



Executive Committee Agenda
March 9, 2021 from 8:30am-9:30am
Virtual Meeting Via Zoom or Phone

- I. 8:30am: Call to Order - Gary North, Chair**
 - a) Consent Agenda – Minutes from February Executive Committee Meeting – vote required
 - b) Ratify E Vote for Updated Audited Financials – vote required
- II. 8:40am: Draft 2019-2020 Tax Return – Jamie Kendellen**
 - a) Vote required
- III. 8:50am: Executive Committee Membership and Elections – Heather Ficht, Staff**
- IV. 9:00am: Local Plan Public Comments – Heather Ficht and Jessica Fitzpatrick, Staff**
- V. 9:15am: General Group Updates and Discussion – All Present**
 - a) SB 623 Update – Heather Ficht, Staff

Attachments:

- February Executive Committee Meeting Minutes
- Revised June 30, 2020 Draft Financial Statements
- Draft 2019-2020 Tax Return



DRAFT: Executive Committee Minutes

March 9, 2021 from 8:30am-9:30am

Zoom or Call in ONLY- 1-408-638-0968

Meeting URL: <https://us02web.zoom.us/j/89773299793?pwd=cjdhVVhtSlJLTndkMlEveXpZalg1dz09>

Meeting ID: 897 7329 9793

Passcode: 682196

Board Members Present: Gary North (Chair), Jenni Newby, Marta Cronin, Julie Matthews

COWC Members Present: Com. Steve Kramer

Others Present: N/A

Staff Present: Heather Ficht, Jessica Fitzpatrick, Jamie Kendellen, Melissa Barrett, Brenda Stewart, Stephanie Tarantino

Board Members Absent: Heather Tramp (Treasurer)

- **Consent Agenda:** Meeting called to order at 8:33 am by Chair Gary North. The minutes of the February meeting were presented and the Chair asked for a motion to approve the minutes.

Motion: Jenni moved to approve the minutes as presented, Marta seconded, and the minutes were unanimously approved.

- **Updated Audited Financial Statements:** Clarification was provided to explanation the e-vote the Ex Com participated in regarding the previously approved audited financial statements. While monitoring a sub-recipient for a national emergency fund, we found a minor disallowed cost (less than \$400) related to how the funds were applied to tuition for a scholarship. Due to the potential for increased findings and the specificity of the timing related to the grant, Jamie and Jess are doing a full comprehensive check and have asked for a full list of participants who received the scholarship to ensure no other disallowed costs. ECW gave the sub-recipient a month to go through all participants who received tuition so we can narrow down to review, and we will bring back to the April Exec Com to present final resolution.

Motion: Julie moved to approve the updated audited financials as presented, Jenni seconded, and the updated financial statements were unanimously approved.

- **Tax Return:** Jamie presented the draft 2019-2020 Tax Return (Form 990), noting that all numbers are almost 100% identical to approved financial statements. She brought attention to the following pages / sections and asked that the Board direct any questions to her:
 - Bottom of page 4 through page 6: this section was expanded and gives a lot of info about our organization, and we met all requirements related to policy and document retention, meeting minutes, etc. Schedule O also gives specific details about how our organization reviews our tax form with our governing body, and other compensations.

- Page 10: our statement of functional expenses shows that we are at around 95% for program expenses which is great as NPOs want a high percentage for program. One thing to note: we marked the box about changing bi-laws, which the Exec Com approved in a previous meeting, and we have to attach those to the tax return when filing.
 - Page 15: this schedule shows our classification as an organization receiving at least 33.3% of our money or more from government or publicly supported organizations. While this for the first time we had a significant amount of funding not from government (FB and Tykeson), we were still well below the threshold that the IRS mandates as a 501c3 organization.
 - Page 30: this shows our fundraising events in more detail, specifically Endless Summer Nights which partially funded the Construction Education program at COCC. COVID halted all in person instruction therefore postponing the course.
 - Page 32: this shows details about grants that we put out into field, and there is an added line for all other grants, i.e. amounts put out for local business for COVID assistance. Additionally, there is information about monitoring activities as well as business transactions involving interested persons, which applies to Marta Cronin for example as someone who controls over 35% of her organization.
- **Motion:** Julie moved to approve the Draft 2019-2020 Tax Return as presented, Marta seconded, and the Tax Return was unanimously approved.
 - **Board Memberships and Elections:** Heather reminded the Committee that Jenni, Julie and Heather Tramp's positions all expire in April 2021, so we need to have elections at the next Board meeting in April. Heather requested the Committee's help in continuing to do outreach and reminded everyone we are always accepting private sector members and to be mindful of regional equity. Additionally, this will be a big transition, as that means three people will be leaving this committee. We want to be more focused in outreach and with encouraging private sector Board members to be on the Exec Com. April is month they expire, so hope they will attend that meeting so we can thank them. Committee agreed to help by connecting with any Board members who are interested and have questions, and also to talk up being on the Ex Com prior to our next Board meeting.
- Action:** Heather to email Board and prepare a slate of candidates before our next meeting so we can vote. Heather F. and Julie to connect after the meeting to discuss the Economic Development position.
- **Local Plan Public Comments:** Jessica presented the final Local Plan in order to review substantial changes following public comments, which we also have to summarize as part of the submission process. Additionally, Section 5.12 requires us to summarize the process we used to solicit public comments, and the comments had to be submitted in writing by

March 1. The summary is everything we received. Changes were anything other than grammatical errors or sentence structure and consisted of four bullet points:

- Attaching “Needs Additional Assistance” policy
- Changing direct entry to be more accurate
- Recommended changing youth programs to reflect new programs,
- Added CGCC and Klamath CC as providers of TANF.

The final step in the process is voting to review the submission of the final plan. Changes recommended were made to local plan in real time.

NOTE: the process to submit the final plan to the state: once we submit, they can come back with edit requests and it will voted at the WTDB’s June. In the time between when we submit and the WTDB meeting, there will be a technical review by higher ed staff and strategic review by Board members. If they have questions or comments, they will get back to us prior to their Board meeting. If they come back with anything substantive, we will bring back to this committee.

- **Motion:** Marta moved to approve the final Local Plan as presented, Jenni seconded, and the Local Plan submission was unanimously approved.
- **Other Discussion Items:**
 - SB 623 update from Heather: the bill was originally to do immediate assessment of WorkSource and then have longer assessment every year following. Following many conversations between state agencies and local Board directors, Jenn Baker, Governor’s Workforce Policy Liaison convened a small group to hold a series of 4-5 meetings each Friday, which Heather and Karen H (HECC-OWI Director) will co-lead. Progress so far is that there is universal agreement that assessment is necessary but that an annual assessment is too frequent. Currently the group is thinking about a 2 year cycle which would match the budget cycle, and we are trying to come to an agreement on state and local board roles. We are hoping there will be resolution, which would result in an updated draft of SB 623 or be codified through another means. Heather will continue to update as things progress.
 - ACTION: Heather will touch base with Steve K about this as he needed to leave meeting early.
 - Julie Downing, COCC Dean and Heather will be presenting at State Board – WTDB meeting on Friday to talk about grant from WTDB if anyone wants to tune in.
 - Marta is ready to start accepting applications for housing to become a residential facility and are looking at July for substantial completion.
 - Gary talked about prices going up on supplies.
 - Heather shared that Project Orange would not likely be using their full grant as they did training before contacting us. Julie will follow up on Project Waterfall, still slated to be open in July. Julie said Project Intertool, tool distributors, largest in Europe,



- want to come to Klamath. Make tools in Asia and UK, will be hiring 5-6 people, filling old Parr Lumber Building.
- OR Employment Dept got approval for 2 full time new staff, to staff Lakeview WSO and Warner Creek Correctional as well as one in Madras and Deer Ridge Correctional.
- Meeting was adjourned by Chair Gary North at 9:22 am.

DRAFT

**EAST CASCADES WORKFORCE INVESTMENT BOARD
dba EAST CASCADES WORKS**

**FINANCIAL STATEMENTS AND
SINGLE AUDIT INFORMATION**

For the Year Ended June 30, 2020



EAST CASCADES WORKFORCE INVESTMENT BOARD
dba EAST CASCADES WORKS
FINANCIAL STATEMENTS AND SINGLE AUDIT INFORMATION
For the Year Ended June 30, 2020

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EAST CASCADES WORKFORCE INVESTMENT BOARD
dba EAST CASCADES WORKS

June 30, 2020

EXECUTIVE DIRECTOR

Heather Ficht

BOARD OF DIRECTORS

Lisa Dobey	Chair
Gary North	Vice Chair
Heather Tramp	Treasurer/Secretary
Lisa Farquharson	Board Member
Sam Meier	Board Member
Michelle Alvarado	Board Member
Nicole Hough	Board Member
Teri Hockett	Board Member
Mike Graham	Board Member
Trevor Janeck	Board Member
Amy Gibbs	Board Member
Dr. Marta Yera Cronin	Board Member
Jennifer Newby	Board Member
David Burger	Board Member
Robbie Smith	Board Member
Julie Matthews	Board Member
Martin Campos-Davis	Board Member
Jon Irvine	Board Member
Derrick DeGroot	Chief Local Elected Official - Chair
Steve Kramer	Local Elected Official - Co-Vice Chair
Tony DeBone	Local Elected Official - Co-Vice Chair

REGISTERED ADDRESS

404 SW Columbia St., Suite 200
Bend, OR 97702

INDEPENDENT AUDITOR'S REPORT

To the Board of Directors
East Cascades Workforce Investment Board
dba East Cascades Works
Bend, Oregon

Report on the Financial Statements

We have audited the accompanying financial statements of East Cascades Workforce Investment Board dba East Cascades Works (a nonprofit organization), which comprise the statement of financial position as of June 30, 2020, and the related statements of activities, cash flows, and functional expenses for the year then ended, and the related notes to the financial statements.

Management's Responsibility for the Financial Statements

Management is responsible for the preparation and fair presentation of these financial statements in accordance with accounting principles generally accepted in the United States of America; this includes the design, implementation, and maintenance of internal control relevant to the preparation and fair presentation of financial statements that are free from material misstatement, whether due to fraud or error.

Auditor's Responsibility

Our responsibility is to express an opinion on these financial statements based on our audit. We conducted our audit in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free from material misstatement.

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial statements. The procedures selected depend on the auditor's judgment, including the assessment of the risks of material misstatement of the financial statements, whether due to fraud or error. In making those risk assessments, the auditor considers internal control relevant to the entity's preparation and fair presentation of the financial statements 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 entity's internal control. Accordingly, we express no such opinion. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluating the overall presentation of the financial statements.

We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinion.

Opinion

In our opinion, the financial statements referred to above present fairly, in all material respects, the financial position of East Cascades Workforce Investment Board dba East Cascades Works as of June 30, 2020, and the changes in its net assets and cash flows for the year then ended in accordance with accounting principles generally accepted in the United States of America.

Other Matters

Our audit was conducted for the purpose of forming an opinion on the financial statements as a whole. The accompanying schedule of expenditures of federal awards, as required by Title 2 U.S. *Code of Federal Regulations* (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 financial statements. Such information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the financial statements. The information has been subjected to the auditing procedures applied in the audit of the financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the financial statements or to the financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the information is fairly stated, in all material respects, in relation to the financial statements as a whole.

Other Reporting Required by *Government Auditing Standards*

In accordance with *Government Auditing Standards*, we have also issued our report dated [DATE], on our consideration of East Cascades Workforce Investment Board dba East Cascades Works' 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 East Cascades Workforce Investment Board dba East Cascades Works' 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 East Cascades Workforce Investment Board dba East Cascades Works' internal control over financial reporting and compliance.

Jones & Roth, P.C.
Eugene, Oregon
[DATE]

DRAFT

FINANCIAL STATEMENTS

EAST CASCADES WORKFORCE INVESTMENT BOARD
dba EAST CASCADES WORKS
STATEMENT OF FINANCIAL POSITION
June 30, 2020

Assets

Current assets

Cash	\$ 397,464
Cash - restricted	160,165
Grants receivable	311,008
Prepaid expenses	<u>10,519</u>
Total current assets	<u>879,156</u>

Long-term assets

Cash - restricted	20,776
Operating lease right-of-use assets	56,670
Deposits	<u>3,200</u>
Total long-term assets	<u>80,646</u>

Total assets	<u>\$ 959,802</u>
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Liabilities and Net Assets

Current liabilities

Accounts payable	\$ 457,833
Accrued payroll and related benefits	23,452
Contracts payable	14,200
Unearned revenue	205,367
Operating lease liabilities	<u>31,502</u>
Total current liabilities	<u>732,354</u>

Long-term liabilities

Contracts payable	28,400
Unearned revenue	20,776
Operating lease liabilities	<u>27,061</u>
Total long-term liabilities	<u>76,237</u>

Total liabilities	<u>808,591</u>
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Net assets

Net assets with donor restrictions	133,672
Net assets without donor restrictions	<u>17,539</u>

Total net assets	<u>151,211</u>
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Total liabilities and net assets	<u>\$ 959,802</u>
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The accompanying notes are an integral part of these statements.

EAST CASCADES WORKFORCE INVESTMENT BOARD
 dba EAST CASCADES WORKS
 STATEMENT OF ACTIVITIES
 For the Year Ended June 30, 2020

	Net Assets Without Donor Restrictions	Net Assets With Donor Restrictions	Total Net Assets
Revenues			
Government grants	\$ 4,311,289	\$ -	\$ 4,311,289
Local revenue	38,649	295,302	333,951
Program income	137,622	-	137,622
Special event revenue, net of expense	16,379	-	16,379
Donations	6,024	45,000	51,024
Miscellaneous revenue	2,327	-	2,327
In-kind revenue	1,093	-	1,093
Interest income	381	-	381
Net assets released from restrictions	<u>206,630</u>	<u>(206,630)</u>	<u>-</u>
 Total revenues	 <u>4,720,394</u>	 <u>133,672</u>	 <u>4,854,066</u>
Expenses			
Program activity:			
Employment and training	4,501,459	-	4,501,459
Supporting services:			
Management and general	<u>236,869</u>	<u>-</u>	<u>236,869</u>
 Total expenses	 <u>4,738,328</u>	 <u>-</u>	 <u>4,738,328</u>
 Change in net assets	 <u>(17,934)</u>	 <u>133,672</u>	 <u>115,738</u>
 Net assets, beginning of year	 <u>35,473</u>	 <u>-</u>	 <u>35,473</u>
 Net assets, end of year	 <u><u>\$ 17,539</u></u>	 <u><u>\$ 133,672</u></u>	 <u><u>\$ 151,211</u></u>

The accompanying notes are an integral part of these statements.

