORDS. OUR TEAM IS UNIQUE IN THAT WE ACT AS
AN INNOVATIVE AND EXPERIMENTAL SPACE FOR TESTING SMALL SCALE PILOT
PROGRAMS FOR SPECIFIC POPULATIONS. WHILE OPERATING SEVERAL FINITE
MULTI-YEAR PROGRAMS, WE EVALUATE GAPS IN THE SERVICE AREA AND CREATE
SUSTAINABILITY RECOMMENDATIONS. WITH THAT IN MIND, EACH FISCAL YEAR IS
DIFFERENT DEPENDING UPON OPPORTUNITIES RELEASED AND AWARDS RECEIVED.
DURING 2022, OUR TEAM WAS RESPONSIBLE FOR ACTIVELY ADMINISTERING TWO
PROGRAMS, ONE FOR INDIVIDUALS INCARCERATED AT ALLEGHENY COUNTY JAIL,
AND ONE FOR JOBSEEKERS IMPACTED BY SUBSTANCE CONDITIONS. ACROSS THESE
INITIATIVES, WE'VE FUNDED 12 PROVIDERS, ALL WITH PROGRAMMING DESIGNED
SPECIFICALLY FOR THE TARGET POPULATION. AS A DIRECT RESULT OF THESE
PROGRAMS PARNTER4WORK FACILITATED THE FIRST PRE-RELEASE OCCUPATIONAL
TRAINING PROGRAMS PRESENT AT THE ALLEGHENY COUNTY JAIL IN OVER 5 YEARS,
CREDENTIALING FOUR COHORTS OF CURRENTLY INCARCERATED INDIVIDUALS.
SIMILARLY, OUR INITIATIVE TARGETING JOB SEEKERS IN RECOVERY RESURRECTED
THE OFFERING OF FREE CERTIFIED RECOVERY SPECIALIST TRAINING, WHICH HAD
NOT BEEN AVAILABLE IN THE COUNTY FOR SEVERAL YEARS PRIOR. A SIGNIFICANT
AMOUNT OF PRIORITY POPULATION WORK LIES IN DEVELOPING COMMUNITY
PARTNERSHIPS, ACTING AS EXPERTS IN SEVERAL STAKEHOLDER GROUPS, AND
ACTING AS LIAISONS TO ALL PARTNER4WORK PROGRAMS AND INITIATIVES THAT

Name of the organization TRWIB, INC.	Employer identification number 25-1898851
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MAY INCLUDE REENTRANTS, INDIVIDUALS IN RECOVERY, AND OTHER PRIORITY POPULATIONS SUCH AS REFUGEES AND IMMIGRANTS.

FORM 990, PART III, LINE 4D, OTHER PROGRAM SERVICES:

