East Cascades WORKS
Connecting Talent To Opportunity

East Cascades Works

Executive Committee Agenda **February 11, 2020 from 8:30am-10am**

EC Works Office- 404 SW Columbia St. Bend, OR 97702
Call in 1-408-638-0968; Meeting ID 232 175 561

Topic	Lead	Time	Description
Consent Agenda	Lisa	8:30am	• Ex Com minutes from January 14, 2020 meeting
			Motions:
Review Unaudited Financials (July 1-December 31, 2019) & Draft Federal 990 Tax Return	Jamie & Sarah Hummel, Jones & Roth (by phone)	8:40am	• Review of unaudited financials – *vote required* • Review of Draft Federal 990 tax return July 2018-June 2019- *vote required*
			Motions:
Review Policy Revisions	Jamie/Heather	8:55am	• Review of updated Property Management, Inventory & Equipment Policy, Employee Handbook, and Employee Compensation Policy- *vote required*
			Motions:
Donor Advised Funds	Heather/Gary	9:05am	• Summary of conversation with OSU-C and thoughts about establishing a Donor Advised Fund for Industry Engagement
			Actions:
SNAP 50/50 Funding	Heather/Stef/Jamie	9:20	• Overview of SNAP 50/50 • Setting up a structure for using dollars recouped from SNAP 50/50 projects
			Actions:
Central Formula RFP	Jessica	9:40	• Overview of Timeline for RFP for Central Formula Funds • Ask for volunteers to review
General Discussion & Announcements	All	9:50am	• General Discussion & Announcements
			Actions:
Attachments: • January Executive Committee Meeting Minutes			

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- Unaudited Financials July 1, 2019- December 31, 2019
- Draft Federal 990 Tax Return
- Revised policies: Property Management, Inventory and Equipment Policy, Employee Handbook, and Employee Compensation Policy

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Executive Committee Notes **January 14, 2020 from 8:30am-10am**

EC Works Office- 404 SW Columbia St. Bend, OR 97702
Call in 1-408-638-0968; Meeting ID 232 175 561

Attendees: Jenni Newby, Lisa Dobey, Steve Kramer, Gary North, Julie Matthews, and Heather Tramp; staff: Heather Ficht, Jessica Fitzpatrick, Jamie Kendellen, Stefanie Siebold, Melissa Barrett; guest: Sarah Hummel, auditor, Jones & Roth.

Quorum reached; meeting called to order at 8:31am.

Topic	Lead	Time	Description
Consent Agenda	Lisa	8:30am	• Ex Com minutes from November 12, 2019 – *vote required* • Ex Com minutes from December 3, 2019 – *vote required*
			Motions: Jenni Newby moves to accept the notes as drafted, Heather Tramp seconds, unanimously approved
Audited Financials	Jamie & Sarah Hummel	8:40am	• Review of Audited Financials – *vote required* -Refer to handout- Audited Financials Results: Includes a financial statement audit as well as a financial statement audit. Found to be in the highest level of compliance- "presented fairly, in all material respects." No errors that required adjustments, which is exceedingly rare. Outstanding implementation of new levels of compliance. No findings. Auditors also evaluated two new accounting practices that had been implemented- Operating Lease Liabilities/ Right of Use- Our Bend office and the Lakeview WorkSource space. Calculation allows for the expense to be consistent through the lifetime of the lease. Overall increase in assets and revenue. Management and general expenses went down, after the implementation of additional efficiencies.

			Program Projects has increased, which is a direct result of additional services being offered at the job seeker and employer level. Total expenditures for WIOA was $3.57 million paid to sub-recipients for WIOA services.
			Actions: Sarah H. encourage the Executive Committee to read the Notes on Financial Statements, specifically the lease disclosures beginning on page 10. Will help clarify the lease liability and assets information. Also encourages you to review page 24 which is the financial statement summary. Overall, she paid compliments to Jamie for leading the team in the fiscal department and ensuring detailed and clean practices. **Motions:** Gary North moves to accept the financial statements as presented, Julie Matthews seconds, unanimously approved.
HECC monitoring feedback	Heather & Jessica	8:55am	• Summary of Feedback from the Higher Education Coordinating Commission (HECC) HECC conducted their annual sub-recipient monitoring of the local workforce boards. We received additional levels of review that we have not had in the past, which included review of our policies, bylaws, partnership agreements, and contracts. Overall HECC's review was positive. All feedback was to provide technical assistance and give us an opportunity to further refine our internal policies and procedures.
			Actions: none
Board Bylaws, Conflicts of Interest & Expectations Agreement	Jessica	9:05am	• Review and discuss Bylaws draft revision • Discuss refining our process for Conflicts of Interest compliance and developing a Member Expectations Agreement Jessica provided an overview of the documents prepared. The first is a summary of all the changes made to the bylaws. The first section relates to federal and state policies to be incorporated into the bylaws. The second

			relates to areas of suggestion from the HECC to help create further clarity. The third were cosmetic and clean-up and not technical in nature. The two areas called out in highlighted text are for specific discussion, Board Expectations Agreement and Regional/Advisory Committees: • Board Expectations Agreement: came at the suggestion of the HECC and based on feedback Jessica received in a Federal DOL training she attended. Expectations Agreement creates a structure for which the members of the board shall operate and serves as a compliment to the Code of Conduct. Rather than modifying the Code of Conduct with each new board/executive committee, we will create an Expectations Agreement, to be used as an onboarding tool and will be signed annually along with our Conflicts of Interest. Items to include are expectations around attendance in meetings, active participation in meetings, and conduct outside of meetings. • Regional/Advisory Committees: when the board was founded, there was concerns around equity in serving such a large region. The then board recommended establishing regional committees and action teams. While we have been successful in ensuring equity in the ways we do our work, we have been unsuccessful in establishing committees of the board. Lisa and Julie express concerns around removing this from the Bylaws and would like to solicit input from the full board to ensure that there is input from the three regions. Executive Committee pleased with revisions and thought that went into the updated Bylaws and will look forward to the discussion at the upcoming board meeting around the Expectations Agreement and Regional Committees.
			Actions: Jessica to work with Nicole Hough to draft an Expectations Agreement for review in March Executive Committee and for Approval at April Board Meeting.

			Jessica will solicit input from the board regarding the expectations agreement and their feedback around regional committees, at the January board meeting.
January Board Meeting	Lisa	9:20am	• Review draft agenda for January Board Meeting ○ Brainstorm Youth component inspired by the recent City Club facilitated by Heather and very well attended, as well as Heather's presentation in Klamath.
			Actions: Jamie to provide Lisa with a process agenda for her talking points around the audited financials. Heather to develop questions to help move the youth conversation along. Board member or staff to facilitate in each sub-region. Staff to refine order and timing of discussions.
Economic Development Incentives	Heather & Julie	9:30am	• Develop Decision Making Criterion for Economic Development Incentives When there is potential for a new employer to land in one of our sub-regional communities, we are presented with an opportunity to invest training dollars to incentivize them. What kind of information would this body like to review in order to aid in the decision? Exec. Com would like staff to explore criteria. In meantime, will review current opportunity: Julie presented an opportunity to invest in training for a new manufacturing employer that will result in 36 new jobs. The company is looking at Klamath Falls along with several other locations. Questions: Wages? $20/hour. Request? Unknown.
			Motion: Julie Matthews conflicted- recuses herself from voting and discussion.

			Jennifer Newby- Make a motion to earmark $15,000 to incentivize the employer, with the request for additional information regarding the number and types of jobs. Staff shall negotiate the number down should there be factors to be considered. Gary North seconds, Unanimously approved. **Actions:** Heather to work with Julie on the letter of support and commitment. Julie to provide additional information regarding the number and types of jobs. Team to work to establish recommendations for criteria for funding.
General Discussion & Announcements	All	9:50am	• General Discussion & Announcements None.
			Actions: none
Attachments: • November and December Executive Committee Meeting Minutes • Audited Financials • Summary of Changes to Bylaws • Draft Bylaws Update • Board Meeting Draft Agenda			

Adjourned 9:58am

Minutes Approved

_____ _____

Lisa Dobey, Chair Date

EAST CASCADES WORKS
BUDGET VS. ACTUAL
JULY 1, 2019 THROUGH DECEMBER 31, 2019

	Funding Expiration	RESOURCES	ADOPTED BUDGET	WORKING BUDGET	FUNDS DRAWN/ RECEIVED	REMAINING FUNDS AVAILABLE	BALANCE REMAINING %	
		Carry In Resources						
	6/30/2020	WIOA - Future Ready	6,872	186,377	29,924	156,453	84%	
	6/30/2020	WIOA Adult	334,526	443,707	443,707	-	0%	
	6/30/2020	WIOA Dislocated Worker	325,879	544,508	544,508	-	0%	
	6/30/2020	WIOA Youth	294,561	486,528	484,741	1,787	0%	
	6/30/2020	WIOA - HCEY	15,000	15,000	4,750	10,250	68%	
	9/5/2020	WIOA - IQor	-	497,766	108,636	389,130	78%	
	6/30/2020	Admin - Formula	276,070	276,834	-	276,834	100%	
	9/30/2019	State - GED Wraparound	-	17,276	17,249	27	0%	
		Current Year Resources						
	10/31/2019	State - PY19 TANF Summer Jobs	-	134,574	134,574	-	0%	
	10/31/2020	DOL - Apprenticeship USA	170,000	265,000	27,598	237,402	90%	
	11/30/2020	Local - Lane Workforce Partnership	-	36,000	-	36,000	100%	
??		Other - TAO National Apprenti	-	37,500	-	37,500	100%	
	6/30/2021	WIOA Adult	744,424	733,471	51,542	681,929	93%	target 20%
	6/30/2021	WIOA Dislocated Worker	754,197	822,703	56,161	766,542	93%	carry in of each
	6/30/2021	WIOA Youth	790,891	794,548	-	794,548	100%	to next year
	6/30/2021	WIOA - HCEY	-	11,250	-	11,250	100%	
	6/30/2021	Admin - Formula	254,390	261,191	-	261,191	100%	target - as much as poss
	6/30/2021	State - Compet Strategies (Board)	209,280	209,280	102,542	106,738	51%	
	6/30/2021	State - Work Exp (TWIP/GF WEX)	278,662	286,018	37,338	248,680	87%	
	6/30/2021	State - Industry Eng (Sectors)	212,034	212,034	27,460	184,574	87%	
	n/a	County - Lake County	14,500	14,500	14,500	-	0%	
	n/a	Special event revenue - net of exp	-	-	18,770	(18,770)	0%	
	7/31/2022	Local revenue - COHC	-	90,000	10,578	79,422	88%	
	12/10/2019	Local revenue - Facebook	-	200,000	56,900	143,100	72%	
	n/a	Local revenue - YCC (Tykeson)	-	100,000	100,000	-	0%	
		Program Income	-	25,000	70,167	(45,167)	-181%	
		Unrestricted Inc - Interest & Misc	-	-	1,626	(1,626)	0%	
		TOTAL AVAILABLE RESOURCES	**4,681,286**	**6,701,065**	**2,343,271**	**4,357,794**	**65%**	

	BOARD EXPENSES	ADOPTED BUDGET	WORKING BUDGET	YTD SPENDING	BALANCE REMAINING	BALANCE REMAINING %	YTD SPENDING as a % of REVENUE
	Staffing						
	Salaries	513,883	503,050	248,616	254,434	51%	10.61%
	Taxes & Benefits	197,845	181,098	76,596	104,502	58%	3.27%
	Total Staffing	**711,728**	**684,148**	**325,212**	**358,936**	**52%**	**13.88%**
	Operating Expenses						
	Temporary staff	4,000	4,000	-	4,000	100%	0.00%
	Professional services	5,000	5,000	-	5,000	100%	0.00%
	Legal services	1,500	1,500	67	1,433	96%	0.00%
	Audit services	18,025	18,025	16,800	1,225	7%	0.72%
	Fees/taxes	7,000	7,000	3,132	3,868	55%	0.13%
	Phone & internet	13,500	13,500	6,456	7,044	52%	0.28%
	Insurance	5,700	5,100	2,236	2,864	56%	0.10%
	Facilities	33,000	30,350	15,121	15,229	50%	0.65%
	Office supplies/expenses	5,700	5,700	2,319	3,381	59%	0.10%
	Memberships	14,000	14,000	6,543	7,457	53%	0.28%
	Printing	3,000	3,000	768	2,232	74%	0.03%
	Postage	500	500	75	425	85%	0.00%
	Staff/Board travel	15,000	15,000	11,402	3,598	24%	0.49%
	Meetings	7,000	7,000	3,112	3,888	56%	0.13%
	Staff development	5,000	5,000	3,709	1,291	26%	0.16%
	Total Operating Expenses	**137,925**	**134,675**	**71,740**	**62,935**	**47%**	**3.06%**
	Board Exp as % of Revenue			***16.94%***			
	Program Expenses						
	I-Trac	29,870	34,739	13,841	20,898	60%	0.59%
	WSO Exp - Leases, Phone, Tech	85,000	57,500	29,768	27,732	48%	1.27%
	One Stop Operator	32,967	32,961	19,725	13,236	40%	0.84%
Inc Worker	Program General Expenses	420,000	1,183,574	274,350	909,224	77%	11.71%
	Program Outreach		429	429	-	0%	0.02%
	Total Program Expenses	**567,837**	**1,309,203**	**338,113**	**971,090**	**74%**	**14.43%**
	TOTAL BOARD EXPENSES	**1,417,490**	**2,128,026**	**735,065**	**1,392,961**	**65%**	**31.37%**

Contract Expiration	PROVIDER EXPENSES	ADOPTED BUDGET	WORKING BUDGET	YTD SPENDING	BALANCE	BALANCE %	% of REVENUE
10/31/2019	TANF - 2019 Summer Jobs	-	119,963	119,963	-	0%	5.12%
6/30/2020	WIOA Adult	615,000	767,500	372,226	395,274	52%	15.88%
6/30/2020	WIOA Dislocated Worker	615,000	720,000	350,505	369,495	51%	14.96%
6/30/2020	WIOA Youth	725,000	876,000	381,879	494,121	56%	16.30%
	WIOA Youth - program income exp	-	-	57,143	(57,143)	0%	2.44%
6/30/2020	WIOA HCEY	15,000	15,000	4,750	10,250	68%	0.20%
06/30/220	WIOA - IQor	-	452,514	108,150	344,364	76%	4.62%
9/30/2019	State - GED Wraparound	-	15,687	15,816	(129)	-1%	0.67%
6/30/2020	Lake County - WSO Center	14,500	14,500	1,000	13,500	93%	0.04%
6/30/2020	Work Experiences (BTWO)	125,398	125,398	33,663	91,735	73%	1.44%
6/30/2020	DOL Apprenticeship USA	-	20,000	9,833	10,167	51%	0.42%
6/30/2020	Future Ready - Warm Springs	-	71,200	17,597	53,603	75%	0.75%
	TOTAL PROVIDER EXPENSES	**2,109,898**	**3,197,762**	**1,472,525**	**1,725,237**	**54%**	**62.84%**
	CONTINGENCY	**10,000**	**10,000**	**-**	**10,000**	**100%**	**0.00%**
	GRAND TOTAL EXPENSES	**3,537,388**	**5,335,788**	**2,207,590**	**3,128,198**	**59%**	**94.21%**
	UNEXPENDED FUNDS	**1,143,898**	**1,365,277**	**135,681**	**1,229,596**	**90%**	**5.79%**

Program General Exp account tracking
acct # 8185

	Adult	DW	Youth	GF WEX	Sectors	Facebook	State Compet Strategies	State/Fed Other
Sectors Academy Training								
Larry Holeman			21,000.00					
Action teams	3,333.00	3,333.00	3,334.00					
Field training	5,000.00	5,000.00	5,000.00					
PY18 Apprenti		59,467.00						
PY19 Apprenti Cohort 1								
PY19 Apprenti Cohort 2								
Sectors projects					88,571.00			
Second Story			4,000.00					
Evolve Training (Rane/OSU)	1,566.67	1,566.67	7,366.66					
TAO/COIC .25FTE Apprenti								
Central Construction Cohort		33,000.00						
Crook County School District						195,302.00		
Industry Cohort Trng - Red Rock	17,500.00	17,500.00						
Future Ready - Warm Springs								
Industry Cohort Training								
Incumbent Worker	37,500.00	161,508.00						
YCC			50,000.00					
Reserve for Future Projects	3,333.00	3,333.00	3,334.00					
Starting Balance	**68,232.67**	**284,707.67**	**94,034.66**	**-**	**88,571.00**	**195,302.00**	**-**	**-**

Program General Exp account tracki
acct # 8185

	DOL Apprenti	YCC	Future Ready	Unrestricted	Totals	Spent YTD	Balance
Sectors Academy Training					-	-	-
Larry Holeman					21,000.00	10,200.00	10,800.00
Action teams					10,000.00	5,000.00	5,000.00
Field training					15,000.00	4,463.96	10,536.04
PY18 Apprenti					59,467.00	59,533.16	(66.16)
PY19 Apprenti Cohort 1	160,000.00				160,000.00	-	160,000.00
PY19 Apprenti Cohort 2	77,500.00				77,500.00	-	77,500.00
Sectors projects					88,571.00	21,797.80	66,773.20
Second Story					4,000.00	4,000.00	-
Evolve Training (Rane/OSU)					10,500.00	85.00	10,415.00
TAO/COIC .25FTE Apprenti	7,500.00				7,500.00	6,000.00	1,500.00
Central Construction Cohort					33,000.00	33,000.00	-
Crook County School District					195,302.00	52,202.32	143,099.68
Industry Cohort Trng - Red Rock					35,000.00	35,000.00	-
Future Ready - Warm Springs			107,728.00		107,728.00	6,107.37	101,620.63
Industry Cohort Training					-	-	-
Incumbent Worker					199,008.00	36,328.06	162,679.94
YCC		100,000.00			150,000.00	-	150,000.00
					-	-	-
Reserve for Future Projects					10,000.00	632.00	9,368.00
Starting Balance	**245,000.00**	**100,000.00**	**107,728.00**	**-**	**1,183,576.00**	**274,349.67**	**909,226.33**