EAST CASCADES WORKFORCE INVESTMENT BOARD
dba EAST CASCADES WORKS
STATEMENT OF CASH FLOWS
For the Year Ended June 30, 2020

Cash flows from operating activities

Change in net assets	\$ 115,738
Adjustments to reconcile change in net assets to net cash provided by operating activities:	
(Increase) decrease in operating assets:	
Grants receivable	(192,112)
Prepaid expenses	4,374
Operating lease right-of-use assets	31,423
Increase (decrease) in operating liabilities:	
Accounts payable	10,704
Accrued payroll and related benefits	3,928
Contracts payable	42,600
Unearned revenue	126,856
Operating lease liabilities	<u>(32,676)</u>
Net cash provided by operating activities	<u>110,835</u>
Net increase in cash and restricted cash	110,835
Cash and restricted cash, beginning of year	<u>467,570</u>
Cash and restricted cash, end of year	<u><u>\$ 578,405</u></u>

As presented in the Statement of Financial Position:

Cash	\$ 397,464
Cash - restricted, short-term	160,165
Cash - restricted, long-term	<u>20,776</u>
	<u><u>\$ 578,405</u></u>

The accompanying notes are an integral part of these statements.

EAST CASCADES WORKFORCE INVESTMENT BOARD
dba EAST CASCADES WORKS
STATEMENT OF FUNCTIONAL EXPENSES
For the Year Ended June 30, 2020

	Program Activity	Supporting Services	
	Employment and Training	Management and General	Total
Personnel costs	\$ 483,245	\$ 180,716	\$ 663,961
Legal	-	67	67
Professional services	-	18,025	18,025
Office expense	2,824	961	3,785
Occupancy	37,124	12,658	49,782
Travel	10,473	3,570	14,043
Conferences, conventions, and meetings	2,922	996	3,918
Insurance	-	4,411	4,411
Other expenses:			
Payments to grant subrecipient providers	2,817,761	-	2,817,761
WorkSource Oregon center expenses	52,492	-	52,492
One Stop Operator	29,844	2,985	32,829
Program projects:			
COVID-19 Layoff Aversion	226,791	-	226,791
Crook County SD - STEM	111,630	-	111,630
Apprenticeship USA	181,601	-	181,601
Sectors Projects	49,403	-	49,403
Youth Career Connect	71,000	-	71,000
Warm Springs Future Ready	87,006	-	87,006
Industry Cohort Training	68,000	-	68,000
Incumbent Worker Training	74,330	-	74,330
Diversity Equity and Inclusion	47,300	-	47,300
Other	99,757	-	99,757
Fees and taxes	-	6,950	6,950
Memberships	9,230	3,147	12,377
Printing	1,560	532	2,092
Staff training	5,427	1,851	7,278
Itrac database	30,217	-	30,217
Program Outreach	429	-	429
In-kind expense	1,093	-	1,093
	<u>1,093</u>	<u>-</u>	<u>1,093</u>
Total functional expenses	<u>\$ 4,501,459</u>	<u>\$ 236,869</u>	<u>\$ 4,738,328</u>

The accompanying notes are an integral part of these statements.

EAST CASCADES WORKFORCE INVESTMENT BOARD
dba EAST CASCADES WORKS
NOTES TO FINANCIAL STATEMENTS

1. Summary of Significant Accounting Policies

Reporting Entity

East Cascades Workforce Investment Board dba East Cascades Works (EC Works or the Organization) was formed on July 1, 2015, as a 501(c)(3) nonprofit corporation organized in the state of Oregon. The Organization services a ten county area in Oregon, including Crook, Deschutes, Gilliam, Hood River, Jefferson, Klamath, Lake, Sherman, Wasco, and Wheeler Counties.

EC Works is a workforce development organization dedicated to assisting employers in recruiting and retaining employees and helping individuals find employment and progress in their careers. Specifically, the Organization is charged with strategic planning, oversight, and administrative responsibility for the public workforce system including, but not limited to, those funded under the Workforce Innovation and Opportunity Act of 2014 (WIOA). The WIOA requires that each workforce area designated by the Governor form a Local Workforce Development Board. The Board of Directors of EC Works was designated to meet this requirement for the geographic area of the counties in Oregon noted above.

Budget Policy

The administrative and fiscal staff in consultation with the Treasurer prepare a draft budget for modification and approval by the Executive Committee. Once approved by the Executive Committee, it is then submitted to the Central Oregon Workforce Consortium (COWC) for adoption. The COWC consists of one County Commissioner or Judge from each county serviced by EC Works and is charged with annual budget adoption.

There is no legal requirement that expenditures do not exceed appropriations; however, it is Board practice to limit expenditures to the amount appropriated.

Basis of Presentation

The financial statements have been prepared on the accrual basis of accounting wherein revenues are reported when earned and expenses are reported when incurred. Grants and similar items are recognized as revenue as soon as all the eligibility requirements imposed by the provider have been met. Expenditure-driven grants are recorded as revenue when the qualifying expenditures have been incurred and all other grant requirements have been met.

Functional Allocation of Expenses

The costs of providing the program have been summarized on a functional basis in the accompanying statement of activities. Accordingly, certain costs have been allocated among program and supporting services benefited. EC Works' sole program is Employment and Training Services. This program is charged with planning, oversight, and administrative responsibility for local job training programs for at risk populations in the area.

EC Works allocates costs between program and support activities based on a cost allocation plan. Most of EC Works' operating expenses are allocated to program and support activities based on employee timecards unless the item of cost can be specifically traced to a program related activity. Subrecipient expenses are 100 percent program.

EAST CASCADES WORKFORCE INVESTMENT BOARD
dba EAST CASCADES WORKS
NOTES TO FINANCIAL STATEMENTS

1. Summary of Significant Accounting Policies, continued

Accounting Standards Updates

EC Works early adopted the requirements of Accounting Standards Update (ASU) 2016-18, *Statement of Cash Flows: Restricted Cash*, during the year ended June 30, 2019. This update supersedes accounting standards that exist under current GAAP and makes improvements to address identified issues about current financial reporting for not-for-profit entities. Under the new standard, not-for-profits are required to present on the statement of cash flows the line item descriptions and amounts from the statement of financial position that total the cash balance at the end of the fiscal year.

EC Works early adopted the requirements of ASU 2016-02, *Leases*, during the year ended June 30, 2019. This update supersedes accounting standards that exist under current GAAP and makes improvements to address identified issues about current financial reporting for not-for-profit entities. Under the new standard, lessees are required to report right-of-use assets and liabilities for operating and financing leases.

EC Works adopted the requirements of ASU 2018-08, *Clarifying the Scope and the Accounting Guidance for Contributions Received and Contributions Made*, during the year ended June 30, 2020. ASU 2018-08 assists entities in evaluating whether transactions should be accounted for as contributions or exchange transactions. The standard effectively excludes contributions from the requirements of ASU 2014-09 *Revenue from Contracts with Customers* (Topic 606) and related subsequently issued clarifying ASUs. EC Works adopted the new standard effective July 1, 2019, using a modified prospective approach in these financial statements. There was no change to previously recognized revenue. EC Works elected to delay implementation of ASU 2014-09 pursuant to ASU 2020-05 which delayed the implementation date for EC Works to July 1, 2020.

Assets, Liabilities, and Net Assets

Cash

Cash consists of cash on hand and demand deposits deposited in U.S. Bank accounts.

Receivables

Receivables are recorded in accordance with the policies enumerated above. Management of EC Works considers all amounts included in grants receivable to be collectible; therefore, no provision for uncollectible accounts has been made.

EC Works receives federal funds from the U.S. Department of Labor passed through the state of Oregon, as well as several other nonfederal grants. The amount receivable represents contract billings and cash requests, relating to expenditures incurred through the end of the program year, which had not been received at June 30, 2020.

Capital assets

Capital assets are defined by EC Works as assets with an initial individual cost of \$5,000 or greater and an estimated useful life in excess of one year. Such assets are recorded at historical cost. Donated capital assets are recorded at their fair value at the date of donation.

EAST CASCADES WORKFORCE INVESTMENT BOARD
dba EAST CASCADES WORKS
NOTES TO FINANCIAL STATEMENTS

1. Summary of Significant Accounting Policies, continued

Assets, Liabilities, and Net Assets, continued

Capital assets, continued

Depreciation is provided using the straight-line method based on the estimated useful lives of the related assets.

State and federal grantor agencies retain a reversionary interest in all capital assets that are purchased with state and federal funding.

EC Works had no capital assets as of June 30, 2020.

Compensated absences payable

EC Works revised the time off policy during the year ended June 30, 2018, to include a provision for paid time off which does not vest or carry over to subsequent years. As such, no liability for unpaid time off has been accrued as of June 30, 2020.

Unearned revenue

Unearned revenue totaling \$226,143 as of June 30, 2020 mostly consists of funds received for expenditure-driven grants restricted to use in future periods by either time or donor restrictions. \$68,776 of the balance relates to a grant received from Central Oregon Health Council (see Note 6 Restricted Cash), which \$48,000 is expected to be earned in the year ending June 30, 2021 and is classified as current, with the remaining balance of \$20,776 expected to be earned subsequent to June 30, 2021 and is classified as long-term.

Net assets

EC Works reports net assets as changes in net assets with donor restrictions and net assets without donor restrictions.

- Net Assets with Donor Restrictions – The part of net assets of a not-for-profit entity that is subject to donor-imposed restrictions (donors include other types of contributors, including makers of certain grants).
- Net Assets without Donor Restrictions – The part of net assets of a not-for-profit entity that is not subject to donor-imposed restrictions, including Board-designated net assets (self-imposed limits by action of the governing board) that may be earmarked for future programs, investment, contingencies, purchase or construction of fixed assets, or other uses.

EC Works reduces net assets with donor restriction amounts, if any, first when expenditures are incurred for purposes for which restricted and unrestricted amounts are available.

EAST CASCADES WORKFORCE INVESTMENT BOARD
dba EAST CASCADES WORKS
NOTES TO FINANCIAL STATEMENTS

1. Summary of Significant Accounting Policies, continued

Income Taxes

EC Works is exempt from income tax under Internal Revenue Code (IRC) Section 501(c)(3) and is only subject to tax on income unrelated to its exempt purposes, unless that income is otherwise excluded by the IRC. The Organization's federal Return of Organization Exempt from Income Tax return (Form 990) and state of Oregon Form CT-12 for the year ended June 30, 2020, are subject to examination by the Internal Revenue Service and Oregon Department of Revenue, respectively, generally for three years after filed.

Management evaluated EC Works' tax positions, including unrelated business income, if any, and concluded that EC Works had taken no uncertain tax positions that require adjustment to the financial statements to comply with the provisions of this guidance.

Estimates

The preparation of financial statements in conformity with accounting principles generally accepted in the United States of America requires management to make estimates and assumptions that affect reporting amounts of certain assets, liabilities, revenues, and expenses. Actual results may differ from such estimates.

Concentration of Credit Risk

EC Works maintains its cash and bank deposit accounts in certain financial institutions. Interest and noninterest bearing accounts are guaranteed by the Federal Deposit Insurance Corporation (FDIC) up to \$250,000.

All deposits not covered by FDIC insurance are covered by the Public Funds Collateralization Program (PFCP) of the state of Oregon. Deposits in excess of FDIC coverage with institutions participating in the Oregon PFCP are collateralized with securities held by the Federal Home Loan Bank of Seattle in the name of the institution. The PFCP is a shared liability structure for participating bank depositories, better protecting public funds though still not guaranteeing that all funds are 100 percent protected.

EC Works has not experienced any loss in such accounts.

2. Commitments and Contingencies

EC Works leases an office suite under a non-cancelable operating lease that expires on May 31, 2021. Base rent payments were \$2,461 per month from July 1, 2019 through May 31, 2020, and \$2,535 per month beginning June 1, 2020. Total rent includes base rent plus a portion of maintenance, repair, and overhead on the building and common areas. Rent expense, including common area charges, totaled \$39,028 for the year ended June 30, 2020. The lease includes scheduled 3 percent annual rent escalation clauses.

EAST CASCADES WORKFORCE INVESTMENT BOARD
dba EAST CASCADES WORKS
NOTES TO FINANCIAL STATEMENTS

2. Commitments and Contingencies, continued

EC Works determined that this agreement does include a lease with a non-cancelable lease term in excess of one year, and as such this agreement has been included in the calculation of the operating lease right-of-use asset and operating lease liability. The discount rate used is the risk-free 5-year Treasury bill rate in effect at lease inception, 1.55 percent. Total base lease expense recognized as a result of the recognition of the right-of-use asset and lease liability totaled \$28,358 for the year ended June 30, 2020 and this amount has been included in expense.

EC Works subleases two office spaces within its office suite to the Oregon Employment Department. This operating lease expired on June 30, 2020, and is currently on a month-to-month agreement until the end of the prime lease term of May 31, 2021. For the year ended June 30, 2020, monthly payments were \$810 per month (\$9,720 per year), which has been included in income. The lease includes two 2-year renewal options. EC Works determined that this agreement does include a lease, however, the non-cancelable lease term is less than 12 months; therefore, this agreement has not been included in the calculation of the operating lease right-of-use asset and operating lease liability.