LEARN AND EARN "SUMMER YOUTH EMPLOYMENT PROGRAM" IS A PREMIER SUMMER JOB PROGRAM FOR YOUNG ADULTS AGES 14-24 IN ALLEGHENY COUNTY AND CITY OF PITTSBURGH. THROUGH THIS COMMUNITY EFFORT WE'VE BEEN ABLE TO PROVIDE 1500 2000 YOUNG ADULTS EACH YEAR WITH OPPORTUNITIES TO GAIN 21STCENTURY WORKFORCE SKILLS, DEVELOP PROFESSIONAL AND SOCIAL NETWORKS, ALL WHILE BECOMING SUCCESSFUL MEMBERS OF OUR REGIONAL WORKFORCE. LEARN AND EARN IS MADE POSSIBLE BY THE LEVERAGING OF KNOWLEDGE AND RESOURCES FROM A NETWORK OF PUBLIC AND PRIVATE FUNDERS, EMPLOYER PARTNERS, PROVIDERS, AND COMMUNITY PARTNERS. THE PROGRAM IS ADMINISTERED BY PARTNER4WORK, IN PARTNERSHIP WITH ALLEGHENY COUNTY (DHS) AND THE CITY OF PITTSBURGH. LEARN AND EARN PROVIDES YOUNG ADULTS WITH (1) A CENTRALIZED POINT-OF-ENTRY, WHICH ELIMINATES THE NEED FOR YOUTH TO FILL OUT NUMEROUS SUMMER JOB APPLICATIONS; (2) WORK-READINESS TRAINING THAT INSTILLS POSITIVE WORK BEHAVIORS AND ETHICS. IN ADDITION, LEARN AND EARN PROVIDERS HAVE ADDED FINANCIAL LITERACY AS PART OF THEIR WORK-READINESS TRAINING; (3) PAID WORK EXPERIENCES THAT ALIGN WITH GROWING OCCUPATIONS IN THE PITTSBURGH REGION; (4) WRAP-AROUND SUPPORT, INCLUDING MENTORING AND CASE MANAGEMENT, AND; (5) TRAINING AND TECHNICAL ASSISTANCE FOR PROGRAM PROVIDERS, INCLUDING ACCESS TO AN ONLINE PROGRAM MANAGEMENT DATABASE. LEARN AND EARN HELPS TO DEVELOP FUTURE TALENT FOR LOCAL BUSINESS, WHILE WORKING WITH LOCAL BUSINESS TO ADAPT TO THE LEARNING ABILITIES OF YOUNG ADULTS. PARTNER4WORK CONTINUES TO BE A KEY DEVELOPER OF PARTNERSHIP TO ENSURE THAT WE'RE OFFERING CAREER-READINESS CLASSES AND DEVELOPING PIPELINE OPPORTUNITIES FOR HIGH SCHOOL STUDENTS. EXAMPLE OF THIS: PARTNERING WITH COMPANIES SUCH AS PNC ON THEIRPARTNERUPPROGRAM, WHICH OFFERS CAREER-RELATED CLASSES TO HIGH SCHOOL STUDENTS. LEARN AND EARN CONTINUES TO PROVIDE YOUNG ADULTS WITH HANDS-ON LEARNING OPPORTUNITIES TO HELP PREPARE THEM FOR REAL-WORLD EXPERIENCES. ADDITIONALLY, THE PROGRAM CONTINUES TO HELP CONNECT OUT-OF-SCHOOL YOUTH (HIGH-SCHOOL GRADUATE, DROPOUTS, AND GED LEARNERS, ETC) TO FULL-TIME EMPLOYMENT.

EXPENSES \$ 3,037,615. INCLUDING GRANTS OF \$ 0. REVENUE \$ 0.

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

THE ALLEGHENY COUNTY CHIEF EXECUTIVE AND THE MAYOR OF PITTSBURGH, SHALL APPOINT MEMBERS OF THE GOVERNING BODY.

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

THE AFFAIRS OF THE ORGANIZATION SHALL BE UNDER THE GENERAL DIRECTION OF THE EXECUTIVE COMMITTEE, WHICH SHALL ADMINISTER, MANAGE, PRESERVE, AND PROTECT THE PROPERTY OF THE ORGANIZATION.

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

FORM 990 IS MADE AVAILABLE TO THE BOARD OF DIRECTORS PRIOR TO FILING.

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

THE ORGANIZATION HAS EACH BOARD MEMBER CONFIRM ANNUALLY THAT HE OR SHE DOES NOT HAVE ANY CONFLICTS OF INTEREST.

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

THE BOARD OF DIRECTORS APPROVES, AND ANNUALLY REVIEWS, THE COMPENSATION OF THE EXECUTIVE DIRECTOR.

Name of the organization TRWIB, INC.	Employer identification number 25-1898851
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**FORM 990, PART VI, SECTION C, LINE 19:
ALL ARE AVAILABLE ON SITE BY REQUEST.**

**FORM 990, PART XII, LINE 2C:
THE PROCESS HAS NOT CHANGED.**

**SCHEDULE R
(Form 990)**

(Rev. January 2025)

Department of the Treasury
Internal Revenue Service

Related Organizations and Unrelated Partnerships
Complete if the organization answered "Yes" on Form 990, Part IV, line 33, 34, 35b, 36, or 37.
Attach to Form 990.

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

OMB No. 1545-0047

**Open to Public
Inspection**

Name of the organization **TRWIB, INC.** Employer identification number **25-1898851**

Part I Identification of Disregarded Entities. Complete if the organization answered "Yes" on Form 990, Part IV, line 33.