East Cascades Works

BALANCE SHEET - UNAUDITED

As of December 31, 2019

	TOTAL
ASSETS	
Current Assets	
Bank Accounts	
1005 Petty Cash	0.00
1011 General Checking	897,327.00
1025 Special Events Checking	29,363.17
Total Bank Accounts	**$926,690.17**
Accounts Receivable	
1200 Accounts Receivable (A/R)	1,500.00
Total Accounts Receivable	**$1,500.00**
Other Current Assets	
1202 Grants Receivable	280,576.52
1209 Other Receivable	42.31
1405 Prepaid Expenses	15,348.90
1410 Pay Advance	0.00
1999 Interfund Advances	0.00
Undeposited Funds	0.00
Total Other Current Assets	**$295,967.73**
Total Current Assets	**$1,224,157.90**
Other Assets	
1505 Deposits	3,200.00
Total Other Assets	**$3,200.00**
TOTAL ASSETS	**$1,227,357.90**
LIABILITIES AND EQUITY	
Liabilities	
Current Liabilities	
Accounts Payable	
2011 Accounts Payable (A/P)	454,576.56
Total Accounts Payable	**$454,576.56**
Other Current Liabilities	
2015 Other Accrued Expenses	0.00
2020 Wages Payable	12,634.26
2025 Payroll Taxes Payable	7,918.58
2030 Benefits Payable	3,231.05
2040 Deferred Revenue	574,695.65
Total Other Current Liabilities	**$598,479.54**
Total Current Liabilities	**$1,053,056.10**
Total Liabilities	**$1,053,056.10**
Equity	
3103 Fund Balance	38,619.53
Opening Balance Equity	0.00
Net Income	135,682.27

	TOTAL
Total Equity	**$174,301.80**
TOTAL LIABILITIES AND EQUITY	**$1,227,357.90**

East Cascades Works

STATEMENT OF REVENUE AND EXPENDITURES - UNAUDITED

July - December, 2019

	TOTAL
Income	
4501 Federal WIOA	1,615,332.56
4510 Federal Grants	136,233.48
4530 State Grants	319,162.81
4590 Local Revenue	171,400.32
4600 Program Income Subrecipient	57,142.55
4625 Donation	1,014.00
4650 Special Event Revenue	29,434.24
4700 In Kind Revenue	1,092.70
4800 Interest and Program Income	24,229.29
Total Income	**$2,355,041.95**
GROSS PROFIT	**$2,355,041.95**
Expenses	
5000 EC Works Board Administrative Expenses	
5100 Salaries	248,615.81
5150 Employer Taxes	19,536.58
5160 Employee Benefits	57,059.80
5214 Legal Services	67.00
5217 Audit Services	16,800.01
5218 Fees / Taxes	3,131.79
5234 Phone / Internet	6,455.51
5235 Insurance	2,235.87
5236 Office Lease	15,120.54
5261 Office Supplies	2,319.07
5263 Memberships	6,543.00
5264 Printing	767.81
5268 Postage	74.70
5280 Travel	11,402.18
5281 Meetings	3,112.33
5282 Staff Training	3,708.85
5290 Special Event expense	10,678.12
5300 In Kind Expense	1,092.70
Total 5000 EC Works Board Administrative Expenses	**408,721.67**
8100 EC Works Program Expenses	
8170 ITrac Database	13,841.00
8175 WSO Leases	27,018.17
8178 WSO Phone / Internet	2,750.40
8180 One Stop Operator	19,724.97
8181 EC Works Program Outreach	429.00
8185 Program General Expense	274,349.67
Total 8100 EC Works Program Expenses	**338,113.21**
8200 Subrecipient Expenses	
8201 Sub Program Admin Comp	26,776.02

	TOTAL
8210 Sub Professional Services	3,098.43
8213 Sub Insurance	1,845.71
8219 Sub Office Supplies	7,849.18
8222 Sub Tech/Office Equip	5,818.41
8225 Sub Phone/Internet	4,727.87
8231 Sub Facilities	33,703.23
8237 Sub Travel	13,867.03
8240 Sub Staff Training	3,270.08
8251 Sub Program Delivery Compensation	683,170.02
8260 Sub Licenses & Certifications	11,622.73
8263 Sub Training/ITA	211,392.70
8264 Sub On-the-Job Training	55,034.14
8266 Sub Support Services - Training Related	14,256.55
8267 Sub Support Services - non Training Related	6,333.42
8272 Sub Occupational Skills	4,963.00
8275 Sub Incentives	719.97
8281 Sub WEX - Staff Compensation	107,420.77
8283 Sub WEX - Incentives	900.00
8286 Sub WEX - Participant Pay	145,323.69
8295 Sub Indirect Expenses	130,431.85
Total 8200 Subrecipient Expenses	**1,472,524.80**
Total Expenses	**$2,219,359.68**
NET OPERATING INCOME	**$135,682.27**
NET INCOME	**$135,682.27**

East Cascades Works
Statement of Revenues and Expenditures by Fund - Unaudited
July - December, 2019

	Total 11 WIOA Admin	Total 12 WIOA Adult	Total 13 WIOA DW	Total 14 WIOA Youth	Total 15 WIOA IQor	18-66-1007 State DHS TANF KCC	Total 18 State DHS TANF
Income							
4501 Federal WIOA	0.00	525,172.58	600,668.83	489,491.15	0.00		0.00
4510 Federal Grants	0.00	0.00	0.00	0.00	108,635.92		0.00
4530 State Grants	0.00	0.00	0.00	0.00	0.00	28,828.22	134,574.00
4590 Local Revenue	0.00	0.00	0.00	0.00	0.00		0.00
4600 Program Income Subrecipient	0.00	0.00	0.00	57,142.55	0.00		0.00
4625 Donation	0.00	0.00	0.00	0.00	0.00		0.00
4650 Special Event Revenue	0.00	0.00	0.00	0.00	0.00		0.00
4700 In Kind Revenue	0.00	0.00	0.00	0.00	0.00		0.00
4800 Interest and Program Income	239.62	63.46	75.73	62.35	0.12		37.30
Total Income	**$ 239.62**	**$ 525,236.04**	**$ 600,744.56**	**$ 546,696.05**	**$ 108,636.04**	**$ 28,828.22**	**$ 134,611.30**
Expenses							
Total 5000 EC Works Board Administrative Expenses	**$ 0.00**	**$ 79,519.81**	**$ 73,486.67**	**$ 82,399.09**	**$ 187.05**	**$ 0.00**	**$ 14,208.10**
Total 8100 EC Works Program Expenses	**$ 239.62**	**$ 55,893.60**	**$ 176,752.76**	**$ 20,524.89**	**$ 298.55**	**$ 0.00**	**$ 440.23**
Total 8200 Subrecipient Expenses	**$ 0.00**	**$ 389,822.63**	**$ 350,505.13**	**$ 443,772.07**	**$ 108,150.44**	**$ 28,828.22**	**$ 119,962.97**
Total Expenses	**$ 239.62**	**$ 525,236.04**	**$ 600,744.56**	**$ 546,696.05**	**$ 108,636.04**	**$ 28,828.22**	**$ 134,611.30**
Net Income	**$ 0.00**	**$ 0.00**	**$ 0.00**	**$ 0.00**	**$ 0.00**	**$ 0.00**	**$ 0.00**

Wednesday, Jan 29, 2020 07:08:23 PM GMT-8 - Accrual Basis

East Cascades Works
Statement of Revenues and Expenditure
July - December, 2019

	Total 44 Board Support State Funds	Total 45 State Sectors	Total 46 State GED Wraparound	Total 48 Apprenti	Total 51 State GF WEX	Total 85 Lake County	Total 90 Special Events
Income							
4501 Federal WIOA	0.00	0.00	0.00	0.00	0.00	0.00	0.00
4510 Federal Grants	0.00	0.00	0.00	27,597.56	0.00	0.00	0.00
4530 State Grants	102,542.35	27,460.00	17,248.52	0.00	37,337.94	0.00	0.00
4590 Local Revenue	0.00	0.00	0.00	0.00	0.00	14,500.00	0.00
4600 Program Income Subrecipient	0.00	0.00	0.00	0.00	0.00	0.00	0.00
4625 Donation	0.00	0.00	0.00	0.00	0.00	0.00	14.00
4650 Special Event Revenue	0.00	0.00	0.00	0.00	0.00	0.00	29,434.24
4700 In Kind Revenue	0.00	0.00	0.00	0.00	0.00	0.00	1,092.70
4800 Interest and Program Income	0.00	10,598.31	0.00	12,520.23	5.92	0.00	7.03
Total Income	**$ 102,542.35**	**$ 38,058.31**	**$ 17,248.52**	**$ 40,117.79**	**$ 37,343.86**	**$ 14,500.00**	**$ 30,547.97**
Expenses							
Total 5000 EC Works Board Administrative Expenses	**$ 100,988.79**	**$ 15,409.05**	**$ 1,370.70**	**$ 23,570.19**	**$ 2,939.71**	**$ 0.00**	**$ 11,770.82**
Total 8100 EC Works Program Expenses	**$ 1,553.56**	**$ 22,649.26**	**$ 61.79**	**$ 6,715.10**	**$ 741.35**	**$ 0.00**	**$ 0.00**
Total 8200 Subrecipient Expenses	**$ 0.00**	**$ 0.00**	**$ 15,816.03**	**$ 9,832.50**	**$ 33,662.80**	**$ 1,000.23**	**$ 0.00**
Total Expenses	**$ 102,542.35**	**$ 38,058.31**	**$ 17,248.52**	**$ 40,117.79**	**$ 37,343.86**	**$ 1,000.23**	**$ 11,770.82**
Net Income	**$ 0.00**	**$ 0.00**	**$ 0.00**	**$ 0.00**	**$ 0.00**	**$ 13,499.77**	**$ 18,777.15**

Wednesday, Jan 29, 2020 07:08:23 PM GMT-8 - Accrual Basis

East Cascades Works
Statement of Revenues and Expenditure
July - December, 2019

	95-12 Facebook	95-13 YCC	Total 99 Unrestricted General Fund	TOTAL
Income				
4501 Federal WIOA			0.00	1,615,332.56
4510 Federal Grants			0.00	136,233.48
4530 State Grants			0.00	319,162.81
4590 Local Revenue	52,202.32	100,000.00	4,698.00	171,400.32
4600 Program Income Subrecipient			0.00	57,142.55
4625 Donation			1,000.00	1,014.00
4650 Special Event Revenue			0.00	29,434.24
4700 In Kind Revenue			0.00	1,092.70
4800 Interest and Program Income			619.22	24,229.29
Total Income	**$ 52,202.32**	**$ 100,000.00**	**$ 6,317.22**	**$ 2,355,041.95**
Expenses				
Total 5000 EC Works Board Administrative Expenses	**$ 0.00**	**$ 0.00**	**$ 2,871.69**	**$ 408,721.67**
Total 8100 EC Works Program Expenses	**$ 52,202.32**	**$ 0.00**	**$ 40.18**	**$ 338,113.21**
Total 8200 Subrecipient Expenses	**$ 0.00**	**$ 0.00**	**$ 0.00**	**$ 1,472,524.80**
Total Expenses	**$ 52,202.32**	**$ 0.00**	**$ 2,911.87**	**$ 2,219,359.68**
Net Income	**$ 0.00**	**$ 100,000.00**	**$ 3,405.35**	**$ 135,682.27**

Wednesday, Jan 29, 2020 07:08:23 PM GMT-8 - Accrual Basis

03660

Form **990**

Department of the Treasury
Internal Revenue Service

Return of Organization Exempt From Income Tax

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

u Do not enter social security numbers on this form as it may be made public.

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

OMB No. 1545-0047

2018

Open to Public Inspection

A For the 2018 calendar year, or tax year beginning 07/01/18 **, and ending** 06/30/19

B Check if applicable:
- [ ] Address change
- [ ] Name change
- [ ] Initial return
- [ ] Final return/terminated
- [ ] Amended return
- [ ] Application pending

C Name of organization: EAST CASCADES WORKFORCE INVESTMENT BOARD

Doing business as: EAST CASCADES WORKS

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

D Employer identification number: 47-3187533

E Telephone number: 541-213-0684

G Gross receipts $ 4,414,429

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? [ ] Yes [X] No

H(b) Are all subordinates included? [ ] Yes [ ] No
If "No," attach a list. (see instructions)

I Tax-exempt status: [X] 501(c)(3) [ ] 501(c) ( ) **t** (insert no.) [ ] 4947(a)(1) or [ ] 527

J Website: u WWW.EASTCASCADESWORKS.ORG

H(c) Group exemption number **u**

K Form of organization: [X] Corporation [ ] Trust [ ] Association [ ] Other **u**

L Year of formation: 2015 **M** State of legal domicile: OR

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 **u** [ ] 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	17
4 Number of independent voting members of the governing body (Part VI, line 1b)	4	17
5 Total number of individuals employed in calendar year 2018 (Part V, line 2a)	5	6
6 Total number of volunteers (estimate if necessary)	6	17
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 38	7b	0

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		Prior Year	Current Year
Revenue	8 Contributions and grants (Part VIII, line 1h)	3,499,647	4,275,107
	9 Program service revenue (Part VIII, line 2g)	108,721	113,186
	10 Investment income (Part VIII, column (A), lines 3, 4, and 7d)		472
	11 Other revenue (Part VIII, column (A), lines 5, 6d, 8c, 9c, 10c, and 11e)	8,218	16,946
	12 Total revenue – add lines 8 through 11 (must equal Part VIII, column (A), line 12)	3,616,586	4,405,711
Expenses	13 Grants and similar amounts paid (Part IX, column (A), lines 1–3)	2,471,183	2,763,723
	14 Benefits paid to or for members (Part IX, column (A), line 4)		0
	15 Salaries, other compensation, employee benefits (Part IX, column (A), lines 5–10)	462,481	560,121
	16a Professional fundraising fees (Part IX, column (A), line 11e)		0
	b Total fundraising expenses (Part IX, column (D), line 25) **u** 0		
	17 Other expenses (Part IX, column (A), lines 11a–11d, 11f–24e)	673,379	1,073,400
	18 Total expenses. Add lines 13–17 (must equal Part IX, column (A), line 25)	3,607,043	4,397,244
	19 Revenue less expenses. Subtract line 18 from line 12	9,543	8,467
		Beginning of Current Year	**End of Year**
Net Assets or Fund Balances	20 Total assets (Part X, line 16)	626,063	692,652
	21 Total liabilities (Part X, line 26)	595,520	657,179
	22 Net assets or fund balances. Subtract line 21 from line 20	30,543	35,473

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
Type or print name and title

Paid Preparer Use Only

Print/Type preparer's name	Preparer's signature	Date	Check [ ] if self-employed	PTIN
SARA HUMMEL		01/31/20		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) [X] Yes [ ] No

For Paperwork Reduction Act Notice, see the separate instructions.

DAA

Part III **Statement of Program Service Accomplishments**

Check 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 $ 4,172,719 including grants of $ 2,763,723) (Revenue $ 113,186)

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.