EC Works leases office spaces for the WorkSource Oregon center located in the Hood River, Oregon area. This operating lease expired on June 30, 2020 and includes a 1-year renewal option exercised by EC Works. For the year ended June 30, 2020, monthly payments were \$395 per month, and \$4,740 has been included in expense for the year. The base rent is scheduled to increase 3 percent per year. EC Works determined that this agreement does include a lease, however, the non-cancelable lease term is less than 12 months; therefore, this agreement has not been included in the calculation of the operating lease right-of-use asset and operating lease liability.

EC Works leases office spaces for the WorkSource Oregon center located in The Dalles, Oregon area. This operating lease expired on June 30, 2020, and includes monthly payments totaling \$954 per month and \$11,448 has been included in expense for the year. EC Works renewed the lease in July 2020. The lease includes an option to extend the agreement. EC Works determined that this agreement does include a lease, however, the non-cancelable lease term is less than 12 months; therefore, this agreement has not been included in the calculation of the operating lease right-of-use asset and operating lease liability.

EC Works leases office spaces for the WorkSource Oregon center located in Bend, Oregon area. This operating lease expired on June 30, 2020 and includes monthly payments totaling \$1,260 per month, and \$15,120 has been included in expense for the year. EC Works renewed the lease in July 2020. The lease renewal includes an option to extend the agreement in accordance with the Oregon Employment Department's exercised Prime Lease extension options. EC Works determined that this agreement does include a lease, however, the non-cancelable lease term is less than 12 months; therefore, this agreement has not been included in the calculation of the operating lease right-of-use asset and operating lease liability.

EC Works leases office spaces for the WorkSource Oregon center located in Redmond, Oregon area. This operating lease expired on June 30, 2020 and includes monthly payments totaling \$135 per month, and \$1,618 has been included in expense for the year. EC Works renewed the lease in July 2020. The lease renewal includes an option to extend the agreement in accordance with the Oregon Employment Department's exercised Prime Lease extension options. EC Works determined that this agreement does include a lease, however, the non-cancelable lease term is less than 12 months; therefore, this agreement has not been included in the calculation of the operating lease right-of-use asset and operating lease liability.

EAST CASCADES WORKFORCE INVESTMENT BOARD
dba EAST CASCADES WORKS
NOTES TO FINANCIAL STATEMENTS

2. Commitments and Contingencies, continued

Beginning July 1, 2017, EC Works entered into a Memorandum of Understanding (MOU) with a subrecipient to reimburse lease payments for four Central Oregon WorkSource center locations in Bend, Redmond, Madras, and Prineville. EC Works will continue reimbursement payments until EC Works assumes the leases. As of June 30, 2020, EC Works has assumed the leases for all locations. For the 2019-2020 fiscal year, EC Works reimbursed the subrecipient \$7,045 for the Madras location including common area charges, and this amount has been included in expense. EC Works terminated the Madras lease as of September 30, 2019, and the Prineville lease as of June 30, 2019, and as such, there is no further obligation under the MOU with Central Oregon Intergovernmental Council.

EC Works leases office spaces for the WorkSource Oregon center located in Klamath Falls, Oregon area. This operating lease expired on June 30, 2020 and includes monthly payments totaling \$101 per month, and \$1,211 has been included in expense for the year. EC Works renewed the lease in June 2020. EC Works determined that this agreement does include a lease, however, the non-cancelable lease term is less than 12 months; therefore, this agreement has not been included in the calculation of the operating lease right-of-use asset and operating lease liability.

EC Works leases office spaces for the WorkSource Oregon center located in Lakeview, Oregon area. This operating lease expires on January 1, 2023 and includes monthly payments totaling \$375 per month, and \$4,500 has been included in expense for the year. The lease includes an option to extend the agreement for an additional five-year period. EC Works determined that this agreement does include a lease with a non-cancelable lease term in excess of one year, and as such this agreement has been included in the calculation of the operating lease right-of-use asset and operating lease liability including the option to extend. The discount rate used is the risk-free 10-Year Treasury bill rate in effect at lease inception, 2.46 percent.

During the year ended June 30, 2019, EC Works early implemented ASU 2016-02, *Leases*. EC Works made the following elections as a result of implementing this standard:

- EC Works elects not to recognize right-of-use assets and lease liabilities that arise from short-term leases for any class of underlying assets. Short-term leases are accounted for by recognizing the lease payments in the change in net assets on a straight-line basis over the term of the lease. The short-term lease cost and commitments for each short-term lease is disclosed above.
- EC Works elects to use the risk-free rate in the calculation of operating lease liabilities for all leases utilizing the Treasury rates in effect at lease inception with terms closely tied to the terms of the leases.
- EC Works elects the practical expedient to not separate lease components from non-lease components for all underlying assets.

EAST CASCADES WORKFORCE INVESTMENT BOARD
dba EAST CASCADES WORKS
NOTES TO FINANCIAL STATEMENTS

2. Commitments and Contingencies, continued

Future minimum lease payments for noncancelable leases are as follows:

<u>For the Year Ending June 30,</u>	
2021	\$ 32,388
2022	4,500
2023	4,500
2024	4,500
2025	4,500
Thereafter	<u>11,250</u>
	<u>\$ 61,638</u>

A reconciliation of future minimum lease payments for non-cancelable leases to operating lease liability as reported in the statement of financial position for the year ended June 30, 2020 is as follows:

Future minimum lease payments	\$ 61,638
Discounted to present value	<u>(3,075)</u>
Operating lease liability	<u>\$ 58,563</u>
Summary of lease information is as follows:	
Operating lease cost	\$ 32,858
Short-term lease cost	41,176
Sublease income	<u>(9,720)</u>
Total lease cost	<u>\$ 64,314</u>

Cash paid for amounts included in the measurement of lease liabilities:

Operating cash flows from operating leases	<u>\$ 34,111</u>
--	------------------

Weighted-average remaining lease term – operating leases	55 months
Weighted average discount rate – operating leases	2.03%

Government-supported programs are subject to audit by the applicable granting agencies. The possible disallowances by the granting agencies of any item charged to the program cannot be determined until such time when the audits occur. Therefore, no provision for any potential disallowances that may result from such audits has been made in the accompanying financial statements.

3. Risk Management

EC Works is exposed to various risks of losses related to torts; theft of, damage to, and destruction of assets; errors and omissions; injuries to employees; and natural disasters. EC Works maintains coverage through commercial insurance companies for risk of loss. There were no insurance settlements exceeding insurance coverage during the year ended June 30, 2020.

EAST CASCADES WORKFORCE INVESTMENT BOARD
dba EAST CASCADES WORKS
NOTES TO FINANCIAL STATEMENTS

3. Risk Management, continued

EC Works contracted with several subrecipient organizations to provide training and employment services during the year ended June 30, 2020. While federal and state requirements and compliance for provisions of services are defined and rather strict, there are other local organizations capable of providing the necessary services in the event any of the three primary contracted service providers cease to perform or operate per the terms of their contracts. Combined, the three primary providers in EC Works' three regions (North, Central, and South) were paid \$2,817,761 during the year ended June 30, 2020.

4. Related Party Transactions

EC Works has entered into contracts with organizations whose Boards of Directors include members of the COWC, or whose employees included members of the EC Works Board of Directors. The conflicted party is precluded from voting on budget and contract approval where a conflict is present.

The following contracts were in effect during the year ended June 30, 2020:

Agency	Funding Title	Expense	Payable
Central Oregon Community College	WIOA Title 1B	\$ 111,890	\$ 19,423
Central Oregon Community College	State of Oregon General Funds	35,471	15,007
Central Oregon Community College	Central Oregon Health Council	21,224	760
Central Oregon Community College	DOL Apprenticeship USA	116,134	-
Central Oregon Intergovernmental Council	WIOA Title 1B	1,278,833	115,734
Central Oregon Intergovernmental Council	WIOA Title 1B Future Ready	35,530	3,175
Central Oregon Intergovernmental Council	DHS 2019 TANF Summer Youth Employment Program	89,311	-
Central Oregon Intergovernmental Council	GED Wraparound	15,816	-
Central Oregon Intergovernmental Council	DOL Apprenticeship USA	44,842	1,922

EAST CASCADES WORKFORCE INVESTMENT BOARD
dba EAST CASCADES WORKS
NOTES TO FINANCIAL STATEMENTS

4. Related Party Transactions, continued

Agency	Funding Title	Expense	Payable
Central Oregon Intergovernmental Council	State of Oregon Work Experience	69,959	6,964
Central Oregon Intergovernmental Council	WIOA National Dislocated Worker Grant	44,720	40,365
Central Oregon Intergovernmental Council	COVID Tech Support - Title 1B Rapid Response	588	-
Central Oregon Intergovernmental Council	Central Oregon WorkSource Lease MOU - WIOA Title 1B	7,045	-
Klamath Community College	WIOA Title 1B	493,360	80,657
Klamath Community College	State of Oregon Work Experience	28,926	76
Klamath Community College	Lake County General Funds	13,597	55
Klamath Community College	WIOA National Dislocated Worker Grant	5,301	5,301
Klamath Community College	WIOA Rapid Response Additional Assistance	282,139	15,466
Klamath Community College	DHS 2019 TANF Summer Youth Employment Program	28,829	-
Columbia Gorge Community College	WIOA Title 1B	297,873	20,685

EAST CASCADES WORKFORCE INVESTMENT BOARD
dba EAST CASCADES WORKS
NOTES TO FINANCIAL STATEMENTS

4. Related Party Transactions, continued

<u>Agency</u>	<u>Funding Title</u>	<u>Expense</u>	<u>Payable</u>
Columbia Gorge Community College	DHS 2019 TANF Summer Youth Employment Program	1,823	-
Columbia Gorge Community College	State of Oregon Work Experience	11,149	-
Columbia Gorge Community College	WIOA National Dislocated Worker Grant	19,264	19,264
Columbia Gorge Community College	COVID Tech Support - Title 1B Rapid Response	136	-
Columbia Gorge Community College	Northern Oregon WorkSource Lease MOU - WIOA Title 1B	4,740	-
Lake County	Southern Oregon WorkSource Lease MOU - WIOA Title 1B	4,500	-
Oregon Employment Department	WorkSource Leases WIOA Title 1B	34,892	-
Technology Association of Oregon Fndn	DOL Apprenticeship USA	6,000	-

Additionally, EC Works paid Oregon Workforce Partnership (OWP) \$10,000 during the year ended June 30, 2020. An employee of EC Works is on the Board of Directors of OWP. The annual membership fee covers expenses for monthly meetings, as well as the costs for partnership development with other workforce boards in Oregon, the Oregon Employment Department, the Higher Education Coordinating Commission, and the Governor's office.

EAST CASCADES WORKFORCE INVESTMENT BOARD
dba EAST CASCADES WORKS
NOTES TO FINANCIAL STATEMENTS

5. Retirement Plan

EC Works maintains a 401(k) retirement program for eligible employees. The Organization matches employee contributions up to 100 percent of the first 6 percent of eligible earnings contributed by employees. All matching contributions vest immediately. The Organization's matching contributions to the 401(k) plan totaled \$26,371 during the year ended June 30, 2020.

6. Restricted Cash

Restricted cash totaled \$180,941 as of June 30, 2020.

Funds totaling \$28,493 relate to amounts collected as a beneficiary of fundraising events that occurred in September 2018 and 2019. In accordance with the fiscal service agreement, the amounts are required to be maintained in a separate account and are restricted by the hosting entity. EC Works received 10 percent of the net proceeds from the events to support EC Works' administrative expenses. Net proceeds, after administrative expenses, are to be invested in construction industry training.

EC Works received a grant from Facebook, Inc. for the benefit of the Crook County School District STEM and CTE programs during the year ended June 30, 2020. Funds received totaling \$195,302 are restricted to reimbursement for hardware, programming, and material purchases. As of June 30, 2020, \$83,672 remains unspent and this amount is included in restricted cash.

Additionally, EC Works received a grant totaling \$90,000 from Central Oregon Health Council to fund half of the total cost of a part time Health Careers Outreach Coordinator position at Central Oregon Community College for 36 months beginning on or around August 1, 2019. As of June 30, 2020, \$68,776 remains unspent. EC Works anticipates \$48,000 will be earned in the year ended June 30, 2021 and this amount is included in current assets restricted cash and current unearned revenue. The remaining \$20,776 balance is in long-term assets restricted cash and long-term unearned revenue.

7. Liquidity and Availability of Resources

EC Works has a policy to manage its liquidity and reserves in order to meet its needs to fund operating expenditures. At June 30, 2020, EC Works' financial assets available for general expenditure, that is, without donor or other restriction limiting their use, within one year from the statement of financial position date, are comprised of the following:

Cash and restricted cash	\$ 578,405
Grants receivable	<u>311,008</u>
	889,413
Less financial assets unavailable for general expenditure within one year due to:	
Restricted cash subject to specified purpose or time restrictions	(180,941)
Grants receivable subject to specified purpose restrictions	<u>(50,000)</u>
Financial assets available for general expenditure	<u>\$ 658,472</u>

EAST CASCADES WORKFORCE INVESTMENT BOARD
dba EAST CASCADES WORKS
NOTES TO FINANCIAL STATEMENTS

8. Contributed Services

EC Works received a total of \$1,093 in contributed services during the year ended June 30, 2020. These services were provided to support the Endless Summer Nights fundraising event for EC Works. This amount has been included in in-kind revenues and in-kind expenses in the financial statements.

