



## Rogue Workforce Partnership - Corporate Directors Meeting

Thursday May 18, 2017 • 3:00-5:00 p.m. | 100 E. Main Street, Suite A - Board Room • Medford

Video/Phone Conference access available <https://global.gotomeeting.com/join/250931341>. Select your audio preference:  
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### Agenda

- |           |   |                    |
|-----------|---|--------------------|
| 3:00 p.m. | <b>Call to Order</b> (1-2m) <ul style="list-style-type: none"><li>▸ Welcome &amp; Introductions</li></ul>   | Jessica Gomez      |
|           | <b>Approval of Minutes Agenda</b> (1-2m) - <b>Action Item</b>   | Jessica            |
|           | <ul style="list-style-type: none"><li>▸ March 22, 2017 - RWP Corporate Directors Meeting</li></ul>  |                    |
| 3:05 p.m. | <b>Finance</b> (15-20m) <ul style="list-style-type: none"><li>▸ FY 15-16 Audited Financial Statements - <b>Action Item</b> </li><li>▸ <b>FY 15-16 Form 990 Tax Return Review</b></li><li>▸ <b>FY 16-17 Budget Revision Action Item</b> </li><li>▸ <b>FY 17-18 Budget Development &amp; Approval Process</b></li></ul>                                 | Sherri Emitte      |
| 3:20 p.m. | <b>RWP Program Policies</b> (10-15m) - <b>Action Item</b><br><i>The attached updated policies are required for the implementation of the Workforce Innovation and Opportunity Act (WIOA) federal legislation</i> <ul style="list-style-type: none"><li>▸ <b>Incentives/Stipends</b></li><li>▸ <b>Code of Conduct (Conflict of Interest)</b></li></ul> | Aurora King        |
| 3:35 p.m. | <b>OWIB Minimum Training Policy Proposal</b> (10-15m) <ul style="list-style-type: none"><li>▸ <b>RWP Advocacy / Letter from Corporate Directors - Action Item</b></li></ul>   | Jessica, Jim       |
| 3:45 p.m. | <b>Next Steps/Discussion from April 27<sup>th</sup> Workforce Board Meeting</b> <ul style="list-style-type: none"><li>▸ <b>Bylaws Review / Revision - Discussion &amp; Next Steps</b> (15-20m) </li><li>▸ <b>Other Items / Discussion</b> (5-10m)</li></ul>   | Jessica, Jim & All |
| 4:05 p.m. | <b>RWP Members &amp; Position</b> (5-10m) <ul style="list-style-type: none"><li>▸ <b>Southern Oregon Goodwill Industries Request</b></li></ul>  | Jim                |
| 4:15 p.m. | <b>Memorandum of Understanding, Cost Sharing &amp; One-Stop Operator Procurement</b> (15-20m)   | Jim Fong, Sherri   |
| 4:35 p.m. | <b>Agenda Prep for June RWP - Workforce Board Meeting</b> (20-25m) <ul style="list-style-type: none"><li>▸ <b>Strategic Plan Review Preparation - Coaching for leadership of breakout groups</b></li></ul>  | Jim, Aurora, Julie |
|           | <b>Other Items</b>  | Jessica            |
| 5:00 p.m. | <b>Adjourn</b>  | Jessica            |

= Documents attached or will be handed out at meeting



MINUTES

ROGUE WORKFORCE PARTNERSHIP • CORPORATE DIRECTORS

March 22, 2017 ♦ 100 E. Main St., Suite A - Board Room ♦ Medford, OR

MEMBERS PRESENT

Commissioner Rick Dyer, Jackson County  
Commissioner Dan DeYoung, Josephine County (via phone)  
Michael Donnelly, Carestream (via phone)  
Nikki Jones, Express Employment Professionals (via phone)  
Jessica Gomez, Rogue Valley Microdevices (via phone)

MEMBERS ABSENT

OTHERS PRESENT

Paul Macuga, Asante Health Systems  
John Underwood, Timber Products, Co.  
Shawn Hogan, Linx Technologies (via phone)  
Jim Fong, Rogue Workforce Partnership  
Sherri Emitte, Rogue Workforce Partnership (via video conference)  
Tami Allison, Rogue Workforce Partnership

Quorum Present: Yes

1) **Call to Order**

The meeting was called to order by Chair Jessica Gomez at 3:05 p.m. Introductions were made.

2) **Election of Officers**

Jim explained that the Chair and Vice-Chair positions are voted on annually, and must be private sector members of the Corporate Directors and Workforce Board. The Chair and Vice-Chair of the Corporate Directors will also be elected Chair and Vice-Chair of the Workforce Board. Whichever group meets first in the beginning of the calendar year will vote to elect and then we ask the other group to corroborate. Jim also noted that there is not an expectation that officers must rotate. The recommendation before the board is to re-elect Jessica Gomez as the Chair, and elect Michael Donnelly as the Vice-Chair to replace Gregg Edwards, who is retiring.

**COMMISSIONER DYER MOVED TO RE-ELECT JESSICA GOMEZ AS CHAIR OF THE ROGUE WORKFORCE PARTNERSHIP CORPORATE DIRECTORS, AND MICHAEL DONNELLY AS THE VICE-CHAIR OF THE CORPORATE DIRECTORS. THE MOTION WAS SECONDED BY MICHAEL DONNELLY AND WAS APPROVED UNANIMOUSLY.**

Jim shared his appreciation for Jessica’s leadership, and Jessica indicated that she is looking forward to serving another year as Chair.

3) **Corporate Directors - New Members Appointment**

John Underwood and Shawn Hogan have agreed to serve as members on the RWP – Corporate Directors. Gregg Edwards, Chief People Officer at Asante and current RWP Vice-Chair, is retiring after many years of outstanding service. Paul Macuga is succeeding Gregg as the CPO at Asante and is

joining today's meeting to meet the Corporate Directors and get a sense of the meetings. Paul has agreed to step-in as a member of the RWP, and is willing to serve on both the full Workforce Board as well as the Corporate Directors. We've received a nomination for Paul from Chamber of Medford/Jackson County Chamber as required by WIOA, and we'll be convening a special meeting of the Rogue Valley Workforce Consortium to appoint Paul and other new members to the Workforce Board prior to the next meeting (*The Consortium is our region's inter-governmental entity consisting of the designated Commissioners from each County, and constitutes the Chief Elected Official under WIOA*). The recommendation from RWP staff is to appoint John, Shawn and Paul to serve as members of the RWP – Corporate Directors.

**COMMISSIONER DYER MOVED TO APPOINT JOHN UNDERWOOD, SHAWN HOGAN, AND PAUL MACUGA, CONTINGENT UPON APPOINTMENT TO THE WORKFORCE BOARD, TO SERVE AS MEMBERS OF THE RWP – CORPORATE DIRECTORS. THE MOTION WAS SECONDED BY MICHAEL DONNELLY AND APPROVED UNANIMOUSLY.**

4) Consent Agenda

There were no requests to pull any item (s) out for discussion.

**COMMISSIONER DYER MOVED TO APPROVE THE CONSENT AGENDA AS PRESENTED. THE MOTION WAS SECONDED BY JOHN UNDERWOOD AND APPROVED UNANIMOUSLY.**

5) RWP Workforce Board Member Update

A proposed RWP Workforce Board roster was presented at a previous meeting. Since that time, conversations have taken place with Barbara Byrd regarding labor representation on the Workforce Board. Barbara serves on the Oregon Workforce Investment Board as a labor representative from the AFL-CIO. Jim stated that the local labor chapter is in the process of sending letters notifying us that Wes Brain will be replaced with Drew Waits of the Plumbers & Steamfitters Local 290. Lance Corley is also being added as a labor representative from the International Brotherhood of Electrical Workers (*IBEW*) to replace Jon Flegel. Lance will also simultaneously represent Crater Lake Electrical Joint Apprenticeship Training Center (*JATC*) on the Workforce Board.

These new membership appointments will be added to the appointment slate for the upcoming Rogue Valley Workforce Consortium Jim added that once these positions are full, the board will be complete with the exception of finalizing the attendance policy and checking with those members who have not been attending.

Jessica reported receiving a letter from an individual on the Eagle Point City Council who runs a non-profit and is interested in the Workforce Board. Jessica will meet with him in April.

On a tangentially-related topic (*regarding RWP partnerships*), Jim took the opportunity to report out on a recent conversation he had with Suz Montemayor of BBSI who is also a leader on the Jackson County - **Oregon Employer Council** (*OEC is a business leaders group originally convened by the Oregon Employment Department many years ago to help guide their services*). Suz is an ex-RWP member/director and a tremendous promoter for the WorkSource Rogue Valley One-Stop center services and benefits to other business leaders. OEC also continues to convene trainings for businesses in employment regulations and other related business support topics. Jim and Suz discussed the possibility of RWP partnering with OEC to:

- Provide a more direct business connection, guidance and coordination point for the WSRV One-Stop agency partners, particularly to continuously improve our integrated business outreach and workforce development efforts to better meet employer needs.
- Work together to address the still large training need for employers and incumbent workers. Perhaps re-starting some of the RWP's PowerUp Academy core trainings with OEC's help, and combining promotional efforts with RWP, OEC, WSRV, and SHRM (*Society for Human Resource Management*).

A more detailed proposal will be brought back to the Corporate Directors at a future meeting.

## 6) RWP Staffing Update

Jim reported on a recalibration and reconfiguration of RWP staff positions. This is being catalyzed, in part, by uncertainty surrounding proposed budget cuts at the federal and state levels for the upcoming fiscal year. We also want to deploy staff skills and talents in the best manner possible.

Our executive management team is being reconfigured. In addition to the Executive Director, there will be a Chief Fiscal & Administrative Officer (CFAO) and Chief Operating Officer (COO).

- **Sherrri Emitte – Chief Financial & Administrative Officer**  
This new CFAO position title more accurately reflects Sherrri's entire scope of responsibility in overseeing all of our fiscal, administrative, and related compliance functions.
- **Aurora King – Chief Operating Officer**  
As COO, Aurora will be stepping into expanded responsibilities, overseeing the entirety of our day-to-day operations in all program management, business outreach services and sector strategies efforts.

We're also reconfiguring and recalibrating 3 other staff positions:

- **Tami Allison – Senior Project Manager**  
Tami will be stepping into an expanded role, focusing on supporting the Rogue Advanced Manufacturing Partnership sector work, providing enhanced contract management support and oversight, and also working with Workforce / K-20 Education partners in our career pathways and systems integration work. She'll also have a strong focus on data systems tracking and federal/state compliance, as well as a continued focus on RWP – Workforce Board and Corporate Directors direct support.
- **Julie Gillis – Senior Project Manager**  
Julie's will continue her focus on supporting the Rogue Tech Collective sectors work, providing contract management support and oversight, and also working with Workforce / K-20 Education partners in our career pathways and systems integration work. She'll have a primary focus on youth services/programs, and will also be our point person for communications coordination, website and social media efforts.
- **David Fricke**  
Dave is no longer with the RWP. This transition took place in early March. The Senior Program Manager position he occupied has been eliminated, and we will not be filling any new position in the immediate future. We'll await finalization of federal and state budgets before determining any next steps. Subsequent to his departure, Dave contacted BBSI – whom RWP contracts with for payroll services - and mentioned a notion of initiating legal action. RWP staff will keep the Corporate Directors apprised of any developments that may occur with this in the future.

Jim indicated there will be a slight compensation increase for those taking on expanded scopes of work, however, it will be offset by other cost savings.

Nikki expressed general concern about potential litigation, and also asked if there would be a budget issue if, in the future, a new position is created and filled? Jim indicated that much of the RWP's work involves coordinating complex systems and program alignment amongst a multitude of partner organizations. This requires very unique skillsets, and we're learning that much of these are best developed on-the-job, through extensive hands-on experience over an extended length of time. If we create any future openings, our new staffing strategy is to seek people with great raw talent, bring them into entry-level project management positions, and develop their skills and capacity over time.

Jessica thanked Jim for making sure that the team stays on track during these challenging times, and the ability to stay nimble to get the work done. She indicated the importance of staff feeling appreciated when asked to do more / different scope of work.

7) **Federal Funding Update**

Jim reported that he, Mike Donnelly, and Jessica Gomez are attending the National Association of Workforce Boards conference in Washington D.C. and will be scheduling appointments with our federal legislators to advocate for workforce funding. Jessica added that she will be attending a second day of meetings with microprocessor industry partners talking to legislators about business-related issues.

8) **Other Items**

Added to the agenda:

- **Manufacturing Training / MSSC Industry Certification**

Jim reported that RWP and WSRV staff met with Carestream leadership regarding their desire to improve the quantity and quality of entry-level job applicants. We're planning on adding-in an NCRC component into their hiring process, and hoping to kick-start an MSSC – Certified Productions Technician training cohort prior to the end of June.

- **Healthcare & Workforce**

Upon request, Paul Macuga described his 25-years of healthcare executive experience specializing in Human Resources. Paul previously served for almost 12 years as the Chief Human Resources Officer at the University of Vermont Health Network. Prior to that, he served in similar leadership roles at hospitals in his hometown of Chicago. Currently, there are over 300 unfilled jobs at ASANTE - mostly in high-wage occupations such as Nurses, Pharmacy Techs, etc. There's not enough education/training capacity for young people to become nurses, etc., and there's also a critical capacity gap of having enough clinical educators.

9) **Adjourn**

With no further business, the RWP Corporate Directors meeting was adjourned at 4:01 p.m.

Respectfully Submitted:

Approved:

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Tami Allison  
Senior Project Manager

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Jessica Gomez, RWP Chair

Date

**ROGUE WORKFORCE PARTNERSHIP**

**FINANCIAL STATEMENTS**

**YEAR ENDED JUNE 30, 2016  
WITH  
INDEPENDENT AUDITOR'S REPORT**

**ROGUE WORKFORCE PARTNERSHIP  
Medford, Oregon  
Year Ended June 30, 2016**

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## INDEPENDENT AUDITOR'S REPORT

To the Board of Directors of  
Rogue Workforce Partnership

### **Report on the Financial Statements**

We have audited the accompanying financial statements of Rogue Workforce Partnership (a nonprofit organization), which comprise the statement of financial position as of June 30, 2016, and the related statements of activities, and cash flows for the year then ended, and the related notes to the financial statements.

### ***Management's Responsibility for the Financial Statements***

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

### ***Auditor's Responsibility***

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

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial statements. The procedures selected depend on the auditor's judgment, including the assessment of the risks of material misstatement of the financial statements, whether due to fraud or error. In making those risk assessments, the auditor considers internal control relevant to the entity's preparation and fair presentation of the financial statements in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the entity's internal control. Accordingly, we express no such opinion. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluating the overall presentation of the financial statements.

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

### ***Opinion***

In our opinion, the financial statements referred to above present fairly, in all material respects, the financial position of Rogue Workforce Partnership as of June 30, 2016, and the changes in its net assets and its cash flows for the year then ended in accordance with accounting principles generally accepted in the United States of America.

## **Other Matters**

### *Other Information*

Our audit was conducted for the purpose of forming an opinion on the financial statements as a whole. The accompanying schedule of expenditures of federal awards, as required by Title 2 U.S. *Code of Federal Regulations* (CFR) Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards*, is presented for purposes of additional analysis and is not a required part of the financial statements. Such information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the financial statements. The information has been subjected to the auditing procedures applied in the audit of the financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the financial statements or to the financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the information is fairly stated, in all material respects, in relation to the financial statements as a whole.

### **Other Reporting Required by Government Auditing Standards**

In accordance with *Government Auditing Standards*, we have also issued our report dated February 13, 2017, on our consideration of Rogue Workforce Partnership's internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements and other matters. The purpose of that report is to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering Rogue Workforce Partnership's internal control over financial reporting and compliance.



Mark E. Damon, CPA, Partner  
KDP Certified Public Accountants, LLP  
Medford, Oregon  
February 13, 2017

**ROGUE WORKFORCE PARTNERSHIP**  
**Statement of Financial Position**  
**June 30, 2016**

ASSETS:

Current assets:	
Cash and cash equivalents	\$ 1,251,516
Grants and contract receivables	422,244
Rent receivable	210,590
Prepaid expenses	<u>20,610</u>
Total current assets	<u>1,904,960</u>
Non-current assets:	
Property and equipment, net of \$1,996 accumulated depreciation	<u>13,466</u>
Total assets	<u><u>\$ 1,918,426</u></u>

LIABILITIES AND NET ASSETS:

Current liabilities:	
Accounts payable and accrued liabilities	\$ 577,919
Deferred revenue	188,949
Accrued payroll payable	66,530
Accrued vacation payable	<u>39,004</u>
Total current liabilities	<u>872,402</u>
Net assets:	
Unrestricted	<u>1,046,024</u>
Total net assets	<u>1,046,024</u>
Total liabilities and net assets	<u><u>\$ 1,918,426</u></u>

**ROGUE WORKFORCE PARTNERSHIP**  
**Statement of Activities**  
**Year Ended June 30, 2016**

Revenues and support:	
Federal grants:	
WIA	\$ 2,762,680
Other federal grants	198,006
Other grants	410,673
Contributions (operating)	573,917
Contributions (in-kind)	35,572
Rental income	338,083
Other revenue	17,687
	<u>4,336,618</u>
Total revenue and support	<u>4,336,618</u>
Expenses:	
Employment and training:	
Contracted workforce services	2,263,333
Payroll and related	677,545
Rent/lease	445,804
Occupancy	90,911
IT and telecommunications	97,606
Outside services	60,759
Other	145,484
	<u>3,781,442</u>
Total expenses	<u>3,781,442</u>
Operating income (loss)	<u>555,176</u>
Increase/(decrease) in unrestricted net assets	555,176
Net assets at beginning of year	<u>490,848</u>
Net assets at end of year	<u><u>\$ 1,046,024</u></u>

**ROGUE WORKFORCE PARTNERSHIP**  
**Statement of Cash Flows**  
**Year Ended June 30, 2016**

Cash flows from operating activities:	
Change in net assets	\$ 555,176
Adjustments to reconcile change in net assets to cash provided by operating activities:	
Depreciation	1,996
Donated fixed assets	(5,000)
Changes in:	
(Increase) decrease in grants receivable	(422,244)
(Increase) decrease in due from TJC	390,825
(Increase) decrease in rent receivables	(210,590)
(Increase) decrease in prepaid expenses	(20,610)
(Decrease) increase in accounts payable	577,919
(Decrease) increase in deferred revenue	188,949
(Decrease) increase in accrued payroll payable	66,530
(Decrease) increase in accrued vacation payable	39,004
Net cash provided/(used) by operating activities	<u>1,161,955</u>
Cash flows from investing activities:	
Cash used for capital expenditures	<u>(10,462)</u>
Net cash provided/(used) by investing activities	<u>(10,462)</u>
Net change in cash and cash equivalents	1,151,493
Beginning cash and cash equivalents	<u>100,023</u>
Ending cash and cash equivalents	<u><u>\$ 1,251,516</u></u>

**ROGUE WORKFORCE PARTNERSHIP**  
**Notes to the Basic Financial Statements**  
**June 30, 2016**

**1 - Summary of Significant Accounting Policies**

**The Reporting Entity**

Rogue Workforce Partnership (the Organization) is a business-led coalition that works to strengthen the economy of the Rogue Valley. The Organization catalyzes and convenes dynamic partnerships with business leaders, K-20 educators, workforce service providers, economic development, and other key community partners. The focus of the Organization is on building innovative solutions to address the workforce priorities and needs of employers, especially those in traded-sector industries that drive the region's economic growth. Working collaboratively across complex systems and institutional boundaries, the Organization leverages and aligns resources to build the skills and talents of the region's workforce, so local businesses and career seekers can succeed in the modern global economy.