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4b (Code:) (Expenses $ including grants of $) (Revenue $)

N/A

4c (Code:) (Expenses $ including grants of $) (Revenue $)

N/A

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

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

4e Total program service expenses u 4,172,719

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*	1	X	
2	Is the organization required to complete *Schedule B, Schedule of Contributors* (see instructions)?	2	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*	3		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*	4		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*	5		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*	6		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*	7		X
8	Did the organization maintain collections of works of art, historical treasures, or other similar assets? *If "Yes," complete Schedule D, Part III*	8		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*	9		X
10	Did the organization, directly or through a related organization, hold assets in temporarily restricted endowments, permanent endowments, or quasi-endowments? *If "Yes," complete Schedule D, Part V*	10		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*	11a		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*	11b		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*	11c		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*	11d	X	
e	Did the organization report an amount for other liabilities in Part X, line 25? *If "Yes," complete Schedule D, Part X*	11e	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*	11f		X
12a	Did the organization obtain separate, independent audited financial statements for the tax year? *If "Yes," complete Schedule D, Parts XI and XII*	12a	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*	12b		X
13	Is the organization a school described in section 170(b)(1)(A)(ii)? *If "Yes," complete Schedule E*	13		X
14a	Did the organization maintain an office, employees, or agents outside of the United States?	14a		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*	14b		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*	15		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*	16		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)	17		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*	18	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*	19		X
20a	Did the organization operate one or more hospital facilities? *If "Yes," complete Schedule H*	20a		X
b	If "Yes" to line 20a, did the organization attach a copy of its audited financial statements to this return?	20b		
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*	21	X	

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Part IV Checklist of Required Schedules *(continued)*

			Yes	No
22	Did the organization report more than $5,000 of grants or other assistance to or for domestic individuals on Part IX, column (A), line 2? *If "Yes," complete Schedule I, Parts I and III*	22		X
23	Did the organization answer "Yes" to Part VII, Section A, line 3, 4, or 5 about compensation of the organization's current and former officers, directors, trustees, key employees, and highest compensated employees? *If "Yes," complete Schedule J*	23		X
24a	Did the organization have a tax-exempt bond issue with an outstanding principal amount of more than $100,000 as of the last day of the year, that was issued after December 31, 2002? *If "Yes," answer lines 24b through 24d and complete Schedule K. If "No," go to line 25a*	24a		X
b	Did the organization invest any proceeds of tax-exempt bonds beyond a temporary period exception?	24b		
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?	24c		
d	Did the organization act as an "on behalf of" issuer for bonds outstanding at any time during the year?	24d		
25a	**Section 501(c)(3), 501(c)(4), and 501(c)(29) organizations.** Did the organization engage in an excess benefit transaction with a disqualified person during the year? *If "Yes," complete Schedule L, Part I*	25a		X
b	Is the organization aware that it engaged in an excess benefit transaction with a disqualified person in a prior year, and that the transaction has not been reported on any of the organization's prior Forms 990 or 990-EZ? *If "Yes," complete Schedule L, Part I*	25b		X
26	Did the organization report any amount on Part X, line 5, 6, or 22 for receivables from or payables to any current or former officers, directors, trustees, key employees, highest compensated employees, or disqualified persons? *If "Yes," complete Schedule L, Part II*	26		X
27	Did the organization provide a grant or other assistance to an officer, director, trustee, key employee, substantial contributor or employee thereof, a grant selection committee member, or to a 35% controlled entity or family member of any of these persons? *If "Yes," complete Schedule L, Part III*	27		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, or key employee? *If "Yes," complete Schedule L, Part IV*	28a		X
b	A family member of a current or former officer, director, trustee, or key employee? *If "Yes," complete Schedule L, Part IV*	28b		X
c	An entity of which a current or former officer, director, trustee, or key employee (or a family member thereof) was an officer, director, trustee, or direct or indirect owner? *If "Yes," complete Schedule L, Part IV*	28c	X	
29	Did the organization receive more than $25,000 in non-cash contributions? *If "Yes," complete Schedule M*	29		X
30	Did the organization receive contributions of art, historical treasures, or other similar assets, or qualified conservation contributions? *If "Yes," complete Schedule M*	30		X
31	Did the organization liquidate, terminate, or dissolve and cease operations? *If "Yes," complete Schedule N, Part I*	31		X
32	Did the organization sell, exchange, dispose of, or transfer more than 25% of its net assets? *If "Yes," complete Schedule N, Part II*	32		X
33	Did the organization own 100% of an entity disregarded as separate from the organization under Regulations sections 301.7701-2 and 301.7701-3? *If "Yes," complete Schedule R, Part I*	33		X
34	Was the organization related to any tax-exempt or taxable entity? *If "Yes," complete Schedule R, Part II, III, or IV, and Part V, line 1*	34		X
35a	Did the organization have a controlled entity within the meaning of section 512(b)(13)?	35a		X
b	If "Yes" to line 35a, did the organization receive any payment from or engage in any transaction with a controlled entity within the meaning of section 512(b)(13)? *If "Yes," complete Schedule R, Part V, line 2*	35b		
36	**Section 501(c)(3) organizations.** Did the organization make any transfers to an exempt non-charitable related organization? *If "Yes," complete Schedule R, Part V, line 2*	36		X
37	Did the organization conduct more than 5% of its activities through an entity that is not a related organization and that is treated as a partnership for federal income tax purposes? *If "Yes," complete Schedule R, Part VI*	37		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.	38	X	

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Part V Statements Regarding Other IRS Filings and Tax Compliance

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

				Yes	No
1a	Enter the number reported in Box 3 of Form 1096. Enter -0- if not applicable	1a	9		
b	Enter the number of Forms W-2G included in line 1a. Enter -0- if not applicable	1b	0		
c	Did the organization comply with backup withholding rules for reportable payments to vendors and reportable gaming (gambling) winnings to prize winners?	1c		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 6			
b	If at least one is reported on line 2a, did the organization file all required federal employment tax returns?	2b	X	
	Note. If the sum of lines 1a and 2a is greater than 250, you may be required to *e-file* (see instructions)			
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 in 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?	13a		
	Note. See the instructions for additional information the organization must report on Schedule O.			
b	Enter the amount of reserves the organization is required to maintain by the states in which the organization is licensed to issue qualified health plans 13b			
c	Enter the amount of reserves on hand 13c			
14a	Did the organization receive any payments for indoor tanning services during the tax year?	14a		X
b	If "Yes," has it filed a Form 720 to report these payments? *If "No," provide an explanation in 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

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

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

Section A. Governing Body and Management

				Yes	No
1a	Enter the number of voting members of the governing body at the end of the tax year	1a	17		
	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 in Schedule O.				
b	Enter the number of voting members included in line 1a, above, who are independent	1b	17		
2	Did any officer, director, trustee, or key employee have a family relationship or a business relationship with any other officer, director, trustee, or key employee?	2			X
3	Did the organization delegate control over management duties customarily performed by or under the direct supervision of officers, directors, or trustees, or key employees to a management company or other person?	3			X
4	Did the organization make any significant changes to its governing documents since the prior Form 990 was filed?	4			X
5	Did the organization become aware during the year of a significant diversion of the organization's assets?	5			X
6	Did the organization have members or stockholders?	6			X
7a	Did the organization have members, stockholders, or other persons who had the power to elect or appoint one or more members of the governing body?	7a			X
b	Are any governance decisions of the organization reserved to (or subject to approval by) members, stockholders, or persons other than the governing body?	7b			X
8	Did the organization contemporaneously document the meetings held or written actions undertaken during the year by the following:				
a	The governing body?	8a		X	
b	Each committee with authority to act on behalf of the governing body?	8b		X	
9	Is there any officer, director, trustee, or key employee listed in Part VII, Section A, who cannot be reached at the organization's mailing address? *If "Yes," provide the names and addresses in Schedule O*	9			X

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

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

Section C. Disclosure

17 List the states with which a copy of this Form 990 is required to be filed 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 [X] Another's website [X] Upon request [ ] Other *(explain in Schedule O)*

19 Describe in 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 Contractors

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

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

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

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

List persons in the following order: individual trustees or directors; institutional trustees; officers; key employees; highest compensated employees; and former such persons.

☐ 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): Individual trustee or director	Institutional trustee	Officer	Key employee	Highest compensated employee	Former	(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
(1) WALLY CORWIN CHAIR	5.00 0.00	X		X				0	0	0
(2) MARK WARNE TREASURER/SECRETARY	5.00 0.00	X		X				0	0	0
(3) HEATHER TRAMP BOARD MEMBER	2.00 0.00	X						0	0	0
(4) LISA FARQUHARSON BOARD MEMBER	2.00 0.00	X						0	0	0
(5) LISA DOBEY BOARD MEMBER	2.00 0.00	X						0	0	0
(6) SAM MEIER BOARD MEMBER	2.00 0.00	X						0	0	0
(7) GARY NORTH BOARD MEMBER	2.00 0.00	X						0	0	0
(8) MICHELLE ALVARADO BOARD MEMBER	2.00 0.00	X						0	0	0
(9) NICOLE HOUGH BOARD MEMBER	2.00 0.00	X						0	0	0
(10) AMY GIBBS BOARD MEMBER	2.00 0.00	X						0	0	0
(11) ROBERTO GUTIERREZ BOARD MEMBER	2.00 0.00	X						0	0	0

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

(A) Name and title	(B) Average hours per week (list any hours for related organizations below dotted line)	(C) Position (do not check more than one box, unless person is both an officer and a director/trustee): Individual trustee or director	Institutional trustee	Officer	Key employee	Highest compensated employee	Former	(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
(12) JENNIFER NEWBY	2.00									
BOARD MEMBER	0.00	X						0	0	0
(13) DAVID BURGER	2.00									
BOARD MEMBER	0.00	X						0	0	0
(14) MOLLY JOUBERT	2.00									
BOARD MEMBER	0.00	X						0	0	0
(15) ROBBIE SMITH	2.00									
BOARD MEMBER	0.00	X						0	0	0
(16) JULIE MATTHEWS	2.00									
BOARD MEMBER	0.00	X						0	0	0
(17) MARTIN CAMPOS-DAVIS	2.00									
BOARD MEMBER	0.00	X						0	0	0
(18) HEATHER FICHT	40.00									
EXECUTIVE DIRECTOR	0.00			X				114,216	0	26,506
(19) JAMIE KENDELLEN	40.00									
CFO	0.00			X				102,515	0	30,591
1b Sub-total u								216,731		57,097
c Total from continuation sheets to Part VII, Section A u										
d Total (add lines 1b and 1c) u								216,731		57,097

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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, or trustee, key employee, or highest compensated employee on line 1a? *If "Yes," complete Schedule J for such individual*	3		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*	4		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*	5		X

Section B. Independent Contractors

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

(A) Name and business address	(B) Description of services	(C) Compensation

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 Revenue

Check 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	4,275,107			
	f All other contributions, gifts, grants, and similar amounts not included above	1f				
	g Noncash contributions included in lines 1a-1f: $					
	h **Total.** Add lines 1a–1f ▶		4,275,107			
Program Service Revenue		Busn. Code				
	2a PROGRAM INCOME		113,186	113,186		
	b					
	c					
	d					
	e					
	f All other program service revenue					
	g **Total.** Add lines 2a–2f ▶		113,186			
Other Revenue	3 Investment income (including dividends, interest, and other similar amounts) ▶		472			472
	4 Income from investment of tax-exempt bond proceeds ▶					
	5 Royalties ▶					
		(i) Real / (ii) Personal				
	6a Gross rents					
	b Less: rental exps.					
	c Rental inc. or (loss)					
	d Net rental income or (loss) ▶					
		(i) Securities / (ii) Other				
	7a Gross amount from sales of assets other than inventory					
	b Less: cost or other basis & sales exps.					
	c Gain or (loss)					
	d Net gain or (loss) ▶					
	8a Gross income from fundraising events (not including $ of contributions reported on line 1c). See Part IV, line 18	a 20,768				
	b Less: direct expenses	b 8,718				
	c Net income or (loss) from fundraising events ▶		12,050			
	9a Gross income from gaming activities. See Part IV, line 19	a				
	b Less: direct expenses	b				
	c Net income or (loss) from gaming activities ▶					
	10a Gross sales of inventory, less returns and allowances	a				
	b Less: cost of goods sold	b				
	c Net income or (loss) from sales of inventory ▶					
	Miscellaneous Revenue	Busn. Code				
	11a MISCELLANEOUS REVENUE		4,896	4,896		
	b					
	c					
	d All other revenue					
	e **Total.** Add lines 11a–11d ▶		4,896			
	12 **Total revenue.** See instructions. ▶		4,405,711	118,082	0	472

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Part IX Statement of Functional Expenses

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

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

Do not include amounts reported on lines 6b, 7b, 8b, 9b, and 10b of Part VIII.	(A) Total expenses	(B) Program service expenses	(C) Management and general expenses	(D) Fundraising expenses
1 Grants and other assistance to domestic organizations and domestic governments. See Part IV, line 21	2,763,723	2,763,723		
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	284,483	142,245	142,238	
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	197,606	182,805	14,801	
8 Pension plan accruals and contributions (include section 401(k) and 403(b) employer contributions)	11,586	11,586		
9 Other employee benefits	30,291	30,291		
10 Payroll taxes	36,155	25,319	10,836	
11 Fees for services (non-employees):				
a Management				
b Legal	176		176	
c Accounting	17,500		17,500	
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.)	8,693	8,218	475	
12 Advertising and promotion				
13 Office expenses	6,543	4,343	2,200	
14 Information technology				
15 Royalties				
16 Occupancy	51,757	35,439	16,318	
17 Travel	15,585	14,736	849	
18 Payments of travel or entertainment expenses for any federal, state, or local public officials				
19 Conferences, conventions, and meetings	5,658	4,367	1,291	
20 Interest				
21 Payments to affiliates				
22 Depreciation, depletion, and amortization				
23 Insurance	5,065		5,065	
24 Other expenses. Itemize expenses not covered above (List miscellaneous expenses in line 24e. If line 24e amount exceeds 10% of line 25, column (A) amount, list line 24e expenses on Schedule O.)				
a APPRENTICESHIP USA	316,862	316,862		
b WARM SPRINGS FUTURE READY	158,788	158,788		
c STATE OF OR INNOVATION	142,000	142,000		
d WORKSOURCE OREGON CENTER	79,896	79,896		
e All other expenses	264,877	252,101	12,776	
25 Total functional expenses. Add lines 1 through 24e	4,397,244	4,172,719	224,525	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 u ☐ if following SOP 98-2 (ASC 958-720)				

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Part X Balance Sheet

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

			(A) Beginning of year		(B) End of year
Assets	1	Cash—non-interest bearing	306,110	1	467,570
	2	Savings and temporary cash investments		2	
	3	Pledges and grants receivable, net	297,539	3	118,025
	4	Accounts receivable, net	2,636	4	871
	5	Loans and other receivables from current and former officers, directors, trustees, key employees, and highest compensated employees. Complete Part II of Schedule L		5	
	6	Loans and other receivables from other disqualified persons (as defined under section 4958(f)(1)), persons described in section 4958(c)(3)(B), and contributing employers and sponsoring organizations of section 501(c)(9) voluntary employees' beneficiary organizations (see instructions). Complete Part II of Schedule L		6	
	7	Notes and loans receivable, net		7	
	8	Inventories for sale or use		8	
	9	Prepaid expenses and deferred charges	16,578	9	14,893
	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	3,200	15	91,293
	16	**Total assets.** Add lines 1 through 15 (must equal line 34)	626,063	16	692,652
Liabilities	17	Accounts payable and accrued expenses	574,281	17	466,653
	18	Grants payable		18	
	19	Deferred revenue	21,239	19	99,287
	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 current and former officers, directors, trustees, key employees, highest compensated employees, and disqualified persons. Complete Part II of Schedule L		22	
	23	Secured mortgages and notes payable to unrelated third parties		23	
	24	Unsecured notes and loans payable to unrelated third parties		24	
	25	Other liabilities (including federal income tax, payables to related third parties, and other liabilities not included on lines 17-24). Complete Part X of Schedule D		25	91,239
	26	**Total liabilities.** Add lines 17 through 25	595,520	26	657,179
Net Assets or Fund Balances		**Organizations that follow SFAS 117 (ASC 958), check here u ☒ and complete lines 27 through 29, and lines 33 and 34.**			
	27	Unrestricted net assets	30,543	27	35,473
	28	Temporarily restricted net assets		28	
	29	Permanently restricted net assets		29	
		Organizations that do not follow SFAS 117 (ASC 958), check here u ☐ and complete lines 30 through 34.			
	30	Capital stock or trust principal, or current funds		30	
	31	Paid-in or capital surplus, or land, building, or equipment fund		31	
	32	Retained earnings, endowment, accumulated income, or other funds		32	
	33	Total net assets or fund balances	30,543	33	35,473
	34	Total liabilities and net assets/fund balances	626,063	34	692,652

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Part XI Reconciliation of Net Assets

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

1	Total revenue (must equal Part VIII, column (A), line 12)	1	4,405,711
2	Total expenses (must equal Part IX, column (A), line 25)	2	4,397,244
3	Revenue less expenses. Subtract line 2 from line 1	3	8,467
4	Net assets or fund balances at beginning of year (must equal Part X, line 33, column (A))	4	30,543
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	-3,537
9	Other changes in net assets or fund balances (explain in Schedule O)	9	
10	Net assets or fund balances at end of year. Combine lines 3 through 9 (must equal Part X, line 33, column (B))	10	35,473

Part XII Financial Statements and Reporting

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

			Yes	No
1	Accounting method used to prepare the Form 990: ☐ Cash ☒ Accrual ☐ 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?	2a		X
	If "Yes," check a box below to indicate whether the financial statements for the year were compiled or reviewed on a separate basis, consolidated basis, or both: ☐ Separate basis ☐ Consolidated basis ☐ Both consolidated and separate basis			
b	Were the organization's financial statements audited by an independent accountant?	2b	X	
	If "Yes," check a box below to indicate whether the financial statements for the year were audited on a separate basis, consolidated basis, or both: ☒ Separate basis ☐ Consolidated basis ☐ Both consolidated and separate basis			
c	If "Yes" to line 2a or 2b, does the organization have a committee that assumes responsibility for oversight of the audit, review, or compilation of its financial statements and selection of an independent accountant?	2c	X	
	If the organization changed either its oversight process or selection process during the tax year, explain in Schedule O.			
3a	As a result of a federal award, was the organization required to undergo an audit or audits as set forth in the Single Audit Act and OMB Circular A-133?	3a	X	
b	If "Yes," did the organization undergo the required audit or audits? If the organization did not undergo the required audit or audits, explain why in Schedule O and describe any steps taken to undergo such audits.	3b	X	

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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

2018

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 [X] An organization that normally receives a substantial part of its support from a governmental unit or from the general public described in **section 170(b)(1)(A)(vi).** (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.

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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? Yes	No	(v) Amount of monetary support (see instructions)	(vi) Amount of other support (see instructions)
(A)						
(B)						
(C)						
(D)						
(E)						
Total						

Part II **Support Schedule for Organizations Described in Sections 170(b)(1)(A)(iv) and 170(b)(1)(A)(vi)**
(Complete only if you checked the box on line 5, 7, or 8 of Part I or if the organization failed to qualify under Part III. If the organization fails to qualify under the tests listed below, please complete Part III.)