9. Net Asset with Donor Restrictions

As of June 30, 2020, net assets with donor restrictions consisted of the following amounts:

Facebook Grant restricted to purchase of hardware, programming, and materials for Crook County School District STEM and CTE Programs	\$ 83,672
Tykeson Family Foundation Grant restricted to supporting the Youth Career Connect Program	<u>50,000</u>
Total net assets with donor restrictions	<u>\$ 133,672</u>

10. Contracts Payable

Contracts payable as of June 30, 2020 totaling \$42,600 includes the balance due on a contract to purchase diversity, equity, and inclusion curriculum. Future payments are as follows:

<u>For the Year Ending June 30,</u>	
2021	\$ 14,200
2022	14,200
2023	14,200
2024	-
2025	-
Thereafter	<u>-</u>
	<u>\$ 42,600</u>

11. Economic Uncertainties

The COVID-19 coronavirus pandemic has resulted in significant economic uncertainties across the globe. EC Works has not yet experienced significant disruption in its operations as a result of the ongoing COVID-19 coronavirus pandemic. However, as of the date of the independent auditor's report, certain economic uncertainties still exist related to the COVID-19 coronavirus pandemic. These continuing uncertainties have the potential to result in a significant impact to EC Works' future financial condition and operating results. However, any such future financial impact and duration of such impact cannot be reasonably estimated at this time.

EAST CASCADES WORKFORCE INVESTMENT BOARD
dba EAST CASCADES WORKS
NOTES TO FINANCIAL STATEMENTS

12. Subsequent Events

Management has evaluated subsequent events through the date of the independent auditor's report, the date on which the financial statements were available to be issued.

On July 28, 2020, EC Works received a \$111,350 Paycheck Protection Program (PPP) loan from the United States Small Business Administration (SBA) through U.S. Bank. EC Works has six months to spend the funds on certain eligible costs, and then may apply for loan forgiveness. The loan bears a fixed interest rate of 1 percent. As of the date of the independent auditor's report, based on its projected expenditures and developing SBA guidance, EC Works expects the entirety of the PPP loan proceeds to be forgiven. Details regarding eligible costs, requirements for loan forgiveness and repayment terms should the loan not be forgiven can be found at the following website: <https://www.sba.gov/funding-programs/loans/coronavirus-relief-options/paycheck-protection-program>

Subsequent to year end, EC Works discovered disallowed costs related to the 2019 - 2020 fiscal year during performance of annual subrecipient monitoring. As of the date of the independent auditor's report, EC Works is evaluating steps to take to determine the total dollar amount of disallowed costs, but estimates the amount to be between \$4,000 - \$100,000. EC Works believes the full amount of disallowed costs will be recoverable from the subrecipient, and the funds will be returned to the State of Oregon Higher Education Coordinating Commission upon receipt.

DRAFT

SINGLE AUDIT INFORMATION

EAST CASCADES WORKFORCE INVESTMENT BOARD
dba EAST CASCADES WORKS
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
For the Year Ended June 30, 2020

Federal Grantor/Pass-Through Grantor/Program Title	Federal CFDA Number	Pass-Through Entity Identifying Number	Expenditures	Amounts Paid to Subrecipients
U.S. Department of Labor				
Passed through State of Oregon, Department of Community				
Colleges and Workforce Development (CCWD):				
Title 1B Workforce Investment Opportunity Act Cluster:				
WIOA - Local Administration PY17	17.258	17-148-004	\$ 1,144	\$ -
WIOA - Local Administration FY18	17.258	17-148-004	2,289	-
WIOA - Local Administration PY18	17.258	18-030	14,808	475
WIOA - Local Administration FY19	17.258	18-030	77,335	77,335
WIOA - Adult PY17	17.258	17-148-004	10,297	-
WIOA - Adult FY18	17.258	17-148-004	20,602	-
WIOA - Adult FY18 10% Future Ready	17.258	18-166-001	81,791	-
WIOA - Adult FY19	17.258	18-030	443,768	341,219
WIOA - Adult FY19 10% Future Ready	17.258	18-166-001	42,000	35,530
WIOA - Adult PY19	17.258	19-079E	119,405	91,398
WIOA - Adult FY20	17.258	19-079E	229,215	176,703
WIOA - Adult PY18 Strategic Innovation	17.258	19-117C	13,992	-
WIOA - Local Administration PY18	17.259	18-030	97,640	32,131
WIOA - Youth PY18	17.259	18-030	543,733	434,664
WIOA - Youth PY19	17.259	19-079E	389,693	314,756
WIOA - Youth PY18 10% High Concentration of Eligible Youth	17.259	18-030	15,000	15,000
WIOA - Local Administration PY18	17.278	18-030	15,221	474
WIOA - Local Administration FY19	17.278	18-030	72,070	72,070
WIOA - Dislocated Worker FY19	17.278	18-030	547,853	336,629
WIOA - Dislocated Worker PY19	17.278	19-079E	143,298	90,168
WIOA - Dislocated Worker 10% Future Ready	17.278	18-166-001	5,131	-
WIOA - Dislocated Worker FY20	17.278	19-079E	280,395	174,326
WIOA - Dislocated Worker PY18 Strategic Innovation	17.278	19-117C	5,431	-
COVID-19 WIOA FY18 RR Rapid Response 25% COVID TECH 19	17.278	17-148-004	1,000	-
COVID-19 WIOA FY18 Rapid Response 25% Layoff Aversion COVID	17.278	17-148-004	150,360	-
COVID-19 WIOA FY19 Rapid Response 25% Layoff Aversion COVID Funds	17.278	18-030	55,400	-
WIOA FY19 DW Admin 5% IQor	17.278	18-030	5,264	-
WIOA FY19 Rapid Response 25% IQor	17.278	18-030	282,139	282,139
Total Title 1B Workforce Investment Opportunity Act Cluster			3,666,274	2,475,017

EAST CASCADES WORKFORCE INVESTMENT BOARD
 dba EAST CASCADES WORKS
 SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS, Continued
 For the Year Ended June 30, 2020

Federal Grantor/Pass-Through Grantor/Program Title	Federal CFDA Number	Pass-Through Entity Identifying Number	Expenditures	Amounts Paid to Subrecipients
<i>WIOA National Emergency Grants (NEG):</i>				
Dislocated Worker Grant Employment Recovery	17.277	20-038E	51,224	47,412
Dislocated Worker Grant Disaster Recovery	17.277	20-046E	<u>25,954</u>	<u>21,874</u>
Total WIOA National Emergency Grants (NEG)			<u>77,178</u>	<u>69,286</u>
<i>Apprenticeship USA Grants</i>				
Apprenticeship USA - Program & Administration	17.285	18-107	<u>202,159</u>	<u>44,842</u>
Total Passed through State of Oregon, CCWD			3,945,611	2,589,145
Passed through Lane Workforce Partnership:				
<i>H-1B Job Training Grants</i>				
American Apprenticeship Initiative Grant	17.268	31131	<u>2,369</u>	<u>-</u>
Total expenditures of federal awards			<u>\$ 3,947,980</u>	<u>\$ 2,589,145</u>

EAST CASCADES WORKFORCE INVESTMENT BOARD
dba EAST CASCADES WORKS
NOTES TO SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS

1. Purpose of the Schedule

The accompanying schedule of expenditures of federal awards (the Schedule) is a supplementary schedule to East Cascades Workforce Investment Board dba East Cascades Works' (EC Works') financial statements and is presented for purposes of additional analysis. Because the Schedule presents only a selected portion of the activities of the Organization, it does not present the financial position, changes in financial position, or the revenues and expenditures of EC Works.

2. Significant Accounting Policies

Reporting Entity

The reporting entity is fully described in Note 1 to EC Works' financial statements. The Schedule includes all federal programs administered by EC Works for the fiscal year ended June 30, 2020.

Basis of Presentation

The information in the Schedule is presented in accordance with OMB *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* 2CFR200 (Uniform Guidance).

Federal Financial Assistance

Pursuant to the Uniform Guidance, federal financial assistance is defined as assistance provided by a federal agency, either directly or indirectly, in the form of grants, contracts, cooperative agreements, loans, loan guarantees, property, interest subsidies, insurance, or direct appropriations. Accordingly, nonmonetary federal assistance, including federal surplus property, is included in federal financial assistance and is reported on the Schedule (if applicable). Federal financial assistance does not include direct federal cash assistance to individuals. Solicited contracts between EC Works and the federal government for which the federal government procures tangible goods or services are not considered to be federal financial assistance.

Major Programs

The Uniform Guidance establishes criteria to be used in defining major programs. Major programs are those programs selected for testing using a risk-assessment model, as well as certain minimum expenditure requirements, as outlined in the Uniform Guidance Subpart F 200.518. Programs with similar requirements may be grouped into a cluster for testing purposes.

Basis of Accounting

Receipts and expenditures are accounted for using the accrual basis of accounting. Revenues are recorded when earned or, in the case of grants where expenditures are the prime factor for determining eligibility, when the expenditure is made. Expenditures are recorded when a liability is incurred.

3. Indirect Cost Rate

EC Works elected to use the ten percent (10%) de minimis indirect cost rate of modified total direct costs. A definition of modified total direct costs can be found in the Uniform Guidance Subpart A 200.68.

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

To the Board of Directors
East Cascades Workforce Investment Board
dba East Cascades Works
Bend, Oregon

We have audited, in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States, the financial statements of East Cascades Workforce Investment Board dba East Cascades Works (a nonprofit organization), which comprise the statement of financial position as of June 30, 2020, and the related statements of activities, cash flows, and functional expenses for the year then ended, and the related notes to the financial statements, and have issued our report thereon dated [DATE].

Internal Control over Financial Reporting

In planning and performing our audit of the financial statements, we considered East Cascades Workforce Investment Board dba East Cascades Works' 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 East Cascades Workforce Investment Board dba East Cascades Works' internal control. Accordingly, we do not express an opinion on the effectiveness of East Cascades Workforce Investment Board dba East Cascades Works' internal control.

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

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

Compliance and Other Matters

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

Purpose of this Report

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

Jones & Roth, P.C.
Eugene, Oregon

[DATE]

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

To the Board of Directors
East Cascades Workforce Investment Board
dba East Cascades Works
Bend, Oregon

Report on Compliance for Each Major Federal Program

We have audited East Cascades Workforce Investment Board dba East Cascades Works' compliance with the types of compliance requirements described in the OMB *Compliance Supplement* that could have a direct and material effect on each of East Cascades Workforce Investment Board dba East Cascades Works' major federal programs for the year ended June 30, 2020. East Cascades Workforce Investment Board dba East Cascades Works' major federal programs are identified in the summary of auditor's results section of the accompanying schedule of findings and questioned costs.

Management's Responsibility

Management is responsible for compliance with federal statutes, regulations, and the terms and conditions of its federal awards applicable to its federal programs.

Auditor's Responsibility

Our responsibility is to express an opinion on compliance for each of East Cascades Workforce Investment Board dba East Cascades Works' major federal programs based on our audit of the types of compliance requirements referred to above. 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* (CFR) Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (Uniform Guidance). Those standards and the Uniform Guidance require that we plan and perform the audit to obtain reasonable assurance about whether noncompliance with the types of compliance requirements referred to above that could have a direct and material effect on a major federal program occurred. An audit includes examining, on a test basis, evidence about East Cascades Workforce Investment Board dba East Cascades Works' compliance with those requirements and performing such other procedures as we considered necessary in the circumstances.

We believe that our audit provides a reasonable basis for our opinion on compliance for each major federal program. However, our audit does not provide a legal determination of East Cascades Workforce Investment Board dba East Cascades Works' compliance.

Opinion on Each Major Federal Program

In our opinion, East Cascades Workforce Investment Board dba East Cascades Works 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, 2020.

Report on Internal Control over Compliance

Management of East Cascades Workforce Investment Board dba East Cascades Works is responsible for establishing and maintaining effective internal control over compliance with the types of compliance requirements referred to above. In planning and performing our audit of compliance, we considered East Cascades Workforce Investment Board dba East Cascades Works' internal control over compliance with the types of requirements that could have a direct and material effect on each major federal program to determine the auditing procedures that are appropriate in the circumstances for the purpose of expressing an opinion on compliance for each major federal program 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 internal control over compliance. Accordingly, we do not express an opinion on the effectiveness of East Cascades Workforce Investment Board dba East Cascades Works' internal control over compliance.

A deficiency in internal control over compliance exists when the design or operation of a control over compliance does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct, noncompliance with a type of compliance requirement of a federal program on a timely basis. A *material weakness in internal control over compliance* is a deficiency, or 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 first paragraph of this section and was not designed to identify all deficiencies in internal control over compliance that might be material weaknesses or significant deficiencies. We did not identify any deficiencies in internal control over compliance that we consider to be material weaknesses. However, material weaknesses may exist that have not been identified.

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.

Jones & Roth, P.C.
Eugene, Oregon

[DATE]

EAST CASCADES WORKFORCE INVESTMENT BOARD
dba EAST CASCADES WORKS
SCHEDULE OF FINDINGS AND QUESTIONED COSTS
For the Year Ended June 30, 2020

DRAFT

Summary of Auditor's Results

- 1) The independent auditor's report expresses an unmodified opinion on the financial statements of East Cascades Workforce Investment Board dba East Cascades Works.
- 2) No material weaknesses or significant deficiencies in internal control were disclosed by the audit of the financial statements.
- 3) No instances of noncompliance material to the financial statements were disclosed during the audit.
- 4) No material weaknesses or significant deficiencies in internal control were disclosed by the audit of the major federal award programs.
- 5) The independent auditor's report on compliance for the major federal award programs for East Cascades Workforce Investment Board dba East Cascades Works expresses an unmodified opinion.
- 6) The audit disclosed no audit findings required to be reported.
- 7) The programs tested as major programs were:

WIOA Cluster:

WIOA Adult Program	CFDA# 17.258
WIOA Youth Activities	CFDA# 17.259
WIOA Dislocated Worker Formula Grants	CFDA# 17.278

Apprenticeship USA Grants	CFDA #17.285
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- 8) The threshold for distinguishing between Type A and Type B programs was \$750,000.
- 9) East Cascades Workforce Investment Board dba East Cascades Works qualifies as a low-risk auditee.