The Organization is the local Workforce Investment Board (WIB) for both Jackson and Josephine County (Oregon) as described in the Workforce Innovation and Opportunity Act of 2014 (WIOA). WIOA programs provide employment and training programs for adults, dislocated workers, and youth. WIOA is administered at the Federal level by the Department of Labor (DOL) and at the State level by the Higher Education Coordinating Commission (HECC). In accordance with WIOA, the Organization contracted with Arbor E & T LLC. (dba ResCare Workforce Services) (ResCare) to serve as the American Job Center (AJC) as defined in WIOA. ResCare is deemed to be a sub-recipient of WIOA funds.

The Organization carries out various iterations of federal workforce programs. The previous workforce program, the Workforce Investment Act (WIA), was signed into law in 1998 and expired with the enacting of WIOA in 2014. These financial statements include revenues from both remaining WIA funds and WIOA funds.

In addition, the Organization receives other workforce-related grants from HECC and other State agencies, as well as grants from public and non-profit entities.

The Organization, a not-for-profit entity, is governed by a Board of Directors. A primary function of the Organization is to receive and administer funds provided under the WIA and WIOA through the State of Oregon. The Board of Directors is responsible for all funds received and makes policy and program decisions. The Board of Directors serves as the Executive Committee for the federally-mandated Workforce Development Board. The full Workforce Development Board is charged with overseeing and creating a stronger alignment of the workforce, education, and economic development systems. It makes policy and program decision as required under WIOA.

**Basis of Accounting**

The financial statements of the Organization have been prepared on the accrual basis of accounting and are presented in accordance with accounting for financial statements of not-for-profit organizations, which requires classification of an organization's net assets and its revenues, expenses, gains, and losses based on the existence or absence of donor-imposed restrictions. It requires that the amounts for each of the three classes of net assets – permanently restricted, temporarily restricted, and unrestricted – be presented in a statement of financial position and that the amounts of change in each of those classes of net assets be presented in a statement of activities. The assets, liabilities, revenues, expenses, and net assets of the Organization are reported in the following categories:

*Unrestricted Net Assets* – represent unrestricted resources available to support the Organization's operations and temporarily restricted resources which have become available for use by the Organization in accordance with the intention of the donor.

*Temporarily Restricted Net Assets* – represent contributions that are limited in use by the Organization in accordance with temporary donor-imposed stipulations. These stipulations may expire with time or may be satisfied by the actions of the Organization according to the intention of the donor. Upon satisfaction of such stipulations, the associated net assets are released from temporarily restricted net assets and recognized as unrestricted net assets. Temporarily restricted net assets are available primarily for assistance and capital projects as designated by the donors.

**ROGUE WORKFORCE PARTNERSHIP**  
**Notes to the Basic Financial Statements**  
**June 30, 2016**

**Note 1 - Summary of Significant Accounting Policies (continued)**

**Basis of Accounting (continued)**

*Permanently Restricted Net Assets* – represent net assets subject to donor imposed stipulations that they be maintained by the Organization in perpetuity. Generally, the donors of these assets permit the Organization to use all or part of the investment return on these assets.

Currently, the Organization only reports unrestricted net assets.

**Contributions**

Contributions received are recorded as unrestricted, temporarily restricted, or permanently restricted support depending on the existence or nature of any donor restrictions. The Organization reports gifts of cash and other assets as restricted support if they are received with donor stipulations that limit the use of the donated assets. When a donor restriction expires, that is, when a stipulated time restriction ends or purpose restriction is accomplished, temporarily restricted net assets are reclassified to unrestricted net assets and reported in the statement of activities as net assets released from restrictions. Contributions received with donor-imposed restrictions that are met in the same reporting period are reported as unrestricted.

**Donated Materials, Services and Facilities**

Donated materials, services and facilities are reflected as in-kind contributions and corresponding expense in the accompanying statements at their estimated value at the date of receipt. The in-kind contributions consisted of fixed assets and facility usage. The amounts recognized as revenue and expense for contributed services for the fiscal year ended June 30, 2016 was \$35,572.

**Cash and Cash Equivalents**

The Organization's cash and cash equivalents consist of cash on hand, demand deposits, and money market checking accounts, all with original maturities of three months or less from the date of acquisition.

**Grant Revenue, Receivables, and Deferred Revenue**

The majority of grant revenues are recognized under cost reimbursement contracts. For cost reimbursement contracts, revenues are considered measurable and available when the expenditures related to the programs have been incurred. Unreimbursed grant expenditures due from grantor agencies are reflected in the basic financial statements as receivables and revenues. Grant revenues are recorded at the time eligible expenditures are incurred.

Certain grants received by the Organization are not cost reimbursement contracts. In addition, certain grants contain provisions regarding potential repayment if certain metrics are not met. When grant monies are received in advance for such grants, the Organization records such balances as deferred revenue.

The management of the Organization considers all amounts included in accounts and grants receivable to be collectible. Therefore, no provision for uncollectible accounts has been made.

**Capital Assets**

Capital assets are defined by the Organization as assets with an initial individual cost of \$5,000 or more and an estimated useful life in excess of one year. Such assets are recorded at historical cost. Currently, the Organization's capital assets consist of fixtures and equipment. Maintenance and repairs of capital assets are charged to expense/expenditures as incurred.

**ROGUE WORKFORCE PARTNERSHIP**  
**Notes to the Basic Financial Statements**  
**June 30, 2016**

**Note 1 - Summary of Significant Accounting Policies (continued)**

**Capital Assets (continued)**

All capital assets of the Organization were purchased with federal or state grants. The federal government retains a limited interest in capital assets purchased with federal grant monies.

Depreciation is reported in the statement of activities and is calculated using the straight-line method over the following estimated useful lives:

Equipment	– 3 to 7 Years
Furniture and fixtures	– 5 Years

**Compensated Absences**

It is the Organization's policy to permit employees to accumulate earned but unused Personal Time Off (PTO). All unused PTO is accrued when earned. A liability is recorded in the Statement of Financial Position and is the amount of vested PTO earned but unexpended at June 30, 2016. The liability is reduced as employees use the leave or terminate.

**Use of Estimates**

The preparation of basic financial statements, in conformity with accounting principles generally accepted in the United States of America, requires management to make estimates and assumptions that effect the reported amounts of assets and liabilities and disclosure of contingent assets and liabilities at the date of the basic financial statements and reported amounts of revenues and expenses/expenditures during the reporting period. Actual results could differ from those estimates.

**Tax-Exempt Status**

Rogue Workforce Partnership has been recognized by the Internal Revenue Service as a not-for-profit corporation as described in Section 501(c)(3) of the Internal Revenue Code and is exempt from federal and state income taxes on related activities. No tax provision has been made in the accompanying statement of activities. Rogue Workforce Partnership recognizes the tax benefit from uncertain tax positions only if it is more likely than not that the tax positions will be sustained on examination by the tax authorities, based on the technical merits of the position. The tax benefit is measured based on the largest benefit that has a greater than 50% likelihood of being realized upon ultimate settlement. Rogue Workforce Partnership recognizes interest and penalties related to income tax matters in operating expenses. As of June 30, 2016, there were no such uncertain tax positions.

**Note 2 – Operating Leases and Subleases**

***Operating Leases***

On July 1, 2015, the Organization assumed certain operating lease agreements from The Job Council. The lease agreements assumed include both copier lease agreements and real property. The real property agreements include the following locations; N.E. F St in Grants Pass, East Main St, 35 South Bartlett St., and Front St. in Medford. Operating lease expense for the year ended June 30, 2016 was \$407,706. The lease agreements include certain provisions for rent escalation clauses based on the Consumer Price Index (CPI). Such increases have not been included in the following future minimum lease payment schedule.

**ROGUE WORKFORCE PARTNERSHIP**  
**Notes to the Basic Financial Statements**  
**June 30, 2016**

**Note 2 – Operating Leases and Subleases (continued)**

*Operating Leases (continued)*

Future minimum lease payments for buildings, office space, and office equipment as of June 30, 2016 are as follows:

For the year ending June 30,

2017	\$ 407,706
2018	214,377
2019	201,173
2020	196,771
2021	-
	<u>\$ 1,020,027</u>

***Subleases***

The Organization provides the space for ResCare’s workforce services in its South Bartlett St. (Medford) and N.E. F St. (Grants Pass) locations. However, ResCare has a separate contract with the State’s Department of Human Services to administer its JOBS and OFSET programs. Effective July 1, 2015, the Organization entered into a sublease agreement with ResCare for certain space in those locations. ResCare administered both the JOBS and OFSET programs in such locations. The term of the sublease was from July 1, 2015 to June 30, 2016. The estimated annual payment was based upon certain budget amounts estimated to be \$13,240 per month for JOBS and \$2,000 per month for OFSET. A year-end reconciliation to actual cost was performed, and a subsequent invoice was issued for the remaining balance of \$3,734.76. Subsequent to June 30, 2016, this sublease was extended to June 30, 2017 with estimated monthly payments of \$14,100 for JOBS and \$2,230 for OFSET.

Effective July 1, 2015, the Organization entered into a sublease agreement with the Southern Oregon Education Service District (SOESD) for certain space in the South Bartlett St. location. SOESD will utilize such space for the purpose of co-locating its Child Care Resource Network. The term of the sublease is from July 1, 2015 through June 30, 2017. Monthly base rent is \$1,000 per month, with a year-end reconciliation to actual cost.

Effective July 1, 2015, the Organization entered into a sublease agreement with Worksystems, Inc for certain space in the East Main St. location. The term of the sublease was from July 1, 2015 to June 30, 2016, but was terminated in September, 2015. The monthly rent amount was \$178 per month.

Effective July 1, 2015, the Organization entered into a sublease agreement with Southern Oregon Regional Economic Development, Inc. for certain space in the East Main Street Location. The term of the sublease is from July 1, 2015 to June 30, 2017. The monthly rent is \$2,555 per month during the first year and \$2,625 per month during the second year.

Effective July 1, 2015, the Organization entered into a sublease agreement with the State of Oregon, acting by and through its Department of Administrative Services, for the purpose of co-locating the Governor’s Regional Solutions Team. The sublease is for certain space in the East Main Street location. The term of the sublease is from July 1, 2015 to June 30, 2017. The monthly rent amount is \$1,482 per month during the first year and \$1,513 per month during the second year.

Effective July 1, 2015, the Organization entered into a sublease agreement with the Oregon Employment Department for certain space in the East Main St. location. The term of the sublease is from July 1, 2015 to June 30, 2017. The monthly rent amount is \$356 per month.

**ROGUE WORKFORCE PARTNERSHIP**  
**Notes to the Basic Financial Statements**  
**June 30, 2016**

**Note 2 – Operating Leases and Subleases (continued)**

*Operating Leases (continued)*

Effective July 1, 2015, the Organization entered into a sublease agreement with the Oregon Employment Department for certain space in the N.E. F Street Location. The initial term of the sublease is one year with optional one year renewals. The monthly rent is \$5,466 per month. Such expenses are developed using a best estimate and adjusted annually based upon actual expenses. Such expenses were \$82,564 for the year ending June 30, 2016.

Sublease income for the year end June 30, 2016 was \$338,083.

Future sublease income for buildings, office space, and office equipment as of June 30, 2016 are as follows:

For the year ending June 30,

2017	\$	327,482
	\$	327,482

**Note 3 - Contingencies**

Amounts received or receivable from grantor agencies are subject to compliance audits by grantors or their representatives. The amount, if any, of expenditures which may be disallowed by the granting agencies cannot be determined at this time although the Organization expects such amounts, if any, to be immaterial.

**Note 4 - Related Parties**

On July 25, 2013, the Office of the Governor State of Oregon issued executive order No. 13-08 in which Local Workforce Investment Boards were re-charged with various tasks. In addition, as part of the re-chartering process, Local Workforce Investment Boards were to become neutral, independent brokers of workforce services by July 1, 2015, purchasing services from those equipped to deliver the best possible results.

On July 22, 2014, the Workforce Innovation and Opportunity Act (WIOA) was signed into law. Many of the WIOA provisions became effective on July 1, 2015, the first full program year after enactment, while others will be effective July 1, 2016. For example, the WIA State and local plans remain in effect for PY 2015 (fiscal 2016). However, the WIOA performance accountability provisions take effect at the beginning of PY 2016 (fiscal 2017). WIOA contain provisions with regard to a competitive process to be used to award the sub-grants and contracts in the local area for activities carried out under WIOA.

Prior to the executive order and WIOA being signed into law, the Organization had served in the capacity of the oversight board for The Job Council (TJC), an intergovernmental entity formed by an agreement between the governments of Jackson and Josephine Counties to carry out federal workforce programs. As a result of the Governor's order, and certain provisions contained in WIOA, it was determined by the Organization's board that the Organization must become totally independent of TJC. Additionally, it was determined that it would be difficult for TJC to compete in a "competitive process" for the services associated with the WIOA due to the TJC's high employee benefit costs. After careful consideration, on December 18, 2014, Jackson County terminated the amended and restated intergovernmental entity agreement with TJC effective June 30, 2015.

**ROGUE WORKFORCE PARTNERSHIP**  
**Notes to the Basic Financial Statements**  
**June 30, 2016**

**Note 4 - Related Parties (continued)**

On June 30, 2015, TJC's intergovernmental agreement with Jackson and Josephine County was amended. Among other provisions, the amendment gave authority to TJC's Board to appoint a liquidating agent for the purpose of winding down operations. In addition, the liquidating agent has the authority to transfer assets, with or without consideration, to an organization that has a similar mission.

During the liquidation process, TJC returned \$390,825 that it was holding on behalf of the Organization as its fiscal agent. In addition, TJC donated \$13,742 in prepaid expenses and \$5,000 in fixed assets, and transferred \$45,526 in liabilities to the Organization. Upon final liquidation, TJC additionally donated \$284,626 in cash back to the Organization.

The Organization has entered into contracts with organizations whose management includes members of the Workforce Investment Board. The following such contracts were in effect during the year ended June 30, 2016:

Agency	Funding Title	Contract Amount
Rogue Community College	PATH	\$ 84,000
Rogue Community College	SOHOPE	178,653

Receivables from and payables to related parties arise from the provision of contracted services, and are paid to or by the Organization in the normal course of business upon submission of expenditure reports.

At June 30, 2016, receivables from related parties consisted of:

Agency	Funding Title	Amount
Rogue Community College	SOHOPE	\$ 45,460

**Note 5 - Retirement Plan**

The Organization provides a 401(k) retirement savings plan for eligible employees. Employees may voluntarily contribute a percentage of their annual compensation to the plan, limited to a maximum annual amount as set periodically by the Internal Revenue Service. The Organization, at the discretion of the Board of Directors, made a guaranteed contribution of 4% of wages per pay period, and a matching contribution at December 31, 2016, of up to 4% of wages for qualified employees. A total retirement contribution of \$41,673 was expensed during the fiscal year. There were six employees participating in the plan at June 30, 2016.

**Note 6 – Concentration of Credit Risk**

Rogue Workforce Partnership carries out various iterations of federal, state, and local workforce programs. However, the Organization relies heavily on the WIOA funding stream as it provides approximately 63% of total annual revenues.

**Note 7 - Subsequent Events**

Management of the Organization has evaluated events and transactions occurring after June 30, 2016 through February 13, 2017, the date the financial statements were available for issuance, for recognition and disclosure in the financial statements.

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

To the Board of Directors  
Rogue Workforce Partnership

We have audited, in accordance with the auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States, the financial statements of Rogue Workforce Partnership (a nonprofit organization), which comprise the statement of financial position as of June 30, 2016, and the related statements of activities and cash flows for the year then ended, and the related notes to the financial statements, and have issued our report thereon dated February 13, 2017.

**Internal Control Over Financial Reporting**

In planning and performing our audit of the financial statements, we considered Rogue Workforce Partnership's internal control over financial reporting (internal control) to determine the audit procedures that are appropriate in the circumstances for the purpose of expressing our opinion on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of Rogue Workforce Partnership's internal control. Accordingly, we do not express an opinion on the effectiveness of Rogue Workforce Partnership's internal control.

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

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

**Compliance and Other Matters**

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

**Purpose of this Report**

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



Mark E. Damon, CPA, Partner  
KDP Certified Public Accountants, LLP  
Medford, Oregon  
February 13, 2017

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

To the Board of Directors  
Rogue Workforce Partnership

**Report on Compliance for Each Major Federal Program**

We have audited Rogue Workforce Partnership's compliance with the types of compliance requirements described in the *OMB Compliance Supplement* that could have a direct and material effect on each of Rogue Workforce Partnership's major federal programs for the year ended June 30, 2016. Rogue Workforce Partnership's major federal programs are identified in the summary of auditor's results section of the accompanying schedule of findings and questioned costs.

***Management's Responsibility***

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

***Auditor's Responsibility***

Our responsibility is to express an opinion on compliance for each of Rogue Workforce Partnership's major federal programs based on our audit of the types of compliance requirements referred to above. We conducted our audit of compliance in accordance with auditing standards generally accepted in the United States of America; the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States; and the audit requirements of Title 2 U.S. Code of Federal Regulations Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (Uniform Guidance). Those standards and the Uniform Guidance require that we plan and perform the audit to obtain reasonable assurance about whether noncompliance with the types of compliance requirements referred to above that could have a direct and material effect on a major federal program occurred. An audit includes examining, on a test basis, evidence about Rogue Workforce Partnership's compliance with those requirements and performing such other procedures as we considered necessary in the circumstances.

We believe that our audit provides a reasonable basis for our opinion on compliance for each major federal program. However, our audit does not provide a legal determination of Rogue Workforce Partnership's compliance.

***Opinion on Each Major Federal Program***

In our opinion, Rogue Workforce Partnership complied, in all material respects, with the types of compliance requirements referred to above that could have a direct and material effect on each of its major federal programs for the year ended June 30, 2016.