Section A. Public Support

Calendar year (or fiscal year beginning in) u	(a) 2014	(b) 2015	(c) 2016	(d) 2017	(e) 2018	(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	14,681,418
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	14,681,418
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						14,681,418

Section B. Total Support

Calendar year (or fiscal year beginning in) u	(a) 2014	(b) 2015	(c) 2016	(d) 2017	(e) 2018	(f) Total
7 Amounts from line 4		3,187,034	3,699,627	3,499,647	4,295,110	14,681,418
8 Gross income from interest, dividends, payments received on securities loans, rents, royalties, and income from similar sources					472	472
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						14,681,890

12 Gross receipts from related activities, etc. (see instructions) **12** 368,598

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** ▶ [X]

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Section C. Computation of Public Support Percentage

14 Public support percentage for 2018 (line 6, column (f) divided by line 11, column (f)) **14** %

15 Public support percentage from 2017 Schedule A, Part II, line 14 **15** %

16a **33 1/3% support test—2018.** If the organization did not check the box on line 13, and line 14 is 33 1/3% or more, check this box and **stop here.** The organization qualifies as a publicly supported organization ▶ [ ]

b **33 1/3% support test—2017.** If the organization did not check a box on line 13 or 16a, and line 15 is 33 1/3% or more, check this box and **stop here.** The organization qualifies as a publicly supported organization ▶ [ ]

17a **10%-facts-and-circumstances test—2018.** If the organization did not check a box on line 13, 16a, or 16b, and line 14 is 10% or more, and if the organization meets the "facts-and-circumstances" test, check this box and **stop here.** Explain in Part VI how the organization meets the "facts-and-circumstances" test. The organization qualifies as a publicly supported organization ▶ [ ]

b **10%-facts-and-circumstances test—2017.** If the organization did not check a box on line 13, 16a, 16b, or 17a, and line 15 is 10% or more, and if the organization meets the "facts-and-circumstances" test, check this box and **stop here.** Explain in Part VI how the organization meets the "facts-and-circumstances" test. The organization qualifies as a publicly supported organization ▶ [ ]

18 **Private foundation.** If the organization did not check a box on line 13, 16a, 16b, 17a, or 17b, check this box and see instructions ▶ [ ]

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

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

Section A. Public Support

Calendar year (or fiscal year beginning in) u	(a) 2014	(b) 2015	(c) 2016	(d) 2017	(e) 2018	(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

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Calendar year (or fiscal year beginning in) u	(a) 2014	(b) 2015	(c) 2016	(d) 2017	(e) 2018	(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** ▶ ☐

Section C. Computation of Public Support Percentage

15	Public support percentage for 2018 (line 8, column (f), divided by line 13, column (f))	15	%
16	Public support percentage from 2017 Schedule A, Part III, line 15	16	%

Section D. Computation of Investment Income Percentage

17	Investment income percentage for **2018** (line 10c, column (f), divided by line 13, column (f))	17	%
18	Investment income percentage from **2017** Schedule A, Part III, line 17	18	%

19a **33 1/3% support tests—2018.** 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—2017.** 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? *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.*	1		
2	Did the organization have any supported organization that does not have an IRS determination of status under section 509(a)(1) or (2)? *If "Yes," explain in Part VI how the organization determined that the supported organization was described in section 509(a)(1) or (2).*	2		
3a	Did the organization have a supported organization described in section 501(c)(4), (5), or (6)? *If "Yes," answer (b) and (c) below.*	3a		
b	Did the organization confirm that each supported organization qualified under section 501(c)(4), (5), or (6) and satisfied the public support tests under section 509(a)(2)? *If "Yes," describe in Part VI when and how the organization made the determination.*	3b		
c	Did the organization ensure that all support to such organizations was used exclusively for section 170(c)(2)(B) purposes? *If "Yes," explain in Part VI what controls the organization put in place to ensure such use.*	3c		
4a	Was any supported organization not organized in the United States ("foreign supported organization")? *If "Yes," and if you checked 12a or 12b in Part I, answer (b) and (c) below.*	4a		
b	Did the organization have ultimate control and discretion in deciding whether to make grants to the foreign supported organization? *If "Yes," describe in Part VI how the organization had such control and discretion despite being controlled or supervised by or in connection with its supported organizations.*	4b		
c	Did the organization support any foreign supported organization that does not have an IRS determination under sections 501(c)(3) and 509(a)(1) or (2)? *If "Yes," explain in Part VI what controls the organization used to ensure that all support to the foreign supported organization was used exclusively for section 170(c)(2)(B) purposes.*	4c		
5a	Did the organization add, substitute, or remove any supported organizations during the tax year? *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).*	5a		
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?	5b		
c	**Substitutions only.** Was the substitution the result of an event beyond the organization's control?	5c		
6	Did the organization provide support (whether in the form of grants or the provision of services or facilities) to anyone other than (i) its supported organizations, (ii) individuals that are part of the charitable class benefited by one or more of its supported organizations, or (iii) other supporting organizations that also support or benefit one or more of the filing organization's supported organizations? *If "Yes," provide detail in Part VI.*	6		
7	Did the organization provide a grant, loan, compensation, or other similar payment to a substantial contributor (as defined in section 4958(c)(3)(C)), a family member of a substantial contributor, or a 35% controlled entity with regard to a substantial contributor? *If "Yes," complete Part I of Schedule L (Form 990 or 990-EZ).*	7		
8	Did the organization make a loan to a disqualified person (as defined in section 4958) not described in line 7? *If "Yes," complete Part I of Schedule L (Form 990 or 990-EZ).*	8		
9a	Was the organization controlled directly or indirectly at any time during the tax year by one or more disqualified persons as defined in section 4946 (other than foundation managers and organizations described in section 509(a)(1) or (2))? *If "Yes," provide detail in Part VI.*	9a		
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? *If "Yes," provide detail in Part VI.*	9b		
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? *If "Yes," provide detail in Part VI.*	9c		
10a	Was the organization subject to the excess business holdings rules of section 4943 because of section 4943(f) (regarding certain Type II supporting organizations, and all Type III non-functionally integrated supporting organizations)? *If "Yes," answer 10b below.*	10a		
b	Did the organization have any excess business holdings in the tax year? *(Use Schedule C, Form 4720, to determine whether the organization had excess business holdings.)*	10b		

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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		

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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).*

			Yes	No
2	Activities Test. *Answer (a) and (b) below.*			
a	Did substantially all of the organization's activities during the tax year directly further the exempt purposes of the supported organization(s) to which the organization was responsive? *If "Yes," then in Part VI identify those supported organizations and explain how these activities directly furthered their exempt purposes, how the organization was responsive to those supported organizations, and how the organization determined that these activities constituted substantially all of its activities.*	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).

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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 2018 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-2018**	**(iii) Distributable Amount for 2018**
1	Distributable amount for 2018 from Section C, line 6			
2	Underdistributions, if any, for years prior to 2018 (reasonable cause required-explain in **Part VI**). See instructions.			
3	Excess distributions carryover, if any, to 2018			
a	From 2013			
b	From 2014			
c	From 2015			
d	From 2016			
e	From 2017			
f	**Total** of lines 3a through e			
g	Applied to underdistributions of prior years			
h	Applied to 2018 distributable amount			
i	Carryover from 2013 not applied (see instructions)			
j	Remainder. Subtract lines 3g, 3h, and 3i from 3f.			
4	Distributions for 2018 from Section D, line 7: $			
a	Applied to underdistributions of prior years			
b	Applied to 2018 distributable amount			
c	Remainder. Subtract lines 4a and 4b from 4.			
5	Remaining underdistributions for years prior to 2018, 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 2018. Subtract lines 3h and 4b from line 1. For result greater than zero, explain in **Part VI**. See instructions.			
7	**Excess distributions carryover to 2019.** Add lines 3j and 4c.			
8	Breakdown of line 7:			
a	Excess from 2014			
b	Excess from 2015			
c	Excess from 2016			
d	Excess from 2017			
e	Excess from 2018			

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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.)

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

Schedule of Contributors

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

OMB No. 1545-0047

2018

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	[X] 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

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[ ] 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

[X] For an organization described in section 501(c)(3) filing Form 990 or 990-EZ that met the 33 1/3% support test of the regulations under sections 509(a)(1) and 170(b)(1)(A)(vi), that checked Schedule A (Form 990 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.

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	$ 4,249,669	Person [X] Payroll [ ] Noncash [ ] (Complete Part II for noncash contributions.)
(a) No.	(b) Name, address, and ZIP + 4	(c) Total contributions	(d) Type of contribution
		$	Person [ ] Payroll [ ] Noncash [ ] (Complete Part II for noncash contributions.)
(a) No.	(b) Name, address, and ZIP + 4	(c) Total contributions	(d) Type of contribution
		$	Person [ ] Payroll [ ] Noncash [ ] (Complete Part II for noncash contributions.)
(a) No.	(b) Name, address, and ZIP + 4	(c) Total contributions	(d) Type of contribution
		$	Person [ ] Payroll [ ] Noncash [ ] (Complete Part II for noncash contributions.)
(a) No.	(b) Name, address, and ZIP + 4	(c) Total contributions	(d) Type of contribution
		$	Person [ ] Payroll [ ] Noncash [ ] (Complete Part II for noncash contributions.)
(a) No.	(b) Name, address, and ZIP + 4	(c) Total contributions	(d) Type of contribution
		$	Person [ ] Payroll [ ] Noncash [ ] (Complete Part II for noncash contributions.)

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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
2018
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? ☐ Yes ☐ No

6 Did the organization inform all grantees, donors, and donor advisors in writing that grant funds can be used only for charitable purposes and not for the benefit of the donor or donor advisor, or for any other purpose conferring impermissible private benefit? ☐ Yes ☐ No

Part II Conservation Easements.

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

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

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

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

			Held at the End of the Tax Year
a	Total number of conservation easements	2a	
b	Total acreage restricted by conservation easements	2b	
c	Number of conservation easements on a certified historic structure included 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	

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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 SFAS 116 (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 SFAS 116 (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 SFAS 116 (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 are a 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 programs
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 ☐

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					

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

a Board designated or quasi-endowment u %
b Permanent endowment u %
c Temporarily restricted endowment u %

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:

		Yes	No
(i) unrelated organizations	3a(i)		
(ii) related organizations	3a(ii)		
b If "Yes" on line 3a(ii), are the related organizations listed as required on Schedule R?	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.)* u				

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		

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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	88,093
(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	91,293

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	91,239
(3)	
(4)	
(5)	
(6)	
(7)	
(8)	
(9)	
Total. *(Column (b) must equal Form 990, Part X, col. (B) line 25.)* u	91,239

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 FIN 48 (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	4,410,236
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	4,525		
c	Recoveries of prior year grants	2c			
d	Other (Describe in Part XIII.)	2d			
e	Add lines **2a** through **2d**			2e	4,525
3	Subtract line **2e** from line **1**			3	4,405,711
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	4,405,711

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	4,401,769
2	Amounts included on line 1 but not on Form 990, Part IX, line 25:				
a	Donated services and use of facilities	2a	4,525		
b	Prior year adjustments	2b			
c	Other losses	2c			
d	Other (Describe in Part XIII.)	2d			
e	Add lines **2a** through **2d**			2e	4,525
3	Subtract line **2e** from line **1**			3	4,397,244
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	4,397,244

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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)*

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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

2018

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

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? Yes	No	**(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
1							
2							
3							
4							
5							
6							
7							
8							
9							
10							
Total ▶							

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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 ENDLESS SUMMER (event type)	(b) Event #2 (event type)	(c) Other events NONE (total number)	(d) Total events (add col. (a) through col. (c))
Revenue	1 Gross receipts	20,768			20,768
	2 Less: Contributions				
	3 Gross income (line 1 minus line 2)	20,768			20,768
Direct Expenses	4 Cash prizes				
	5 Noncash prizes				
	6 Rent/facility costs	606			606
	7 Food and beverages	3,297			3,297
	8 Entertainment	750			750
	9 Other direct expenses	4,065			4,065
	10 Direct expense summary. Add lines 4 through 9 in column (d) ▶				8,718
	11 Net income summary. Subtract line 10 from line 3, column (d) ▶				12,050

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.

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		(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	☐ Yes % ☐ No	☐ Yes % ☐ No	☐ Yes % ☐ 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

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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

2018

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? [X] 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	1,694,050				SUBRECIPIENT
(2) KLAMATH COMMUNITY COLLEGE 7390 S 6TH STREET KLAMATH FALLS OR 97603	93-1211933	GOV	648,794				SUBRECIPIENT
(3) COLUMBIA GORGE COMMUNITY COLLEGE 400 EAST SCENIC DRIVE THE DALLES OR 97058	93-0700843	GOV	390,620				SUBRECIPIENT
(4) OREGON MANUFACTURING EXTENSION PART 7650 SW BEVELAND STREE, SUITE 750 PORTLAND OR 97223	93-1315027	501C3	30,259				SUBRECIPIENT
(5)							
(6)							
(7)							
(8)							
(9)							

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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

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.

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SCHEDULE L
(Form 990 or 990-EZ)

Department of the Treasury
Internal Revenue Service

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
2018
Open To Public Inspection

Name of the organization: EAST CASCADES WORKFORCE INVESTMENT BOARD

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	(d) Corrected? 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.? To	(d) Loan to or from the org.? From	(e) Original principal amount	(f) Balance due	(g) In default? Yes	(g) In default? No	(h) Approved by board or committee? Yes	(h) Approved by board or committee? No	(i) Written agreement? Yes	(i) Written agreement? No
(1)													
(2)													
(3)													
(4)													
(5)													
(6)													
(7)													
(8)													
(9)													
(10)													
Total ..... **u** $													

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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	(e) Sharing of org. revenues? No
(1) KLAMATH COMMUNITY COLLEGE	BOARD MEMBER	682,348	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

2018

Open to Public Inspection

Name of the organization: EAST CASCADES WORKFORCE INVESTMENT BOARD

Employer identification number: 47-3187533

FORM 990, PART I, LINE 6

BOARD OF DIRECTORS MEMBERS ARE VOLUNTEERS.

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.

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.

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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

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

Name of the organization: EAST CASCADES WORKFORCE INVESTMENT

Employer identification number: 47-3187533

INCURRED IN MAKING THE RECORDS AVAILABLE.

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East Cascades Works

Financial Management Policy

TITLE: Property Management, Inventory & Equipment

POLICY APPROVED BY:

Heather Ficht — **EC Works Executive Director**

Lisa Dobey — **EC Works Board Chair**

Approval Date:
February 11, 2020

Effective Date:
July 1, 2019

Revisions:
Revised per state monitoring recommendations

PURPOSE:
This policy provides guidance on the management, control, transfer, and safeguarding of property procured using Workforce Innovation and Opportunity Act (WIOA) and/or other granted funds, by East Cascades Works (EC Works) and its subrecipients. This policy is intended to supplement but not replace any applicable federal and state laws and regulations governing the management of property purchased with WIOA or other granted funds.

POLICY:
EC Works and its subrecipients will maintain accountability for all property in accordance with the requirements set forth in 2 CFR Chapter I, Chapter II, Part 200.

Prior approval must be obtained from EC Works and Higher Education Coordinating Commission (HECC) for the purchase of equipment/property with a per-unit acquisition of $5,000 or more.

Those in possession of property covered under this policy must ensure adequate safeguards to prevent loss, damage or theft of property, including obtaining sufficient insurance coverage. Any loss, damage or theft of property with a unit acquisition cost of $5,000 or more must be investigated, fully documented and immediately reported to EC Works. In the case of possible theft, a copy of the report made to local law enforcement authorities must also be provided.

Subrecipients must ensure that EC Works is named as a lienholder on all titled property and equipment purchased with WIOA or other granted funds.

Tracking property with a unit acquisition of $4,999.99 or less will be the responsibility of subrecipients, conducted in accordance with their respective policies.

Property with a unit acquisition cost of $5,000 or more must be tagged in a manner that will identify the

equipment as WIOA or grant fund-based, and the records maintained by EC Works as well as by subrecipients.

Property records must include;

1. Description of property
2. Identification number or serial and model numbers
3. Source of funds
4. Authorizing documents to purchase non-expendable property
5. Acquisition date and cost
6. Percent of federal participation in the cost of the property
7. Location, use, condition, and date information was reported
8. Date of disposal, including selling price and method used to determine fair market value if applicable.

Disposition or transfer of property with a fair market value of $4,999.99 or less at time of disposition or transfer will be the responsibility of subrecipients. It may be given to participants to further their training and/or employability, transferred to other activities (federal or non-federal), or sold without further obligation to the awarding agency. If it is sold, the subrecipient's procedures must be applied. Subrecipients must maintain documentation to support the assessment of fair market value at time of disposition or transfer.

Disposition or transfer of property with a fair market value of $5,000 or more at time of disposition or transfer will require prior approval of EC Works and HECC, and must be disposed of in accordance with federal standards for the disposition of property purchased with WIOA or other granted funds.

Monitoring of property with a unit acquisition cost of $5,000 or more will include a review of subrecipient's procedures and policies for compliance with federal regulations, state and EC Works policies. Subrecipients will provide an inventory list of property valued in excess of $5,000 to EC Works annually and/or at grant closeout.

REFERENCES:

2 Code of Federal Regulations (CFR) Chapter I, Chapter II, Part 200
20 CFR 667.200
Higher Education Coordinating Commission Fiscal Policy 4, Equipment and Supplies

East Cascades Works Employee Handbook
Revision February 2020

1. Added EC Works core values to the Welcome page

2. Page #6 – Updated wording for temporary employees to include retirement benefit eligibility.

3. Page #18 – Updated wording for Weather Related Office Closure to include the terminology adopted by the Executive Committee as an addendum in February 2019. Adding the updated terminology to this handbook voids the addendum.