Findings - Financial Statement Audit

None.

Findings and Questioned Costs - Major Federal Award Programs Audit

None.

Prior Period Findings and Questioned Costs

None.

Return of Organization Exempt From Income Tax
Under section 501(c), 527, or 4947(a)(1) of the Internal Revenue Code (except private foundations)

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

OMB No. 1545-0047

2019
Open to Public Inspection

A For the 2019 calendar year, or tax year beginning 07/01/19, and ending 06/30/20

B Check if applicable: <input type="checkbox"/> Address change <input type="checkbox"/> Name change <input type="checkbox"/> Initial return <input type="checkbox"/> Final return/terminated <input type="checkbox"/> Amended return <input type="checkbox"/> Application pending	C Name of organization EAST CASCADES WORKFORCE INVESTMENT BOARD		D Employer identification number 47-3187533
	Doing business as EAST CASCADES WORKS		E Telephone number 541-213-0684
	Number and street (or P.O. box if mail is not delivered to street address) 404 SW COLUMBIA ST, STE 200		Room/suite
	City or town, state or province, country, and ZIP or foreign postal code BEND OR 97702		G Gross receipts \$ 4,865,528
	F Name and address of principal officer: HEATHER FICHT 404 SW COLUMBIA ST STE 200 BEND OR 97702		H(a) Is this a group return for subordinates? <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No H(b) Are all subordinates included? <input type="checkbox"/> Yes <input type="checkbox"/> No If "No," attach a list. (see instructions)
I Tax-exempt status: <input checked="" type="checkbox"/> 501(c)(3) <input type="checkbox"/> 501(c) () <input type="checkbox"/> t (insert no.) <input type="checkbox"/> 4947(a)(1) or <input type="checkbox"/> 527			
J Website: WWW.EASTCASCADESWORKS.ORG			
K Form of organization: <input checked="" type="checkbox"/> Corporation <input type="checkbox"/> Trust <input type="checkbox"/> Association <input type="checkbox"/> Other u		L Year of formation: 2015 M State of legal domicile: OR	
H(c) Group exemption number u			

Part I Summary

Activities & Governance	1 Briefly describe the organization's mission or most significant activities: THE EAST CASCADES WORKFORCE INVESTMENT BOARD SUPPORTS THE TALENT NEEDS OF EMPLOYERS, AND MAXIMIZES AND ALIGNS INVESTMENTS IN THE CAREER GOALS OF INDIVIDUALS TO FUEL A THRIVING ECONOMY.		
	2 Check this box <input type="checkbox"/> if the organization discontinued its operations or disposed of more than 25% of its net assets.		
	3 Number of voting members of the governing body (Part VI, line 1a)	3	18
	4 Number of independent voting members of the governing body (Part VI, line 1b)	4	18
	5 Total number of individuals employed in calendar year 2019 (Part V, line 2a)	5	7
	6 Total number of volunteers (estimate if necessary)	6	18
	7a Total unrelated business revenue from Part VIII, column (C), line 12	7a	0
b Net unrelated business taxable income from Form 990-T, line 39	7b	0	
Revenue	8 Contributions and grants (Part VIII, line 1h)	Prior Year	Current Year
	9 Program service revenue (Part VIII, line 2g)	4,275,107	4,696,264
	10 Investment income (Part VIII, column (A), lines 3, 4, and 7d)	113,186	137,622
	11 Other revenue (Part VIII, column (A), lines 5, 6d, 8c, 9c, 10c, and 11e)	472	381
	12 Total revenue – add lines 8 through 11 (must equal Part VIII, column (A), line 12)	16,946	18,706
Expenses	13 Grants and similar amounts paid (Part IX, column (A), lines 1–3)	4,405,711	4,852,973
	14 Benefits paid to or for members (Part IX, column (A), line 4)	2,763,723	3,077,381
	15 Salaries, other compensation, employee benefits (Part IX, column (A), lines 5–10)		0
	16a Professional fundraising fees (Part IX, column (A), line 11e)	560,121	663,961
	b Total fundraising expenses (Part IX, column (D), line 25) u		0
	17 Other expenses (Part IX, column (A), lines 11a–11d, 11f–24e)	1,073,400	995,893
	18 Total expenses. Add lines 13–17 (must equal Part IX, column (A), line 25)	4,397,244	4,737,235
19 Revenue less expenses. Subtract line 18 from line 12	8,467	115,738	
Net Assets or Fund Balances	20 Total assets (Part X, line 16)	Beginning of Current Year	End of Year
	21 Total liabilities (Part X, line 26)	692,652	959,802
	22 Net assets or fund balances. Subtract line 21 from line 20	657,179	808,591

Part II Signature Block

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

Sign Here	Signature of officer		Date			
	HEATHER FICHT		EXECUTIVE DIRECTOR			
Paid Preparer Use Only	Print/Type preparer's name		Preparer's signature	Date	Check <input type="checkbox"/> if self-employed	PTIN
	SARA HUMMEL			03/03/21		P00991199
	Firm's name } JONES & ROTH, P.C.		Firm's EIN } 93-0819646			
	Firm's address } PO BOX 10086 EUGENE, OR 97440		Phone no. } 541-687-2320			

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

For Paperwork Reduction Act Notice, see the separate instructions.

Form **990** (2019)

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

THE EAST CASCADES WORKFORCE INVESTMENT BOARD SUPPORTS THE TALENT NEEDS OF EMPLOYERS, AND MAXIMIZES AND ALIGNS INVESTMENTS IN THE CAREER GOALS OF INDIVIDUALS TO FUEL A THRIVING ECONOMY.

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

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

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

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

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

4a (Code:) (Expenses \$ 4,730,142 including grants of \$ 3,077,381) (Revenue \$ 137,622)
 EC WORKS SERVES AS THE ADMINISTRATIVE ENTITY FOR WORKFORCE DEVELOPMENT PROGRAMS FOR GILLIAM, HOOD RIVER, SHERMAN, WASCO, WHEELER, JEFFERSON, CROOK, DESCHUTES, KLAMATH, AND LAKE COUNTIES, OREGON.

DRAFT

4b (Code:) (Expenses \$ including grants of \$) (Revenue \$)
 N/A

4c (Code:) (Expenses \$ including grants of \$) (Revenue \$)
 N/A

4d Other program services (Describe on Schedule O.)

(Expenses \$ including grants of \$) (Revenue \$)

4e Total program service expenses u 4,730,142

Part IV Checklist of Required Schedules

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

Part IV Checklist of Required Schedules (continued)

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

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

	Yes	No
1a Enter the number reported in Box 3 of Form 1096. Enter -0- if not applicable	9	
b Enter the number of Forms W-2G included in line 1a. Enter -0- if not applicable	0	
c Did the organization comply with backup withholding rules for reportable payments to vendors and reportable gaming (gambling) winnings to prize winners?	X	

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

	Yes	No
2a Enter the number of employees reported on Form W-3, Transmittal of Wage and Tax Statements, filed for the calendar year ending with or within the year covered by this return	2a	7
b If at least one is reported on line 2a, did the organization file all required federal employment tax returns? Note: If the sum of lines 1a and 2a is greater than 250, you may be required to e-file (see instructions)	2b	X
3a Did the organization have unrelated business gross income of \$1,000 or more during the year?	3a	X
b If "Yes," has it filed a Form 990-T for this year? If "No" to line 3b, provide an explanation on Schedule O	3b	
4a At any time during the calendar year, did the organization have an interest in, or a signature or other authority over, a financial account in a foreign country (such as a bank account, securities account, or other financial account)?	4a	X
b If "Yes," enter the name of the foreign country u See instructions for filing requirements for FinCEN Form 114, Report of Foreign Bank and Financial Accounts (FBAR).		
5a Was the organization a party to a prohibited tax shelter transaction at any time during the tax year?	5a	X
b Did any taxable party notify the organization that it was or is a party to a prohibited tax shelter transaction?	5b	X
c If "Yes" to line 5a or 5b, did the organization file Form 8886-T?	5c	
6a Does the organization have annual gross receipts that are normally greater than \$100,000, and did the organization solicit any contributions that were not tax deductible as charitable contributions?	6a	X
b If "Yes," did the organization include with every solicitation an express statement that such contributions or gifts were not tax deductible?	6b	
7 Organizations that may receive deductible contributions under section 170(c).		
a Did the organization receive a payment in excess of \$75 made partly as a contribution and partly for goods and services provided to the payor?	7a	X
b If "Yes," did the organization notify the donor of the value of the goods or services provided?	7b	
c Did the organization sell, exchange, or otherwise dispose of tangible personal property for which it was required to file Form 8282?	7c	X
d If "Yes," indicate the number of Forms 8282 filed during the year	7d	
e Did the organization receive any funds, directly or indirectly, to pay premiums on a personal benefit contract?	7e	X
f Did the organization, during the year, pay premiums, directly or indirectly, on a personal benefit contract?	7f	X
g If the organization received a contribution of qualified intellectual property, did the organization file Form 8899 as required?	7g	X
h If the organization received a contribution of cars, boats, airplanes, or other vehicles, did the organization file a Form 1098-C?	7h	X
8 Sponsoring organizations maintaining donor advised funds. Did a donor advised fund maintained by the sponsoring organization have excess business holdings at any time during the year?	8	
9 Sponsoring organizations maintaining donor advised funds.		
a Did the sponsoring organization make any taxable distributions under section 4966?	9a	
b Did the sponsoring organization make a distribution to a donor, donor advisor, or related person?	9b	
10 Section 501(c)(7) organizations. Enter:		
a Initiation fees and capital contributions included on Part VIII, line 12	10a	
b Gross receipts, included on Form 990, Part VIII, line 12, for public use of club facilities	10b	
11 Section 501(c)(12) organizations. Enter:		
a Gross income from members or shareholders	11a	
b Gross income from other sources (Do not net amounts due or paid to other sources against amounts due or received from them.)	11b	
12a Section 4947(a)(1) non-exempt charitable trusts. Is the organization filing Form 990 in lieu of Form 1041?	12a	
b If "Yes," enter the amount of tax-exempt interest received or accrued during the year	12b	
13 Section 501(c)(29) qualified nonprofit health insurance issuers.		
a Is the organization licensed to issue qualified health plans in more than one state? Note: See the instructions for additional information the organization must report on Schedule O.	13a	
b Enter the amount of reserves the organization is required to maintain by the states in which the organization is licensed to issue qualified health plans	13b	
c Enter the amount of reserves on hand	13c	
14a Did the organization receive any payments for indoor tanning services during the tax year?	14a	X
b If "Yes," has it filed a Form 720 to report these payments? If "No," provide an explanation on Schedule O	14b	
15 Is the organization subject to the section 4960 tax on payment(s) of more than \$1,000,000 in remuneration or excess parachute payment(s) during the year? If "Yes," see instructions and file Form 4720, Schedule N.	15	X
16 Is the organization an educational institution subject to the section 4968 excise tax on net investment income? If "Yes," complete Form 4720, Schedule O.	16	X

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 ☒

Section A. Governing Body and Management

	1a	18	1b	18	Yes	No
1a Enter the number of voting members of the governing body at the end of the tax year If there are material differences in voting rights among members of the governing body, or if the governing body delegated broad authority to an executive committee or similar committee, explain on Schedule O.		18		18		
b Enter the number of voting members included on line 1a, above, who are independent						
2 Did any officer, director, trustee, or key employee have a family relationship or a business relationship with any other officer, director, trustee, or key employee?						X
3 Did the organization delegate control over management duties customarily performed by or under the direct supervision of officers, directors, trustees, or key employees to a management company or other person?						X
4 Did the organization make any significant changes to its governing documents since the prior Form 990 was filed?					X	
5 Did the organization become aware during the year of a significant diversion of the organization's assets?						X
6 Did the organization have members or stockholders?						X
7a Did the organization have members, stockholders, or other persons who had the power to elect or appoint one or more members of the governing body?						X
b Are any governance decisions of the organization reserved to (or subject to approval by) members, stockholders, or persons other than the governing body?						X
8 Did the organization contemporaneously document the meetings held or written actions undertaken during the year by the following:						
a The governing body?					X	
b Each committee with authority to act on behalf of the governing body?					X	
9 Is there any officer, director, trustee, or key employee listed in Part VII, Section A, who cannot be reached at the organization's mailing address? If "Yes," provide the names and addresses on Schedule O						X

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

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

Section C. Disclosure

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

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

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

20 State the name, address, and telephone number of the person who possesses the organization's books and records **u**

JAMIE KENDELLEN

404 SW COLUMBIA ST, STE 200

BEND

OR 97702

541-213-0684

Part VII Compensation of Officers, Directors, Trustees, Key Employees, Highest Compensated Employees, and Independent ContractorsCheck if Schedule O contains a response or note to any line in this Part VII ☐**Section A. Officers, Directors, Trustees, Key Employees, and Highest Compensated Employees****1a** Complete this table for all persons required to be listed. Report compensation for the calendar year ending with or within the organization's tax year.

- List all of the organization's **current** officers, directors, trustees (whether individuals or organizations), regardless of amount of compensation. Enter -0- in columns (D), (E), and (F) if no compensation was paid.
 - List all of the organization's **current** key employees, if any. See 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 and/or Box 7 of Form 1099-MISC) 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 instructions for the order in which to list the persons above.