## Report on Internal Control Over Compliance

Management of Rogue Workforce Partnership is responsible for establishing and maintaining effective internal control over compliance with the types of compliance requirements referred to above. In planning and performing our audit of compliance, we considered Rogue Workforce Partnership's internal control over compliance with the types of requirements that could have a direct and material effect on each major federal program to determine the auditing procedures that are appropriate in the circumstances for the purpose of expressing an opinion on compliance for each major federal program and to test and report on internal control over compliance in accordance with the Uniform Guidance, but not for the purpose of expressing an opinion on the effectiveness of internal control over compliance. Accordingly, we do not express an opinion on the effectiveness of Rogue Workforce Partnership's internal control over compliance.

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

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

The purpose of this report on internal control over compliance is solely to describe the scope of our testing of internal control over compliance and the results of that testing based on the requirements of the Uniform Guidance. Accordingly, this report is not suitable for any other purpose.



Mark E. Damon, CPA, Partner  
KDP Certified Public Accountants, LLP  
Medford, Oregon  
February 13, 2017

**ROGUE WORKFORCE PARTNERSHIP**  
**Schedule of Expenditures of Federal Awards**  
**Year Ended June 30, 2016**

<u>Federal Grantor/Pass-through Grantor/Program Title</u>	<u>Federal CFDA Number</u>	<u>Pass-through Grantor's Number</u>	<u>Passed Through to Subrecipients</u>	<u>Total Federal Expenditures</u>
<b><u>U.S. DEPARTMENT OF LABOR</u></b>				
<b><u>Passed through the State of Oregon acting through its Department of Community Colleges and Workforce Development</u></b>				
Workforce Investment Act - Adult	17.258	J01007	\$ 387,638	\$ 648,294
Workforce Investment Act - Youth	17.259	J01007	670,634	886,457
Workforce Investment Act - Dislocated Worker	17.278	J01007	805,576	1,247,929
Rapid Response Transition Fund	17.278	J01007	-	15,000
Additional Assistance Project (Rough and Ready)	17.278	J01007	-	10,209
Cluster Total			<u>1,863,848</u>	<u>2,807,889</u>
National Emergency Grants (NEG DWT)	17.277	J01007	5,000	5,082
National Emergency Grants (JD NEG)	17.277	J01007	136,673	147,715
Cluster Total			<u>141,673</u>	<u>152,797</u>
Total Expenditures of Federal Awards			<u>\$ 2,005,521</u>	<u>\$ 2,960,686</u>

**Notes to Schedule of Expenditures of Federal Awards**

**Note 1 - Basis of Presentation**

The accompanying schedule of expenditures of federal awards (the Schedule) includes the federal awards activity of the Organization under programs of the federal government for the year ended June 30, 2016. The information in this schedule is presented in accordance with the requirements of Title 2 U.S. Code of Federal Regulations Part 200, Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards (Uniform Guidance). Because the Schedule presents only a selected portion of the operations of the Organization, it is not intended to and does not present the financial position, change in net assets, or cash flows of the Organization.

**Note 2 - Summary of Significant Accounting Policies**

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

**Note 3 - Indirect Cost Rate**

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

**ROGUE WORKFORCE PARTNERSHIP  
SCHEDULE OF FINDINGS AND QUESTIONED COSTS  
YEAR ENDED JUNE 30, 2016**

**A. SUMMARY OF AUDIT RESULTS**

1. The independent auditor's report expresses unmodified opinion on the financial statements.
2. No significant deficiencies or material weaknesses in internal controls were disclosed by the audit of the Financial Statements.
3. No instances of noncompliance material to the financial statements which would be required to be reported in accordance with *Government Auditing Standards*, were disclosed during the audit.
4. No significant deficiencies or material weaknesses in internal control over major programs were disclosed by the audit.
5. The auditor's report on compliance for the major federal award programs expresses an unmodified opinion on all major federal programs.
6. The audit disclosed no findings that are required to be reported in accordance with 2 CFR section 200.516(a).
7. The program tested as major was:
  - Workforce Investment Act / Workforce Innovation and Opportunity Act cluster (CFDAs 17.258, 17.259, 17.278).
8. The dollar threshold used to distinguish between Type A and Type B programs was \$750,000.
9. Rogue Workforce Partnership did not qualify as a low-risk auditee under the criteria specified in the Uniform Guidance.

**B. FINDINGS - FINANCIAL STATEMENTS AUDIT**

None

**C. FINDINGS AND QUESTIONED COSTS - MAJOR FEDERAL AWARD PROGRAMS AUDIT**

None

**2015 Exempt Org. Return**  
prepared for:

**ROGUE WORKFORCE PARTNERSHIP**  
100 E MAIN STREET SUITE A  
MEDFORD, OR 97501

**KDP CERTIFIED PUBLIC ACCOUNTANTS, LLP  
640 SUPERIOR CT  
MEDFORD, OR 97504-6181  
(541) 773-6633**

May 12, 2017

JAMES G. FONG  
ROGUE WORKFORCE PARTNERSHIP  
100 E MAIN STREET SUITE A  
MEDFORD, OR 97501

Dear JAMES:

Your 2015 Federal Return of Organization Exempt from Income Tax will be electronically filed with the Internal Revenue Service upon receipt of a signed Form 8879-EO - IRS e-file Signature Authorization. No tax is payable with the filing of this return.

Enclosed is your 2015 Oregon Form CT-12. The original should be signed at the bottom of page two. Please include a copy of your Federal Form 990, its accompanying schedules, along with a check in the amount of \$303.00 made payable to the Oregon Department of Justice. Mail your Form CT-12 as soon as possible, but no later than May 15, 2017, to:

OREGON DEPARTMENT OF JUSTICE  
CHARITABLE ACTIVITIES SECTION  
100 SW MARKET STREET  
PORTLAND, OR 97201-5702

Please be sure to call us if you have any questions.

Sincerely,

ROBERT W. HAGUE, CPA

Form **8879-EO**

# IRS e-file Signature Authorization for an Exempt Organization

OMB No. 1545-1878

For calendar year 2015, or fiscal year beginning 7/01, 2015, and ending 6/30, 202016

▶ Do not send to the IRS. Keep for your records.

▶ Information about Form 8879-EO and its instructions is at [www.irs.gov/form8879eo](http://www.irs.gov/form8879eo).

# 2015

Department of the Treasury  
Internal Revenue Service

Name of exempt organization

Employer identification number

ROGUE WORKFORCE PARTNERSHIP

94-3143232

JAMES G. FONG

EXECUTIVE DIRECTOR

## Part I Type of Return and Return Information (Whole Dollars Only)

Check the box for the return for which you are using this Form 8879-EO and enter the applicable amount, if any, from the return. If you check the box on line **1a**, **2a**, **3a**, **4a**, or **5a**, below, and the amount on that line for the return being filed with this form was blank, then leave line **1b**, **2b**, **3b**, **4b**, or **5b**, whichever is applicable, blank (do not enter -0-). But, if you entered -0- on the return, then enter -0- on the applicable line below. Do not complete more than 1 line in Part I.

<b>1 a</b> Form 990 check here . . . . .	<input checked="" type="checkbox"/>	<b>b Total revenue</b> , if any (Form 990, Part VIII, column (A), line 12) . . . . .	<b>1 b</b> <u>3,962,963.</u>
<b>2 a</b> Form 990-EZ check here . . . . .	<input type="checkbox"/>	<b>b Total revenue</b> , if any (Form 990-EZ, line 9) . . . . .	<b>2 b</b> _____
<b>3 a</b> Form 1120-POL check here . . . . .	<input type="checkbox"/>	<b>b Total tax</b> (Form 1120-POL, line 22) . . . . .	<b>3 b</b> _____
<b>4 a</b> Form 990-PF check here . . . . .	<input type="checkbox"/>	<b>b Tax based on investment income</b> (Form 990-PF, Part VI, line 5) . . . . .	<b>4 b</b> _____
<b>5 a</b> Form 8868 check here . . . . .	<input type="checkbox"/>	<b>b Balance Due</b> (Form 8868, Part I, line 3c or Part II, line 8c) . . . . .	<b>5 b</b> _____

## Part II Declaration and Signature Authorization of Officer

Under penalties of perjury, I declare that I am an officer of the above organization and that I have examined a copy of the organization's 2015 electronic return and accompanying schedules and statements and to the best of my knowledge and belief, they are true, correct, and complete. I further declare that the amount in Part I above is the amount shown on the copy of the organization's electronic return. I consent to allow my intermediate service provider, transmitter, or electronic return originator (ERO) to send the organization's return to the IRS and to receive from the IRS (a) an acknowledgement of receipt or reason for rejection of the transmission, (b) the reason for any delay in processing the return or refund, and (c) the date of any refund. If applicable, I authorize the U.S. Treasury and its designated Financial Agent to initiate an electronic funds withdrawal (direct debit) entry to the financial institution account indicated in the tax preparation software for payment of the organization's federal taxes owed on this return, and the financial institution to debit the entry to this account. To revoke a payment, I must contact the U.S. Treasury Financial Agent at 1-888-353-4537 no later than 2 business days prior to the payment (settlement) date. I also authorize the financial institutions involved in the processing of the electronic payment of taxes to receive confidential information necessary to answer inquiries and resolve issues related to the payment. I have selected a personal identification number (PIN) as my signature for the organization's electronic return and, if applicable, the organization's consent to electronic funds withdrawal.

### Officer's PIN: check one box only

I authorize KDP CERTIFIED PUBLIC ACCOUNTANTS, LLP to enter my PIN 78500 as my signature

ERO firm name

Enter five numbers, but do not enter all zeros

on the organization's tax year 2015 electronically filed return. If I have indicated within this return that a copy of the return is being filed with a state agency(ies) regulating charities as part of the IRS Fed/State program, I also authorize the aforementioned ERO to enter my PIN on the return's disclosure consent screen.

As an officer of the organization, I will enter my PIN as my signature on the organization's tax year 2015 electronically filed return. If I have indicated within this return that a copy of the return is being filed with a state agency(ies) regulating charities as part of the IRS Fed/State program, I will enter my PIN on the return's disclosure consent screen.

Officer's signature ▶ \_\_\_\_\_

Date ▶ \_\_\_\_\_

## Part III Certification and Authentication

ERO's EFIN/PIN. Enter your six-digit electronic filing identification number (EFIN) followed by your five-digit self-selected PIN . . . . .

93015712348  
do not enter all zeros

I certify that the above numeric entry is my PIN, which is my signature on the 2015 electronically filed return for the organization indicated above. I confirm that I am submitting this return in accordance with the requirements of **Pub. 4163**, Modernized e-File (MeF) Information for Authorized IRS e-file Providers for Business Returns.

ERO's signature ▶ \_\_\_\_\_

Date ▶ \_\_\_\_\_

**ERO Must Retain This Form – See Instructions  
Do Not Submit This Form To the IRS Unless Requested To Do So**

**BAA For Paperwork Reduction Act Notice, see instructions.**

Form **8879-EO** (2015)

# Application for Extension of Time To File an Exempt Organization Return

Department of the Treasury  
Internal Revenue Service

► **File a separate application for each return.**

► **Information about Form 8868 and its instructions is at [www.irs.gov/form8868](http://www.irs.gov/form8868).**

- If you are filing for an **Automatic 3-Month Extension, complete only Part I** and check this box
- If you are filing for an **Additional (Not Automatic) 3-Month Extension, complete only Part II** (on page 2 of this form).

**Do not complete Part II unless** you have already been granted an automatic 3-month extension on a previously filed Form 8868.

**Electronic filing (e-file).** You can electronically file Form 8868 if you need a 3-month automatic extension of time to file (6 months for a corporation required to file Form 990-T), or an additional (not automatic) 3-month extension of time. You can electronically file Form 8868 to request an extension of time to file any of the forms listed in Part I or Part II with the exception of Form 8870, Information Return for Transfers Associated With Certain Personal Benefit Contracts, which must be sent to the IRS in paper format (see instructions). For more details on the electronic filing of this form, visit [www.irs.gov/efile](http://www.irs.gov/efile) and click on *e-file for Charities & Nonprofits*.

## Part I Automatic 3-Month Extension of Time. Only submit original (no copies needed).

A corporation required to file Form 990-T and requesting an automatic 6-month extension – check this box and complete Part I only. . . .

All other corporations (including 1120-C filers), partnerships, REMICs, and trusts must use Form 7004 to request an extension of time to file income tax returns.

Enter filer's identifying number, see instructions

<b>Type or print</b>	Name of exempt organization or other filer, see instructions. <b>ROGUE WORKFORCE PARTNERSHIP</b>	Employer identification number (EIN) or <b>94-3143232</b>
	Number, street, and room or suite number. If a P.O. box, see instructions. <b>100 E MAIN STREET SUITE A</b>	Social security number (SSN)
File by the due date for filing your return. See instructions.	City, town or post office, state, and ZIP code. For a foreign address, see instructions. <b>MEDFORD, OR 97501</b>	

Enter the Return code for the return that this application is for (file a separate application for each return). . . . .

Application Is For	Return Code	Application Is For	Return Code
Form 990 or Form 990-EZ	01	Form 990-T (corporation)	07
Form 990-BL	02	Form 1041-A	08
Form 4720 (individual)	03	Form 4720 (other than individual)	09
Form 990-PF	04	Form 5227	10
Form 990-T (section 401(a) or 408(a) trust)	05	Form 6069	11
Form 990-T (trust other than above)	06	Form 8870	12

● The books are in the care of ► SHERRI EMITTE

Telephone No. ► 541-842-2530 Fax No. ► \_\_\_\_\_

- If the organization does not have an office or place of business in the United States, check this box
- If this is for a Group Return, enter the organization's four digit Group Exemption Number (GEN) \_\_\_\_\_. If this is for the whole group, check this box. . . . . If it is for part of the group, check this box . . .  and attach a list with the names and EINs of all members the extension is for.

**1** I request an automatic 3-month (6 months for a corporation required to file Form 990-T) extension of time until 2/15, 20 17, to file the exempt organization return for the organization named above.

The extension is for the organization's return for:

- calendar year 20 \_\_\_\_ or
- tax year beginning 7/01, 20 15, and ending 6/30, 20 16.

**2** If the tax year entered in line 1 is for less than 12 months, check reason:  Initial return  Final return  Change in accounting period

<b>3a</b> If this application is for Forms 990-BL, 990-PF, 990-T, 4720, or 6069, enter the tentative tax, less any nonrefundable credits. See instructions. . . . .	<b>3a</b>	\$	0.
<b>b</b> If this application is for Forms 990-PF, 990-T, 4720, or 6069, enter any refundable credits and estimated tax payments made. Include any prior year overpayment allowed as a credit. . . . .	<b>3b</b>	\$	0.
<b>c Balance due.</b> Subtract line 3b from line 3a. Include your payment with this form, if required, by using EFTPS (Electronic Federal Tax Payment System). See instructions. . . . .	<b>3c</b>	\$	0.

**Caution.** If you are going to make an electronic funds withdrawal (direct debit) with this Form 8868, see Form 8453-EO and Form 8879-EO for payment instructions.

- If you are filing for an **Additional (Not Automatic) 3-Month Extension**, complete only **Part II** and check this box.  **Note.** Only complete Part II if you have already been granted an automatic 3-month extension on a previously filed Form 8868.
- If you are filing for an **Automatic 3-Month Extension**, complete only **Part I** (on page 1).

**Part II Additional (Not Automatic) 3-Month Extension of Time.** Only file the original (no copies needed).

Enter filer's identifying number, see instructions

<b>Type or print</b>	Name of exempt organization or other filer, see instructions. <b>ROGUE WORKFORCE PARTNERSHIP</b>	Employer identification number (EIN) or <b>94-3143232</b>
	Number, street, and room or suite number. If a P.O. box, see instructions. <b>KDP CERTIFIED PUBLIC ACCOUNTANTS, LLP 640 SUPERIOR CT</b>	Social security number (SSN)
File by the due date for filing your return. See instructions.	City, town or post office, state, and ZIP code. For a foreign address, see instructions. <b>MEDFORD, OR 97504-6181</b>	

Enter the Return code for the return that this application is for (file a separate application for each return).  **01**

Application Is For	Return Code	Application Is For	Return Code
Form 990 or Form 990-EZ	01		
Form 990-BL	02	Form 1041-A	08
Form 4720 (individual)	03	Form 4720 (other than individual)	09
Form 990-PF	04	Form 5227	10
Form 990-T (section 401(a) or 408(a) trust)	05	Form 6069	11
Form 990-T (trust other than above)	06	Form 8870	12

**STOP! Do not complete Part II if you were not already granted an automatic 3-month extension on a previously filed Form 8868.**

- The books are in the care of ▶ SHERRI EMITTE  
Telephone No. ▶ 541-842-2530 Fax No. ▶ \_\_\_\_\_
- If the organization does not have an office or place of business in the United States, check this box.
- If this is for a Group Return, enter the organization's four digit Group Exemption Number (GEN) . . . . . If this is for the whole group, check this box . . . ▶  . If it is for part of the group, check this box ▶  and attach a list with the names and EINs of all members the extension is for.

- I request an additional 3-month extension of time until 5/15, 20 17.
- For calendar year \_\_\_\_\_, or other tax year beginning 7/01, 20 15, and ending 6/30, 20 16.
- If the tax year entered in line 5 is for less than 12 months, check reason:  Initial return  Final return  Change in accounting period
- State in detail why you need the extension . . . TAXPAYER RESPECTFULLY REQUESTS ADDITIONAL TIME TO GATHER INFORMATION NECESSARY TO FILE A COMPLETE AND ACCURATE TAX RETURN.

<b>8 a</b> If this application is for Forms 990-BL, 990-PF, 990-T, 4720, or 6069, enter the tentative tax, less any nonrefundable credits. See instructions. . . . .	<b>8 a</b>	\$
<b>b</b> If this application is for Forms 990-PF, 990-T, 4720, or 6069, enter any refundable credits and estimated tax payments made. Include any prior year overpayment allowed as a credit and any amount paid previously with Form 8868. . . . .	<b>8 b</b>	\$
<b>c Balance due.</b> Subtract line 8b from line 8a. Include your payment with this form, if required, by using EFTPS (Electronic Federal Tax Payment System). See instructions. . . . .	<b>8 c</b>	\$

**Signature and Verification must be completed for Part II only.**

Under penalties of perjury, I declare that I have examined this form, including accompanying schedules and statements, and to the best of my knowledge and belief, it is true, correct, and complete, and that I am authorized to prepare this form.

Signature ▶ \_\_\_\_\_ Title ▶ **EXECUTIVE DIRECTOR** Date ▶ \_\_\_\_\_  
**BAA** Form **8868** (Rev 1-2014)

Return of Organization Exempt From Income Tax

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

- Do not enter social security numbers on this form as it may be made public.
Information about Form 990 and its instructions is at www.irs.gov/form990.

2015

Open to Public Inspection

Department of the Treasury Internal Revenue Service

A For the 2015 calendar year, or tax year beginning 7/01, 2015, and ending 6/30, 2016

B Check if applicable: Address change, Name change, Initial return, Final return/terminated, Amended return, Application pending. C ROGUE WORKFORCE PARTNERSHIP, 100 E MAIN STREET SUITE A, MEDFORD, OR 97501. D Employer identification number 94-3143232. E Telephone number 541-842-2515. G Gross receipts \$ 4,301,046.