4. Page #20 – Updated wording to include temporary employees as eligible for retirement savings plan.

5. Page #35 – Removed the previous wording regarding evaluations/bonuses and instead referenced the policy for employee evaluation and compensation.

East Cascades WORKS

Connecting Talent To Opportunity

Employee Handbook

Effective: 02/01/2020

Welcome

To Employment with East Cascades Works

On behalf of everyone at East Cascades Workforce Investment Board, dba **East Cascades Works** ("EC Works" or the "Company"), we want to welcome you to our team. We strive to have a workplace that is both rewarding and challenging. We sincerely hope you will find a great deal of satisfaction working here. Because our success depends upon the dedication of our employees, we are highly selective in choosing new members of our team. You are now an important member of that team!

As an employee of EC Works, you need to know about our vision, mission and values, what you can expect from us, and in turn what we expect from you. This Employee Handbook contains our employment philosophy, work place practices, and compensation and benefits programs. It is your responsibility to read this handbook, discuss any questions you may have with the Executive Director and keep it close at hand as a reference.

Our Vision – We envision an East Cascades region with thriving communities where residents have access to education and training which leads to living-wage jobs, and businesses find the qualified talent they need to succeed.

Our Mission – EC Works supports the talent needs of employers, and maximizes and aligns investments in the career goals of individuals to fuel a thriving economy.

Our Values –

- We embrace equity and inclusion
- We are trusted experts in workforce development and rigorous stewards of public funds
- We are collaborative neutral conveners
- We inspire a call to action
- We are results-driven
- We are innovative problem solvers
- We are all EC Works Ambassadors

EC Works recognizes that its achievements and outcomes are determined in large measure by your contribution to the organization. In support of this belief, all of us give primary consideration to the well-being of each employee. We believe in providing good working conditions and fair treatment. Equally important is the opportunity for everyone to contribute and provide input to obtain a sense of accomplishment and pride in the work done by each and every person working with us.

Once again, welcome aboard!

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I. Introduction

A. Purpose of Handbook

This handbook has been prepared to inform new employees of the policies and procedures of EC Works and to establish EC Works' expectations of its employees. It is not all-inclusive or intended to provide strict interpretations of our policies but does offer an overview of the work environment. This handbook is not a contract, expressed or implied, guaranteeing employment for any length of time and is not intended to induce an employee to accept employment with EC Works.

EC Works reserves the right to unilaterally revise, suspend, revoke, terminate or change any of its policies, in whole or in part, whether described within this handbook or elsewhere, in its sole discretion. (The only exception to that is our at-will employment policy, below, which allows you or the Company to end the employment relationship for any reason at any time. The employment-at-will policy may not be changed, except in a written agreement signed by EC Works' Executive Director.) Every effort will be made to keep you informed of EC Works' policies, however; we cannot guarantee that notice of revisions will always be provided. Feel free to ask questions about any of the information within this handbook.

You will find a copy of EC Works' policies available to employees on the shared drive, within the "Policies→ECWIB Board Adopted Policies" folder. These policies are subject to change, and employees are expected to access the policies on the shared drive and review the policies on a regular basis.

This handbook summarizes the policies, practices, rules, regulations and employment benefits of EC Works in effect at the time of publication. It supersedes all previously issued handbooks and any policy or benefit statements or memoranda that are inconsistent with the policies described herein. Your supervisor will be happy to answer any questions you may have.

If any separately stated Board-approved policy conflicts with a policy in this Handbook, the separately stated Board-approved policy will supersede the policy in this Handbook.

B. At-Will Employment

Employment with EC Works is strictly at-will, which means that employees are free to leave EC Works' service at any time and that any employee can be terminated at any time with or without notice and with or without stated cause or reason, except as prohibited by law. No person other than the Executive Director has the authority to grant an employee any contractual rights of employment or to enter into a binding agreement with the employee regarding his or her employment. No employment agreements shall exist between an individual and EC Works unless they are in writing and signed by EC Works' Executive Director (and no oral or other written

representation by any staff member or manager at the Company constitutes, nor may be construed to constitute, a contract of continued employment). The policies and procedures contained in this Handbook are guidelines to employment with EC Works, but they do not create contractual rights or obligations.

II. Equal Employment Opportunity (EEO) Policies

A. No-Discrimination Policy

Employment decisions at EC Works are based on merit, qualifications, and abilities. EC Works provides equal employment opportunity to all qualified employees and applicants without regard to race, color, national origin, religion, sex, sexual orientation, gender identity/transgender status, age, disability, veteran or marital status, genetic information or any other characteristic protected by applicable law. This EEO policy applies to all aspects of the employment relationship – including but not limited to, recruitment, hiring, compensation, promotion, demotion, transfer, disciplinary action, layoff, recall, and termination of employment.

All employees are expected to comply with EC Works' EEO policies. Any employee's failure to do so may result in discipline, up to and including, termination. Any employees with questions or concerns about any type of discrimination in the workplace are encouraged to promptly bring those issues to the attention of their supervisor, or by following the reporting process in the No-Harassment Policy, below.

Employees can raise concerns and make reports without fear of reprisal. Anyone found to be engaging in any type of unlawful discrimination, harassment or retaliation will be subject to disciplinary action, up to and including termination of employment.

B. Disability Accommodation Policy

EC Works is committed to complying fully with applicable disability discrimination laws. We are also committed to ensuring equal opportunity in employment for qualified persons with disabilities.

1) Accommodations

EC Works will make reasonable accommodations for qualified individuals with known disabilities, except where doing so would result in an undue hardship to the Company or where a direct threat to the health or safety of the employee or others is involved. This policy governs all aspects of employment, including selection, job assignment, compensation, discipline, termination, and access to benefits and training.

A reasonable accommodation can be any change or adjustment to a job or work environment that does not cause an undue hardship on EC Works and which permits a qualified applicant or employee with a disability to participate in the job application process, to perform the essential

functions of a job, or to enjoy benefits and privileges of employment equal to those enjoyed by employees without disabilities. For example, a reasonable accommodation may include providing or modifying equipment or devices, job restructuring, allowing part-time or modified work schedules, reassigning an individual, adjusting or modifying examinations, modifying training materials or policies, providing readers and interpreters or making the workplace readily accessible to and usable by people with disabilities.

2) Requesting an Accommodation

Employees should request an accommodation as soon as it becomes apparent that a reasonable accommodation may enable the employee to perform the essential duties of a position or participate in the employment process. All requests for accommodation should be made with the employee's immediate supervisor or the Executive Director, and should specify which essential functions of the employee's job cannot be performed without a reasonable accommodation. In most cases, an employee will need to secure medical verification of his or her need for a reasonable accommodation. Employees can raise accommodation requests without fear of reprisal. Anyone found to be engaging in any type of unlawful discrimination, harassment or retaliation will be subject to disciplinary action, up to and including termination of employment.

C. No-Harassment Policy

EC Works is committed to providing a work environment that is free from all forms of discrimination and conduct that can be considered unlawfully harassing or coercive, including sexual harassment. Actions, words, jokes, or comments based on an individual's race, color, national origin, religion, sex, sexual orientation, gender identity/transgender status, age, disability, veteran or marital status, genetic information or any other characteristic protected by applicable law will not be tolerated.

This policy extends to prohibit harassment of any kind in the workplace, or even harassment outside of the workplace that violates its employees' right to work in a harassment-free environment. EC Works strongly disapproves of and will not tolerate harassment of employees by Managers, Supervisors, or co-workers. Similarly, EC Works will not tolerate harassment of its employees by non-employees with whom EC Works employees have a business, service, or professional relationship.

1) Sexual Harassment

As an example of the type of conduct prohibited by this policy, sexual harassment is defined as unwanted sexual advances, or visual, verbal, or physical conduct of a sexual nature. This definition includes many forms of offensive behavior and includes gender-based harassment of a person of the same sex as the harasser. Sexual harassment also includes unwelcome sexual advances, requests for sexual favors, or other verbal or physical conduct of a sexual nature, when:

i. submission to such conduct is made either implicitly or explicitly a term or condition of employment

ii. submission to or rejection of such conduct by an individual is used as the basis for employment decisions affecting such individual

iii. such conduct has the purpose or effect of unreasonably interfering with an individual's work performance or creating an intimidating, hostile, or offensive work environment

Some examples of conduct that could give rise to sexual harassment are unwanted sexual advances; demands for sexual favors in exchange for favorable treatment or continued employment; sexual jokes; flirtations; advances or propositions; verbal abuse of a sexual nature; graphic, verbal commentary about an individual's body, sexual prowess, or deficiency; leering, whistling, touching, assault, sexually suggestive, insulting, or obscene comments or gestures; display in the workplace of sexually suggestive objects or pictures; or discriminatory treatment based on sex. The foregoing list is not exhaustive.

2) Other Forms of Prohibited Harassment

Other forms of prohibited harassment under EC Works' policy and Federal and Oregon law include harassment against an individual based on the individual's race, color, religion, national origin, age, gender, sexual orientation, marital status, disability, protected activity, or any other status protected by applicable law.

Such harassment may include verbal or physical conduct that denigrates or shows hostility or aversion toward an individual because of any protected status, such as epithets, slurs, negative stereotyping, or threatening, intimidating, or hostile acts that relate to a protected class or written or graphic material that denigrates or shows hostility or aversion toward an individual or group because of the protected status.

3) Complaint Procedure

Each member of management is responsible for creating an atmosphere free of discrimination and harassment, sexual or otherwise. Further, all employees are responsible for respecting the rights of their coworkers and strictly adhering to the letter and spirit of this policy. All employees are encouraged to discuss this policy with their immediate supervisor, any member of the management team, or the Executive Director, at any time if they have questions relating to the issues of discrimination or harassment.

Please report it: If you believe that you have experienced any harassment or discrimination, you are expected and required to bring the matter to the attention of your immediate supervisor as soon as possible. If you believe that it would be inappropriate to discuss the matter with your immediate supervisor or if you are uncomfortable discussing the issue with your supervisor, you

may bypass your immediate supervisor and report the matter directly to any manager or supervisor, including the Executive Director.

In addition, any employee who observes any conduct that he or she believes constitutes harassment or discrimination, or who receives information about incidents of harassment or discrimination that may have occurred, must immediately report the matter to his/her supervisor, any supervisor or manager, or the Executive Director.

Additional instructions for reporting and filing a complaint can be found in the EC Works' Grievance Policy provided to you with a copy of this Handbook.

4) Investigation and Confidentiality

All complaints and reports will be promptly and impartially investigated and will be kept confidential to the extent possible, consistent with EC Works' need to investigate the complaint and address the situation. If discrimination or harassment in violation of this policy is found to have occurred, EC Works will take prompt, appropriate corrective action, and any employee found to have violated this policy will be subject to disciplinary action, up to and including termination of employment.

5) Protection Against Retaliation

EC Works prohibits retaliation in any way against any employee because the employee has made a good faith complaint pursuant to this policy, has reported harassing or discriminatory conduct directed at others, or has participated in an investigation of such conduct. Any employee who is found to have retaliated against another employee in violation of this policy will be subject to disciplinary action up to and including termination of employment.

D. Open-Door Policy

EC Works' Open Door Policy is based on our belief that employee suggestions for improving EC Works are welcome at any time. If you have a recommendation, suggestion, or question about your job, working conditions, or the treatment you are receiving from anyone in EC Works, please raise them first with your immediate supervisor. If you are not satisfied with the response from your immediate supervisor, request to have the facts/situation reviewed by the Executive Director.

III. Employment Status

A. Employee Classification

EC Works classifies employees as follows:

Regular Employee: Employment in an established position requiring a minimum of 30 to 40 hours or more of work per week. Regular employees are eligible to participate in EC Works' benefit programs. Like all employees described in the handbook, regular employees have an at-will relationship with EC Works.

Part-time: Employment requiring less than 30 hours of work per week. Normally a part-time schedule, such as portions of days or weeks, will be established. Occasional workweeks of over 30 hours will not constitute a change in status from Part-time to Regular. Part-time employees are eligible to participate in certain benefit programs as noted throughout the Employee Handbook. Part-time employees will have a designated FTE status (ex. quarter-time or half-time) which will affect the eligibility and/or amount of certain benefits.

Temporary: Employment in a job established for a specific purpose, for a specific period of time, or for the duration of a specific project or group of assignments. Participation in benefits programs for temporary employees is limited to eligibility for the Employee 401k Retirement Savings Plan if other eligibility criteria are met, and workers' compensation. Temporary employment can either be full-time or part-time.

Exempt/Nonexempt: All employees are defined as either "exempt" or "nonexempt," in accordance with state and federal law, which determines whether the employee is eligible for overtime. Employees will be instructed as to whether they are exempt or non-exempt at the time of hire or when a promotion or demotion occurs. All employees, regardless of employment classification, are subject to all EC Works' rules and procedures.

B. The Workweek

For purposes of scheduling and calculating any overtime payments due, EC Works' work week is Sunday at 12:00am through Saturday at 11:59pm.

C. Meal Periods and Rest Breaks

In accordance with applicable laws, EC Works provides meal and rest periods to non-exempt employees. Meal periods and rest breaks are mandatory and an employee may not legally waive their rights to receive required rest and meal periods. Employees are prohibited from adding a rest period to a meal period, or from deducting rest periods, to add time to the beginning or end of the employee's work shift. Meal periods and rest breaks may not be "skipped" in order to leave early. EC Works requires all non-exempt employees to take all mandated breaks. An employee who fails to abide by these policies and laws may be subjected to discipline, up to and including termination.

If you have any questions about meal and rest periods after reading this policy, please contact your supervisor.

1) Meal Periods

Nonexempt employees are required to take at least a 30-minute unpaid meal period when the work period is six hours or greater. The law requires an uninterrupted period in which the employee is relieved of all duties. No meal period is required if the work period is less than six hours. If, because of the nature or circumstances of the work, an employee is required to perform any work during the meal period, the employee must inform his or her supervisor before the end of the shift so that EC Works may pay the employee for that work.

Additional meal periods are required to be provided to employees who work 14 hours or more. Employees ages 15-17 must receive an unpaid 30-minute meal period during shifts in excess of five hours.

Each employee's timekeeping records must be accurate, and show that they have received their required meal period each day (assuming they received it). Again, employees should let their supervisor know if they miss a meal period or have one interrupted for work.

2) Rest Periods

Nonexempt employees are required to take a paid, uninterrupted 10-minute rest break for every four hour segment or major portion thereof in the work period. The rest break should be taken in the middle of each segment, whenever possible. Whenever a segment exceeds two hours, the employee must take a rest break for that segment. This time must be taken in addition to and separately from required meal periods. For example, an employee who works from 8:00 AM to 5:00 PM, should receive one rest break at approximately 10:00 AM, and another at approximately 3:00 PM.

An employee who works a work shift longer than 10 hours is entitled to a third rest break.
Employees ages 15-17 must receive paid, uninterrupted 15-minute rest breaks for every four-hour segment or major portion thereof in the work period.

D. Timekeeping Requirements

All non-exempt employees must accurately record time worked each day on a time card for payroll purposes. Employees are required to record their own time at the beginning and end of each work period, including before and after the meal period.

It is a violation of EC Works policy for anyone to instruct or encourage another employee to work "off the clock," to incorrectly report hours worked, or to alter another employee's time records. If anyone directs or encourages you to incorrectly report your hours worked, or to alter another employee's time records, you should report the incident immediately using the reporting procedure described in the No Harassment Policy, above.

E. Overtime

Non-exempt employees should not work any time that is not authorized by the Executive Director. Do not start work early, finish work late, work during a rest or meal break, or perform any extra, or overtime, work unless you are directed to do so. If you have any questions about when or how many hours you are expected to work, contact your supervisor. Exempt employees are not eligible for overtime pay.

1) Time-and-a-half

EC Works pays one and one-half times a non-exempt employee's hourly rate for all hours worked over 40 in any workweek. As described above, EC Works' workweek begins each Sunday at 12:00am.

2) Limitation on Overtime Pay

Overtime pay (premium rates) shall not be paid twice for the same hours (pyramiding). Paid hours not actually worked (for example PTO, holidays, etc.) will not be counted toward the 40 per hour workweek required to receive overtime pay. Only actual hours worked in a given workday or workweek can apply in calculating overtime.

3) Assignment of Overtime Work

When overtime work is required by EC Works on a particular job on a shift commencing on a day other than Saturday, Sunday, or a holiday, the non-exempt employee performing that job at the conclusion of his or her straight-time hours will normally be expected to continue to perform the job on an overtime basis.

When overtime is required by EC Works on a Saturday, Sunday or on a holiday, EC Works will endeavor to give the employees required to work notice of their assignment during their last shift worked prior to such Saturday, Sunday or Holiday.

F. Employee-Incurred Expenses and Reimbursements

Please see the ***Staff Travel Reimbursement Policy*** and the ***Procurement Policy*** provided to you with a copy of this Handbook. Copies of the policies can also be found on DropBox, within the "Policies → ECWIB Board Adopted Policies" folder.

IV. Payment of Wages

A. Payday

Paychecks are normally direct deposited on the 5th and 20th of each month, unless these dates fall on a weekend or banking holiday. In such cases, the payday will fall on the Friday before the weekend or the last business day before the holiday.