(a) Name, address, and EIN (if applicable) of disregarded entity	(b) Primary activity	(c) Legal domicile (state or foreign country)	(d) Total income	(e) End-of-year assets	(f) Direct controlling entity

Part II Identification of Related Tax-Exempt Organizations. Complete if the organization answered "Yes" on Form 990, Part IV, line 34, because it had one or more related tax-exempt organizations during the tax year.

(a) Name, address, and EIN of related organization	(b) Primary activity	(c) Legal domicile (state or foreign country)	(d) Exempt Code section	(e) Public charity status (if section 501(c)(3))	(f) Direct controlling entity	(g) Section 512(b)(13) controlled entity?	
						Yes	No
REGIONAL WORKFORCE COLLABORATIVE - SWPA - 20-1967716, 650 SMITHFIELD STREET 2400, PITTSBURGH, PA 15222	WORKFORCE DEVELOPMENT	PENNSYLVANIA	501(C)(3)	LINE 7	TRWIB INC	X	

Part III Identification of Related Organizations Taxable as a Partnership. Complete if the organization answered "Yes" on Form 990, Part IV, line 34, because it had one or more related organizations treated as a partnership during the tax year.

Table with 11 main columns: (a) Name, address, and EIN of related organization; (b) Primary activity; (c) Legal domicile; (d) Direct controlling entity; (e) Predominant income; (f) Share of total income; (g) Share of end-of-year assets; (h) Disproportionate allocations? (Yes/No); (i) Code V-UBI amount; (j) General or managing partner? (Yes/No); (k) Percentage ownership.

Part IV Identification of Related Organizations Taxable as a Corporation or Trust. Complete if the organization answered "Yes" on Form 990, Part IV, line 34, because it had one or more related organizations treated as a corporation or trust during the tax year.

Table with 10 main columns: (a) Name, address, and EIN of related organization; (b) Primary activity; (c) Legal domicile; (d) Direct controlling entity; (e) Type of entity; (f) Share of total income; (g) Share of end-of-year assets; (h) Percentage ownership; (i) Section 512(b)(13) controlled entity? (Yes/No).

Part V Transactions With Related Organizations. Complete if the organization answered "Yes" on Form 990, Part IV, line 34, 35b, or 36.

Note: Complete line 1 if any entity is listed in Parts II, III, or IV of this schedule.

1 During the tax year, did the organization engage in any of the following transactions with one or more related organizations listed in Parts II-IV?

	Yes	No
a Receipt of (i) interest, (ii) annuities, (iii) royalties, or (iv) rent from a controlled entity		X
b Gift, grant, or capital contribution to related organization(s)		X
c Gift, grant, or capital contribution from related organization(s)		X
d Loans or loan guarantees to or for related organization(s)		X
e Loans or loan guarantees by related organization(s)		X
f Dividends from related organization(s)		X
g Sale of assets to related organization(s)		X
h Purchase of assets from related organization(s)		X
i Exchange of assets with related organization(s)		X
j Lease of facilities, equipment, or other assets to related organization(s)		X
k Lease of facilities, equipment, or other assets from related organization(s)		X
l Performance of services or membership or fundraising solicitations for related organization(s)		X
m Performance of services or membership or fundraising solicitations by related organization(s)		X
n Sharing of facilities, equipment, mailing lists, or other assets with related organization(s)	X	
o Sharing of paid employees with related organization(s)	X	
p Reimbursement paid to related organization(s) for expenses		X
q Reimbursement paid by related organization(s) for expenses		X
r Other transfer of cash or property to related organization(s)		X
s Other transfer of cash or property from related organization(s)		X

2 If the answer to any of the above is "Yes," see the instructions for information on who must complete this line, including covered relationships and transaction thresholds.

	(a) Name of related organization	(b) Transaction type (a-s)	(c) Amount involved	(d) Method of determining amount involved
(1)				
(2)				
(3)				
(4)				
(5)				
(6)				

Form 990-EZ

Short Form 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/Form990EZ for instructions and the latest information.

2024

Open to Public Inspection

Department of the Treasury Internal Revenue Service

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

B Check if applicable: C Name of organization REGIONAL WORKFORCE COLLABORATIVE - SWPA D Employer identification number 20-1967716 E Telephone number 412-552-7090 F Group Exemption Number

G Accounting Method: X Accrual I Website: N/A H Check X if the organization is not required to attach Schedule B (Form 990).