F Name and address of principal officer: JAMES G. FONG, SAME AS C ABOVE. H(a) Is this a group return for subordinates? Yes No. H(b) Are all subordinates included? Yes No.

I Tax-exempt status: 501(c)(3), 501(c) ( ) (insert no.), 4947(a)(1) or 527. J Website: WWW.ROGUEWORKFORCE.ORG. H(c) Group exemption number.

K Form of organization: X Corporation, Trust, Association, Other. L Year of formation: 1991. M State of legal domicile: OR

Part I Summary

1 Briefly describe the organization's mission or most significant activities: TO ADVANCE THE REGION'S ECONOMIC VITALITY BY DEVELOPING A BUSINESS-RESPONSIVE WORKFORCE THAT PROMOTES PROSPERITY.

Table with 2 columns: Description and Amount. Rows include: 2 Check this box, 3 Number of voting members, 4 Number of independent voting members, 5 Total number of individuals employed, 6 Total number of volunteers, 7a Total unrelated business revenue, 7b Net unrelated business taxable income.

Table with 3 columns: Description, Prior Year, Current Year. Rows include: 8 Contributions and grants, 9 Program service revenue, 10 Investment income, 11 Other revenue, 12 Total revenue.

Table with 3 columns: Description, Prior Year, Current Year. Rows include: 13 Grants and similar amounts paid, 14 Benefits paid to or for members, 15 Salaries, other compensation, 16a Professional fundraising fees, 17 Other expenses, 18 Total expenses, 19 Revenue less expenses.

Table with 3 columns: Description, Beginning of Current Year, End of Year. Rows include: 20 Total assets, 21 Total liabilities, 22 Net assets or fund balances.

Part II Signature Block

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

Sign Here: Signature of officer JAMES G. FONG, EXECUTIVE DIRECTOR. Date.

Paid Preparer Use Only: Print/Type preparer's name ROBERT W. HAGUE, CPA. Preparer's signature, Date, Check self-employed, PTIN P00646072. Firm's name KDP CERTIFIED PUBLIC ACCOUNTANTS, LLP. Firm's address 640 SUPERIOR CT, MEDFORD, OR 97504-6181. Firm's EIN 93-0745639. Phone no. (541) 773-6633.

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

Part III Statement of Program Service Accomplishments

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

1 Briefly describe the organization's mission:

TO ADVANCE THE REGION'S ECONOMIC VITALITY BY DEVELOPING A BUSINESS-RESPONSIVE WORKFORCE THAT PROMOTES PROSPERITY.

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 \$ 3,003,073. including grants of \$ ) (Revenue \$ 4,336,618.)

THE ORGANIZATION CARRIES OUT VARIOUS ITERATIONS OF FEDERAL WORKFORCE PROGRAMS. THE PREVIOUS WORKFORCE PROGRAM, THE WORKFORCE INVESTMENT ACT (WIA), WAS SIGNED INTO LAW IN 1998 AND EXPIRED WITH THE ENACTING OF WIOA IN 2014. THESE FINANCIAL STATEMENTS INCLUDE REVENUES FROM BOTH REMAINING WIA FUNDS AND WIOA FUNDS. IN ADDITION, THE ORGANIZATION RECEIVES OTHER WORKFORCE-RELATED GRANTS FROM HECC AND OTHER STATE AGENCIES, AS WELL AS GRANTS FROM PUBLIC AND NON-PROFIT ENTITIES.

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

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

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

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

4e Total program service expenses 3,003,073.

**Part IV Checklist of Required Schedules**

	Yes	No
<b>1</b> Is the organization described in section 501(c)(3) or 4947(a)(1) (other than a private foundation)? <i>If 'Yes,' complete Schedule A.</i> .....	X	
<b>2</b> Is the organization required to complete <i>Schedule B, Schedule of Contributors</i> (see instructions)? .....	X	
<b>3</b> Did the organization engage in direct or indirect political campaign activities on behalf of or in opposition to candidates for public office? <i>If 'Yes,' complete Schedule C, Part I.</i> .....		X
<b>4 Section 501(c)(3) organizations.</b> Did the organization engage in lobbying activities, or have a section 501(h) election in effect during the tax year? <i>If 'Yes,' complete Schedule C, Part II.</i> .....		X
<b>5</b> 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? <i>If 'Yes,' complete Schedule C, Part III.</i> .....		X
<b>6</b> 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? <i>If 'Yes,' complete Schedule D, Part I.</i> .....		X
<b>7</b> Did the organization receive or hold a conservation easement, including easements to preserve open space, the environment, historic land areas, or historic structures? <i>If 'Yes,' complete Schedule D, Part II.</i> .....		X
<b>8</b> Did the organization maintain collections of works of art, historical treasures, or other similar assets? <i>If 'Yes,' complete Schedule D, Part III.</i> .....		X
<b>9</b> 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? <i>If 'Yes,' complete Schedule D, Part IV.</i> .....		X
<b>10</b> Did the organization, directly or through a related organization, hold assets in temporarily restricted endowments, permanent endowments, or quasi-endowments? <i>If 'Yes,' complete Schedule D, Part V.</i> .....		X
<b>11</b> 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.		
<b>a</b> Did the organization report an amount for land, buildings and equipment in Part X, line 10? <i>If 'Yes,' complete Schedule D, Part VI.</i> .....	X	
<b>b</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? <i>If 'Yes,' complete Schedule D, Part VII.</i> .....		X
<b>c</b> 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? <i>If 'Yes,' complete Schedule D, Part VIII.</i> .....		X
<b>d</b> 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? <i>If 'Yes,' complete Schedule D, Part IX.</i> .....	X	
<b>e</b> Did the organization report an amount for other liabilities in Part X, line 25? <i>If 'Yes,' complete Schedule D, Part X.</i> .....		X
<b>f</b> 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)? <i>If 'Yes,' complete Schedule D, Part X.</i> .....	X	
<b>12a</b> Did the organization obtain separate, independent audited financial statements for the tax year? <i>If 'Yes,' complete Schedule D, Parts XI, and XII.</i> .....	X	
<b>b</b> Was the organization included in consolidated, independent audited financial statements for the tax year? <i>If 'Yes,' and if the organization answered 'No' to line 12a, then completing Schedule D, Parts XI and XII is optional.</i> .....		X
<b>13</b> Is the organization a school described in section 170(b)(1)(A)(ii)? <i>If 'Yes,' complete Schedule E.</i> .....		X
<b>14a</b> Did the organization maintain an office, employees, or agents outside of the United States? .....		X
<b>b</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? <i>If 'Yes,' complete Schedule F, Parts I and IV.</i> .....		X
<b>15</b> 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? <i>If 'Yes,' complete Schedule F, Parts II and IV.</i> .....		X
<b>16</b> 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? <i>If 'Yes,' complete Schedule F, Parts III and IV.</i> .....		X
<b>17</b> 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? <i>If 'Yes,' complete Schedule G, Part I</i> (see instructions). .....		X
<b>18</b> Did the organization report more than \$15,000 total of fundraising event gross income and contributions on Part VIII, lines 1c and 8a? <i>If 'Yes,' complete Schedule G, Part II.</i> .....		X
<b>19</b> Did the organization report more than \$15,000 of gross income from gaming activities on Part VIII, line 9a? <i>If 'Yes,' complete Schedule G, Part III.</i> .....		X

**Part IV Checklist of Required Schedules** (continued)

	Yes	No
<b>20a</b> Did the organization operate one or more hospital facilities? <i>If 'Yes', complete Schedule H.</i>		X
<b>b</b> If 'Yes' to line 20a, did the organization attach a copy of its audited financial statements to this return?		
<b>21</b> 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? <i>If 'Yes,' complete Schedule I, Parts I and II.</i>		X
<b>22</b> Did the organization report more than \$5,000 of grants or other assistance to or for domestic individuals on Part IX, column (A), line 2? <i>If 'Yes,' complete Schedule I, Parts I and III.</i>		X
<b>23</b> Did the organization answer 'Yes' to Part VII, Section A, line 3, 4, or 5 about compensation of the organization's current and former officers, directors, trustees, key employees, and highest compensated employees? <i>If 'Yes,' complete Schedule J.</i>		X
<b>24a</b> Did the organization have a tax-exempt bond issue with an outstanding principal amount of more than \$100,000 as of the last day of the year, that was issued after December 31, 2002? <i>If 'Yes,' answer lines 24b through 24d and complete Schedule K. If 'No,' go to line 25a.</i>		X
<b>b</b> Did the organization invest any proceeds of tax-exempt bonds beyond a temporary period exception?		
<b>c</b> Did the organization maintain an escrow account other than a refunding escrow at any time during the year to defease any tax-exempt bonds?		
<b>d</b> Did the organization act as an 'on behalf of' issuer for bonds outstanding at any time during the year?		
<b>25a Section 501(c)(3), 501(c)(4), and 501(c)(29) organizations.</b> Did the organization engage in an excess benefit transaction with a disqualified person during the year? <i>If 'Yes,' complete Schedule L, Part I.</i>		X
<b>b</b> Is the organization aware that it engaged in an excess benefit transaction with a disqualified person in a prior year, and that the transaction has not been reported on any of the organization's prior Forms 990 or 990-EZ? <i>If 'Yes,' complete Schedule L, Part I.</i>		X
<b>26</b> 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? <i>If 'Yes,' complete Schedule L, Part II.</i>		X
<b>27</b> 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? <i>If 'Yes,' complete Schedule L, Part III.</i>		X
<b>28</b> 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):		
<b>a</b> A current or former officer, director, trustee, or key employee? <i>If 'Yes,' complete Schedule L, Part IV.</i>		X
<b>b</b> A family member of a current or former officer, director, trustee, or key employee? <i>If 'Yes,' complete Schedule L, Part IV.</i>		X
<b>c</b> 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? <i>If 'Yes,' complete Schedule L, Part IV.</i>		X
<b>29</b> Did the organization receive more than \$25,000 in non-cash contributions? <i>If 'Yes,' complete Schedule M.</i>		X
<b>30</b> Did the organization receive contributions of art, historical treasures, or other similar assets, or qualified conservation contributions? <i>If 'Yes,' complete Schedule M.</i>		X
<b>31</b> Did the organization liquidate, terminate, or dissolve and cease operations? <i>If 'Yes,' complete Schedule N, Part I.</i>		X
<b>32</b> Did the organization sell, exchange, dispose of, or transfer more than 25% of its net assets? <i>If 'Yes,' complete Schedule N, Part II.</i>		X
<b>33</b> Did the organization own 100% of an entity disregarded as separate from the organization under Regulations sections 301.7701-2 and 301.7701-3? <i>If 'Yes,' complete Schedule R, Part I.</i>		X
<b>34</b> Was the organization related to any tax-exempt or taxable entity? <i>If 'Yes,' complete Schedule R, Part II, III, or IV, and Part V, line 1.</i>		X
<b>35a</b> Did the organization have a controlled entity within the meaning of section 512(b)(13)?		X
<b>b</b> If 'Yes' to line 35a, did the organization receive any payment from or engage in any transaction with a controlled entity within the meaning of section 512(b)(13)? <i>If 'Yes,' complete Schedule R, Part V, line 2.</i>		
<b>36 Section 501(c)(3) organizations.</b> Did the organization make any transfers to an exempt non-charitable related organization? <i>If 'Yes,' complete Schedule R, Part V, line 2.</i>		X
<b>37</b> Did the organization conduct more than 5% of its activities through an entity that is not a related organization and that is treated as a partnership for federal income tax purposes? <i>If 'Yes,' complete Schedule R, Part VI.</i>		X
<b>38</b> Did the organization complete Schedule O and provide explanations in Schedule O for Part VI, lines 11b and 19? <b>Note.</b> All Form 990 filers are required to complete Schedule O.	X	

BAA

Form 990 (2015)

**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
<b>1 a</b>	Enter the number reported in Box 3 of Form 1096. Enter -0- if not applicable. <input type="text" value="8"/>		
<b>1 b</b>	Enter the number of Forms W-2G included in line 1a. Enter -0- if not applicable. <input type="text" value="0"/>		
<b>1 c</b>	Did the organization comply with backup withholding rules for reportable payments to vendors and reportable gaming (gambling) winnings to prize winners? <input type="checkbox"/>		X
<b>2 a</b>	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. <input type="text" value="11"/>		
<b>2 b</b>	If at least one is reported on line 2a, did the organization file all required federal employment tax returns? <input type="checkbox"/>	X	
<b>Note.</b> If the sum of lines 1a and 2a is greater than 250, you may be required to e-file (see instructions)			
<b>3 a</b>	Did the organization have unrelated business gross income of \$1,000 or more during the year? <input type="checkbox"/>		X
<b>3 b</b>	If 'Yes' has it filed a Form 990-T for this year? If 'No' to line 3b, provide an explanation in Schedule O. <input type="checkbox"/>		
<b>4 a</b>	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)? <input type="checkbox"/>		X
<b>4 b</b>	If 'Yes,' enter the name of the foreign country: <input type="text"/> See instructions for filing requirements for FinCEN Form 114, Report of Foreign Bank and Financial Accounts. (FBAR)		
<b>5 a</b>	Was the organization a party to a prohibited tax shelter transaction at any time during the tax year? <input type="checkbox"/>		X
<b>5 b</b>	Did any taxable party notify the organization that it was or is a party to a prohibited tax shelter transaction? <input type="checkbox"/>		X
<b>5 c</b>	If 'Yes,' to line 5a or 5b, did the organization file Form 8886-T? <input type="checkbox"/>		
<b>6 a</b>	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? <input type="checkbox"/>		X
<b>6 b</b>	If 'Yes,' did the organization include with every solicitation an express statement that such contributions or gifts were not tax deductible? <input type="checkbox"/>		
<b>7</b>	<b>Organizations that may receive deductible contributions under section 170(c).</b>		
<b>7 a</b>	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? <input type="checkbox"/>		X
<b>7 b</b>	If 'Yes,' did the organization notify the donor of the value of the goods or services provided? <input type="checkbox"/>		
<b>7 c</b>	Did the organization sell, exchange, or otherwise dispose of tangible personal property for which it was required to file Form 8282? <input type="checkbox"/>		X
<b>7 d</b>	If 'Yes,' indicate the number of Forms 8282 filed during the year. <input type="text"/>		
<b>7 e</b>	Did the organization receive any funds, directly or indirectly, to pay premiums on a personal benefit contract? <input type="checkbox"/>		X
<b>7 f</b>	Did the organization, during the year, pay premiums, directly or indirectly, on a personal benefit contract? <input type="checkbox"/>		X
<b>7 g</b>	If the organization received a contribution of qualified intellectual property, did the organization file Form 8899 as required? <input type="checkbox"/>		
<b>7 h</b>	If the organization received a contribution of cars, boats, airplanes, or other vehicles, did the organization file a Form 1098-C? <input type="checkbox"/>		
<b>8</b>	<b>Sponsoring organizations maintaining donor advised funds.</b> Did a donor advised fund maintained by the sponsoring organization have excess business holdings at any time during the year? <input type="checkbox"/>		
<b>9</b>	<b>Sponsoring organizations maintaining donor advised funds.</b>		
<b>9 a</b>	Did the sponsoring organization make any taxable distributions under section 4966? <input type="checkbox"/>		
<b>9 b</b>	Did the sponsoring organization make a distribution to a donor, donor advisor, or related person? <input type="checkbox"/>		
<b>10</b>	<b>Section 501(c)(7) organizations.</b> Enter:		
<b>10 a</b>	Initiation fees and capital contributions included on Part VIII, line 12. <input type="text"/>		
<b>10 b</b>	Gross receipts, included on Form 990, Part VIII, line 12, for public use of club facilities. <input type="text"/>		
<b>11</b>	<b>Section 501(c)(12) organizations.</b> Enter:		
<b>11 a</b>	Gross income from members or shareholders. <input type="text"/>		
<b>11 b</b>	Gross income from other sources (Do not net amounts due or paid to other sources against amounts due or received from them.) <input type="text"/>		
<b>12 a</b>	<b>Section 4947(a)(1) non-exempt charitable trusts.</b> Is the organization filing Form 990 in lieu of Form 1041? <input type="checkbox"/>		
<b>12 b</b>	If 'Yes,' enter the amount of tax-exempt interest received or accrued during the year. <input type="text"/>		
<b>13</b>	<b>Section 501(c)(29) qualified nonprofit health insurance issuers.</b>		
<b>13 a</b>	Is the organization licensed to issue qualified health plans in more than one state? <input type="checkbox"/>		
<b>Note.</b> See the instructions for additional information the organization must report on Schedule O.			
<b>13 b</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. <input type="text"/>		
<b>13 c</b>	Enter the amount of reserves on hand <input type="text"/>		
<b>14 a</b>	Did the organization receive any payments for indoor tanning services during the tax year? <input type="checkbox"/>		X
<b>14 b</b>	If 'Yes,' has it filed a Form 720 to report these payments? If 'No,' provide an explanation in Schedule O. <input type="checkbox"/>		

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

Table with 3 columns: Question, Yes, No. Rows include: 1a Enter the number of voting members... 1b Enter the number of voting members included... 2 Did any officer, director, trustee, or key employee have a family relationship... 3 Did the organization delegate control over management duties... 4 Did the organization make any significant changes to its governing documents... 5 Did the organization become aware during the year of a significant diversion of the organization's assets?... 6 Did the organization have members or stockholders?... 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?... 7b Are any governance decisions of the organization reserved to (or subject to approval by) members, stockholders, or persons other than the governing body?... 8 Did the organization contemporaneously document the meetings held or written actions undertaken during the year by the following: a The governing body?... b Each committee with authority to act on behalf of the governing body?... 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.

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

Table with 3 columns: Question, Yes, No. Rows include: 10a Did the organization have local chapters, branches, or affiliates?... 10b If 'Yes,' did the organization have written policies and procedures governing the activities of such chapters, affiliates, and branches to ensure their operations are consistent with the organization's exempt purposes?... 11a Has the organization provided a complete copy of this Form 990 to all members of its governing body before filing the form?... 11b Describe in Schedule O the process, if any, used by the organization to review this Form 990. SEE SCHEDULE O 12a Did the organization have a written conflict of interest policy? If 'No,' go to line 13. 12b Were officers, directors, or trustees, and key employees required to disclose annually interests that could give rise to conflicts? 12c Did the organization regularly and consistently monitor and enforce compliance with the policy? If 'Yes,' describe in Schedule O how this was done. 13 Did the organization have a written whistleblower policy? 14 Did the organization have a written document retention and destruction policy? 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. b Other officers or key employees of the organization. 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? 16b If 'Yes,' did the organization follow a written policy or procedure requiring the organization to evaluate its participation in joint venture arrangements under applicable federal tax law, and take steps to safeguard the organization's exempt status with respect to such arrangements?