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

(A) Name and title	(B) Average hours per week (list any hours for related organizations below dotted line)	(C) Position (do not check more than one box, unless person is both an officer and a director/trustee)						(D) Reportable compensation from the organization (W-2/1099-MISC)	(E) Reportable compensation from related organizations (W-2/1099-MISC)	(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) HEATHER FICHT	40.00									
EXECUTIVE DIRECTOR	0.00			X				121,538	0	27,484
(2) JAMIE KENDELLEN	40.00									
CFO	0.00			X				108,647	0	30,438
(3) LISA DOBEY	5.00									
CHAIR	0.00	X		X				0	0	0
(4) GARY NORTH	5.00									
VICE CHAIR	0.00	X		X				0	0	0
(5) HEATHER TRAMP	5.00									
TREASURER/SECRETARY	0.00	X		X				0	0	0
(6) AMY GIBBS	2.00									
BOARD MEMBER	0.00	X						0	0	0
(7) DAVID BURGER	2.00									
BOARD MEMBER	0.00	X						0	0	0
(8) BAMBI BEVILL	2.00									
BOARD MEMBER	0.00	X						0	0	0
(9) ROBBIE SMITH	2.00									
BOARD MEMBER	0.00	X						0	0	0
(10) LISA FARQUHARSON	2.00									
BOARD MEMBER	0.00	X						0	0	0
(11) JULIE MATTHEWS	2.00									
BOARD MEMBER	0.00	X						0	0	0

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

(A) Name and title	(B) Average hours per week (list any hours for related organizations below dotted line)	(C) Position (do not check more than one box, unless person is both an officer and a director/trustee)						(D) Reportable compensation from the organization (W-2/1099-MISC)	(E) Reportable compensation from related organizations (W-2/1099-MISC)	(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			
(12) SAM MEIER	2.00									
BOARD MEMBER	0.00	X						0	0	0
(13) JENNIFER NEWBY	2.00									
BOARD MEMBER	0.00	X						0	0	0
(14) MICHELLE ALVARADO	2.00									
BOARD MEMBER	0.00	X						0	0	0
(15) NICOLE HOUGH	2.00									
BOARD MEMBER	0.00	X						0	0	0
(16) MARTIN CAMPOS-DAVIS	2.00									
BOARD MEMBER	0.00	X						0	0	0
(17) MIKE GRAHAM	2.00									
BOARD MEMBER	0.00	X						0	0	0
(18) TREVOR JANECK	2.00									
BOARD MEMBER	0.00	X						0	0	0
(19) DR. MARTA CRONIN	2.00									
BOARD MEMBER	0.00	X						0	0	0
1b Subtotal								230,185		57,922
c Total from continuation sheets to Part VII, Section A										
d Total (add lines 1b and 1c)								230,185		57,922

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 **u** 2

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

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 **u** 0

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

				(A) Total revenue	(B) Related or exempt function revenue	(C) Unrelated business revenue	(D) Revenue excluded from tax under sections 512-514
Contributions, Gifts, Grants and Other Similar Amounts	1a	Federated campaigns	1a				
	b	Membership dues	1b				
	c	Fundraising events	1c				
	d	Related organizations	1d				
	e	Government grants (contributions)	1e	4,346,264			
	f	All other contributions, gifts, grants, and similar amounts not included above	1f	350,000			
	g	Noncash contributions included in lines 1a-1f	1g	\$			
	h	Total. Add lines 1a-1f	u	4,696,264			
Program Service Revenue	2a			Business Code			
	PROGRAM INCOME				137,622	137,622	
	b						
	c						
	d						
	e						
	f	All other program service revenue					
	g	Total. Add lines 2a-2f	u	137,622			
Other Revenue	3						
	Investment income (including dividends, interest, and other similar amounts)			u	381		381
	4						
	Income from investment of tax-exempt bond proceeds			u			
	5						
	Royalties			u			
	6a	Gross rents	6a	(i) Real	(ii) Personal		
	b	Less: rental expenses	6b				
	c	Rental inc. or (loss)	6c				
	d	Net rental income or (loss)	u				
	7a	Gross amount from sales of assets other than inventory	7a	(i) Securities	(ii) Other		
	b	Less: cost or other basis and sales exps.	7b				
	c	Gain or (loss)	7c				
	d	Net gain or (loss)	u				
	8a	Gross income from fundraising events (not including \$ of contributions reported on line 1c). See Part IV, line 18	8a	28,934			
	b	Less: direct expenses	8b	12,555			
	c	Net income or (loss) from fundraising events	u	16,379			
	9a	Gross income from gaming activities. See Part IV, line 19	9a				
b	Less: direct expenses	9b					
c	Net income or (loss) from gaming activities	u					
10a	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	u					
Miscellaneous Revenue	11a			Business Code			
	MISCELLANEOUS REVENUE				2,327	2,327	
	b						
	c						
	d	All other revenue					
	e	Total. Add lines 11a-11d	u	2,327			
12	Total revenue. See instructions	u	4,852,973	139,949	0	381	

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	3,077,381	3,077,381		
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	295,490	148,289	147,201	
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	262,050	242,812	19,238	
8 Pension plan accruals and contributions (include section 401(k) and 403(b) employer contributions)	15,725	15,494	231	
9 Other employee benefits	48,494	45,934	2,560	
10 Payroll taxes	42,202	30,716	11,486	
11 Fees for services (nonemployees):				
a Management				
b Legal	67		67	
c Accounting	18,025		18,025	
d Lobbying				
e Professional fundraising services. See Part IV, line 17				
f Investment management fees				
g Other. (If line 11g amount exceeds 10% of line 25, column (A) amount, list line 11g expenses on Schedule O.)				
12 Advertising and promotion				
13 Office expenses	5,877	4,384	1,493	
14 Information technology				
15 Royalties				
16 Occupancy	49,782	37,124	12,658	
17 Travel	14,043	10,473	3,570	
18 Payments of travel or entertainment expenses for any federal, state, or local public officials				
19 Conferences, conventions, and meetings	3,918	2,922	996	
20 Interest				
21 Payments to affiliates				
22 Depreciation, depletion, and amortization				
23 Insurance	4,411		4,411	
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 APPRENTICESHIP USA	181,601	181,601		
b CROOK COUNTY STEM	111,630	111,630		
c OTHER PROGRAMS PROJECTS	99,757	99,757		
d WARM SPRINGS FUTURE READY	87,006	87,006		
e All other expenses	419,776	407,828	11,948	
25 Total functional expenses. Add lines 1 through 24e	4,737,235	4,503,351	233,884	0
26 Joint costs. Complete this line only if the organization reported in column (B) joint costs from a combined educational campaign and fundraising solicitation. Check here <input type="checkbox"/> if following SOP 98-2 (ASC 958-720)				

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

		(A) Beginning of year		(B) End of year
Assets	1 Cash—non-interest-bearing	467,570	1	578,405
	2 Savings and temporary cash investments		2	
	3 Pledges and grants receivable, net	118,025	3	311,008
	4 Accounts receivable, net	871	4	
	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	14,893	9	10,519
	10a Land, buildings, and equipment: cost or other basis. Complete Part VI of Schedule D	10a		
	b Less: accumulated depreciation	10b	10c	
	11 Investments—publicly traded securities		11	
	12 Investments—other securities. See Part IV, line 11		12	
	13 Investments—program-related. See Part IV, line 11		13	
	14 Intangible assets		14	
	15 Other assets. See Part IV, line 11	91,293	15	59,870
16 Total assets. Add lines 1 through 15 (must equal line 33)	692,652	16	959,802	
Liabilities	17 Accounts payable and accrued expenses	466,653	17	523,885
	18 Grants payable		18	
	19 Deferred revenue	99,287	19	226,143
	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	91,239	25	58,563
	26 Total liabilities. Add lines 17 through 25	657,179	26	808,591
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	35,473	27	133,672
	28 Net assets with donor restrictions		28	17,539
	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	35,473	32	151,211
33 Total liabilities and net assets/fund balances	692,652	33	959,802	

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

1	Total revenue (must equal Part VIII, column (A), line 12)	1	4,852,973
2	Total expenses (must equal Part IX, column (A), line 25)	2	4,737,235
3	Revenue less expenses. Subtract line 2 from line 1	3	115,738
4	Net assets or fund balances at beginning of year (must equal Part X, line 32, column (A))	4	35,473
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	
10	Net assets or fund balances at end of year. Combine lines 3 through 9 (must equal Part X, line 32, column (B))	10	151,211

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

	Yes	No
1 Accounting method used to prepare the Form 990: <input type="checkbox"/> Cash <input checked="" type="checkbox"/> Accrual <input type="checkbox"/> Other _____ If the organization changed its method of accounting from a prior year or checked "Other," explain in 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 checked="" type="checkbox"/> Separate basis <input 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 Single Audit Act and OMB Circular A-133?	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	

	Yes	No
3		
4		
5		

SCHEDULE A
(Form 990 or 990-EZ)Department of the Treasury
Internal Revenue Service**Public Charity Status and Public Support**

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

u Attach to Form 990 or Form 990-EZ.**u Go to www.irs.gov/Form990 for instructions and the latest information.**

OMB No. 1545-0047

2019**Open to Public
Inspection**

Name of the organization

EAST CASCADES WORKFORCE INVESTMENT
BOARD

Employer identification number

47-3187533

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

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

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

(i) Name of supported organization	(ii) EIN	(iii) Type of organization (described on lines 1–10 above (see instructions))	(iv) Is the organization listed in your governing document?		(v) Amount of monetary support (see instructions)	(vi) Amount of other support (see instructions)
			Yes	No		
(A)						
(B)						
(C)						
(D)						
(E)						
Total						

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

Schedule A (Form 990 or 990-EZ) 2019

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

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

Section A. Public Support

Calendar year (or fiscal year beginning in) u	(a) 2015	(b) 2016	(c) 2017	(d) 2018	(e) 2019	(f) Total
1 Gifts, grants, contributions, and membership fees received. (Do not include any "unusual grants.")	3,187,034	3,699,627	3,499,647	4,295,110	4,696,264	19,377,682
2 Tax revenues levied for the organization's benefit and either paid to or expended on its behalf						
3 The value of services or facilities furnished by a governmental unit to the organization without charge						
4 Total. Add lines 1 through 3	3,187,034	3,699,627	3,499,647	4,295,110	4,696,264	19,377,682
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						19,377,682

Section B. Total Support

Calendar year (or fiscal year beginning in) u	(a) 2015	(b) 2016	(c) 2017	(d) 2018	(e) 2019	(f) Total
7 Amounts from line 4	3,187,034	3,699,627	3,499,647	4,295,110	4,696,264	19,377,682
8 Gross income from interest, dividends, payments received on securities loans, rents, royalties, and income from similar sources				472	381	853
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						19,378,535
12 Gross receipts from related activities, etc. (see instructions)						508,547

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

Section C. Computation of Public Support Percentage

14 Public support percentage for 2019 (line 6, column (f) divided by line 11, column (f))	14	%
15 Public support percentage from 2018 Schedule A, Part II, line 14	15	%
16a 33 1/3% support test—2019. If the organization did not check the box on line 13, and line 14 is 33 1/3% or more, check this box and stop here. The organization qualifies as a publicly supported organization <input type="checkbox"/>		
b 33 1/3% support test—2018. If the organization did not check a box on line 13 or 16a, and line 15 is 33 1/3% or more, check this box and stop here. The organization qualifies as a publicly supported organization <input type="checkbox"/>		
17a 10%-facts-and-circumstances test—2019. If the organization did not check a box on line 13, 16a, or 16b, and line 14 is 10% or more, and if the organization meets the "facts-and-circumstances" test, check this box and stop here. Explain in Part VI how the organization meets the "facts-and-circumstances" test. The organization qualifies as a publicly supported organization <input type="checkbox"/>		
b 10%-facts-and-circumstances test—2018. If the organization did not check a box on line 13, 16a, 16b, or 17a, and line 15 is 10% or more, and if the organization meets the "facts-and-circumstances" test, check this box and stop here. Explain in Part VI how the organization meets the "facts-and-circumstances" test. The organization qualifies as a publicly supported organization <input type="checkbox"/>		
18 Private foundation. If the organization did not check a box on line 13, 16a, 16b, 17a, or 17b, check this box and see instructions <input type="checkbox"/>		

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

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

Section A. Public Support

Calendar year (or fiscal year beginning in) u	(a) 2015	(b) 2016	(c) 2017	(d) 2018	(e) 2019	(f) Total
1 Gifts, grants, contributions, and membership fees received. (Do not include any "unusual grants.")						
2 Gross receipts from admissions, merchandise sold or services performed, or facilities furnished in any activity that is related to the organization's tax-exempt purpose						
3 Gross receipts from activities that are not an unrelated trade or business under section 513						
4 Tax revenues levied for the organization's benefit and either paid to or expended on its behalf						
5 The value of services or facilities furnished by a governmental unit to the organization without charge						
6 Total. Add lines 1 through 5						
7a Amounts included on lines 1, 2, and 3 received from disqualified persons						
b Amounts included on lines 2 and 3 received from other than disqualified persons that exceed the greater of \$5,000 or 1% of the amount on line 13 for the year						
c Add lines 7a and 7b						
8 Public support. (Subtract line 7c from line 6.)						