J Tax-exempt status (check only one) - X 501(c)(3) K Form of organization: X Corporation L Add lines 5b, 6c, and 7b to line 9 to determine gross receipts.

column (B) are \$500,000 or more, file Form 990 instead of Form 990-EZ \$ 0.

Part I Revenue, Expenses, and Changes in Net Assets or Fund Balances (see the instructions for Part I)

Check if the organization used Schedule O to respond to any question in this Part I

Table with 21 rows and 3 columns. Rows include Revenue (1-9), Expenses (10-17), and Net Assets (18-21). Total revenue is 0.

For Paperwork Reduction Act Notice, see the separate instructions.

Form 990-EZ (2024)

Part II Balance Sheets (see the instructions for Part II)

Check if the organization used Schedule O to respond to any question in this Part II

Table with 2 columns: (A) Beginning of year, (B) End of year. Rows include: 22 Cash, savings, and investments; 23 Land and buildings; 24 Other assets; 25 Total assets; 26 Total liabilities; 27 Net assets or fund balances.

Part III Statement of Program Service Accomplishments (see the instructions for Part III)

Check if the organization used Schedule O to respond to any question in this Part III

Expenses (Required for section 501(c)(3) and 501(c)(4) organizations; optional for others.)

What is the organization's primary exempt purpose? SEE SCHEDULE O

Describe the organization's program service accomplishments for each of its three largest program services, as measured by expenses. In a clear and concise manner, describe the services provided, the number of persons benefited, and other relevant information for each program title.

Table with 2 columns: Description, Expenses. Rows include: 28 SEE SCHEDULE O; 29; 30; 31 Other program services; 32 Total program service expenses.

Part IV List of Officers, Directors, Trustees, and Key Employees (list each one even if not compensated - see the instructions for Part IV)

Check if the organization used Schedule O to respond to any question in this Part IV

Table with 5 columns: (a) Name and title, (b) Average hours per week devoted to position, (c) Reportable compensation, (d) Health benefits, contributions to employee benefit plans, and deferred compensation, (e) Estimated amount of other compensation. Rows list names like KEVIN ACKLIN, WILL ALLEN, RICH BARCASKEY, etc.

Part V Other Information (Note the Schedule A and personal benefit contract statement requirements in the instructions for Part V.) Check if the organization used Sch. O to respond to any question in this Part V

X

Table with columns for question numbers (33-45b), descriptions, and Yes/No columns. Includes questions about significant activity, changes to documents, business income, political expenditures, loans, tax shelter, and controlled entities.

	Yes	No
46 Did the organization engage, directly or indirectly, in political campaign activities on behalf of or in opposition to candidates for public office? If "Yes," complete Schedule C, Part I		
	46	X

Part VI Section 501(c)(3) Organizations Only

All section 501(c)(3) organizations must answer questions 47-49b and 52, and complete the tables for lines 50 and 51.

Check if the organization used Schedule O to respond to any question in this Part VI

	Yes	No
47 Did the organization engage in lobbying activities or have a section 501(h) election in effect during the tax year? If "Yes," complete Sch. C, Part II	47	X
48 Is the organization a school as described in section 170(b)(1)(A)(ii)? If "Yes," complete Schedule E	48	X
49a Did the organization make any transfers to an exempt non-charitable related organization?	49a	X
b If "Yes," was the related organization a section 527 organization?	49b	

50 Complete this table for the organization's five highest compensated employees (other than officers, directors, trustees, and key employees) who each received more than \$100,000 of compensation from the organization. If there is none, enter "None."