1) Review Your Pay Stub

EC Works strives to ensure that all employees are paid correctly, but mistakes can happen. When mistakes occur and are called to EC Works' attention, EC Works will promptly make any corrections necessary. Please review each paycheck and pay stub when you receive it to make sure that you were paid correctly for all hours worked, as well as your deductions, and personal identifying information.

2) Contact Procedure

If you have found errors in your paycheck, or have questions about your deductions or pay, or regarding any of the procedures described herein, please promptly report the matter to the Executive Director or the CFO. Every report by an employee of problems with their pay or paycheck will be quickly and fully investigated. EC Works will make every effort to ensure that you receive the pay to which you are entitled.

B. Payroll Deductions

EC Works is required by law to withhold certain deductions from your paycheck. EC Works will withhold the following taxes as prescribed by State and Federal laws:

- Federal Income Tax
- Social Security Tax
- Medicare Tax
- State Income Tax (if applicable)
- Local Tax(es) (if applicable)
- State Disability Tax (if applicable)

In addition, EC Works is required to recognize court orders, liens and wage assignments. If EC Works receives notification that such payroll deductions are required, withholdings will begin immediately. You may request certain payroll deductions for medical insurance coverage, credit union deposits, etc. Please see the CFO regarding any limitations on our ability to process these deductions.

V. Time Off and Leaves of Absence

A. Paid Time Off (PTO)

EC Works provides all employees with paid time off, or "PTO." PTO is intended to provide time away for rest and relaxation. PTO combines vacation, personal, and sick time into a single leave bank, which may be used for vacation, illness, religious observances, family emergencies, leave of absence, and other absences.

In addition, PTO also can be used for any purpose allowed under Oregon's Sick Leave ("OSL") law. Those purposes include, for example, leave for: an employee's own mental or physical illness, injury, or health condition, or that of certain family members; any purpose covered by the Oregon Family Leave Act (such as leave for the birth of the Employee's child or placement of a child for adoption or foster care; to care for a family member with a serious health condition or the employee's own health condition; for pregnancy disability or prenatal care; to care for a sick child; and for bereavement leave); domestic violence, stalking, harassment or sexual assault; preventive health and dental care; or public health emergencies.

For workers' compensation reporting purposes, employees will be required to accurately note on their timecards the type of leave being taken (for example: sick, vacation, bereavement, jury duty, holiday, etc…)

Accrual rate and Maximum Annual Usage: Regular employees receive a full six weeks of PTO each year (240 hours). Part-time employees receive a pro-rated portion of that six weeks based on their FTE status. (For example, a ".5 FTE" part-time employee receives three weeks of PTO each year – 120 hours.) The entire bank of leave is "front-loaded" into the employee's account at the beginning of the calendar year.

Regular and part-time employees who start mid-year receive a pro-rated portion of their year's worth of PTO upon hire calculated on a 365 day calendar year. Temporary employees receive 40 hours of PTO upon hire. No employee may use accrued PTO, however, until after the employee has completed 30 calendar days of employment with the Company.

Additional paid time off is granted for employees taking Family Medical Leave/Oregon Family Leave. Please see the FMLA/OFLA section of the employee handbook for details.

Carry over: Accrued but unused PTO at the end of each calendar year of employment with the Company does not carry over into the following year.

No PTO "Cash Out": PTO cannot be "cashed out" by an employee. Similarly, accrued but unused PTO leave will not be paid to employees upon the termination of their employment, regardless of whether the termination was voluntary or involuntary.

No Retaliation: The Company strictly prohibits retaliation toward any employee for inquiring about the employee's entitlement to leave that is covered by the OSL, submitting a request for such leave, taking leave pursuant to OSL to which the employee is entitled, participating in an investigation, proceeding, or hearing relating to OSL, or invoking, in good faith, any provision of the OSL law. Employees who believe they have witnessed or experienced any such retaliation or discrimination should promptly report it by following the procedures in the No-Harassment policy, above.

B. Holidays

EC Works recognizes 14 paid holidays each year and will be closed for business on those days. All employees will receive their regular straight-time compensation for each holiday, which does not count toward weekly overtime. Part-time employees receive pay for each designated holiday in accordance with their designated FTE status as noted in the Employee Classification section. The paid holidays are as follows:

Day	Dates
New Year's Day	January 1st
Martin Luther King's Birthday	3rd Monday in January
President's Day	3rd Monday in February
Memorial Day	Last Monday in May
Independence Day	July 4th
Labor Day	1st Monday in September
Veterans' Day	November 11th
Thanksgiving Day	4th Thursday in November
Day After Thanksgiving Day	4th Friday in November
Christmas Day	December 25th
Day After Christmas to New Year's Eve	December 26 – 31

In accordance with federally-recognized holidays and unless management announces otherwise: if the official holiday falls on a Saturday, the holiday will be observed on the Friday before; if the official holiday falls on a Sunday, the holiday will be observed the Monday after.

C. Leaves of Absence

Requests for a leave of absence will be considered on a case-by-case basis and approved by the Executive Director.

1) Jury Duty

EC Works will grant employees time off for mandatory jury duty and/or jury duty orientation. An employee called for service on a jury will receive regular pay provided that payment made to the employee for jury service is remitted to EC Works. The supervisor shall remit the jury's payment to the CFO and authorize the employee's regular pay. Part-time employees receive pro-rated pay in accordance with their designated FTE status.

The employee is expected to report for work when doing so does not conflict with court obligations. It is the employee's responsibility to keep his or her supervisor informed about the amount of time required for jury duty. Employees must provide a copy of the jury duty summons to their supervisor, to verify the need for such leave, and should do so as soon as possible so that EC Works may make arrangements to accommodate the absence.

EC Works prohibits any retaliation against employees who serve on jury duty. Employees who believe they have witnessed any such retaliation should follow the reporting procedures described in the No-Harassment policy, above.

2) Religious Observances Leave and Accommodation Policy

EC Works respects the religious beliefs and practices of all employees. EC Works will make, upon request, a reasonable accommodation for such observances or practices when available, and where the time off or accommodation does not create an undue hardship on EC Works' business.

3) Crime Victim Leave Policy

Any Oregon employee who has worked an average of at least 25 hours per week for 180 days is eligible for reasonable, unpaid leave to attend criminal proceedings if the employee or his or her immediate family member (defined below) has suffered financial, social, psychological or physical harm as a result of being a victim of certain felonies, such as kidnapping, rape, arson, and assault.

"Immediate family member" includes a spouse, registered same-sex domestic partner, father, mother, sibling, child, stepchild or grandparent.

Employees who are eligible for crime victim leave must:

- Use PTO during the leave period, if approved;
- Provide as much advance notice as is practicable of his/her intention to take leave (unless giving advance notice is not feasible); and
- Submit a request for the leave in writing to his/her supervisor as far in advance as possible, indicating the amount of time needed, when the time will be needed, and the reason for the leave.

In all circumstances, EC Works may require certification of the need for leave, such as copies of any notices of scheduled criminal proceedings that the employee receives from a law enforcement agency or district attorney's office, police report, a protective order issued by a court, or similarly reliable sources.

4) Domestic Violence Leave and Accommodation Policy

Any employee is eligible for a reasonable amount of leave to address domestic violence, harassment, sexual assault, or stalking of the employee or his or her minor dependents. This leave is generally unpaid, but the employee may use any PTO, if approved, while on this type of leave.

Reasons for taking leave include the employee's (or the employee's dependent's) need to: seek legal or law enforcement assistance or remedies; secure medical treatment for or time off to recover from injuries; seek counseling from a licensed mental health professional; obtain services from a victim services provider; or relocate or secure an existing home.

When seeking this type of leave, the employee should provide as much advance notice as is practicable of his or her intention to take leave, unless giving advance notice is not feasible. Notice of need to take leave should be provided by submitting a request for leave in writing to the employee's supervisor as far in advance as possible, indicating the time needed, when the time will be needed, and the reason for the leave. EC Works will then generally require certification of the need for the leave, such as a police report, protective order or other evidence of a court proceeding, or documentation from a law enforcement officer, attorney, healthcare professional, member of the clergy, or victim services provider.

If more leave than originally authorized needs to be taken, the employee should give EC WORKS notice as soon as is practicable prior to the end of the authorized leave. When taking leave in an unanticipated or emergency situation, the employee must give oral or written notice as soon as is practicable. When leave is unanticipated, this notice may be given by any other person on the employee's behalf.

Finally, employees who are victims of domestic violence, harassment, sexual assault or stalking may be entitled to a "reasonable safety accommodation" that will allow the employee to more safely continue to work, unless such an accommodation would impose an "undue hardship" on EC Works. Please contact your supervisor or the Executive Director immediately with requests for reasonable safety accommodations.

5) Military Leave

EC Works complies with all applicable state and federal military leave laws. A military leave of absence will be granted to employees who are absent from work because of service in the U.S. uniformed services in accordance with the Uniformed Services Employment and Reemployment

Rights Act (USERRA). Advance notice of military service is required, unless military necessity prevents such notice or it is otherwise impossible or unreasonable. The leave generally will be unpaid. However, employees may use any available paid time off for the absence.

Employees on military leave for up to 30 days are required to return to work for the first regularly scheduled shift after the end of service, allowing reasonable travel time. Employees on longer military leave must timely apply for reinstatement in accordance with USERRA and all applicable state laws. Employees returning from military leave will be placed in the position they would have attained had they remained continuously employed or a comparable one depending on the length of military service in accordance with USERRA. They will be treated as though they were continuously employed for purposes of determining benefits based on length of service. Contact the CFO for information about their rights before and after such leave.

6) Veterans' Day Leave

Currently, as of the adoption of this handbook, Veterans' Day is recognized as a paid holiday for all employees. Future handbook revisions changing paid holiday time for Veterans' Day may change this policy.

Veteran-employees scheduled to work on Veterans' Day

EC Works honors veterans and complies with applicable veterans' leave laws. Eligible veterans who would otherwise be scheduled to work on the day on which Veterans' Day is observed (November 11th) and who provide proper notification will be granted that day off, in recognition of the holiday and in gratitude for their service, subject to the requirements described below. Veteran-employees who would otherwise be scheduled to work but elect to take Veterans' Day off must notify the Company at least 21 calendar days in advance of their intent to take that day off. Employees may be required to provide the Company with documentation showing that they are qualified for this benefit as a "veteran" under applicable law. Employees should provide their request and supporting documentation to their supervisor. EC Works reserves the right, in its sole discretion and subject to applicable law, to deny an employee's request to take Veterans' Day off in the event that the Company determines allowing the time off will cause a significant economic or operational disruption, or an undue hardship on the Company. In the event that EC Works determines that it cannot allow time off to an eligible veteran-employee due to disruption or hardship, the Company will honor the employee's service by allowing another day off (subject to notice/approval requirements) within the year following the Veterans' Day on which the employee worked. Employees should contact the Executive Director with any questions relating to Veterans' Day leave or eligibility.

7) Family Leave (FMLA and OFLA)

EC Works is too small of an employer to be covered by the Oregon Family Leave Act, or the federal Family Medical Leave Act ("FMLA"). As an additional benefit to its staff, however, EC Works has chosen to adopt the benefits of the federal FMLA and Oregon Family Leave Act ("OFLA") for its

staff, as summarized in this policy. EC Works has voluntarily adopted the benefits of FMLA and OFLA, but EC Works will be subject to the requirements of FMLA and OFLA only to the extent otherwise required by applicable law.

The following provisions apply to all eligible employees, who generally may take up to 12 weeks of unpaid family medical leave in a 12-month period in accordance with this policy. To be eligible for family leave, the employee must have been employed by EC Works for at least twelve 12 months and have worked at least 1,250 hours during the twelve 12 months preceding commencement of the leave.

Family leave is provided to eligible employees for the following purposes:

- For the birth of a child or for the placement of a child under 18 years of age for adoption or foster care;

- To care for a family member with a serious health condition or the employee's own serious health condition.

  *For purposes of this policy, "family member" means the spouse, same-gender domestic partner, custodial / non-custodial / adoptive / foster or biological parent, parent-in-law, parent of same-gender domestic partner, grandparent or grandchild of the employee, or a person with whom the employee is or was in a relationship of in loco parentis. It also includes the biological, adopted, foster or stepchild of an employee, or the child of an employee's same-gender domestic partner. For the purposes of OFLA, an employee's child in any of these categories may be either a minor or an adult at the time serious health condition leave is taken;

- For a pregnancy disability or prenatal care;

- To care for a sick child who does not have a serious health condition, but who requires home care. "Sick child" leave is not to be used for routine medical or dental appointments, and may not be available if another family member, including a non-custodial biological parent, is willing and able to care for the child; and/or

- For up to two weeks of bereavement leave. This means leave to deal with the death of a "family member," as described above, by either (a) attending the funeral or alternative event, (b) making arrangements necessitated by their passing, or (c) grieving the loss of the family member. Bereavement leave, however, must be completed within 60 days of the date on which an eligible employee receives notice of the death.

A "serious health condition" generally means a condition that: requires inpatient care; poses an imminent danger of death; requires constant care; involves a period of incapacity, episodic

periods of incapacity requiring periodic visits for treatment, or long-term incapacity; or multiple treatments. A serious health condition also includes a patient's disability due to pregnancy, childbirth or a period of absence for prenatal care. Not all medical conditions are serious health conditions. Generally, routine illnesses such as colds or flu that can be treated with nonprescription drugs or bed rest will not be considered serious health conditions.

Generally, eligible employees are entitled to 12 weeks of leave in a 12-month period. (Bereavement leave is limited, however, to no more than two weeks per death, and counts toward the 12 week total.) The 12-month period is on a "rolling backward" period from the date the employee requests leave. Usually all other types of leave (but not workers' compensation leave) will run concurrently with family leave.

In certain situations, employees may be eligible for more than 12 weeks of leave. For example, women taking family leave for a pregnancy-related disability are entitled to an additional 12 weeks of family leave for other purposes. Additionally, a parent taking family leave to care for a newly born, adopted, or placed child are entitled to an additional 12 weeks of family leave for the purpose of caring for a child suffering from an illness, injury, or condition that requires home care.

Notice and Certification to the Company. Normally an employee requesting leave must provide 30 days' advance notice to EC Works of the need for leave. If the employee learns of the need for leave less than 30 days before commencement of leave, he or she should notify EC Works as soon as is practicable. If the reason for leave is unforeseeable, the employee or someone acting on the employee's behalf must give EC Works oral or written notice within 24 hours of the commencement of the leave and the employee must provide written notice within 3 days of return to work. Failure to provide notice as set forth above may cause EC Works to reduce the period of unused family leave by an amount no greater than the number of days of leave the employee has taken without providing timely notice of leave, by up to three weeks in a one-year leave period. (This reduction does not apply to bereavement leave, but eligible employees must still provide notice of bereavement leave as soon as is practicable.) The employee may also be subject to disciplinary action under EC Works' normal policies or practices, as applied to similar violations.

For leave involving an employee's own serious health condition or that of a family member, employees will be required to provide certification from a health care provider to support the request for leave under certain circumstances:

For family leave where sick leave is not available: Where the need for leave is anticipated, the employee must provide the certification in advance of the leave when possible. Where the need for leave is not anticipated, the employee must provide medical certification within 15 days of EC Works' request for the certification. If the family leave is for the employee's own serious health condition, the employee will also be required to furnish a medical release certification from the health care provider clarifying that the employee is fit for duty.

For family leave where the employee intends to use sick leave: The employee should comply with the requirements for providing certification provided in EC Works' sick leave policy above.

Employees taking family leave for the purpose of caring for a child requiring home care, other than for a serious health condition, are not required to provide medical certification for the first three days of such leave in a 12-month period, but are required to provide a doctor's note confirming the need for leave for every subsequent incident of sick child leave during the year.

Using Paid Leave. Family leave is unpaid. EC Works, however, requires an employee to use any accrued paid leave during the otherwise unpaid portion of the leave. At the time leave is approved, the employee should receive information about what paid leave may be used during the family leave.

EC Works shall continue to pay premiums for insurance coverage during family leave, to the same extent it would if the employee were on paid leave. If the employee is required to terminate their own employment upon the expiration of the family leave due to the continuation, recurrence or onset of the serious health condition or other circumstances beyond the employee's control, no action to recover premiums is taken. However, if the employee fails to return from leave for any other reason, EC Works may recover from the employee the insurance premiums paid during the period of unpaid leave.

An additional two weeks of paid time off is granted for employees requesting time off for family leave. This time must be used concurrently with the family leave. Additionally, if all available paid time off, including the additional two weeks, is utilized for family leave, EC Works will grant up to 40 additional hours of sick leave to be used by the end of the calendar year. Please see the Paid Time Off section of the employee handbook for rules on allowable uses for sick time. This additional 40 hours may not be used to extend the family leave.

Returning to Work. When an employee returns to work, normally he or she will be reinstated to either their former or an equivalent job with equivalent benefits (unless the position has been eliminated and the employee would have been laid off or terminated if they were at work instead of on leave). An equivalent position is one that is the same as the former position in as many aspects as possible and generally has equivalent pay, benefits and hours, but not necessarily the same exact responsibilities. An employee's right to return to work may also be affected by any transfer, layoff, or termination action that would have occurred for business reasons unrelated to the family leave absence.

Employees are expected to promptly return to work when the circumstances that necessitated the leave end. If the circumstances change during the leave and the necessary leave period is shorter than originally expected, the employee must give EC Works reasonable notice (i.e. within 2 business days) of the changed circumstances where foreseeable and request reinstatement.

With the exception of employees who are off work as a result of a qualified industrial injury or illness, employees lose their reinstatement rights when the period of leave exceeds the maximum allowed.