Section B. Total Support

Calendar year (or fiscal year beginning in) u	(a) 2015	(b) 2016	(c) 2017	(d) 2018	(e) 2019	(f) Total
9 Amounts from line 6						
10a Gross income from interest, dividends, payments received on securities loans, rents, royalties, and income from similar sources						
b Unrelated business taxable income (less section 511 taxes) from businesses acquired after June 30, 1975						
c Add lines 10a and 10b						
11 Net income from unrelated business activities not included in 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 five years. If the Form 990 is for the organization's first, second, third, fourth, or fifth tax year as a section 501(c)(3) organization, check this box and stop here						<input type="checkbox"/>

Section C. Computation of Public Support Percentage

15 Public support percentage for 2019 (line 8, column (f), divided by line 13, column (f))	15	%
16 Public support percentage from 2018 Schedule A, Part III, line 15	16	%

Section D. Computation of Investment Income Percentage

17 Investment income percentage for 2019 (line 10c, column (f), divided by line 13, column (f))	17	%
18 Investment income percentage from 2018 Schedule A, Part III, line 17	18	%

19a **33 1/3% support tests—2019.** 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—2018.** 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 in line 12 on Part I. If you checked 12a of Part I, complete Sections A and B. If you checked 12b of Part I, complete Sections A and C. If you checked 12c of Part I, complete Sections A, D, and E. If you checked 12d of 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 (b) and (c) 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 12a or 12b in Part I, answer (b) and (c) 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 (b) and (c) 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 or 990-EZ).</i>		
8 Did the organization make a loan to a disqualified person (as defined in section 4958) not described in line 7? <i>If "Yes," complete Part I of Schedule L (Form 990 or 990-EZ).</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 in 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 in 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 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)

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

Section B. Type I Supporting Organizations

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

Section C. Type II Supporting Organizations

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

Section D. All Type III Supporting Organizations

	Yes	No
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?		
1		
2 Were any of the organization's officers, directors, or trustees either (i) appointed or elected by the supported organization(s) or (ii) serving on the governing body of a supported organization? If "No," explain in Part VI how the organization maintained a close and continuous working relationship with the supported organization(s).		
2		
3 By reason of the relationship described in (2), did the organization's supported organizations have a significant voice in the organization's investment policies and in directing the use of the organization's income or assets at all times during the tax year? If "Yes," describe in Part VI the role the organization's supported organizations played in this regard.		
3		

Section E. Type III Functionally-Integrated Supporting Organizations

- 1** Check the box next to the method that the organization used to satisfy the Integral Part Test during the year (see instructions).
- a** ☐ The organization satisfied the Activities Test. Complete line 2 below.
- b** ☐ The organization is the parent of each of its supported organizations. Complete line 3 below.
- c** ☐ The organization supported a governmental entity. Describe in Part VI how you supported a government entity (see instructions).

2 Activities Test. Answer (a) and (b) below.

	Yes	No
a Did substantially all of the organization's activities during the tax year directly further the exempt purposes of the supported organization(s) to which the organization was responsive? If "Yes," then in Part VI identify those supported organizations and explain how these activities directly furthered their exempt purposes, how the organization was responsive to those supported organizations, and how the organization determined that these activities constituted substantially all of its activities.		
2a		
b Did the activities described in (a) constitute activities that, but for the organization's involvement, one or more of the organization's supported organization(s) would have been engaged in? If "Yes," explain in Part VI the reasons for the organization's position that its supported organization(s) would have engaged in these activities but for the organization's involvement.		
2b		
3 Parent of Supported Organizations. Answer (a) and (b) below.		
a Did the organization have the power to regularly appoint or elect a majority of the officers, directors, or trustees of each of the supported organizations? Provide details in Part VI.		
3a		
b Did the organization exercise a substantial degree of direction over the policies, programs, and activities of each of its supported organizations? If "Yes," describe in Part VI the role played by the organization in this regard.		
3b		

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

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

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

Section B - Minimum Asset Amount		(A) Prior Year	(B) Current Year (optional)
1	Aggregate fair market value of all non-exempt-use assets (see instructions for short tax year or assets held for part of year):		
a	Average monthly value of securities	1a	
b	Average monthly cash balances	1b	
c	Fair market value of other non-exempt-use assets	1c	
d	Total (add lines 1a, 1b, and 1c)	1d	
e	Discount claimed for blockage or other factors (explain in detail in Part VI):		
2	Acquisition indebtedness applicable to non-exempt-use assets	2	
3	Subtract line 2 from line 1d.	3	
4	Cash deemed held for exempt use. Enter 1-1/2% 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 .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 85% of line 1.	2	
3	Minimum asset amount for prior year (from Section B, line 8, Column A)	3	
4	Enter greater of line 2 or line 3.	4	
5	Income tax imposed in prior year	5	
6	Distributable Amount. Subtract line 5 from line 4, unless subject to emergency temporary reduction (see instructions).	6	

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

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		
2	Amounts paid to perform activity that directly furthers exempt purposes of supported organizations, in excess of income from activity		
3	Administrative expenses paid to accomplish exempt purposes of supported organizations		
4	Amounts paid to acquire exempt-use assets		
5	Qualified set-aside amounts (prior IRS approval required)		
6	Other distributions (describe in Part VI). See instructions.		
7	Total annual distributions. Add lines 1 through 6.		
8	Distributions to attentive supported organizations to which the organization is responsive (provide details in Part VI). See instructions.		
9	Distributable amount for 2019 from Section C, line 6		
10	Line 8 amount divided by line 9 amount		

Section E - Distribution Allocations (see instructions)	(i) Excess Distributions	(ii) Underdistributions Pre-2019	(iii) Distributable Amount for 2019
1 Distributable amount for 2019 from Section C, line 6			
2 Underdistributions, if any, for years prior to 2019 (reasonable cause required-explain in Part VI). See instructions.			
3 Excess distributions carryover, if any, to 2019			
a From 2014			
b From 2015			
c From 2016			
d From 2017			
e From 2018			
f Total of lines 3a through e			
g Applied to underdistributions of prior years			
h Applied to 2019 distributable amount			
i Carryover from 2014 not applied (see instructions)			
j Remainder. Subtract lines 3g, 3h, and 3i from 3f.			
4 Distributions for 2019 from Section D, line 7: \$			
a Applied to underdistributions of prior years			
b Applied to 2019 distributable amount			
c Remainder. Subtract lines 4a and 4b from 4.			
5 Remaining underdistributions for years prior to 2019, if any. Subtract lines 3g and 4a from line 2. For result greater than zero, explain in Part VI . See instructions.			
6 Remaining underdistributions for 2019. Subtract lines 3h and 4b from line 1. For result greater than zero, explain in Part VI . See instructions.			
7 Excess distributions carryover to 2020. Add lines 3j and 4c.			
8 Breakdown of line 7:			
a Excess from 2015			
b Excess from 2016			
c Excess from 2017			
d Excess from 2018			
e Excess from 2019			

Part VI

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

DRAFT

Schedule B
(Form 990, 990-EZ,
or 990-PF)
Department of the Treasury
Internal Revenue Service

Schedule of Contributors

OMB No. 1545-0047

2019

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

Name of the organization EAST CASCADES WORKFORCE INVESTMENT BOARD	Employer identification number 47-3187533
---	--

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 33¹/₃% support test of the regulations under sections 509(a)(1) and 170(b)(1)(A)(vi), that checked Schedule A (Form 990 or 990-EZ), 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, 990-EZ, or 990-PF), 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, 990-EZ, or 990-PF).

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

Schedule B (Form 990, 990-EZ, or 990-PF) (2019)

Name of organization

EAST CASCADES WORKFORCE INVESTMENT

Employer identification number

47-3187533

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	STATE OF OREGON COMMUNITY COLLEGES AND WORKFORCE DEVELOPMENT 255 CAPITOL ST. NE SALEM OR 97201	\$ 4,311,290	Person <input checked="" type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II for noncash contributions.)
2	FACEBOOK, INC. 1601 WILLOW RD MENLO PARK CA 94025	\$ 250,000	Person <input checked="" type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II for noncash contributions.)
3	TYKESON FAMILY CHARITABLE TRUST 1144 WILLAGILLESPIE RD STE 33 EUGENE OR 97401	\$ 100,000	Person <input checked="" type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II for noncash contributions.)
		\$	Person <input type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II for noncash contributions.)
		\$	Person <input type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II for noncash contributions.)
		\$	Person <input type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II for noncash contributions.)

**SCHEDULE D
(Form 990)**Department of the Treasury
Internal Revenue Service**Supplemental Financial Statements****u** 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.
u Attach to Form 990.**u** Go to www.irs.gov/Form990 for instructions and the latest information.

OMB No. 1545-0047

2019**Open to Public
Inspection****Name of the organization**EAST CASCADES WORKFORCE INVESTMENT
BOARD**Employer identification number**

47-3187533

Part I Organizations Maintaining Donor Advised Funds or Other Similar Funds or Accounts.

Complete if the organization answered "Yes" on Form 990, Part IV, line 6.

	(a) Donor advised funds	(b) Funds and other accounts
1 Total number at end of year		
2 Aggregate value of contributions to (during year)		
3 Aggregate value of grants from (during year)		
4 Aggregate value at end of year		
5 Did the organization inform all donors and donor advisors in writing that the assets held in donor advised funds are the organization's property, subject to the organization's exclusive legal control? <input type="checkbox"/> Yes <input type="checkbox"/> No		
6 Did the organization inform all grantees, donors, and donor advisors in writing that grant funds can be used only for charitable purposes and not for the benefit of the donor or donor advisor, or for any other purpose conferring impermissible private benefit? <input type="checkbox"/> Yes <input type="checkbox"/> No		

Part II Conservation Easements.

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

b Assets included in Form 990, Part X **u** \$

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

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

- ☐ a Public exhibition
☐ b Scholarly research
☐ c Preservation for future generations
☐ d Loan or exchange program
☐ e Other

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

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

Part IV Escrow and Custodial Arrangements.

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

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

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

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

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

b If "Yes," explain the arrangement in Part XIII. Check here if the explanation has been provided on Part XIII ☐ Yes ☐ No

Part V Endowment Funds.

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

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

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

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

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

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

- (i) Unrelated organizations
 (ii) Related organizations

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

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

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

Part VI Land, Buildings, and Equipment.

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

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

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

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. (Column (b) must equal Form 990, Part X, col. (B) line 12.)	u	

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. (Column (b) must equal Form 990, Part X, col. (B) line 13.)	u	

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 LEASE ASSET	56,670
(2) DEPOSITS	3,200
(3)	
(4)	
(5)	
(6)	
(7)	
(8)	
(9)	
Total. (Column (b) must equal Form 990, Part X, col. (B) line 15.)	u 59,870

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 LEASE LIABILITY	58,563
(3)	
(4)	
(5)	
(6)	
(7)	
(8)	
(9)	
Total. (Column (b) must equal Form 990, Part X, col. (B) line 25.)	u 58,563

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.

1 Total revenue, gains, and other support per audited financial statements			1	4,854,066
2 Amounts included on line 1 but not on Form 990, Part VIII, line 12:				
a Net unrealized gains (losses) on investments	2a			
b Donated services and use of facilities	2b	1,093		
c Recoveries of prior year grants	2c			
d Other (Describe in Part XIII.)	2d			
e Add lines 2a through 2d			2e	1,093
3 Subtract line 2e from line 1			3	4,852,973
4 Amounts included on Form 990, Part VIII, line 12, but not on line 1:				
a Investment expenses not included on Form 990, Part VIII, line 7b	4a			
b Other (Describe in Part XIII.)	4b			
c Add lines 4a and 4b			4c	
5 Total revenue. Add lines 3 and 4c. (This must equal Form 990, Part I, line 12.)			5	4,852,973

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

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

1		Total expenses and losses per audited financial statements	1	4,738,328	
2		Amounts included on line 1 but not on Form 990, Part IX, line 25:			
a	Donated services and use of facilities	2a			1,093
b	Prior year adjustments	2b			
c	Other losses	2c			
d	Other (Describe in Part XIII.)	2d			
e		Add lines 2a through 2d	2e	1,093	
3		Subtract line 2e from line 1	3	4,737,235	
4		Amounts included on Form 990, Part IX, line 25, but not on line 1:			
a	Investment expenses not included on Form 990, Part VIII, line 7b	4a			
b	Other (Describe in Part XIII.)	4b			
c		Add lines 4a and 4b	4c		
5		Total expenses. Add lines 3 and 4c. (This must equal Form 990, Part I, line 18.)	5	4,737,235	

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 XIII Supplemental Information *(continued)*

DRAFT

SCHEDULE G
(Form 990 or 990-EZ)

Department of the Treasury
Internal Revenue Service

Supplemental Information Regarding Fundraising or Gaming Activities

Complete if the organization answered "Yes" on Form 990, Part IV, line 17, 18, or 19, or if the organization entered more than \$15,000 on Form 990-EZ, line 6a.

U Attach to Form 990 or Form 990-EZ.

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

OMB No. 1545-0047

2019

Open to Public
Inspection

Name of the organization EAST CASCADES WORKFORCE INVESTMENT BOARD

Employer identification number
47-3187533

Part I Fundraising Activities. Complete if the organization answered "Yes" on Form 990, Part IV, line 17.
Form 990-EZ filers are not required to complete this part.

1 Indicate whether the organization raised funds through any of the following activities. Check all that apply.

- a ☐ Mail solicitations e ☐ Solicitation of non-government grants
b ☐ Internet and email solicitations f ☐ Solicitation of government grants
c ☐ Phone solicitations g ☐ Special fundraising events
d ☐ In-person solicitations

2a Did the organization have a written or oral agreement with any individual (including officers, directors, trustees, or key employees listed in Form 990, Part VII) or entity in connection with professional fundraising services? ☐ Yes ☐ No

b If "Yes," list the 10 highest paid individuals or entities (fundraisers) pursuant to agreements under which the fundraiser is to be compensated at least \$5,000 by the organization.

(i) Name and address of individual or entity (fundraiser)	(ii) Activity	(iii) Did fundraiser have custody or control of contributions?		(iv) Gross receipts from activity	(v) Amount paid to (or retained by) fundraiser listed in col. (i)	(vi) Amount paid to (or retained by) organization
		Yes	No			
1						
2						
3						
4						
5						
6						
7						
8						
9						
10						
Total						

3 List all states in which the organization is registered or licensed to solicit contributions or has been notified it is exempt from registration or licensing.

Part II Fundraising Events. Complete if the organization answered "Yes" on Form 990, Part IV, line 18, or reported more than \$15,000 of fundraising event contributions and gross income on Form 990-EZ, lines 1 and 6b. List events with gross receipts greater than \$5,000.