Section C. Disclosure

- 17 List the states with which a copy of this Form 990 is required to be filed OR
18 Section 6104 requires an organization to make its Forms 1023 (or 1024 if applicable), 990, and 990-T (Section 501(c)(3)s only) available for public inspection. Indicate how you made these available. Check all that apply.
[ ] Own website [ ] Another's website [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. SEE SCHEDULE O
20 State the name, address, and telephone number of the person who possesses the organization's books and records:
SHERRI EMITTE 100 E MAIN STREET, STE A MEDFORD OR 97504 541-842-2530

**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**

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

- List all of the organization's **current** officers, directors, trustees (whether individuals or organizations), regardless of amount of compensation. Enter -0- in columns (D), (E), and (F) if no compensation was paid.
- List all of the organization's **current** key employees, if any. See 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)						(D) Reportable compensation from the organization (W-2/1099-MISC)	(E) Reportable compensation from related organizations (W-2/1099-MISC)	(F) Estimated amount of other compensation from the organization and related organizations
		Individual trustee or director	Institutional trustee	Officer	Key employee	Highest compensated employee	Former			
(1) TAMARA NORDIN DIRECTOR	0.6 0	X					0.	0.	0.	
(2) MICHAEL DONNELLY DIRECTOR	0.63 0	X					0.	0.	0.	
(3) GREGG EDWARDS VICE CHAIR	0.63 0	X					0.	0.	0.	
(4) RON FOX DIRECTOR	0.63 0	X					0.	0.	0.	
(5) JESSICA GOMEZ BOARD CHAIR	0.63 0	X					0.	0.	0.	
(6) NIKKI JONES DIRECTOR	0.63 0	X					0.	0.	0.	
(7) JAMES G. FONG EXEC. DIRECTOR	40 0			X			40,978.	0.	0.	
(8) AURORA KING COO	40 0			X			35,841.	0.	0.	
(9) SHERRI EMITTE CF&AO	40 0			X			35,837.	0.	0.	
(10)										
(11)										
(12)										
(13)										
(14)										

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

(A) Name and title	(B) Average hours per week (list any hours for related organizations below dotted line)	(C) Position (do not check more than one box, unless person is both an officer and a director/trustee)					(D) Reportable compensation from the organization (W-2/1099-MISC)	(E) Reportable compensation from related organizations (W-2/1099-MISC)	(F) Estimated amount of other compensation from the organization and related organizations
		Individual trustee or director	Institutional trustee	Officer	Key employee	Highest compensated employee			
(15) -----									
(16) -----									
(17) -----									
(18) -----									
(19) -----									
(20) -----									
(21) -----									
(22) -----									
(23) -----									
(24) -----									
(25) -----									
<b>1 b Sub-total</b> .....							112,656.	0.	0.
<b>c Total from continuation sheets to Part VII, Section A</b> .....							0.	0.	0.
<b>d Total (add lines 1b and 1c)</b> .....							112,656.	0.	0.
<b>2</b> Total number of individuals (including but not limited to those listed above) who received more than \$100,000 of reportable compensation from the organization ▶ 0									

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

**Section B. Independent Contractors**

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

(A) Name and business address	(B) Description of services	(C) Compensation
ARBOR E&T LLC, DBA RESCARE WORKFORCE SERVICES 9901 LINN STATION ROAD	WORKFORCE SERVICES	2,070,158.
COLLEGE DREAMS, INC. PO BOX 1407 GRANTS PASS, OR 97528	WORKFORCE SERVICES	193,174.
<b>2</b> Total number of independent contractors (including but not limited to those listed above) who received more than \$100,000 of compensation from the organization ▶ 2		

**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	
<b>Contributions, Gifts, Grants and Other Similar Amounts</b>	<b>1 a</b> Federated campaigns	<b>1 a</b>				
	<b>b</b> Membership dues	<b>1 b</b>				
	<b>c</b> Fundraising events	<b>1 c</b>				
	<b>d</b> Related organizations	<b>1 d</b>				
	<b>e</b> Government grants (contributions)	<b>1 e</b> 2,960,686.				
	<b>f</b> All other contributions, gifts, grants, and similar amounts not included above	<b>1 f</b> 984,590.				
	<b>g</b> Noncash contributions included in lines 1a-1f: \$					
	<b>h Total.</b> Add lines 1a-1f		3,945,276.			
<b>Program Service Revenue</b>	<b>2 a</b> Business Code					
	<b>b</b> -----					
	<b>c</b> -----					
	<b>d</b> -----					
	<b>e</b> -----					
	<b>f</b> All other program service revenue					
	<b>g Total.</b> Add lines 2a-2f					
<b>Other Revenue</b>	<b>3</b> Investment income (including dividends, interest and other similar amounts)		348.	348.		
	<b>4</b> Income from investment of tax-exempt bond proceeds					
	<b>5</b> Royalties					
	<b>6 a</b> Gross rents	(i) Real	338,083.			
		(ii) Personal				
		<b>b</b> Less: rental expenses	338,083.			
		<b>c</b> Rental income or (loss)				
	<b>d</b> Net rental income or (loss)					
	<b>7 a</b> Gross amount from sales of assets other than inventory	(i) Securities				
		(ii) Other				
		<b>b</b> Less: cost or other basis and sales expenses				
		<b>c</b> Gain or (loss)				
	<b>d</b> Net gain or (loss)					
	<b>8 a</b> Gross income from fundraising events (not including \$ of contributions reported on line 1c). See Part IV, line 18	<b>a</b>				
	<b>b</b> Less: direct expenses	<b>b</b>				
<b>c</b> Net income or (loss) from fundraising events						
<b>9 a</b> Gross income from gaming activities. See Part IV, line 19	<b>a</b>					
<b>b</b> Less: direct expenses	<b>b</b>					
<b>c</b> Net income or (loss) from gaming activities						
<b>10 a</b> Gross sales of inventory, less returns and allowances	<b>a</b>					
<b>b</b> Less: cost of goods sold	<b>b</b>					
<b>c</b> Net income or (loss) from sales of inventory						
Miscellaneous Revenue		Business Code				
<b>11 a</b> MISCELLANEOUS INCOME		17,339.	17,339.			
<b>b</b> -----						
<b>c</b> -----						
<b>d</b> All other revenue						
<b>e Total.</b> Add lines 11a-11d		17,339.				
<b>12 Total revenue.</b> See instructions		3,962,963.	17,687.	0.	0.	

**Part IX Statement of Functional Expenses**

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

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

<b>Do not include amounts reported on lines 6b, 7b, 8b, 9b, and 10b of Part VIII.</b>	<b>(A)</b> Total expenses	<b>(B)</b> Program service expenses	<b>(C)</b> Management and general expenses	<b>(D)</b> Fundraising expenses
1 Grants and other assistance to domestic organizations and domestic governments. See Part IV, line 21				
2 Grants and other assistance to domestic individuals. See Part IV, line 22				
3 Grants and other assistance to foreign organizations, foreign governments, and foreign individuals. See Part IV, lines 15 and 16				
4 Benefits paid to or for members				
5 Compensation of current officers, directors, trustees, and key employees	272,760.	150,018.	122,742.	0.
6 Compensation not included above, to disqualified persons (as defined under section 4958(f)(1)) and persons described in section 4958(c)(3)(B)	0.	0.	0.	0.
7 Other salaries and wages	223,083.	145,004.	78,079.	
8 Pension plan accruals and contributions (include section 401(k) and 403(b) employer contributions)	41,673.	27,087.	14,586.	
9 Other employee benefits	78,332.	50,916.	27,416.	
10 Payroll taxes	59,974.	38,983.	20,991.	
11 Fees for services (non-employees):				
a Management				
b Legal	65.	42.	23.	
c Accounting	2,318.	1,507.	811.	
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.)	2,263,333.	2,263,333.		
12 Advertising and promotion	9,108.	5,920.	3,188.	
13 Office expenses	110,977.	72,135.	38,842.	
14 Information technology	44,144.	28,694.	15,450.	
15 Royalties				
16 Occupancy	150,627.	97,908.	52,719.	
17 Travel	13,983.	9,089.	4,894.	
18 Payments of travel or entertainment expenses for any federal, state, or local public officials				
19 Conferences, conventions, and meetings	15,708.	10,210.	5,498.	
20 Interest				
21 Payments to affiliates				
22 Depreciation, depletion, and amortization	1,996.	1,297.	699.	
23 Insurance	14,173.	9,212.	4,961.	
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 <u>OTHER EXPENSES</u>	141,105.	91,718.	49,387.	
b -----				
c -----				
d -----				
e All other expenses				
25 Total functional expenses. Add lines 1 through 24e	3,443,359.	3,003,073.	440,286.	0.
26 Joint costs. Complete this line only if the organization reported in column (B) joint costs from a combined educational campaign and fundraising solicitation. Check here <input type="checkbox"/> if following SOP 98-2 (ASC 958-720)				

**Part X Balance 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
<b>Assets</b>	<b>1</b> Cash – non-interest-bearing.....	<b>1</b>	289,983.
	<b>2</b> Savings and temporary cash investments.....	<b>2</b>	961,533.
	<b>3</b> Pledges and grants receivable, net.....	<b>3</b>	422,244.
	<b>4</b> Accounts receivable, net.....	<b>4</b>	
	<b>5</b> Loans and other receivables from current and former officers, directors, trustees, key employees, and highest compensated employees. Complete Part II of Schedule L.....	<b>5</b>	
	<b>6</b> 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.....	<b>6</b>	
	<b>7</b> Notes and loans receivable, net.....	<b>7</b>	
	<b>8</b> Inventories for sale or use.....	<b>8</b>	
	<b>9</b> Prepaid expenses and deferred charges.....	<b>9</b>	20,610.
	<b>10a</b> Land, buildings, and equipment: cost or other basis. Complete Part VI of Schedule D.....	<b>10a</b> 15,462.	
	<b>b</b> Less: accumulated depreciation.....	<b>10b</b> 1,996.	<b>10c</b> 13,466.
	<b>11</b> Investments – publicly traded securities.....	<b>11</b>	
	<b>12</b> Investments – other securities. See Part IV, line 11.....	<b>12</b>	
	<b>13</b> Investments – program-related. See Part IV, line 11.....	<b>13</b>	
	<b>14</b> Intangible assets.....	<b>14</b>	
	<b>15</b> Other assets. See Part IV, line 11.....	<b>15</b>	210,590.
<b>16 Total assets.</b> Add lines 1 through 15 (must equal line 34).....	0. <b>16</b>	1,918,426.	
<b>Liabilities</b>	<b>17</b> Accounts payable and accrued expenses.....	<b>17</b>	683,453.
	<b>18</b> Grants payable.....	<b>18</b>	
	<b>19</b> Deferred revenue.....	<b>19</b>	188,949.
	<b>20</b> Tax-exempt bond liabilities.....	<b>20</b>	
	<b>21</b> Escrow or custodial account liability. Complete Part IV of Schedule D.....	<b>21</b>	
	<b>22</b> 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.....	<b>22</b>	
	<b>23</b> Secured mortgages and notes payable to unrelated third parties.....	<b>23</b>	
	<b>24</b> Unsecured notes and loans payable to unrelated third parties.....	<b>24</b>	
	<b>25</b> 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.....	<b>25</b>	
	<b>26 Total liabilities.</b> Add lines 17 through 25.....	0. <b>26</b>	872,402.
<b>Net Assets or Fund Balances</b>	<b>Organizations that follow SFAS 117 (ASC 958), check here</b> <input checked="" type="checkbox"/> <b>and complete lines 27 through 29, and lines 33 and 34.</b>		
	<b>27</b> Unrestricted net assets.....	<b>27</b>	1,046,024.
	<b>28</b> Temporarily restricted net assets.....	<b>28</b>	
	<b>29</b> Permanently restricted net assets.....	<b>29</b>	
	<b>Organizations that do not follow SFAS 117 (ASC 958), check here</b> <input type="checkbox"/> <b>and complete lines 30 through 34.</b>		
	<b>30</b> Capital stock or trust principal, or current funds.....	<b>30</b>	
	<b>31</b> Paid-in or capital surplus, or land, building, or equipment fund.....	<b>31</b>	
	<b>32</b> Retained earnings, endowment, accumulated income, or other funds.....	<b>32</b>	
	<b>33</b> Total net assets or fund balances.....	0. <b>33</b>	1,046,024.
<b>34</b> Total liabilities and net assets/fund balances.....	0. <b>34</b>	1,918,426.	

BAA

**Part XI Reconciliation of Net Assets**

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

<b>1</b>	Total revenue (must equal Part VIII, column (A), line 12)	<b>1</b>	3,962,963.
<b>2</b>	Total expenses (must equal Part IX, column (A), line 25)	<b>2</b>	3,443,359.
<b>3</b>	Revenue less expenses. Subtract line 2 from line 1	<b>3</b>	519,604.
<b>4</b>	Net assets or fund balances at beginning of year (must equal Part X, line 33, column (A))	<b>4</b>	0.
<b>5</b>	Net unrealized gains (losses) on investments	<b>5</b>	
<b>6</b>	Donated services and use of facilities	<b>6</b>	35,572.
<b>7</b>	Investment expenses	<b>7</b>	
<b>8</b>	Prior period adjustments	<b>8</b>	
<b>9</b>	Other changes in net assets or fund balances (explain in Schedule O) <b>SEE SCHEDULE O</b>	<b>9</b>	490,848.
<b>10</b>	Net assets or fund balances at end of year. Combine lines 3 through 9 (must equal Part X, line 33, column (B))	<b>10</b>	1,046,024.

**Part XII Financial Statements and Reporting**

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

		Yes	No
<b>1</b>	Accounting method used to prepare the Form 990: <input type="checkbox"/> Cash <input checked="" type="checkbox"/> Accrual <input type="checkbox"/> Other _____		
If the organization changed its method of accounting from a prior year or checked 'Other,' explain in Schedule O.			
<b>2a</b>	Were the organization's financial statements compiled or reviewed by an independent accountant?		X
If 'Yes,' check a box below to indicate whether the financial statements for the year were compiled or reviewed on a separate basis, consolidated basis, or both:			
<input type="checkbox"/> Separate basis <input type="checkbox"/> Consolidated basis <input type="checkbox"/> Both consolidated and separate basis			
<b>2b</b>	Were the organization's financial statements audited by an independent accountant?	X	
If 'Yes,' check a box below to indicate whether the financial statements for the year were audited on a separate basis, consolidated basis, or both:			
<input type="checkbox"/> Separate basis <input checked="" type="checkbox"/> Consolidated basis <input type="checkbox"/> Both consolidated and separate basis			
<b>2c</b>	If 'Yes' to line 2a or 2b, does the organization have a committee that assumes responsibility for oversight of the audit, review, or compilation of its financial statements and selection of an independent accountant?		X
If the organization changed either its oversight process or selection process during the tax year, explain in Schedule O.			
<b>3a</b>	As a result of a federal award, was the organization required to undergo an audit or audits as set forth in the Single Audit Act and OMB Circular A-133?	X	
<b>3b</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.	X	

BAA

**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.

▶ Attach to Form 990 or Form 990-EZ.

▶ Information about Schedule A (Form 990 or 990-EZ) and its instructions is at [www.irs.gov/form990](http://www.irs.gov/form990).

OMB No. 1545-0047

**2015**

**Open to Public Inspection**

Name of the organization <b>ROGUE WORKFORCE PARTNERSHIP</b>	Employer identification number <b>94-3143232</b>
--	---

**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 11, check only one box.)

- 1  A church, convention of churches, or association of churches described in **section 170(b)(1)(A)(i)**.
- 2  A school described in **section 170(b)(1)(A)(ii)**. (Attach Schedule E (Form 990 or 990-EZ).)
- 3  A hospital or a cooperative hospital service organization described in **section 170(b)(1)(A)(iii)**.
- 4  A medical research organization operated in conjunction with a hospital described in **section 170(b)(1)(A)(iii)**. Enter the hospital's name, city, and state: \_\_\_\_\_
- 5  An organization operated for the benefit of a college or university owned or operated by a governmental unit described in **section 170(b)(1)(A)(iv)**. (Complete Part II.)
- 6  A federal, state, or local government or governmental unit described in **section 170(b)(1)(A)(v)**.
- 7  An organization that normally receives a substantial part of its support from a governmental unit or from the general public described in **section 170(b)(1)(A)(vi)**. (Complete Part II.)
- 8  A community trust described in **section 170(b)(1)(A)(vi)**. (Complete Part II.)
- 9  An 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.)
- 10  An organization organized and operated exclusively to test for public safety. See **section 509(a)(4)**.
- 11  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 11a through 11d that describes the type of supporting organization and complete lines 11e, 11f, and 11g.
  - 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 1-9 above (see instructions))	(iv) Is the organization listed in your governing document?		(v) Amount of monetary support (see instructions)	(vi) Amount of other support (see instructions)
			Yes	No		
(A)						
(B)						
(C)						
(D)						
(E)						
<b>Total</b>						

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

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

**Section A. Public Support**

Calendar year (or fiscal year beginning in) ▶	(a) 2011	(b) 2012	(c) 2013	(d) 2014	(e) 2015	(f) Total
1 Gifts, grants, contributions, and membership fees received. (Do not include any 'unusual grants'.)					3,980,848.	3,980,848.
2 Tax revenues levied for the organization's benefit and either paid to or expended on its behalf.						0.
3 The value of services or facilities furnished by a governmental unit to the organization without charge.						0.
4 <b>Total.</b> Add lines 1 through 3.	0.	0.	0.	0.	3,980,848.	3,980,848.
5 The portion of total contributions by each person (other than a governmental unit or publicly supported organization) included on line 1 that exceeds 2% of the amount shown on line 11, column (f).						0.
6 <b>Public support.</b> Subtract line 5 from line 4.						3,980,848.

**Section B. Total Support**

Calendar year (or fiscal year beginning in) ▶	(a) 2011	(b) 2012	(c) 2013	(d) 2014	(e) 2015	(f) Total
7 Amounts from line 4.	0.	0.	0.	0.	3,980,848.	3,980,848.
8 Gross income from interest, dividends, payments received on securities loans, rents, royalties and income from similar sources.						0.
9 Net income from unrelated business activities, whether or not the business is regularly carried on.						0.
10 Other income. Do not include gain or loss from the sale of capital assets. (Explain in Part VI.) SEE PART VI					355,770.	355,770.
11 <b>Total support.</b> Add lines 7 through 10.						4,336,618.
12 Gross receipts from related activities, etc. (see instructions)					12	0.
13 <b>First five years.</b> 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 <b>stop here</b> ▶ <input type="checkbox"/>						

**Section C. Computation of Public Support Percentage**

14 Public support percentage for 2015 (line 6, column (f) divided by line 11, column (f)).	14	91.80 %
15 Public support percentage from 2014 Schedule A, Part II, line 14.	15	0.00 %
16a <b>33-1/3% support test – 2015.</b> If the organization did not check the box on line 13, and line 14 is 33-1/3% or more, check this box and <b>stop here.</b> The organization qualifies as a publicly supported organization. ▶ <input checked="" type="checkbox"/>		
b <b>33-1/3% support test – 2014.</b> 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 <b>stop here.</b> The organization qualifies as a publicly supported organization. ▶ <input type="checkbox"/>		
17a <b>10%-facts-and-circumstances test – 2015.</b> 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 <b>stop here.</b> Explain in Part VI how the organization meets the 'facts-and-circumstances' test. The organization qualifies as a publicly supported organization. ▶ <input type="checkbox"/>		
b <b>10%-facts-and-circumstances test – 2014.</b> 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 <b>stop here.</b> Explain in Part VI how the organization meets the 'facts-and-circumstances' test. The organization qualifies as a publicly supported organization. ▶ <input type="checkbox"/>		
18 <b>Private foundation.</b> If the organization did not check a box on line 13, 16a, 16b, 17a, or 17b, check this box and see instructions. ▶ <input type="checkbox"/>		

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

(Complete only if you checked the box on line 9 of Part I or if the organization failed to qualify under Part II. If the organization fails to qualify under the tests listed below, please complete Part II.)