(a) Name and title of each employee	(b) Average hours per week devoted to position	(c) Reportable compensation (Forms W-2/1099-MISC/1099-NEC)	(d) Health benefits, contributions to employee benefit plans, and deferred compensation	(e) Estimated amount of other compensation
NONE				

f Total number of other employees paid over \$100,000

51 Complete this table for the organization's five highest compensated independent contractors who each received more than \$100,000 of compensation from the organization. If there is none, enter "None." NONE

(a) Name and business address of each independent contractor	(b) Type of service	(c) Compensation

d Total number of other independent contractors each receiving over \$100,000

52 Did the organization complete Schedule A? **Note:** All section 501(c)(3) organizations must attach a completed Schedule A Yes No

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 KRISTIN KRAMER, CHIEF FINANCIAL OFFICER	Date
	Type or print name and title	

Paid Preparer Use Only	Print/Type preparer's name MICHELLE BRYAN	Preparer's signature	Date	Check <input type="checkbox"/> if self-employed	PTIN P01306133
	Firm's name MAHER DUESSEL, CPA'S	Firm's EIN 25-1622758			
	Firm's address 503 MARTINDALE STREET, SUITE 600 PITTSBURGH, PA 15212	Phone no. 412-471-5500			

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

SCHEDULE A (Form 990)

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.

2024

Open to Public Inspection

Department of the Treasury Internal Revenue Service

Table with 2 columns: Name of the organization (REGIONAL WORKFORCE COLLABORATIVE - SWPA) and Employer identification number (20-1967716)

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.)

- 1-12. List of reasons for public charity status. Option 12 is checked. Sub-options a-f are also checked.

Table with 6 columns: (i) Name of supported organization, (ii) EIN, (iii) Type of organization, (iv) Is the organization listed in your governing document?, (v) Amount of monetary support, (vi) Amount of other support. Row 1: PARTNER4WORK, 25-1898851, 7, X, 0., 0.

Total 0. 0.

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

Table with 7 columns: (a) 2020, (b) 2021, (c) 2022, (d) 2023, (e) 2024, (f) Total. Rows include: 1 Gifts, grants, contributions, and membership fees received; 2 Tax revenues levied for the organization's benefit; 3 The value of services or facilities furnished by a governmental unit; 4 Total. Add lines 1 through 3; 5 The portion of total contributions by each person (other than a governmental unit or publicly supported organization) included on line 1 that exceeds 2% of the amount shown on line 11, column (f); 6 Public support. Subtract line 5 from line 4.

Section B. Total Support

Table with 7 columns: (a) 2020, (b) 2021, (c) 2022, (d) 2023, (e) 2024, (f) Total. Rows include: 7 Amounts from line 4; 8 Gross income from interest, dividends, payments received on securities loans, rents, royalties, and income from similar sources; 9 Net income from unrelated business activities, whether or not the business is regularly carried on; 10 Other income. Do not include gain or loss from the sale of capital assets (Explain in Part VI.); 11 Total support. Add lines 7 through 10; 12 Gross receipts from related activities, etc. (see instructions); 13 First 5 years. If the Form 990 is for the organization's first, second, third, fourth, or fifth tax year as a section 501(c)(3) organization, check this box and stop here.

Section C. Computation of Public Support Percentage

Table with 3 columns: Line number, Description, and Percentage. Rows include: 14 Public support percentage for 2024 (line 6, column (f), divided by line 11, column (f)); 15 Public support percentage from 2023 Schedule A, Part II, line 14; 16a 33 1/3% support test - 2024; b 33 1/3% support test - 2023; 17a 10% -facts-and-circumstances test - 2024; b 10% -facts-and-circumstances test - 2023; 18 Private foundation.

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

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

Section A. Public Support

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

Section B. Total Support

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

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

Section C. Computation of Public Support Percentage

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

Section D. Computation of Investment Income Percentage

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

19a 33 1/3% support tests - 2024. If the organization did not check the box on line 14, and line 15 is more than 33 1/3%, and line 17 is not more than 33 1/3%, check this box and stop here. The organization qualifies as a publicly supported organization