	(a) Event #1 <u>ENDLESS SUMMER</u> (event type)	(b) Event #2 _____ (event type)	(c) Other events <u>NONE</u> (total number)	(d) Total events (add col. (a) through col. (c))
Revenue				
1 Gross receipts	28,934			28,934
2 Less: Contributions				
3 Gross income (line 1 minus line 2)	28,934			28,934
Direct Expenses				
4 Cash prizes				
5 Noncash prizes				
6 Rent/facility costs	1,255			1,255
7 Food and beverages	4,095			4,095
8 Entertainment	3,550			3,550
9 Other direct expenses	3,655			3,655
10 Direct expense summary. Add lines 4 through 9 in column (d)				12,555
11 Net income summary. Subtract line 10 from line 3, column (d)				16,379

Part III Gaming. Complete if the organization answered "Yes" on Form 990, Part IV, line 19, or reported more than \$15,000 on Form 990-EZ, line 6a.

	(a) Bingo	(b) Pull tabs/instant bingo/progressive bingo	(c) Other gaming	(d) Total gaming (add col. (a) through col. (c))
Revenue				
1 Gross revenue				
Direct Expenses				
2 Cash prizes				
3 Noncash prizes				
4 Rent/facility costs				
5 Other direct expenses				
6 Volunteer labor	<input type="checkbox"/> Yes % <input type="checkbox"/> No	<input type="checkbox"/> Yes % <input type="checkbox"/> No	<input type="checkbox"/> Yes % <input type="checkbox"/> No	
7 Direct expense summary. Add lines 2 through 5 in column (d)				
8 Net gaming income summary. Subtract line 7 from line 1, column (d)				

9 Enter the state(s) in which the organization conducts gaming activities:

a Is the organization licensed to conduct gaming activities in each of these states? ☐ Yes ☐ No

b If "No," explain:

10a Were any of the organization's gaming licenses revoked, suspended, or terminated during the tax year? ☐ Yes ☐ No

b If "Yes," explain:

- 11** Does the organization conduct gaming activities with nonmembers? ☐ Yes ☐ No
- 12** Is the organization a grantor, beneficiary or trustee of a trust, or a member of a partnership or other entity formed to administer charitable gaming? ☐ Yes ☐ No
- 13** Indicate the percentage of gaming activity conducted in:
- | | | |
|--------------------------------------|------------|---|
| a The organization's facility | 13a | % |
| b An outside facility | 13b | % |
- 14** Enter the name and address of the person who prepares the organization's gaming/special events books and records:

Name **u**

Address **u**

- 15a** Does the organization have a contract with a third party from whom the organization receives gaming revenue? ☐ Yes ☐ No
- b** If "Yes," enter the amount of gaming revenue received by the organization **u** \$ and the amount of gaming revenue retained by the third party **u** \$
- c** If "Yes," enter name and address of the third party:

Name **u**

Address **u**

- 16** Gaming manager information:

Name **u**

Gaming manager compensation **u** \$

Description of services provided **u**

☐ Director/officer ☐ Employee ☐ Independent contractor

- 17** Mandatory distributions:

- a** Is the organization required under state law to make charitable distributions from the gaming proceeds to retain the state gaming license? ☐ Yes ☐ No
- b** Enter the amount of distributions required under state law to be distributed to other exempt organizations or spent in the organization's own exempt activities during the tax year **u** \$

Part IV Supplemental Information. Provide the explanations required by Part I, line 2b, columns (iii) and (v); and Part III, lines 9, 9b, 10b, 15b, 15c, 16, and 17b, as applicable. Also provide any additional information. See instructions.

**SCHEDULE I
(Form 990)**Department of the Treasury
Internal Revenue Service**Grants and Other Assistance to Organizations,
Governments, and Individuals in the United States**
Complete if the organization answered "Yes" on Form 990, Part IV, line 21 or 22.
u Attach to Form 990.**u Go to www.irs.gov/Form990 for the latest information.**

OMB No. 1545-0047

2019**Open to Public
Inspection**Name of the organization **EAST CASCADES WORKFORCE INVESTMENT
BOARD**Employer identification number
47-3187533**Part I General Information on Grants and Assistance**

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

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

1	(a) Name and address of organization or government	(b) EIN	(c) IRC section (if applicable)	(d) Amount of cash grant	(e) Amount of non-cash assistance	(f) Method of valuation (book, FMV, appraisal, other)	(g) Description of noncash assistance	(h) Purpose of grant or assistance
(1)	CENTRAL OREGON INTERGOVERNMENTAL CO 334 NE HAWTHORNE AVE BEND OR 97701	93-0620261	GOV	1,635,580				SUBRECIPIENT
(2)	KLAMATH COMMUNITY COLLEGE 7390 S 6TH STREET KLAMATH FALLS OR 97603	93-1211933	GOV	852,072				SUBRECIPIENT
(3)	COLUMBIA GORGE COMMUNITY COLLEGE 400 EAST SCENIC DRIVE THE DALLES OR 97058	93-0700843	GOV	330,109				SUBRECIPIENT
(4)	OREGON MANUFACTURING EXTENSION PART 7650 SW BEVELAND STREE, SUITE 750 PORTLAND OR 97223	93-1315027	501C3	32,829				SUBRECIPIENT
(5)	ALL OTHER GRANTS < = \$5,000			226,791				PROGRAM ACTIVITIES
(6)								
(7)								
(8)								
(9)								

- 2** Enter total number of section 501(c)(3) and government organizations listed in the line 1 table **u 4**
- 3** Enter total number of other organizations listed in the line 1 table **u 0**

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

Schedule I (Form 990) (2019)

Part III Grants and Other Assistance to Domestic Individuals. Complete if the organization answered "Yes" on Form 990, Part IV, line 22.

Part III can be duplicated if additional space is needed.

(a) Type of grant or assistance	(b) Number of recipients	(c) Amount of cash grant	(d) Amount of noncash assistance	(e) Method of valuation (book, FMV, appraisal, other)	(f) Description of noncash assistance
1					
2					
3					
4					
5					
6					
7					

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

PART I, LINE 2 - PROCEDURES FOR MONITORING THE USE OF GRANT FUNDS

EC WORKS PROCEDURES INCLUDE ANNUAL SUBRECIPIENT FISCAL AND PROGRAM

MONITORING TO ENSURE COMPLIANCE WITH ALL FEDERAL AND STATE REQUIREMENTS FOR

THE FUNDS GRANTED. EC WORKS STAFF PREPARE CLOSEOUT REPORTS NOTING ANY

RECOMMENDATIONS, RESOLVED AND/OR UNRESOLVED OBSERVATIONS, AND FINDINGS, IF

ANY. THE SUBRECIPIENT PREPARES A CORRECTIVE ACTION PLAN IF FINDINGS ARE

NOTED, AND EC WORKS STAFF MONITORS THE SUBRECIPIENT'S PROGRESS TOWARDS

RESOLVING THE ISSUES FOUND.

SCHEDULE L
(Form 990 or 990-EZ)

Department of the Treasury
Internal Revenue Service

Name of the organization

EAST CASCADES WORKFORCE INVESTMENT

BOARD

Transactions With Interested Persons

u Complete if the organization answered "Yes" on Form 990, Part IV, line 25a, 25b, 26, 27, 28a, 28b, or 28c, or Form 990-EZ, Part V, line 38a or 40b.

u Attach to Form 990 or Form 990-EZ.

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

OMB No. 1545-0047

2019

Open To Public
Inspection

Employer identification number

47-3187533

Part I Excess Benefit Transactions (section 501(c)(3), section 501(c)(4), and 501(c)(29) organizations only).

Complete if the organization answered "Yes" on Form 990, Part IV, line 25a or 25b, or Form 990-EZ, Part V, line 40b.

1	(a) Name of disqualified person	(b) Relationship between disqualified person and organization	(c) Description of transaction	(d) Corrected?	
				Yes	No
(1)					
(2)					
(3)					
(4)					
(5)					
(6)					

- 2** Enter the amount of tax incurred by the organization managers or disqualified persons during the year under section 4958 **u** \$ _____
- 3** Enter the amount of tax, if any, on line 2, above, reimbursed by the organization **u** \$ _____

Part II Loans to and/or From Interested Persons.

Complete if the organization answered "Yes" on Form 990-EZ, Part V, line 38a or Form 990, Part IV, line 26; or if the organization reported an amount on Form 990, Part X, line 5, 6, or 22.

(a) Name of interested person	(b) Relationship with organization	(c) Purpose of loan	(d) Loan to or from the org.?		(e) Original principal amount	(f) Balance due	(g) In default?		(h) Approved by board or committee?		(i) Written agreement?	
			To	From			Yes	No	Yes	No	Yes	No
(1)												
(2)												
(3)												
(4)												
(5)												
(6)												
(7)												
(8)												
(9)												
(10)												

Total **u** \$ _____

Part III Grants or Assistance Benefiting Interested Persons.

Complete if the organization answered "Yes" on Form 990, Part IV, line 27.

(a) Name of interested person	(b) Relationship between interested person and the organization	(c) Amount of assistance	(d) Type of assistance	(e) Purpose of assistance
(1)				
(2)				
(3)				
(4)				
(5)				
(6)				
(7)				
(8)				
(9)				
(10)				

Part IV

Business Transactions Involving Interested Persons.

Complete if the organization answered "Yes" on Form 990, Part IV, line 28a, 28b, or 28c.

(a) Name of interested person	(b) Relationship between interested person and the organization	(c) Amount of transaction	(d) Description of transaction	(e) Sharing of org. revenues?	
				Yes	No
(1) COLUMBIA GORGE COMMUNITY COLLEGE	BOARD MEMBER	330,109	SUBRECIPIENT		X
(2)					
(3)					
(4)					
(5)					
(6)					
(7)					
(8)					
(9)					
(10)					

Part V

Supplemental Information.

Provide additional information for responses to questions on Schedule L (see instructions).

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SCHEDULE O
(Form 990 or 990-EZ)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.

u Attach to Form 990 or 990-EZ.

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

OMB No. 1545-0047

2019**Open to Public
Inspection**

Name of the organization	EAST CASCADES WORKFORCE INVESTMENT BOARD	Employer identification number	47-3187533
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FORM 990, PART I, LINE 6

BOARD OF DIRECTORS MEMBERS ARE VOLUNTEERS.

FORM 990, PART VI, LINE 4 - SIGNIFICANT CHANGES TO ORGANIZATIONAL DOCUMENTS
THE ORGANIZATION AMENDED ITS BYLAWS IN APRIL 2020.FORM 990, PART VI, LINE 11B - ORGANIZATION'S PROCESS TO REVIEW FORM 990
THE IRS FORM 990 IS REVIEWED BY THE CFO, EXECUTIVE DIRECTOR, AND MADE
AVAILABLE TO THE GOVERNING BODY PRIOR TO FILING.

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 FORM 990, PART VI, LINE 12C - ENFORCEMENT OF CONFLICTS POLICY
 THE SECRETARY OR THE SECRETARY'S DESIGNEE SHALL MONITOR AND ENFORCE
 COMPLIANCE WITH THIS POLICY BY REVIEWING THE LIST OF SUBSTANTIAL
 INFLUENCERS AND THE DISCLOSURE AND ACKNOWLEDGEMENT FORMS EACH YEAR AND BY
 BRINGING POTENTIAL OR ACTUAL CONFLICTS TO THE ATTENTION OF THE CHAIRPERSON
 OF THE BOARD. THE CHAIRPERSON SHALL DISCLOSE CONFLICTS TO THE BOARD AS THEY
 ARISE AND ENSURE THAT THE PROCEDURES IN THIS POLICY ARE FOLLOWED.
FORM 990, PART VI, LINE 15A - COMPENSATION PROCESS FOR TOP OFFICIAL
THE BOARD SHALL GATHER APPROPRIATE DATA TO ENSURE THAT EXECUTIVE
COMPENSATION IS REASONABLE. THE BOARD SHALL UTILIZE RELIABLE SURVEYS OF
COMPENSATION FOR COMPARABLE POSITIONS OR SHALL UTILIZE DATA FOR AT LEAST
THREE SIMILARLY SITUATED EMPLOYEES IN COMPARABLE POSITIONS.

FORM 990, PART VI, LINE 19 - GOVERNING DOCUMENTS DISCLOSURE EXPLANATION

Name of the organization	Employer identification number
EAST CASCADES WORKFORCE INVESTMENT	47-3187533

PUBLIC RECORDS, EXCEPT THOSE EXEMPT FROM DISCLOSURE, SHALL BE MADE
AVAILABLE UPON REQUEST FOR REVIEW, AND COPIES SHALL BE PROVIDED AT A FEE
REASONABLY CALCULATED TO REIMBURSE THE EC WORKS FOR THE ACTUAL COSTS
INCURRED IN MAKING THE RECORDS AVAILABLE.

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Taxable Interest on Investments

Description	Amount	Unrelated Business	Exclusion Code	Postal Code	Acquired after 6/30/75	US Obs (\$ or %)
	\$ 381		14			
TOTAL	\$ 381					

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03660 East Cascades Workforce Investment
47-3187533
FYE: 6/30/2020

Federal Statements

Form 990, Part IX, Line 24e - All Other Expenses

Description	Total Expenses	Program Service	Management & General	Fund Raising
INCUMBENT WORKER	\$ 74,330	\$ 74,330	\$	\$
YOUTH CAREER CONNECT	71,000	71,000		
INDUSTRY COHORT TRAINING	68,000	68,000		
WORKSOURCE OREGON CENTER	52,492	52,492		
SECTORS PROJECTS	49,403	49,403		
DIVERSITY AND INCLUSION	47,300	47,300		
ITRAC DATABASE	30,217	30,217		
MEMBERSHIPS	12,377	9,230	3,147	
STAFF TRAINING	7,278	5,427	1,851	
FEES AND TAXES	6,950		6,950	
PROGRAM OUTREACH	429	429		
TOTAL	\$ <u>419,776</u>	\$ <u>407,828</u>	\$ <u>11,948</u>	\$ <u>0</u>

Federal Statements**Endless Summer Nights****Other Direct Fundraising or Gaming Expenses**

<u>Description</u>	<u>Amount</u>
OTHER	\$ <u>3,655</u>
TOTAL	\$ <u><u>3,655</u></u>

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