**Section A. Public Support**

Calendar year (or fiscal year beginning in) ▶	(a) 2011	(b) 2012	(c) 2013	(d) 2014	(e) 2015	(f) Total
<b>1</b> Gifts, grants, contributions and membership fees received. (Do not include any 'unusual grants'.)						
<b>2</b> 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.						
<b>3</b> Gross receipts from activities that are not an unrelated trade or business under section 513.						
<b>4</b> Tax revenues levied for the organization's benefit and either paid to or expended on its behalf.						
<b>5</b> The value of services or facilities furnished by a governmental unit to the organization without charge.						
<b>6 Total.</b> Add lines 1 through 5.						
<b>7a</b> Amounts included on lines 1, 2, and 3 received from disqualified persons.						
<b>b</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.						
<b>c</b> Add lines 7a and 7b.						
<b>8 Public support.</b> (Subtract line 7c from line 6.)						

**Section B. Total Support**

Calendar year (or fiscal year beginning in) ▶	(a) 2011	(b) 2012	(c) 2013	(d) 2014	(e) 2015	(f) Total
<b>9</b> Amounts from line 6.						
<b>10a</b> Gross income from interest, dividends, payments received on securities loans, rents, royalties and income from similar sources.						
<b>b</b> Unrelated business taxable income (less section 511 taxes) from businesses acquired after June 30, 1975.						
<b>c</b> Add lines 10a and 10b.						
<b>11</b> Net income from unrelated business activities not included in line 10b, whether or not the business is regularly carried on.						
<b>12</b> Other income. Do not include gain or loss from the sale of capital assets (Explain in Part VI.)						
<b>13 Total support.</b> (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**

<b>15</b> Public support percentage for 2015 (line 8, column (f) divided by line 13, column (f)).	<b>15</b>	%
<b>16</b> Public support percentage from 2014 Schedule A, Part III, line 15.	<b>16</b>	%

**Section D. Computation of Investment Income Percentage**

<b>17</b> Investment income percentage for 2015 (line 10c, column (f) divided by line 13, column (f)).	<b>17</b>	%
<b>18</b> Investment income percentage from 2014 Schedule A, Part III, line 17.	<b>18</b>	%

**19a 33-1/3% support tests – 2015.** 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 – 2014.** 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 11 on Part I. If you checked 11a of Part I, complete Sections A and B. If you checked 11b of Part I, complete Sections A and C. If you checked 11c of Part I, complete Sections A, D, and E. If you checked 11d of Part I, complete Sections A and D, and complete Part V.)

**Section A. All Supporting Organizations**

	Yes	No
<b>1</b> Are all of the organization's supported organizations listed by name in the organization's governing documents? <i>If 'No,' describe in Part VI how the supported organizations are designated. If designated by class or purpose, describe the designation. If historic and continuing relationship, explain.</i> .....		
<b>2</b> Did the organization have any supported organization that does not have an IRS determination of status under section 509(a)(1) or (2)? <i>If 'Yes,' explain in Part VI how the organization determined that the supported organization was described in section 509(a)(1) or (2).</i> .....		
<b>3a</b> Did the organization have a supported organization described in section 501(c)(4), (5), or (6)? <i>If 'Yes,' answer (b) and (c) below.</i> .....		
<b>b</b> Did the organization confirm that each supported organization qualified under section 501(c)(4), (5), or (6) and satisfied the public support tests under section 509(a)(2)? <i>If 'Yes,' describe in Part VI when and how the organization made the determination.</i> .....		
<b>3c</b> Did the organization ensure that all support to such organizations was used exclusively for section 170(c)(2)(B) purposes? <i>If 'Yes,' explain in Part VI what controls the organization put in place to ensure such use.</i> .....		
<b>4a</b> Was any supported organization not organized in the United States ('foreign supported organization')? <i>If 'Yes' and if you checked 11a or 11b in Part I, answer (b) and (c) below.</i> .....		
<b>b</b> Did the organization have ultimate control and discretion in deciding whether to make grants to the foreign supported organization? <i>If 'Yes,' describe in Part VI how the organization had such control and discretion despite being controlled or supervised by or in connection with its supported organizations.</i> .....		
<b>c</b> Did the organization support any foreign supported organization that does not have an IRS determination under sections 501(c)(3) and 509(a)(1) or (2)? <i>If 'Yes,' explain in Part VI what controls the organization used to ensure that all support to the foreign supported organization was used exclusively for section 170(c)(2)(B) purposes.</i> .....		
<b>5a</b> Did the organization add, substitute, or remove any supported organizations during the tax year? <i>If 'Yes,' answer (b) and (c) below (if applicable). Also, provide detail in Part VI, including (i) the names and EIN numbers of the supported organizations added, substituted, or removed; (ii) the reasons for each such action; (iii) the authority under the organization's organizing document authorizing such action; and (iv) how the action was accomplished (such as by amendment to the organizing document).</i> .....		
<b>b Type I or Type II only.</b> Was any added or substituted supported organization part of a class already designated in the organization's organizing document?.....		
<b>c Substitutions only.</b> Was the substitution the result of an event beyond the organization's control?.....		
<b>6</b> Did the organization provide support (whether in the form of grants or the provision of services or facilities) to anyone other than (i) its supported organizations, (ii) individuals that are part of the charitable class benefited by one or more of its supported organizations, or (iii) other supporting organizations that also support or benefit one or more of the filing organization's supported organizations? <i>If 'Yes,' provide detail in Part VI.</i> .....		
<b>7</b> Did the organization provide a grant, loan, compensation, or other similar payment to a substantial contributor (defined in section 4958(c)(3)(C)), a family member of a substantial contributor, or a 35% controlled entity with regard to a substantial contributor? <i>If 'Yes,' complete Part I of Schedule L (Form 990 or 990-EZ).</i> .....		
<b>8</b> Did the organization make a loan to a disqualified person (as defined in section 4958) not described in line 7? <i>If 'Yes,' complete Part I of Schedule L (Form 990 or 990-EZ).</i> .....		
<b>9a</b> Was the organization controlled directly or indirectly at any time during the tax year by one or more disqualified persons as defined in section 4946 (other than foundation managers and organizations described in section 509(a)(1) or (2))? <i>If 'Yes,' provide detail in Part VI.</i> .....		
<b>b</b> Did one or more disqualified persons (as defined in line 9a) hold a controlling interest in any entity in which the supporting organization had an interest? <i>If 'Yes,' provide detail in Part VI.</i> .....		
<b>c</b> Did a disqualified person (as defined in line 9a) have an ownership interest in, or derive any personal benefit from, assets in which the supporting organization also had an interest? <i>If 'Yes,' provide detail in Part VI.</i> .....		
<b>10a</b> Was the organization subject to the excess business holdings rules of section 4943 because of section 4943(f) (regarding certain Type II supporting organizations, and all Type III non-functionally integrated supporting organizations)? <i>If 'Yes,' answer 10b below.</i> .....		
<b>b</b> Did the organization, have any excess business holdings in the tax year? <i>(Use Schedule C, Form 4720, to determine whether the organization had excess business holdings.)</i> .....		

**Part IV Supporting Organizations** (continued)

	Yes	No
<b>11</b> Has the organization accepted a gift or contribution from any of the following persons?		
<b>a</b> 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?	<b>11a</b>	
<b>b</b> A family member of a person described in (a) above?	<b>11b</b>	
<b>c</b> A 35% controlled entity of a person described in (a) or (b) above? <i>If 'Yes' to a, b, or c, provide detail in Part VI</i>	<b>11c</b>	

**Section B. Type I Supporting Organizations**

	Yes	No
<b>1</b> 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? <i>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.</i>	<b>1</b>	
<b>2</b> 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? <i>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.</i>	<b>2</b>	

**Section C. Type II Supporting Organizations**

	Yes	No
<b>1</b> 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)? <i>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).</i>	<b>1</b>	

**Section D. All Type III Supporting Organizations**

	Yes	No
<b>1</b> 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?	<b>1</b>	
<b>2</b> 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? <i>If 'No,' explain in Part VI how the organization maintained a close and continuous working relationship with the supported organization(s).</i>	<b>2</b>	
<b>3</b> 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? <i>If 'Yes,' describe in Part VI the role the organization's supported organizations played in this regard.</i>	<b>3</b>	

**Section E. Type III Functionally-Integrated Supporting Organizations**

<b>1</b> Check the box next to the method that the organization used to satisfy the Integral Part Test during the year ( <b>see instructions</b> ):			
<b>a</b> <input type="checkbox"/> The organization satisfied the Activities Test. <i>Complete line 2 below.</i>			
<b>b</b> <input type="checkbox"/> The organization is the parent of each of its supported organizations. <i>Complete line 3 below.</i>			
<b>c</b> <input type="checkbox"/> The organization supported a governmental entity. <i>Describe in Part VI how you supported a government entity (see instructions).</i>			
<b>2</b> Activities Test. <b>Answer (a) and (b) below.</b>		Yes	No
<b>a</b> 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? <i>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.</i>	<b>2a</b>		
<b>b</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? <i>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.</i>	<b>2b</b>		
<b>3</b> Parent of Supported Organizations. <b>Answer (a) and (b) below.</b>			
<b>a</b> 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? <i>Provide details in Part VI.</i>	<b>3a</b>		
<b>b</b> Did the organization exercise a substantial degree of direction over the policies, programs, and activities of each of its supported organizations? <i>If 'Yes,' describe in Part VI the role played by the organization in this regard.</i>	<b>3b</b>		

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

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

<b>Section A – Adjusted Net Income</b>		(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	<b>Adjusted Net Income</b> (subtract lines 5, 6 and 7 from line 4)	8	

<b>Section B – Minimum Asset Amount</b>		(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	<b>Total</b> (add lines 1a, 1b, and 1c)	1d	
e	<b>Discount</b> 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	<b>Minimum Asset Amount</b> (add line 7 to line 6)	8	

<b>Section C – Distributable Amount</b>			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	<b>Distributable Amount.</b> Subtract line 5 from line 4, unless subject to emergency temporary reduction (see instructions)	6	

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

BAA



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

**PART II, LINE 10 - OTHER INCOME**

<u>NATURE AND SOURCE</u>	<u>2015</u>	<u>2014</u>	<u>2013</u>	<u>2012</u>	<u>2011</u>
RENTAL INCOME	\$ 338,083.				
OTHER REVENUE	17,687.				
TOTAL	<u>\$ 355,770.</u>	<u>\$ 0.</u>	<u>\$ 0.</u>	<u>\$ 0.</u>	<u>\$ 0.</u>

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

Department of the Treasury  
Internal Revenue Service

**Schedule of Contributors**

► **Attach to Form 990, Form 990-EZ, or Form 990-PF.**  
► Information about Schedule B (Form 990, 990-EZ, 990-PF) and its instructions is at [www.irs.gov/form990](http://www.irs.gov/form990).

OMB No. 1545-0047

**2015**

Name of the organization

ROGUE WORKFORCE PARTNERSHIP

Employer identification number

94-3143232

**Organization type** (check one):

**Filers of:**

Form 990 or 990-EZ

**Section:**

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

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

527 political organization

Form 990-PF

501(c)(3) exempt private foundation

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

501(c)(3) taxable private foundation

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

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

**General Rule**

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

**Special Rules**

For an organization described in section 501(c)(3) filing Form 990 or 990-EZ that met the 33-1/3% support test of the regulations under sections 509(a)(1) and 170(b)(1)(A)(vi), that checked Schedule A (Form 990 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, 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. Do not 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 is not covered by the General Rule and/or the Special Rules does not 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 does not meet the filing requirements of Schedule B (Form 990, 990-EZ, or 990-PF).

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

**Schedule B (Form 990, 990-EZ, or 990-PF) (2015)**

Name of organization <b>ROGUE WORKFORCE PARTNERSHIP</b>	Employer identification number <b>94-3143232</b>
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**Part I Contributors** (see instructions). Use duplicate copies of Part I if additional space is needed.

(a) Number	(b) Name, address, and ZIP + 4	(c) Total contributions	(d) Type of contribution
1	THE JOB COUNCIL ----- 100 E MAIN STREET ----- MEDFORD, OR 97501 -----	\$ 561,599.	Person <input checked="" type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II for noncash contributions.)
2	U.S. DEPARTMENT OF LABOR ----- 200 CONSTITUTION AVE NW ----- WASHINGTON, DC 20210 -----	\$ 2,960,686.	Person <input checked="" type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II for noncash contributions.)
-----	----- ----- -----	\$ -----	Person <input type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II for noncash contributions.)
-----	----- ----- -----	\$ -----	Person <input type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II for noncash contributions.)
-----	----- ----- -----	\$ -----	Person <input type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II for noncash contributions.)
-----	----- ----- -----	\$ -----	Person <input type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II for noncash contributions.)

Name of organization <b>ROGUE WORKFORCE PARTNERSHIP</b>	Employer identification number <b>94-3143232</b>
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**Part II** **Noncash Property** (see instructions). Use duplicate copies of Part II if additional space is needed.

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

Name of organization: **ROGUE WORKFORCE PARTNERSHIP** Employer identification number: **94-3143232**

**Part III Exclusively religious, charitable, etc., contributions to organizations described in section 501(c)(7), (8), or (10) that total more than \$1,000 for the year from any one contributor.** Complete columns (a) through (e) and the following line entry. For organizations completing Part III, enter the total of *exclusively* religious, charitable, etc., contributions of **\$1,000 or less** for the year. (Enter this information once. See instructions.) ..... ▶ \$                      *N/A*  
 Use duplicate copies of Part III if additional space is needed.

(a) No. from Part I	(b) Purpose of gift	(c) Use of gift	(d) Description of how gift is held
	<i>N/A</i>		
-----	-----	-----	-----
-----	-----	-----	-----

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

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

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

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

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

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

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

**SCHEDULE D  
(Form 990)**

Department of the Treasury  
Internal Revenue Service

**Supplemental Financial Statements**

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

▶ **Information about Schedule D (Form 990) and its instructions is at [www.irs.gov/form990](http://www.irs.gov/form990).**

OMB No. 1545-0047

**2015**

**Open to Public Inspection**

Name of the organization

Employer identification number

ROGUE WORKFORCE PARTNERSHIP

94-3143232

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

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

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

**Part II Conservation Easements.**

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

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

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

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

	Held at the End of the Tax Year
a Total number of conservation easements . . . . .	2 a
b Total acreage restricted by conservation easements . . . . .	2 b
c Number of conservation easements on a certified historic structure included in (a) . . . . .	2 c
d Number of conservation easements included in (c) acquired after 8/17/06, and not on a historic structure listed in the National Register . . . . .	2 d

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

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

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

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

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

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

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

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

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

1 a If the organization elected, as permitted under 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 . . . . . ▶ \$ \_\_\_\_\_

(ii) Assets included in Form 990, Part X . . . . . ▶ \$ \_\_\_\_\_

2 If the organization received or held works of art, historical treasures, or other similar assets for financial gain, provide the following amounts required to be reported under SFAS 116 (ASC 958) relating to these items:

a Revenue included on Form 990, Part VIII, line 1 . . . . . ▶ \$ \_\_\_\_\_

b Assets included in Form 990, Part X . . . . . ▶ \$ \_\_\_\_\_

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

3 Using the organization's acquisition, accession, and other records, check any of the following that 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.

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

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

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

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

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

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

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

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

- a Board designated or quasi-endowment  \_\_\_\_\_ %
  - b Permanent endowment  \_\_\_\_\_ %
  - c Temporarily restricted endowment  \_\_\_\_\_ %
- The percentages on lines 2a, 2b, and 2c should equal 100%.

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

	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
1 a Land				
b Buildings				
c Leasehold improvements				
d Equipment		15,462.	1,996.	13,466.
e Other				
<b>Total.</b> Add lines 1a through 1e. (Column (d) must equal Form 990, Part X, column (B), line 10c.)				13,466.

BAA

**Part VII Investments – Other Securities.**

N/A

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

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

**Part VIII Investments – Program Related.**

N/A

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

(a) Description of investment	(b) Book value	(c) Method of valuation: Cost or end-of-year market value
(1)		
(2)		
(3)		
(4)		
(5)		
(6)		
(7)		
(8)		
(9)		
(10)		
<b>Total.</b> (Column (b) must equal Form 990, Part X, column (B) line 13.)		

**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) RENT RECEIVABLE	210,590.
(2)	
(3)	
(4)	
(5)	
(6)	
(7)	
(8)	
(9)	
(10)	
<b>Total.</b> (Column (b) must equal Form 990, Part X, column (B) line 15.)	210,590.

**Part X Other Liabilities.**

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

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

**2.** Liability for uncertain tax positions. In Part XIII, provide the text of the footnote to the organization's financial statements that reports the organization's liability for uncertain tax positions under FIN 48 (ASC 740). Check here if the text of the footnote has been provided in Part XIII. **SEE PART XIII.**

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

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

1	Total revenue, gains, and other support per audited financial statements		1	4,336,618.
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	35,572.	
	c Recoveries of prior year grants	2c		
	d Other (Describe in Part XIII.) SEE PART XIII	2d	338,083.	
	e Add lines 2a through 2d	2e		373,655.
3	Subtract line 2e from line 1		3	3,962,963.
4	Amounts included on Form 990, Part VIII, line 12, but not on line 1:			
	a Investment expenses not included on Form 990, Part VIII, line 7b	4a		
	b Other (Describe in Part XIII.)	4b		
	c Add lines 4a and 4b	4c		
5	Total revenue. Add lines 3 and 4c. (This must equal Form 990, Part I, line 12.)		5	3,962,963.