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

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

Part IV Supporting Organizations

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

Section A. All Supporting Organizations

	Yes	No
1 Are all of the organization's supported organizations listed by name in the organization's governing documents? <i>If "No," describe in Part VI how the supported organizations are designated. If designated by class or purpose, describe the designation. If historic and continuing relationship, explain.</i>	X	
2 Did the organization have any supported organization that does not have an IRS determination of status under section 509(a)(1) or (2)? <i>If "Yes," explain in Part VI how the organization determined that the supported organization was described in section 509(a)(1) or (2).</i>		X
3a Did the organization have a supported organization described in section 501(c)(4), (5), or (6)? <i>If "Yes," answer lines 3b and 3c below.</i>		X
b Did the organization confirm that each supported organization qualified under section 501(c)(4), (5), or (6) and satisfied the public support tests under section 509(a)(2)? <i>If "Yes," describe in Part VI when and how the organization made the determination.</i>		
c Did the organization ensure that all support to such organizations was used exclusively for section 170(c)(2)(B) purposes? <i>If "Yes," explain in Part VI what controls the organization put in place to ensure such use.</i>		
4a Was any supported organization not organized in the United States ("foreign supported organization")? <i>If "Yes," and if you checked box 12a or 12b in Part I, answer lines 4b and 4c below.</i>		X
b Did the organization have ultimate control and discretion in deciding whether to make grants to the foreign supported organization? <i>If "Yes," describe in Part VI how the organization had such control and discretion despite being controlled or supervised by or in connection with its supported organizations.</i>		
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)? <i>If "Yes," explain in Part VI what controls the organization used to ensure that all support to the foreign supported organization was used exclusively for section 170(c)(2)(B) purposes.</i>		
5a Did the organization add, substitute, or remove any supported organizations during the tax year? <i>If "Yes," answer lines 5b and 5c below (if applicable). Also, provide detail in Part VI, including (i) the names and EIN numbers of the supported organizations added, substituted, or removed; (ii) the reasons for each such action; (iii) the authority under the organization's organizing document authorizing such action; and (iv) how the action was accomplished (such as by amendment to the organizing document).</i>		X
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? <i>If "Yes," provide detail in Part VI.</i>		X
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? <i>If "Yes," complete Part I of Schedule L (Form 990).</i>		X
8 Did the organization make a loan to a disqualified person (as defined in section 4958) not described on line 7? <i>If "Yes," complete Part I of Schedule L (Form 990).</i>		X
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))? <i>If "Yes," provide detail in Part VI.</i>		X
b Did one or more disqualified persons (as defined on line 9a) hold a controlling interest in any entity in which the supporting organization had an interest? <i>If "Yes," provide detail in Part VI.</i>		X
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? <i>If "Yes," provide detail in Part VI.</i>		X
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)? <i>If "Yes," answer line 10b below.</i>		X
b Did the organization have any excess business holdings in the tax year? <i>(Use Schedule C, Form 4720, to determine whether the organization had excess business holdings.)</i>		

Part IV Supporting Organizations (continued)

Table with 3 columns: Question, Yes, No. Row 11: Has the organization accepted a gift or contribution from any of the following persons? Row 11a: A person who directly or indirectly controls... Row 11b: A family member... Row 11c: A 35% controlled entity... X marks are present in the 'No' column for 11a, 11b, and 11c.

Section B. Type I Supporting Organizations

Table with 3 columns: Question, Yes, No. Row 1: Did the governing body, members of the governing body, officers acting in their official capacity... Row 2: Did the organization operate for the benefit of any supported organization other than the supported organization(s) that operated... X marks are present in the 'Yes' column for 1 and the 'No' column for 2.

Section C. Type II Supporting Organizations

Table with 3 columns: Question, Yes, No. Row 1: Were a majority of the organization's directors or trustees during the tax year also a majority of the directors or trustees of each of the organization's supported organization(s)?

Section D. All Type III Supporting Organizations

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

Section E. Type III Functionally Integrated Supporting Organizations

Table with 3 columns: Question, Yes, No. Row 1: Check the box next to the method that the organization used to satisfy the Integral Part Test during the year (see instructions). Row 2: Activities Test. Answer lines 2a and 2b below. Row 3: Parent of Supported Organizations. Answer lines 3a and 3b below.

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	<input type="checkbox"/> Check here if the current year is the organization's first as a non-functionally integrated Type III supporting organization (see instructions).		

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

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

**SCHEDULE O
(Form 990)**

(Rev. December 2024)

Department of the Treasury
Internal Revenue Service

Supplemental Information to Form 990 or 990-EZ

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

Attach to Form 990 or Form 990-EZ.