No Retaliation. EC Works prohibits any retaliation or discrimination against employees who inquire about family leave, submit a request for family leave or invoke any provision of FMLA/OFLA. Employees who believe they have witnessed any such retaliation or discrimination should follow the reporting procedures described in the No-Harassment policy, above.

8) Weather Related Office Closure

We value the safety of our employees. Living in Central Oregon occasionally challenges us with severe winter weather driving conditions. Official weather-related office closures will be tied to the Bend-LaPine School District (BLSD) weather-related closures. In addition, employees living outside of the BLSD may be excused when their local school district is closed for weather-related reasons. Additionally, the Executive Director may excuse employees from work on a case-by-case basis when the need arises due to weather-related reasons. While we encourage working remotely when possible, employees will be paid holiday time based on their FTE status when excused from work as a result of this policy.

VI. Employee Benefits

EC Works is committed to sponsoring a comprehensive benefits program for all eligible employees. A good benefits program is a solid investment in EC Works' employees. EC Works will periodically review the benefits program and will make modifications as appropriate to the performance of the plan(s). EC Works reserves the right to modify, add or delete the benefits it offers.

This portion of the Handbook includes a very general description of the benefits to which you may be entitled, subject to eligibility requirements. It is not intended to and does not provide all details about benefits, and does not change or interpret the terms of the official plan documents. Your rights can be determined only by referring to the full text of the official plan documents, which are available from the Company. To the extent any information in this Handbook is inconsistent with official plan documents, the official plan documents control.

A. Insurance Coverage

EC Works is dedicated to the health and well-being of both you and your family. A comprehensive, quality insurance program is available. If you are a Regular employee working at least 30 hours per week, you become eligible to enroll for coverage on the 1st of the month following your date of hire.

The following benefits are provided as of the date of publication of the employee handbook, but are subject to change at any time:

- Medical Coverage
- Dental Coverage
- Vision Coverage
- Group Disability Insurance, both Short and Long Term
- Section 125 Cafeteria Plan or Limited Section 125 Cafeteria Plan with a Health Savings Account
- Medical Reimbursement Account
- Dependent Care Reimbursement Account

Officially you have 31 days to enroll or decline to enroll by signing a waiver if you have other coverage. Enrollment materials will be provided at your new hire orientation.

1) Health Insurance

EC Works offers medical insurance for all of its Regular employees who work at least 30 hours per week and their dependents on the first of the next month after their start date. The group insurance policy and the summary plan description issued to employees sets out the terms and conditions of the health insurance plan. These documents govern all issues relating to employee health insurance. The EC Works CFO will provide all healthcare insurance provider contact information and steps for registrations at time of employment.

Upon separation of employment, employees eligible for medical, dental and vision insurance, and their covered dependents, are offered the opportunity to temporarily extend their health benefits at group rates for a period of time, up to 9 months through State of Oregon continuation coverage. The cost of the extension of benefits generally is the responsibility of the employee.

2) Section 125 Cafeteria Plan (FSA) or Limited FSA with a Health Savings Account

Our Section 125 Cafeteria Plan offered in conjunction with the low deductible health insurance plan provides two optional programs that may help reduce your taxable income. These include:

Dependent Care Reimbursement Account allows you to make pre-tax payroll deductions to pay dependent care costs. Any unused portion cannot be returned to you, so please carefully estimate what you spend per year.

Medical Reimbursement Account allows you to make pre-tax payroll deductions for many out-of-pocket medical expenses. Read the plan document for terms regarding rollover of unspent amounts to the subsequent year.

If employees choose the high deductible health insurance plan, a Limited FSA plan is available for certain expenses in addition to the pre-tax Health Savings Plan. Please see the Health Insurance Summary of Benefits for more information.

3) Long-Term Disability (LTD) Insurance

If you are a Regular (not temporary) employee of EC Works who works at least 30 hours per week, you are covered by our Long-Term disability plan.

4) Short-Term Disability (STD) Insurance

If you are a Regular (not temporary) employee of EC Works who works at least 30 hours per week, you are covered by our Short-term disability plan.

B. Employee 401(k) Retirement Savings Plan

EC Works offers a 401(k) Plan to eligible employees to save money for their retirement. All Regular and Part-time, and Temporary employees are eligible to participate in the Plan. Entry into the plan can begin the first of the month following one month of service.

EC Works will make safe harbor matching contributions, dollar for dollar, up to 6% of elective deferrals. You are 100% vested in these contributions.

Please see the most recent Summary Plan Description provided to you (also located in the "Retirement" folder in DropBox) for additional information regarding the Plan including your rights under the Employee Retirement Income Security Act (ERISA). The CFO will provide enrollment materials shortly before you become eligible to participate.

C. Worker's Compensation and Safety on the Job

You are protected by Workers' Compensation Insurance under state law. This insurance covers you in case of occupational injury or illness by providing, among other things, medical care and compensation and temporary or other disability benefits.

Steps to Take if You are Injured on the Job

To ensure that you receive any workers' compensation benefits to which you may be entitled, you must do all of the following:

1. Immediately report any work-related injury to your supervisor. You must report the injury at the time it happens, not several days later.

2. Seek medical treatment and follow-up care if required.

3. Promptly complete the employee section of the Workers Compensation Form 801 and return it to the CFO.

Failure to follow these steps in a timely manner may negatively affect your ability to receive benefits.

Return to Work

If you require workers' compensation leave, you will – under most circumstances – be reinstated to the same position that you held at the time your leave began, or to an equivalent position, if available. However, you must first submit an approved medical certificate demonstrating your ability to return to work.

When returning from a workers' compensation leave you have no greater right to reinstatement than if you had been continuously employed rather than on leave. For example, if you would have been laid off had you not been on leave, or if your position is eliminated, and no equivalent or comparable positions are available, then you may not be entitled to reinstatement. These are only examples. EC Works does not discriminate against employees who suffer a workplace injury or illness, or retaliate against employees who invoke the workers' compensation system in good faith. Employees who believe they have witnessed any such retaliation or discrimination should follow the reporting procedures described in the anti-harassment policy, above.

Overlap with Other Laws

EC Works will account for other leave laws and workplace disability laws that might also apply to your situation. If, after returning from a workers' compensation leave, it is determined that you are unable to perform the essential functions of your position because of a qualifying disability, you may be entitled to a reasonable accommodation, as governed by applicable Oregon laws covering disabilities in the workplace.

D. Safety and Health

All employees are responsible for their own safety, as well as that of others in the workplace. To help us maintain a safe workplace, everyone must be safety-conscious at all times. Report all work-related injuries or illnesses immediately to your supervisor or to the CFO.

Employee Rights

1. You have the right to know what chemical and physical hazards you are working around and how to safeguard against them.

2. You have the right to have the proper personal protective equipment and/or request it if needed.

3. You have the right to file a complaint, concerning the safety & health of a workplace location and/or process. The steps to be followed are:

   Step 1: Notify your supervisor or Executive Director of the concerns and/or hazards. If complaints aren't being addressed then;
   Step 2: Notify EC Works Executive Committee immediately of all safety concerns; all complaints/concerns are immediately investigated.

   Step 3: Notify OSHA (Occupational Safety and Health Administration) if your complaints have not been addressed to your satisfaction.

4. You, as an employee, have the right to work in a safe work environment free of hazards that could result in serious harm and/or death.

Employee Responsibilities

1. As an employee, you will comply with all occupational safety standards, rules and regulations while on the job.

2. You will also adhere to all EC Works policies and procedures including the job site location rules and regulations regarding safety and health policies.

3. You will not work outside the scope of your experience or assignment, including areas that are not authorized by EC Works.

4. You are to report all unsafe acts, assignments, injuries and complaints to EC Works immediately.

In keeping with EC Works' intent to provide a safe and healthy work environment and in compliance with Oregon's Smokefree Workplace Law, EC Works is a smoke free work environment. There shall be no smoking in EC Works' offices or vehicles, or within 10 feet of all entrances, exits, windows and air intake vents. Employees violating this policy will be subject to disciplinary action, up to, and including termination of employment. This policy applies to all employees, customers, and visitors.

E. Workplace Violence Prevention

EC Works is committed to preventing workplace violence and to maintaining a safe work environment. EC Works has adopted the following guidelines to deal with intimidation, harassment, or other threats of (or actual) violence that may occur during business hours or on its premises.

All employees, including supervisors and temporary employees, should be treated with courtesy and respect at all times. Employees are expected to refrain from fighting, "horseplay," or other

conduct that may be dangerous to others. Firearms, weapons, and other dangerous or hazardous devices or substances are prohibited from the premises of EC Works without proper authorization. Conduct that threatens, intimidates, or coerces another employee, a customer, or a member of the public at any time, including off-duty periods, will not be tolerated.

All threats of (or actual) violence, both direct and indirect, must be reported as soon as possible to your immediate supervisor or any other member of management. This includes threats by employees, as well as threats by customer, vendors, solicitors, or other members of the public. When reporting a threat of violence, you should be as specific and detailed as possible. All suspicious individuals or activities should be reported as soon as possible to a supervisor. Do not place yourself in peril. If you see or hear a commotion or disturbance near your work station, do not try to intercede.

EC Works will promptly and thoroughly investigate all reports of threats of (or actual) violence and of suspicious individuals or activities. The identity of the individual making a report will be protected as much as is practical. In order to maintain workplace safety and the integrity of its investigation, EC Works may suspend employees, either with or without pay, pending investigation. Anyone determined to be responsible for threats of (or actual) violence or other conduct that is in violation of these guidelines will be subject to prompt disciplinary action up to and including termination of employment.

EC Works encourages employees to bring their disputes or differences with other employees to the attention of their supervisors or the Executive Director before the situation escalates into potential violence. EC Works is eager to assist in the resolution of employee disputes, and will not discipline employees for raising such concerns.

VII. Drug Free Workplace Policy

A. Purpose and Goal

EC Works has a responsibility to our employees and to the general public to ensure safe operating and working conditions. To satisfy our drug free workplace objective and meet these responsibilities, we must establish a work environment where employees are free from the effects of drugs, alcohol, and other impairing substances.

The policy applies to all employees (except where noted in this policy or where it is inconsistent with applicable law) and applicants for employment.

As a recipient of grant funds requiring compliance with the Federal Drug-Free Workplace Act of 1988, EC Works will:

1. Provide this policy to all covered employees informing them that the unlawful manufacture, distribution, dispensation, possession or use of a controlled substance is prohibited in the workplace.

2. Inform employees to make them aware of a) the dangers of drug abuse in the workplace; b) the policy of maintaining a drug-free workplace; c) any available drug counseling, rehabilitation, and employee assistance programs; and d) the penalties that may be imposed upon employees for drug abuse violations.

3. Notify employees that as a condition of employment on a Federal contract or grant, the employee must a) abide by the terms of this policy statement; and b) notify the employer, within five calendar days, if he or she is convicted of a criminal drug violation in the workplace.

4. Notify the contracting or granting agency within 10 days after receiving notice that a covered employee has been convicted of a criminal drug violation in the workplace.

5. Impose a penalty on—or require satisfactory participation in a drug abuse assistance or rehabilitation program by any employee who is convicted of a reportable workplace drug conviction.

6. Make an ongoing, good faith effort to maintain a drug-free workplace by meeting the requirements of the Act.

Employees of EC Works will be subject to discipline up to and including termination for use, manufacture, possession, sale, attempted sale, purchase, attempted purchase, transfer, attempted transfer or being "under the influence" of alcohol or other controlled substances while conducting Company business or on Company property.

EC Works is committed to protecting the safety, health and wellbeing of all employees and other individuals in our workplace. We recognize that alcohol abuse and drug use pose a significant threat to our goals. We have established a drug-free workplace program that balances our respect for individuals with the need to maintain an alcohol and drug-free environment.

This organization encourages employees to voluntarily seek help with drug and alcohol problems.

B. Covered Workers

Any individual who conducts business for EC Works, is applying for a position or is conducting business on EC Works' property is covered by our drug-free workplace policy. Our policy includes, but is not limited to executive management, managers, supervisors, full-time employees, part-time employees, off-site employees, contractors, volunteers, and interns.

C. Applicability

Our drug-free workplace policy is intended to apply whenever anyone is representing or conducting business for EC Works or on EC Works property. Therefore, this policy applies during all working hours, whenever conducting business or representing EC Works, while on EC Works property, or at Company-sponsored events.

D. Prohibited Behavior

It is a violation of our drug-free workplace policy to use, possess, sell, trade, and/or offer for sale alcohol, illegal drugs or intoxicants. While conducting business or representing EC Works, on or off EC Works property, and at any time while on EC Works property, no employee may use, possess, distribute, sell, or be under the influence of alcohol or illegal drugs, except in accordance with this policy.

EC Works recognizes that there may be officially sanctioned events at which alcohol will be served, including, without limitation, social and networking events on or off EC Works property. On such occasions, employees may consume alcohol responsibly and in moderation only with prior approval from the Executive Director. Employees must refrain from excessive consumption of alcohol, which includes any consumption that would inhibit an employee's ability to carry out their professional responsibilities. During these sanctioned events, Oregon liquor laws must be observed and minors must not be served alcohol. No Company funds may be used to purchase alcohol where such purchases are a disallowed cost or without prior approval from the Executive Director.

At all other times, while conducting business or representing EC Works on or off EC Works property, no employee may use, possess, sell, trade, offer for sale, and/or be under the influence of alcohol or illegal drugs. NOTE: While its legal status may be evolving under state law, marijuana remains illegal under federal law, and marijuana use remains subject to this policy. For example, testing positive for marijuana and being under the influence of marijuana at work are each bases for termination. The legal use of prescribed drugs is permitted on the job only if it does not impair an employee's ability to perform the essential functions of the job effectively and in a safe manner.

E. Reasonable Suspicion/Right to Test

If EC Works believes it has a reasonable suspicion that an employee has reported to work with the suspicion of alcohol or illegal drugs present in their system, the Company may require that the employee who has the suspicion of alcohol or illegal drugs submit to legal and appropriate drug and alcohol tests to detect the existence, if any, of such alcohol or drugs in the employee's system. Costs for such testing will be paid for by the employer. Circumstances calling for "reasonable suspicion" testing may include, without limitation, slurred speech, abnormal behavior, or significant or repeated errors that suggest drug or alcohol use or abuse to EC Works.

For employees who are incapacitated or otherwise in need of urgent medical attention, the Company's first concern will, of course, be obtaining medical treatment. Costs for such treatment may be reimbursable through employee's benefit plan. However, such employees will be required later to authorize the release of appropriate medical records to reveal whether the suspicious drugs or alcohol were in their system, upon the Company's request. The tests must be authorized by the Executive Director when suspicion relates to EC Works' staff, and by an Executive Committee member when suspicion relates to the Executive Director. Failure to promptly permit testing upon EC Works' request, or to otherwise cooperate in good faith with these requirements shall be grounds for disciplinary action, up to and including immediate termination.

F. Notification of Convictions

Any employee who is convicted of a criminal drug violation in the workplace must notify EC Works in writing within five calendar days of the conviction. EC Works will take appropriate action within 30 days of notification. Federal contracting agencies will be notified when appropriate.

G. Consequences

One of the goals of our drug-free and safe workplace program is to encourage employees to voluntarily seek help with alcohol and/or drug problems. If, however, it has been proven that the employee has violated the policy, the consequences could be serious.

In the case of applicants, if he or she violates the drug-free workplace policy, the offer of employment can be withdrawn. The applicant may reapply after one year and must successfully pass a pre-employment drug test. If an employee violates the policy, he or she will be terminated from employment.

H. Assistance

EC Works recognizes that alcohol and drug abuse and addiction are treatable illnesses. We also realize that early intervention and support improve the success of rehabilitation. To support our employees, our drug free workplace policy:

- Encourages employees to seek help if they are concerned that they or their family members may have a drug and/or alcohol problem.
- Encourages employees to utilize the services of qualified professionals in the community to assess the seriousness of suspected drug or alcohol problems and identify appropriate sources of help.
- Allows the use of accrued paid leave while seeking treatment for alcohol and other drug problems.

Treatment for alcoholism and/or other drug use disorders may be covered by the employee benefit plan. However, the ultimate financial responsibility for recommended treatment belongs to the employee.

I. Confidentiality

All information received by EC Works through the drug-free workplace program is confidential communication. Access to this information is limited to those who have a legitimate need to know in compliance with relevant laws and management policies.

J. Shared Responsibility

A safe and productive drug-free workplace is achieved through cooperation and shared responsibility. Both employees and management have important roles to play.

All employees are required to not report to work or be subject to duty while their ability to perform job duties is impaired due to on- or off-duty use of alcohol or other drugs.

In addition, employees are encouraged to:

- Be concerned about working in a safe environment
- Support fellow workers in seeking help
- Report dangerous behavior to their supervisor

It is the supervisor's responsibility to:

- Inform employees of the drug-free workplace policy
- Observe employee performance
- Investigate reports of dangerous practices
- Document negative changes and problems in performance
- Counsel employees as to expected performance improvement
- Clearly state consequences of policy violations

K. Communication

Communicating our drug-free workplace policy to both supervisors and employees is critical to our success. To ensure all employees are aware of their role in supporting our drug-free workplace program, all employees will receive a written copy of the policy upon receipt of their copy of the Employee Handbook.

VIII. Termination of Employment

A. Prohibited Conduct

The following conduct is prohibited and will not be tolerated by EC Works. Any violation of this policy may result in discipline up to and including termination. This list of prohibited conduct is illustrative only; other types of conduct injurious to security, personal safety, employee welfare and EC Works' operations are also be prohibited.