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

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

1	Total expenses and losses per audited financial statements		1	3,781,442.
2	Amounts included on line 1 but not on Form 990, Part IX, line 25:			
	a Donated services and use of facilities	2a		
	b Prior year adjustments	2b		
	c Other losses	2c		
	d Other (Describe in Part XIII.) SEE PART XIII	2d	338,083.	
	e Add lines 2a through 2d	2e		338,083.
3	Subtract line 2e from line 1		3	3,443,359.
4	Amounts included on Form 990, Part IX, line 25, but not on line 1:			
	a Investment expenses not included on Form 990, Part VIII, line 7b	4a		
	b Other (Describe in Part XIII.)	4b		
	c Add lines 4a and 4b	4c		
5	Total expenses. Add lines 3 and 4c. (This must equal Form 990, Part I, line 18.)		5	3,443,359.

**Part XIII Supplemental Information.**

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

**PART X - FIN 48 FOOTNOTE**

ROGUE WORKFORCE PARTNERSHIP HAS BEEN RECOGNIZED BY THE INTERNAL REVENUE SERVICE AS A NOT-FOR-PROFIT CORPORATION AS DESCRIBED IN SECTION 501(C)(3) OF THE INTERNAL REVENUE CODE AND IS EXEMPT FROM FEDERAL AND STATE INCOME TAXES ON RELATED ACTIVITIES. NO TAX PROVISION HAS BEEN MADE IN THE ACCOMPANYING STATEMENT OF ACTIVITIES. ROGUE WORKFORCE PARTNERSHIP RECOGNIZES THE TAX BENEFIT FROM UNCERTAIN TAX POSITIONS ONLY IF IT IS MORE LIKELY THAN NOT THAT THE TAX POSITIONS WILL BE SUSTAINED ON EXAMINATION BY THE TAX AUTHORITIES, BASED ON THE TECHNICAL MERITS OF THE POSITION. THE TAX BENEFIT IS

BAA

Schedule D (Form 990) 2015

**Part XIII Supplemental Information** (continued)**PART X - FIN 48 FOOTNOTE (CONTINUED)**

MEASURED BASED ON THE LARGEST BENEFIT THAT HAS A GREATER THAN 50% LIKELIHOOD OF BEING REALIZED UPON ULTIMATE SETTLEMENT. ROGUE WORKFORCE PARTNERSHIP RECOGNIZES INTEREST AND PENALTIES RELATED TO INCOME TAX MATTERS IN OPERATING EXPENSES. AS OF JUNE 30, 2016, THERE WERE NO SUCH UNCERTAIN TAX POSITIONS.

**SCHEDULE D, PART XI, LINE 2D  
OTHER REVENUE INCLUDED IN F/S BUT NOT INCLUDED ON FORM 990**

RENTAL INCOME NOT INCLUDED IN INCOME.....	\$ 338,083.
TOTAL	<u>\$ 338,083.</u>

**SCHEDULE D, PART XII, LINE 2D  
OTHER EXPENSES AND LOSSES PER AUDITED F/S**

RENTAL EXPENSE INCLUDED IN INCOME.....	\$ 338,083.
TOTAL	<u>\$ 338,083.</u>

**SCHEDULE O**  
**(Form 990 or 990-EZ)**

**Supplemental Information to Form 990 or 990-EZ**

OMB No. 1545-0047

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

▶ Attach to Form 990 or 990-EZ.

▶ Information about Schedule O (Form 990 or 990-EZ) and its instructions is at [www.irs.gov/form990](http://www.irs.gov/form990).

**2015**

**Open to Public Inspection**

Department of the Treasury  
Internal Revenue Service

Name of the organization

ROGUE WORKFORCE PARTNERSHIP

Employer identification number

94-3143232

**FORM 990, PART VI, LINE 11B - FORM 990 REVIEW PROCESS**

PRIOR TO FILING, MEMBERS OF THE BOARD ARE PROVIDED WITH A COPY OF THE FORM 990 AND RELATED SCHEDULES, AND HAVE AN OPPORTUNITY FOR COMMENTS AND FEEDBACK.

**FORM 990, PART VI, LINE 19 - OTHER ORGANIZATION DOCUMENTS PUBLICLY AVAILABLE**

MEETING MINUTES AND AGENDAS, AND OTHER INFORMATION IS ALSO AVAILABLE ON THE ORGANIZATION'S WEBSITE.

**FORM 990, PART IX, LINE 11G  
OTHER FEES FOR SERVICES**

	(A) TOTAL	(B) PROGRAM SERVICES	(C) MANAGEMENT & GENERAL	(D) FUND- RAISING
CONTRACTED WORKFORCE SERVICES	2,263,333.	2,263,333.		
TOTAL	<u>\$ 2,263,333.</u>	<u>\$ 2,263,333.</u>	<u>\$ 0.</u>	<u>\$ 0.</u>

**FORM 990, PART XI, LINE 9  
OTHER CHANGES IN NET ASSETS OR FUND BALANCES**

CONTRIBUTION OF ASSETS FROM THE JOB COUNCIL.....	\$ 490,848.
TOTAL	<u>\$ 490,848.</u>

## ROGUE WORKFORCE PARTNERSHIP

94-3143232

**CONTRIBUTIONS, GIFTS, AND GRANTS  
OTHER CONTRIBUTIONS, GIFTS, GRANTS, ETC.**

OTHER GRANTS.....	\$	410,673.
CONTRIBUTIONS (OPERATING).....		573,917.
	TOTAL	<u>\$ 984,590.</u>

**CODE NOTE**

FEDERAL GRANTS.....	\$	2,960,686.
OTHER GRANTS.....		410,673.
OPERATING CONTRIBUTIONS.....		573,917.
IN KIND CONTRIBUTIONS.....		35,572.
RENTAL INCOME.....		338,083.
OTHER REVENUE.....		17,687.
	TOTAL	<u>\$ 4,336,618.</u>

# CT-12

For Oregon Charities

## Charitable Activities Section Oregon Department of Justice

100 SW Market Street  
Portland, OR 97201-5702  
Email: charitable.activities@doj.state.or.us  
Website: http://www.doj.state.or.us

VOICE (971) 673-1880  
TTY (800) 735-2900  
FAX (971) 673-1882

For Accounting Periods Beginning in:

# 2015

### Section I. General Information

1. Cross Through Incorrect Items and Correct Here:  
(See instructions for change of name or accounting period.)

Registration #: 16359

Organization Name: ROGUE WORKFORCE PARTNERSHIP

Address: 100 E MAIN STREET

City, State, Zip: MEDFORD, OR 97540

Phone: 541-842-2515 Fax: 541-618-1036 Amended Report?

Email:

Period Beginning: 07/01/2015 Period Ending: 06/30/2016

2. Did a certified public accountant audit your financial records? - If yes, attach a copy of the auditor's report, financial statements, accompanying notes, schedules, or other documents supplementing the report or financial statements.  Yes  No
3. Is the organization a party to a contract involving person-to-person, advertising, vending machine or telephone fund-raising in Oregon?  Yes  No  
If yes, write the name of the fund-raising firm(s) who conducts the campaign(s): \_\_\_\_\_
4. Has the organization or any of its officers, directors, trustees, or key employees ever signed a voluntary agreement with any government agency, such as a state attorney general, secretary of state, or local district attorney, or been a party to legal action in any court or administrative agency regarding charitable solicitation, administration, management, or fiduciary practices? If yes, attach explanation of each such agreement or action. See instructions.  Yes  No
5. During this reporting period, did the organization amend its articles of incorporation, bylaws, or trust documents, OR did the organization receive a determination letter from the Internal Revenue Service relating to its tax-exempt status? If yes, attach a copy of the amended document or letter.  Yes  No
6. Is the organization ceasing operations and is this the final report? (If yes, see instructions on how to close your registration.)  Yes  No
7. Provide contact information for the person responsible for retaining the organization's records.

Name	Position	Phone	Mailing Address & Email Address
SHERRI EMMITE, CPA	CF&A OFFICER	541-842-2530	100 E MAIN STREET, SUITE A MEDFORD, OR 97501

8. List of Officers, Directors, Trustees and Key Employees – List each person who held one of these positions at any time during the year even if they did not receive compensation. Attach additional sheets if necessary. If an attached IRS form includes substantially the same compensation information, the phrase "See IRS Form" may be entered in lieu of completing that section. (Oregon law requires a minimum of three directors.)

(A) Name, mailing address, daytime phone number and email address		(B) Title & average weekly hours devoted to position	(C) Compensation (enter \$0 if position unpaid)
Name:	SEE ATTACHED FORM 990		
Address:	-----		
Phone:	-----		
Email:	-----		
Name:	-----		
Address:	-----		
Phone:	-----		
Email:	-----		
Name:	-----		
Address:	-----		
Phone:	-----		
Email:	-----		

## Section II. Fee Calculation

<p>9. Total Revenue.....  <small>(From Line 12 (current year) on Form 990; Line 9 on Form 990-EZ; Part I, Line 12a on Form 990-PF; Line 9 on Form 1041; or see the CT-12 instructions if no federal tax return was prepared or a Form 990-N was filed. <b>Attach explanation if Total Revenue is \$0.</b>)</small></p>	9.	3,962,963																				
<p>10. Revenue Fee.....  <small>(See chart below. Minimum fee is \$10, even if total revenue is a negative amount.)</small></p> <table style="width: 100%; border-collapse: collapse;"> <thead> <tr> <th style="text-align: left;">Amount on Line 9</th> <th style="text-align: left;">Revenue Fee</th> </tr> </thead> <tbody> <tr><td>\$0 - \$24,999</td><td>\$10</td></tr> <tr><td>\$25,000 - \$49,999</td><td>\$25</td></tr> <tr><td>\$50,000 - \$99,999</td><td>\$45</td></tr> <tr><td>\$100,000 - \$249,999</td><td>\$75</td></tr> <tr><td>\$250,000 - \$499,999</td><td>\$100</td></tr> <tr><td>\$500,000 - \$749,999</td><td>\$135</td></tr> <tr><td>\$750,000 - \$999,999</td><td>\$170</td></tr> <tr><td>\$1,000,000 or more</td><td>\$200</td></tr> </tbody> </table>	Amount on Line 9	Revenue Fee	\$0 - \$24,999	\$10	\$25,000 - \$49,999	\$25	\$50,000 - \$99,999	\$45	\$100,000 - \$249,999	\$75	\$250,000 - \$499,999	\$100	\$500,000 - \$749,999	\$135	\$750,000 - \$999,999	\$170	\$1,000,000 or more	\$200	10.		200	
Amount on Line 9	Revenue Fee																					
\$0 - \$24,999	\$10																					
\$25,000 - \$49,999	\$25																					
\$50,000 - \$99,999	\$45																					
\$100,000 - \$249,999	\$75																					
\$250,000 - \$499,999	\$100																					
\$500,000 - \$749,999	\$135																					
\$750,000 - \$999,999	\$170																					
\$1,000,000 or more	\$200																					
<p>11. Net Assets or Fund Balances at End of the Reporting Period.....  <small>(From Line 22 (end of year) on Form 990, Line 21 on Form 990-EZ, or Part III, Line 6 on Form 990-PF; or see the CT-12 instructions to calculate.)</small></p>	11.	1,046,024																				
<p>12. Net Fixed Assets Used to Conduct Charitable Activities.....  <small>(Generally, from Part X, Line 10c on Form 990, Line 23B on Form 990-EZ or Part II, Line 14b on Form 990-PF; or see the CT-12 instructions to calculate. See the Ct-12 instructions if organization owns income-producing assets.)</small></p>	12.	13,466																				
<p>13. Amount Subject to Net Assets or Fund Balances Fee.....  <small>(Line 11 minus Line 12. If Line 11 minus Line 12 is less than \$50,000, write \$0.)</small></p>	13.	1,032,558.00																				
<p>14. Net Assets or Fund Balances Fee.....  <small>(Line 13 multiplied by .0001. If the fee is less than \$5, enter \$0. <b>Not to exceed \$1,000.</b> Round cents to the nearest whole dollar.)</small></p>	14.			103																		
<p>15. Are you filing this report late? <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No.....  <small>(If yes, the late fee is a minimum of \$20. You may owe more depending on how late the report is. See Instruction 15 for additional information or contact the Charitable Activities Section at (971) 673-1880 to obtain late fee amount.)</small></p>	15.																					
<p>16. Total Amount Due.....  <small>(Add Lines 10, 14, and 15. Make check payable to the Oregon Department of Justice.)</small></p>	16.			303																		
<p>17. Attach a copy of the organization's federal 990 or other return and all supporting schedules and attachments that were filed with the IRS, except that Form 990 &amp; 990EZ filers do not need to attach a copy of their Schedule B. Also, if the organization did not file with the IRS or filed a 990-N, but had Total Revenue of \$50,000 or more, or Net Assets or Fund Balances of \$100,000 or more, see the instructions as the organization may be required to complete certain IRS forms for Oregon purposes only. If the attached return was not filed with the IRS, then mark any such return as "For Oregon Purposes Only." If your organization files IRS Form 990-N (e-Postcard) please attach a copy or confirmation of its filing</p>																						

**Please Sign Here**

Under penalties of perjury, I declare that I have examined this return, including all accompanying forms, schedules, and attachments, and to the best of my knowledge and belief, it is true, correct, and complete.

⇒

\_\_\_\_\_  
Signature of officer

\_\_\_\_\_  
Date

\_\_\_\_\_  
Title

\_\_\_\_\_  
Officer's name (printed)

\_\_\_\_\_  
Address

\_\_\_\_\_  
Phone

**Paid Preparer's Use Only**

⇒

\_\_\_\_\_  
Preparer's signature

\_\_\_\_\_  
Date

541-773-6633

\_\_\_\_\_  
Phone

KDP CPAS, LLP

\_\_\_\_\_  
Preparer's name (printed)

640 SUPERIOR COURT

\_\_\_\_\_  
Address MEDFORD, OR 97504



DATE: May 11, 2017  
TO: RWP Corporate Board  
FROM: Sherri Emitte, Chief Finance and Administrative Officer  
SUBJECT: PY16 Budget Adjustment

### **BACKGROUND**

Last July, the RWP Corporate Board was presented with a budget for the 2016-2017 Program Year. That budget was based upon best estimates of both revenues and expenditures at that time; but as the year has passed, we now have a better sense of what these amounts should be. The importance of processing this modification is that these would be the final budget amounts used for comparison in the audited financial statements. So closer numbers make for better presentation. This proposed budget modification reduces both revenues and expenditures by \$330,094.

### **REVENUES**

#### **WIOA Funds**

In the budget approved last year, we presented the entire allocated amount within each of the funding streams, along with projecting any amounts that would be carried over into the subsequent year. Since these budgeted amounts will be used to compare with actual revenue, and actual revenue is determined by amounts actually used, we are adjusting budgeted revenues to amounts that are projected to be used in this current year.

The largest change to budgeted revenues are within the WIOA Adult and Dislocated Worker funds. The originally allocated amounts were presented, but the Workforce Board recently approved a funds transfer of \$560,000 between those two funds. These adjusted amounts anticipates the approval of that transfer.

In other WIOA-related funds, we've reduced Youth revenues by almost \$193,000 to reflect the removal of carryover. We still have the same allocation of funds, but some will be available to be carried over into the next fiscal year. The \$7,636 difference in JD NEG funds just represents an adjustment in the amount carried in to the current year.

As for the Rapid Response funds, we had originally projected a limited involvement in that program since OED was going to be administering that program. It took a little longer to implement that we had originally thought, so we incurred some additional expenses there (for which we've been reimbursed).

Also, after this year had begun, we were also notified of an additional \$15,000 that was available for WIOA transition and training purposes.

### **Other Income**

After the current year had begun, we were also able to implement three additional contracts: Applegate Trails Association (\$30,000) and Siskiyou Uplands Trails Association (\$35,000), both of which provide trail building and maintenance experience for our clients; and from DHS and CCWD, “Summer Jobs for Foster Youth”, aka Independent Living, (\$20,104).

A rather large negative adjustment of \$191,588 is being shown for the SOHOPE program, a contract we have with Rogue Community College to provide assistance to customers wanting to pursue healthcare occupations. This was a pilot program that, by its nature, has been tweaked along the way, and the scope of RWP’s and ResCare’s involvement in this program has decreased, resulting in a decrease in revenues and accompanying expenses.

There were several funds (Back to Work Oregon, National Fish and Wildlife, REACH, Rethinking Job Search, and Sector Strategies) that were in their second year of a two-year contract, and the amount of carry-in from the previous year varied from what we had originally anticipated. Again, the original allocation hasn’t changed, but just the year in which the revenue is being recognized.

We’ve added \$2,539 for Miscellaneous Income, mainly due to some business collaboration sponsorships in some ventures; and Rental Income has decreased by over \$20,000 due to our actual reimbursable expenses being less than originally projected.

### **EXPENDITURES**

The decreases in Personnel and Operating Expenses are minimal. Contracted services show a decrease of almost \$90,000 mainly due to the reduction in various funding streams as noted above, and the corresponding reduction in the final ResCare contract amount. And, of course, the largest expenditure decrease of over \$226,000 is due to the elimination of carryover in the budget.

### **SUMMARY**

RWP Staff would request that the Corporate Board approve the proposed budget adjustment of (\$330,094). Staff will be happy to answer any questions you may have.

**ROGUE WORKFORCE PARTNERSHIP  
BUDGET FOR YEAR ENDING JUNE 30, 2017**

	<b>AS APPROVED JUNE 2016</b>	<b>PROPOSED ADJUSTMENT SPRING 2017</b>	<b>AMENDED BUDGET 2016-17</b>
<b>REVENUES</b>			
<b>WORKFORCE INNOVATION &amp; OPPORTUNITY ACT</b>			
Title 1B Adult	1,169,696	(607,851)	561,845
Title 1B Dislocated Worker	888,966	303,560	1,192,526
Title 1B Youth	1,440,028	(192,887)	1,247,141
Job-Driven National Emergency Grant	220,492	(7,636)	212,856
Rapid Response	14,000	10,690	24,690
Layoff Aversion	45,287	0	45,287
Transition Grant	0	15,000	15,000
<b>WIOA SUBTOTAL</b>	<b>3,778,469</b>	<b>(479,124)</b>	<b>3,299,345</b>
<b>OTHER INCOME</b>			
Applegate Trails Association	0	30,000	30,000
Back to Work Oregon	300,087	137,724	437,811
Careers in Gear	16,384	1,666	18,050
Independent Living	0	20,104	20,104
Local Board Support	131,505	(1,857)	129,648
National Fish & Wildlife Foundation	19,998	20,645	40,643
REACH	333,242	83,742	416,984
Rethinking Job Search	51,604	9,619	61,223
Sector Strategies	126,359	20,060	146,419
Siskiyou Uplands Trails Association	0	35,000	35,000
SOESD (CC4A)	50,408	1,631	52,039
SOHOPE	297,837	(191,588)	106,249
Miscellaneous Income	0	2,539	2,539
Rental Income / Cost Reimbursements	355,557	(20,255)	335,302
<b>OTHER INCOME SUBTOTAL</b>	<b>1,682,981</b>	<b>149,030</b>	<b>1,832,011</b>
<b>TOTAL REVENUES</b>	<b>5,461,450</b>	<b>(330,094)</b>	<b>5,131,356</b>
<b>EXPENDITURES</b>			
<b>SERVICES</b>			
Personnel	833,012	(4,631)	828,381
Contracted Services	3,632,860	(89,874)	3,542,986
RWP Operating Expense	294,282	(3,372)	290,911
One Stop Operating Expense	474,514	(5,436)	469,078
Holdback / Carry Out into following year	226,780	(226,780)	0
<b>TOTAL EXPENDITURES</b>	<b>5,461,450</b>	<b>(330,094)</b>	<b>5,131,356</b>



**TITLE: INCENTIVES / STIPENDS**

**PURPOSE**

To provide guidance for incentive and stipend payments to support Youth success in Jackson and Josephine Counties, funded under Workforce Innovation and Opportunity Act (WIOA) Title IB, as well other funds.