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

OMB No. 1545-0047

**Open to Public
Inspection**

Name of the organization

REGIONAL WORKFORCE COLLABORATIVE - SWPA

Employer identification number

20-1967716

FORM 990-EZ, PART III, PRIMARY EXEMPT PURPOSE - TO PROVIDE POLICY
GUIDANCE, TECHNICAL ASSISTANCE, AND PROGRAM OVERSIGHT FOR THE CITY OF
PITTSBURGH AND ALLEGHENY COUNTY, AND TO ASSIST IN THE ECONOMIC
DEVELOPMENT OF SOUTHWESTERN PA REGION.

FORM 990-EZ, PART III, LINE 28, PROGRAM SERVICE ACCOMPLISHMENTS:
THE REGIONAL WORKFORCE COLLABORATIVE STRIVES TO CREATE AND
PROMOTE AN INTEGRATED AND ACCOUNTABLE WORKFORCE
DEVELOPMENT SYSTEM FOR SOUTHWESTERN PA TO ENSURE THE NEEDS
OF JOB SEEKERS AND EMPLOYERS ARE MET.

FORM 990-EZ, PART V, INFORMATION REGARDING PERSONAL BENEFIT CONTRACTS:
THE ORGANIZATION DID NOT, DURING THE YEAR, RECEIVE ANY FUNDS, DIRECTLY,
OR INDIRECTLY, TO PAY PREMIUMS ON A PERSONAL BENEFIT CONTRACT.
THE ORGANIZATION, DID NOT, DURING THE YEAR, PAY ANY PREMIUMS, DIRECTLY,
OR INDIRECTLY, ON A PERSONAL BENEFIT CONTRACT.

Name of the organization REGIONAL WORKFORCE COLLABORATIVE - SWPA	Employer identification number 20-1967716
--	---

Part IV List of Officers, Directors, Trustees, and Key Employees. List each one even if not compensated. (see the instructions for Part IV.)

(a) Name and title	(b) Average hours per week devoted to position	(c) Reportable compensation (Forms W-2/1099-MISC) (If not paid, enter -0-)	(d) Health benefits, contributions to employee benefit plans, and deferred compensation	(e) Estimated amount of other compensation
KATHERINE MCEVILLY				
DIRECTOR	0.10	0.	0.	0.
CAITLIN MCLAUGHLIN				
DIRECTOR	0.10	0.	0.	0.
JEFF NOBERS				
DIRECTOR	0.10	0.	0.	0.
MARK RENDULIC				
DIRECTOR	0.10	0.	0.	0.
JOSHUA STEWART				
DIRECTOR	0.10	0.	0.	0.
JOHN THOMAS				
DIRECTOR	0.10	0.	0.	0.
DR. NANCY WASHINGTON				
DIRECTOR	0.10	0.	0.	0.
JAKE WHEATLEY				
DIRECTOR (EXITED 12/24)	0.10	0.	0.	0.
SAM WILLIAMSON				
DIRECTOR	0.10	0.	0.	0.
IKE GITTLEN				
DIRECTOR	0.10	0.	0.	0.
TIM HOLT				
DIRECTOR	0.10	0.	0.	0.
CRYSTAL HOUSER				
DIRECTOR	0.10	0.	0.	0.
DAN LAVALLEE				
DIRECTOR	0.10	0.	0.	0.
BARATA BEY				
DIRECTOR	0.10	0.	0.	0.
JMAR BEY				
DIRECTOR	0.10	0.	0.	0.
BRIAN GUADIO				
DIRECTOR	0.10	0.	0.	0.
STEVE MAZZA				
DIRECTOR	0.10	0.	0.	0.
BRANDON MENDOZA				
DIRECTOR	0.10	0.	0.	0.
NADYLI NUNEZ				
DIRECTOR	0.10	0.	0.	0.
ALEXIS RUSSELL				
DIRECTOR	0.10	0.	0.	0.
MARISOL VALENTIN				
DIRECTOR	0.10	0.	0.	0.
ROBERT CHERRY				
CEO	0.10	0.	0.	0.
KRISTIN KRAMER				
CFO	0.10	0.	0.	0.
DAVID J. MALONE				
CHAIRMAN	0.10	0.	0.	0.
LAURA ELLSWORTH				
VICE CHAIR	0.10	0.	0.	0.
DARRIN KELLY				
SECRETARY	0.10	0.	0.	0.