- Use of alcohol or illegal drugs while at work.
- Falsification of employment or other records provided to EC Works.
- Recording of work time of another employee or allowing any other employee to record your work time, or allowing falsification of any time sheets, either your own or another employee's.
- Theft or the deliberate or careless damage or destruction of any EC Works property, or the property of any other employee, person, or business, who works with EC Works.
- Unauthorized use of EC Works equipment, materials or facilities.
- Provoking a fight or fighting during work hours or on EC Works property.
- Carrying firearms or any other dangerous weapon on EC Works premises at any time regardless of carry permits.
- Engaging in criminal conduct while at work.
- Causing, creating or participating in a significant or substantial disruption of work during working hours on EC Works property.
- Insubordination including, but not limited to, failure or refusal to obey the orders or instructions of a supervisor or member of management, or the use of abusive or threatening language toward another EC Works employee, customer or vender.
- Failure to notify a supervisor when unable to report to work, or when leaving work during normal working hours without permission from a supervisor to do so.
- Failure to observe work schedules, including rest and meal periods.
- Failure to provide a physician's note when requested to do so.
- Sleeping or malingering on the job.
- Excessive personal communication including, but not limited to telephone calls, texting, emailing, and use of social media during working hours.
- Unauthorized overtime, or refusing to work assigned overtime.
- Unprofessional appearance during normal business hours.
- Violation of any safety, health, security or EC Works policy, rule or procedure.
- Unlawful harassment or discrimination, or harassment or discrimination that violates EC Works policy.
- Deliberate concealment of any conviction of unlawful activity
- Repeated and/or serious problems with performance

- Violation of EC Works Conflict of Interest Policy. A copy of this policy can be found on DropBox, within the "Policies → ECWIB Board Adopted Policies" folder.

This statement of prohibited conduct does not alter EC Works' policy of at-will employment. Either you or EC Works remains free to terminate the employment relationship at any time, with or without cause or notice.

B. Discipline Policy

Employees are expected to perform to the best of their abilities at all times. There will be occasions, however, where employees perform at an unsatisfactory level, violate a policy, or commit an act that is inappropriate. When performance or conduct does not meet EC Works standards, EC Works will endeavor, when it deems appropriate, to provide the employee a reasonable opportunity to correct the deficiency. This can be accomplished through forms of discipline short of termination, such as verbal warnings, written warnings, suspensions, and demotions (in no particular order).

In all cases, EC Works retains sole discretion to determine the nature and extent of any discipline based upon the circumstances of each individual case. Accordingly, EC Works reserves the right to proceed directly to a written warning, demotion, or termination for misconduct or performance deficiency, without any prior disciplinary steps, when EC Works deems such action appropriate. And at all times, EC Works retains the right to terminate any employee's employment at any time and for any reason, with or without advance notice or other prior disciplinary action.

C. Resignation

If you choose to terminate your employment, it is anticipated that you will give your manager as much notice as possible – preferably a minimum of two weeks. When giving your two weeks' notice, PTO should not be used in lieu of notice. If you do not give two weeks' notice of your intent to leave EC Works, you will not be eligible for re-employment at a later date.

If the employee's decision to terminate is based on a situation that could be corrected, the employee is encouraged to discuss it with his or her supervisor or the Executive Director before making a final decision. Employees must return all EC Works property, including phones, computers, identification cards, keys, and manuals, to their supervisor or the CFO upon request, and no later than their last day of work.

Terminating employees are responsible for making arrangements for the extension of medical benefits under the State of Oregon continuation. These benefit extensions should be discussed with the CFO.

D. References

All requests for references or recommendations must be directed to the Executive Director. No supervisor or employee is authorized to release references for current or former employees without prior approval from the Executive Director.

E. Severance

The Executive Director (E.D) may authorize severance pay to an individual employee or group of employees in the event of an involuntary termination due to a reduction in force/downsizing, change in organizational direction, job elimination or termination for performance. This does not apply to terminations for cause, refusal to be reassigned or refusal to be relocated.

The E.D may authorize up to the following amounts:

- Gross wages not to exceed eight (8) weeks of pay at the rate of pay on date of separation, calculated on base pay only, and paid only in lump sum
- Health insurance, dental, and vision benefits (if currently offered as a benefit to all EC Works employees at time of agreement) that come due up to eight (8) weeks from separation of employment (for example, if the employee is terminated on the 31st of May, the premiums for June and July could be paid in full as they are due and payable at the 1st of each month which falls within the eight (8) weeks from separation).
- Employees separating from service within the first 90 days of employment are not eligible for a severance package.
- The E.D may not authorize his or her own severance pay. Any authorized severance pay for the E.D. shall be either approved by the EC Works Board and included in a signed pay rate authorization form or included in the employment agreement as authorized by the EC Works Board.
- Any exceptions to these limitations must be approved by the EC Works Board, or a committee of the Board with responsibility for such matters.

Executive Committee approval is required only if, at the time of the agreement(s), the total expense for staff wages, taxes and benefits including the severance payment(s) for the fiscal year is projected to exceed 5% of authorized budget.

The employee shall be required to sign a Confidential Separation and Release Agreement as prepared by EC Works in consultation with an attorney in exchange for the offer, acceptance and payment of the severance package.

This policy gives the Executive Director discretion to offer severance pay packages, and is not intended to guarantee benefits to any employee involuntarily terminated from employment or to set precedence. One employee in a particular circumstance or event may be offered severance while another employee in a similar circumstance or event is not offered severance due to several

possible reasons, including but not limited to budgetary constraints. In all instances where a severance package is or is not offered when an employee is involuntarily terminated for the eligible reasons outlined previously, the Executive Director shall note contemporaneously the justification for the decision and amounts offered in the employee's file.

The rate of pay for the employee for the year, including the severance, must comply with Federal and State regulations regarding maximum annual payment amounts to an employee.

IX. Work Place Practices

A. Outside Employment

Generally, EC Works has no objection to employees holding other jobs or being self-employed as long as:

- The employee is able to meet the performance, attendance, overtime and other requirements of your position with EC Works.
- Off-duty work activities do not create a conflict of interest or perceived conflict of interest with your EC Works position.
- Off-duty work activities do not interfere with or negatively reflect on the interests or reputation of EC Works.
- Off-duty work activities do not directly or indirectly compete with EC Works or its interests.

B. Flexible Work Environment

EC Works recognizes the value of offering a flexible working environment to employees. At your immediate supervisor's sole discretion, employees may be granted flexible working hours and/or the ability to work remotely. Planned off-site work must be requested a minimum of 24 hours in advance. Employees may either work remotely or use PTO, if approved, for unplanned time off due to illness or other emergency.

Keep in mind this flexibility is a privilege, not a right. EC Works' normal workplace policies apply to off-site work, and EC Works may revoke permission for flexible hours or remote work if this policy is abused or if required for business reasons.

C. Appearance

It is important that all employees present a neat and proper appearance to the public. A well-groomed employee immediately creates a favorable impression of the services we perform. Therefore, while EC Works generally leaves the choice of dress and grooming to the discretion of the individual, an employee's appearance should always be appropriate for our business

environment and contribute to a positive EC Works image. Management has the discretion to determine appropriate dress. Good personal hygiene habits are required.

D. Care of Equipment and Tools

EC Works has invested significantly in equipment and tools designed to enable the employee to do work more efficiently and effectively. Cooperation in caring for and using this equipment is needed to maintain it in good operating condition. If any equipment is defective or is not at its best for the job, please notify your supervisor immediately. Personal use of EC Works equipment, tools and property is not allowed.

If EC Works equipment is lost or damaged, other than routine wear and use, you must notify your supervisor as soon as possible. The supervisor is responsible for investigating the loss or damage to determine if negligence was involved. If negligence is found, you may be asked to pay for EC Works' cost to replace it and disciplinary action may be taken.

E. Computers, Internet, E-mail, Telephones, Voice Mail and Other Technology

All computers, Internet access, electronic mail, telephones, voice mail and other technological systems are the property of EC Works, including the data stored and transmitted. EC Works has the right to review every message, any user history or similar logs, and all data stored or transmitted through its equipment or systems. Employees have **no expectation of privacy** with regard to Company equipment and resources. We encourage only business uses of our electronic and communication systems. Use of the Internet, email, phone and other systems for personal use should be minimal and limited to break periods. Under no circumstances may the systems be used for review or forwarding of material that could be deemed offensive, illegal or discriminatory, or that otherwise violates EC Works' policies. For example, employees may not under any circumstances use EC Works systems for political activities, including influencing the result of an election or nomination for office, or soliciting support for political purposes.

Employees should keep in mind that any internet or e-mail related activity could have consequences for the Company and for their employment, regardless of when/where the activity occurs (on your personal time or otherwise). Use good judgment when posting online. For example, using your home computer to post harassing messages to another employee through Facebook or another online service could cause an impact in the workplace and/or be in violation of EC Works' anti-harassment policy. Creating a blog where the employee incorrectly purports to represent the views of EC Works or shares confidential Company information could also be in violation of this policy. Nothing about this policy or any other Company policy, however, is to prevent or discourage employees from engaging in protected, concerted activity; discussing terms and conditions of employment; or from acting together for mutual aid and protection.

F. Cell Phones

Employees who routinely require confidential, remote and on-demand communication and data access in order to conduct allowable EC Works staff activities will be assigned a cellular phone, provided and paid for by EC Works. Unless otherwise authorized, company provided cell phones must be used only for business purposes. Employees incurring non-business long distance and over limit fees may be required to reimburse the company in full.

G. Confidentiality

All information acquired by an employee during the course of employment which is not readily available to the general public is considered confidential. This information includes, but is not limited to, job information, employee information, customer lists, marketing plans, pricing, contracts, bids and financial information. Employees are required to maintain strict confidentiality of all such information. Information relating to EC Works' business is to be used only for EC Works' benefit. The use of confidential information for any type of personal advantage, or disclosure of such information to others for any reason, is strictly prohibited.

H. Training and Education

EC Works supports the continued learning and training of its employees. If you are interested in a specific training or educational opportunity, you should notify your supervisor and discuss the benefits of the program. The supervisor must approve the training program prior to registration.

I. Whistleblower Protection Policy

EC Works requires directors, officers and employees to observe high standards of business and personal ethics in the conduct of their duties and responsibilities. As employees and representatives of EC Works, we must practice honesty and integrity in fulfilling our responsibilities and comply with all applicable laws and regulations, and proactively take steps to address any issues that could involve a failure to meet those responsibilities.

1) Reporting Responsibilities for All

This Whistleblower Policy is intended to encourage and enable employees and others to raise serious concerns internally so that EC Works can address and correct inappropriate conduct and actions. It is the responsibility of all board members, officers, employees and volunteers to report concerns about: (1) violations of EC Works' code of ethics or other policies; (2) suspected violations of applicable laws or regulations; and (3) suspected improprieties regarding accounting, internal controls, auditing matters, theft or fraud.

2) No Retaliation

It is contrary to the values of EC Works for anyone to retaliate against any board member, officer, employee or volunteer who in good faith reports any type of concern described in this policy—no one at EC Works is authorized to engage in such retaliation, and it is expressly prohibited in the strongest possible terms. An employee who retaliates against someone who has reported a violation in good faith is subject to discipline up to and including termination of employment. Any employee who suspects they have experienced or witnessed such retaliation should follow the reporting procedures outlined in EC Works' anti-harassment policy.

3) Reporting Procedure

EC Works has an open door policy and suggests that employees share their questions, concerns, suggestions or complaints with their supervisor or the Executive Director. Supervisors are required to report complaints or concerns about suspected ethical and legal violations in writing to EC Works' Executive Director, who has the responsibility to ensure that an investigation of all reported complaints occurs.

4) Executive Director's Responsibilities

EC Works' Executive Director is responsible for ensuring that all complaints about unethical or illegal conduct are investigated and resolved. The Executive Director advises the Company's Executive Committee of complaints and their resolution, and may periodically report to the Company's Executive Committee on compliance activity relating to any accounting or alleged financial improprieties. EC Works' Executive Director shall immediately notify the Executive Committee of any concerns or complaint regarding corporate accounting practices, internal controls or auditing and work with the committee until the matter is resolved. If the Executive Director is associated in any way with allegations, the report should be made to the Board Chair and/or an Executive Officer.

5) Acting in Good Faith

Anyone making a complaint concerning a violation or suspected violation must be acting in good faith, based on their genuine belief that the information disclosed may indicate a violation. Of course, any allegations that prove to have been made maliciously or knowingly to be false will be viewed as a serious disciplinary offense.

6) Confidentiality, and Handling of Reported Violations

Violations or suspected violations may be submitted on an anonymous basis by the complainant by writing to the Executive Director (but EC Works encourages providing your name when possible and if needed to help enable its investigation). Reports of violations or suspected violations will be kept confidential to the extent possible, consistent with the need to conduct an adequate investigation and EC Works' business needs. The Executive Director will provide

notification to the complainant acknowledging receipt of the reported or suspected violation. Reports are promptly investigated and appropriate corrective action will be taken if warranted by the investigation.

J. Evaluations

Please refer to HR04 Employee Evaluation and Compensation policy regarding evaluations, cost of living increases and other compensation adjustments.

X. Employee Acknowledgement

I acknowledge that I have received and will read a copy of EC Works' Employee Handbook and related policies. I also understand that a copy of the Handbook and related policies is available to me at any time to review in the EC Works office.

I understand that EC Works has adopted the Employee Handbook only as a general guide about policies, work rules and the work environment, and that they are subject to change at any time in EC Works' sole discretion. I acknowledge that the Employee Handbook and related policies are not an employment contract and not intended to give me any express or implied right to continued employment or to any other term or condition of employment.

I understand that either EC Works or I may terminate my employment relationship at any time, for any or no reason, with or without cause, and with or without advance notice. I acknowledge that no promises have been made to me that are inconsistent with this "at will" statement.

I understand that EC Works complies with all applicable laws regarding equal employment opportunity and provides a workplace free from unlawful harassment and discrimination. I will bring any questions or concerns I have regarding equal employment opportunities, discrimination, retaliation or harassment to my supervisor, the Executive Director or any trusted manager or supervisor.

During my employment with EC Works, I understand that it is my responsibility to remain informed about the Handbook and policies as revisions, updates and new polices are issued, and to ask questions about any interpretation of any of the policies.

I have read this acknowledgement carefully before signing.

_____ _____

Employee Signature Date

_____

Employee Name (Print)

The original of this document will be kept in the Employee's personnel file. A copy will be provided to the Employee upon request.

East Cascades WORKS Connecting Talent To Opportunity	**Human Resources Policy**

TITLE: Employee Evaluation and Compensation

POLICY APPROVED BY:	**Original Approval Date:** February 11, 2020
Heather Ficht — **EC Works Executive Director**	**Effective Date:** February 1, 2020
Lisa Dobey — **EC Works Board Chair**	**Revision Approved:**

PURPOSE:
To establish a process and timeline for adjusting East Cascades Works staff and Executive Director salary based on merit and/or bonus and cost of living (COLA). This policy is not meant to preclude other compensation adjustments for staff and the Executive Director during the fiscal year as determined by the Executive Director and/or the Executive Committee when necessary; including but not limited to bonuses and severance.

POLICY:
On the first day of July each fiscal year, employees and Executive Director compensation may be adjusted for COLA, merit and/or bonus increases. The process for evaluating staff and awarding merit and/or bonus increases for staff will be determined by the Executive Director. Likewise, the process for evaluating and awarding merit and/or bonus increases to the Executive Director shall be determined by a subcommittee of the Board, including but not limited to the Executive Committee.

Annual COLA increases shall be determined as a percentage equal to the percentage increase, if any, in the Consumer Price Index for Urban Wage Earners and Clerical Workers (CPI-W), for the immediately two preceding January statistics. For example, for an increase to be effective on July 1, 2019, CPI-W for January 2019 will be compared to January 2018. Annual COLA, merit and/or bonus increases are not automatic and must be presented to the Executive Committee for review and approval, prior to implementation.

EC Works shall implement practices for ensuring that compensation levels remain comparable to industry standards, which may include participating in a salary survey study every two years.

PROCESS:

Annually, the Board Chair may request that members of the Board serve on the Executive Director evaluation committee, alongside the Executive Committee. This committee shall conduct an evaluation of the Executive Director and develop a recommendation for merit and/or bonus increase, if any, on or before March 31st each year to be effective at the start of the next fiscal year on July 1st.

Annually, the Executive Director conducts staff evaluations, either formally or through supervision meetings throughout the year, and develops recommendation for merit and/or bonus increase, if any, on or before March 31st each year to be effective at the start of the next fiscal year on July 1st.

Fiscal staff shall calculate and develop recommendation for the COLA increase, if any, on or before March 31st each year to be effective at the start of the next fiscal year on July 1st.

April: Executive Committee reviews COLA, merit and/or bonus increase recommendations and votes on final authorized amount, which may be done in closed session, at the request of the Board Chair. Fiscal staff develops Budget, incorporating the approved staffing lines.

May: Executive Committee reviews and adopts budget; Central Oregon Workforce Consortium (COWC) subsequently approves.

July: Budget is ratified by the full Board. Executive Director and staff compensation are retroactively adjusted, to July 1, for COLA, merit and/or bonus increases as approved.

REFERENCES:
Consumer Price Index for Urban Wage Earners and Clerical Workers (CPI-W) 1982-84=100
East Cascades Works Employee Handbook
East Cascades Works Grievance Policy