**BACKGROUND**

Incentives and stipends are a key form of positive reinforcement to sustain motivation and provide encouragement, especially when tied to benchmarks such as earning academic credentials or acquiring specific competencies. They also can be an important source of support to meet the economic challenges these participants face. Incentives can motivate individuals toward completing various grant related activities.

**DEFINITIONS**

**Incentive:** An incentive is a payment to a WIOA participant for the successful participation and achievement of expected outcomes as defined in a participant's Individual Service Strategy (ISS). The incentive must be linked to an achievement and must be tied to training and education, work readiness skills and/or an occupational skills attainment goal as identified in the ISS. Such achievements must be documented as the basis for an incentive payment. While incentives are exempt from social security withholding, the participant may have to pay income taxes on incentive payments.

**Stipend:** A stipend is a fixed small payment made to WIOA participants during their enrollment to encourage the participant to engage in certain activities. The stipend can be used for activities such as classroom instruction, internships or apprenticeships. A stipend is a payment made to a participant for living or other expenses, and may not be based on wages for hours worked. Although the terms "stipend" and "salary" are often used interchangeably when providing a stipend, the U.S. Department of Labor has specific criteria that must be met to pay a stipend for a work-based learning activity. The work-based activity for which a participant receives a stipend must focus on training rather than employment. The placement must be predominantly for the benefit of the participant, not the employer. The participant cannot be entitled to a job at the end of training or displace regular employees. The trainee and the employer must both acknowledge that the participant isn't entitled to wages for time spent in the activity for which the stipend is issued. Because the stipend is not a wage, it is exempt from minimum wage requirements and social security withholding. However, a stipend is still considered taxable income and the participant should be prepared for the possibility that s/he may have to pay income taxes on the stipend. Participation in the activity must be documented as the basis of stipend payments. If an employer is receiving a benefit from their company from the youth, then the

youth should be paid an hourly wage. Whenever possible, sub-recipients should avoid the use of stipends on a regular basis.

## **POLICY**

It is the policy of the Rogue Workforce Partnership for sub-recipients to utilize the provision of incentives and/or stipends as provided in the WIOA

Stipends and incentives must be necessary, reasonable, and allowable. Any use of stipends or incentives to participants must, at the very least, meet these criteria:

20 CFR § 681.640 states that “incentive payments to youth participants are permitted for recognition and achievement directly tied to training activities and work experiences. The local program must have written policies and procedures in place governing the award of incentives and must ensure that such incentive payments are tied to the goals of the specific program; outlined in writing before the commencement of the program that may provide incentive payments; align with the local program’s organizational policies; and are in accordance with the requirements contained in 2 CFR Part 200.” DOL included the reference to the Uniform Guidance at 2 CFR Part 200 to emphasize that while incentive payments are allowable under WIOA, the incentives must be in compliance with the Cost Principles in 2 CFR Part 200. For example, Federal funds must not be spent on entertainment costs. Therefore, incentives must not include entertainment, such as movie or sporting event tickets or gift cards to movie theaters or other venues whose sole purpose is entertainment. Additionally, there are requirements related to internal controls to safeguard cash, which also apply to safeguarding of gift cards, which are essentially cash.

While DOL recognizes that incentives could be used as motivators for various activities such as recruitment, submitting eligibility documentation, and participation in the program, incentives paid for with WIOA funds must be connected to recognition of achievement of milestones in the program tied to work experience, education, or training. Such incentives for achievement could include improvements marked by acquisition of a credential or other successful outcomes. Incentive payments may be provided to both ISY and OSY as long as they comply with the requirements of 20 CFR § 681.640.

Every incentive or stipend awarded must have a clear connection to a specific participant goal as documented in a participant’s ISS, which should be tailored in response to the required 14 Elements. There must be clear goals and expectations set forth as to what the participant must do to earn an incentive award or stipend.

Incentives may be provided to those participants who successfully benchmark from one significant activity to another. Programmatic progress as such shall be measured and evaluated by the service provider staff during the tenure of the activity. Incentives that are tangible, such store gift cards, gas cards, etc. must be kept in a secure location, and the form of incentive that was used and the date of issuance must be documented. Additionally, an auditor must be able to see, through source documentation, who received the incentive, and why. Participants should sign off and date on any incentive/stipend received. Common examples of incentives are to award gift cards to completers of

work readiness programs in order to purchase interview-appropriate attire, or to provide a small monetary award for perfect attendance in class.

Stipends may be awarded to those participants who are engaged in classroom-based and/or work-based learning. As with incentives, the reason for the stipend, amount, dates issued, and progress toward the goals related to the stipend must be documented such that an auditor would be able to determine who received the stipend and why. Examples of stipends include paying participants a set sum to support living expenses while engaged in training or programmatic-related activities.

Any sub-recipient who receives WIOA funds and intends to issue stipends and/or incentives must have established clear, auditable guidelines outlining the process by which the determination to award incentives or stipends will be made, the process for making an award, and the documentation that must be maintained for the award. These guidelines should include assurance that appropriate income tax documentation will be provided to participants as per IRS guidelines. The guidelines should also require staff to discuss the potential tax implications of the award of incentives or stipends, as appropriate with participants, prior to the receipt of such awards.

### **ELIGIBILITY**

An eligible participant must be WIOA Title I enrolled, having initiated an Individual Service Strategy (ISS), and met all WIOA required eligibility. The participant must be in good standing, fully participating in necessary activities, and demonstrating adequate follow-through.

### **DOCUMENTATION**

Stipends and incentives may be awarded providing that the provision of an incentive or stipend is included in the ISS. At a minimum, the following documentation must be maintained:

- The ISS must specify the goal that must be met in order to qualify for the incentive.
- The ISS must document the need for a stipend and specify what the participant must do in order to receive a stipend.
- Documentation for payment of stipends.

To qualify for an incentive, a copy of the required documentation verifying which milestone is met, and/or the completion of a benchmark should be retained.

A copy of this policy may be found at [www.rogueworkforce.org](http://www.rogueworkforce.org).

APPROVED: \_\_\_\_\_  
RWP Chair

DATE: \_\_\_\_\_



TITLE: CODE OF CONDUCT

## PURPOSE

The purpose of this policy is to protect Rogue Workforce Partnership's interest when it is contemplating entering into a transaction or arrangement that might benefit the private interest of an officer or director of the Organization or might result in a possible excess benefit transaction. This policy is intended to supplement but not replace any applicable state and federal laws governing conflict of interest applicable to nonprofit and charitable organizations.

## POLICY

A conflict of interest transaction or arrangement is a transaction or arrangement with this corporation in which a director or officer has a direct or indirect interest.

1. A director or officer has a direct conflict of interest in any transaction or arrangement if the director or officer or a member of the director's or officer's family has a financial interest in the transaction or arrangement.
2. A director or officer has an indirect interest in any transaction or arrangement if that director or officer or a family member:
  - a. Has a financial interest or potential financial interest in any entity or individual involved in the transaction or agreement;
  - b. Has a compensation arrangement with any entity or individual with which this corporation has a transaction or arrangement; or
  - c. Is a director, officer, or trustee of a profit or nonprofit entity involved in the transaction or arrangement and the transaction or arrangement is of such important that it is or should be considered by the board of that entity.
3. Members of Local Workforce Development Boards (LWDBs), standing committees or workgroups, etc. may not
  - a. Vote on a matter under consideration by the local board
    - i. Regarding the procurement or provision of services by such member, or by an entity that such member represents or is affiliated with; or
    - ii. That would provide direct or perceived financial benefit to such member or the immediate family of such member; or
  - b. Engage in any other activity determined by the Governor to constitute a conflict of interest. Other activities include, but are not limited to:
    - i. Soliciting or accepting gratuities, favors, or anything of monetary value from awardees, potential awardees, or other parties to agreements; or
    - ii. Vote on, or contribute to, any part of an evaluation process (developing criteria, scoring, reviewing, or submitting a response) regarding any procurement matter under consideration by the local board in which they, or an entity they are affiliated with, have a conflict of interest.

## PROCEDURES

1. Duty to Disclose. In connection with any actual or possible conflict of interest, the director/officer must disclose the existence of the financial interest and be given the opportunity to disclose all

material facts to the directors and members of committees with governing board delegated powers considering the proposed transaction or arrangement.

2. Determining Whether a Conflict of Interest Exists. After disclosure of the financial interest and all material facts, and after any discussion with the interested director/officer, he/she shall leave the governing board or committee meeting while the determination of a conflict of interest is discussed and voted upon. The remaining board or committee members shall decide if a conflict of interest exists.

3. Procedures for Addressing the Conflict of Interest.

- a. The interested director/officer may make a presentation at the governing board or committee meeting, but after the presentation, he/she shall leave the meeting during the discussion of, and the vote on, the transaction or arrangement involving the possible conflict of interest.
- b. The chairperson of the governing board or committee shall, if appropriate, appoint a disinterested person or committee to investigate alternatives to the proposed transaction or arrangement.
- c. After exercising due diligence, the governing board or committee shall determine whether the Organization can obtain with reasonable efforts a more advantageous transaction or arrangement from a person or entity that would not give rise to a conflict of interest.
- d. If a more advantageous transaction or arrangement is not reasonably possible under circumstances not producing a conflict of interest, the governing board or committee shall determine by a majority vote of the disinterested directors whether the transaction or arrangement is in the Organization's best interest, for its own benefit, and whether it is fair and reasonable. In conformity with the above determination it shall make its decision as to whether to enter into the transaction or arrangement.

4. Violations of the Code of Conduct Policy.

- a. If the governing board or committee has reasonable cause to believe a member has failed to disclose actual or possible conflicts of interest, it shall inform the member of the basis for such belief and afford the member an opportunity to explain the alleged failure to disclose.
- b. If, after hearing the member's response and after making further investigation as warranted by the circumstances, the governing board or committee determines the member has failed to disclose an actual or possible conflict of interest, it shall take appropriate corrective action.

5. Records of Proceedings. The minutes of the governing board and all committees with board-delegated powers shall contain:

- a. The names of the persons who disclosed or otherwise were found to have a financial interest in connection with an actual or possible conflict of interest, the nature of the financial interest, any action taken to determine whether a conflict of interest was present, and the governing board's or committee's decision as to whether a conflict of interest in fact existed.
- b. The names of the persons who were present for discussions and votes relating to the transaction or arrangement, the content of the discussion, including any alternatives to the proposed transaction or arrangement, and a record of any votes taken in connection with the proceedings.

6. Periodic Reviews. To ensure the Organization operates in a manner consistent with its purposes and does not engage in activities that could jeopardize its tax-exempt status, periodic reviews shall be conducted. The periodic reviews shall, at a minimum, include the following subjects:

- a. Whether partnerships, joint ventures, and arrangements with management organizations conform to the Organization's written policies, are properly recorded, reflect reasonable investment or payments for goods and services, further charitable purposes and do not result in inurement, impermissible private benefit or in an excess benefit transaction.
- b. When conducting the periodic reviews, the Organization may, but need not, use outside advisors. If outside experts are used, their use shall not relieve the governing board of its responsibility for ensuring periodic reviews are conducted.

7. Annual Statements. Each director, principal officer and member of a committee with governing board delegated powers shall annually sign a statement which affirms such person:

- a. Has received a copy of the Code of Conduct policy,
- b. Has read and understands the policy,
- c. Has agreed to comply with the policy, and
- d. Understands the Organization is charitable and, in order to maintain its federal tax exemption, it must engage primarily in activities which accomplish one or more of its tax-exempt purposes.

8. Confidentiality. Board members are reminded that confidential financial, personnel and other matters concerning the organization, donors, staff or clients/consumers may be included in board materials or discussed from time to time. Board members should not disclose such confidential information to anyone.

9. Active Participation. Board members are expected to exercise the duties and responsibilities of their positions with integrity, collegiality, and care. This includes:

- a. Making attendance at all meetings of the board a high priority.
- b. Being prepared to discuss the issues and business on the agenda, and having read all background material relevant to the topics at hand.
- c. Cooperating with and respecting the opinions of fellow Board members, and leaving personal
- d. prejudices out of all board discussions, as well as supporting actions of the Board even when the Board member personally did not support the action taken.
- e. Putting the interests of the organization above personal interests.
- f. Representing the organization in a positive and supportive manner at all times and in all places.
- g. Showing respect and courteous conduct in all board and committee meetings.
- h. Refraining from intruding on administrative issues that are the responsibility of management, except to monitor the results and ensure that procedures are consistent with board policy.
- i. Observing established lines of communication and directing requests for information or assistance to the executive director.

I, \_\_\_\_\_, recognizing the important responsibility I am undertaking in serving as a member of the Rogue Workforce Partnership Workforce Development Board, hereby pledge to carry out in a trustworthy and diligent manner the duties and obligations associated with my role as a Board member and abide by this Code of Conduct. I understand that failure to abide by this Code of Conduct may result in my removal as a Board member, pursuant to the requirements and processes provided in the organization's governing documents.

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Signature

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Date

**Please see attachment A for Definitions**

## Attachment A-Definitions

Affiliated. Created by, controlled by, or closely related to a governmental unit, including a State, a possession of the United States, or any political subdivision of a State or a possession of the United States, or the United States, or the District of Columbia.

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Arm's length. A transaction between parties having adverse (or opposing) interests; where none of the participants are in a position to exercise substantial influence over the transaction because of business or family relationship(s) with more than one of the parties.

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Business relationships. Employment and contractual relationships, and common ownership of a business where any officers, directors, or trustees, individually or together, possess more than a 35% ownership interest in common. Ownership means voting power in a corporation, profits interest in a partnership, or beneficial interest in a trust.

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Bylaws. The internal rules and regulations of an organization.

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Certification of Filing. Articles of Incorporation for your organization showing evidence that on a specific date they were filed with and approved by an appropriate state authority.

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Close connection. A relationship between organizations that may include: control of one organization by another through common governance or through authority to approve budgets or expenditures; coordination of operations as to facilities, programs, employees, or other activities; or common persons exercising substantial influence over all of the organizations.

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Common control. You and one or more other organizations have (1) a majority of your governing boards or officers appointed or elected by the same organization(s), or (2) a majority of your governing boards or officers consist of the same individuals. Common control also occurs when you and one or more commonly controlled organizations have a majority ownership interest in a corporation, partnership, or trust. Ownership means voting power in a corporation, profits interest in a partnership, or beneficial interest in a trust.

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Community. The local or regional geographic area to be served by an organization.

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Compensation. All forms of income from working, including salary or wages; deferred compensation; retirement benefits, whether in the form of a qualified or non-qualified employee plan (for example: pensions or annuities); fringe benefits (for example: personal vehicle, meals, lodging, personal and family educational benefits, low interest loans, payment of personal travel, entertainment, or other expenses, athletic or country club membership, and personal use of your property); and bonuses.

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Conflict of interest. A conflict of interest arises when a person in a position of authority over an organization, such as a director, officer, or manager, may benefit personally from a decision he or she could make.

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Code of Conduct Policy - A code of conduct policy consists of a set of procedures to follow to avoid the possibility that those in positions of authority over an organization may receive an inappropriate benefit.

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Corporation. An entity organized under a Federal or state statute, or a statute of a federally recognized Indian tribal or Alaskan native government.

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Develop. Develop means the planning, financing, construction, or provision of similar services involved in the acquisition of real property, such as land or a building.

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Disqualified person. Any individual or organization that is:

- a. A substantial contributor to you (see *substantial contributor*).
  - b. An officer, director, trustee, or any other individual who has similar powers or responsibilities.
  - c. An individual who owns more than 20% of the total combined voting power of a corporation that is a substantial contributor to you.
  - d. An individual who owns more than 20% of the profits interest of a partnership that is a substantial contributor to you.
  - e. An individual who owns more than 20% of the beneficial interest of a trust or estate that is a substantial contributor to you.
  - f. A member of the family of any individual described in a, b, c, d, or e above;
  - g. A corporation in which any individuals described in a, b, c, d, e, or f above hold more than 35% of the total combined voting power;
  - h. A trust or estate in which any individuals described in a, b, c, d, e, or f above hold more than 35% of the beneficial interests; and
  - i. A partnership in which any individuals described a, b, c, d, e, or f above hold more than 35% of the profits interest.
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Earmark. Donations or other contributions given to you to assist particular individuals or specific identified groups.

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Economic development. Organizations formed to combat community deterioration by assisting businesses located in a particular geographic area whose economy is economically depressed or deteriorating. Economic development activities include grants, loans, provision of information and expertise, or creation of industrial parks. Economic development organizations may also be formed to eliminate prejudice and discrimination or lessen the burdens of government through involvement with business development.

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Expenses. Financial burdens or outlays; costs (of doing business); business outlays chargeable against revenues. For purposes of this policy, expenses mean direct and indirect expenses.

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Fair market value. The price at which property or the right to use property would change hands between a willing buyer and a willing seller, neither being under any compulsion to buy, sell, or transfer property or the right to use property, and both having reasonable knowledge of relevant facts.

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Family. Includes an individual's spouse, ancestors, children, grandchildren, great grandchildren, siblings (whether by whole or half-blood), and the spouses of children, grandchildren, great grandchildren, and siblings.

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Foreign country. A country other than the United States, its territories and possessions, and the District of Columbia.

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For-profit. A business entity whose activities are conducted or maintained to make a profit (e.g. revenues greater than expenses).

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Foundation manager. Officers, directors, or trustees, or an individual having powers or responsibilities similar to those of a foundation's officers, directors, or trustees.

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Fundraising. The organized activity of raising funds, whether by volunteers, employees, or paid independent contractors.

---

Financial Interest. A person has a financial interest if the person has, directly or indirectly, through business, investment, or family:

- a. An ownership or investment interest in any entity with which the Organization has a transaction or arrangement,
- b. A compensation arrangement with the Organization or with any entity or individual with which the Organization has a transaction or arrangement, or
- c. A potential ownership or investment interest in, or compensation arrangement with, any entity or individual with which the Organization is negotiating a transaction or arrangement.

Compensation includes direct and indirect remuneration as well as gifts or favors that are not insubstantial. A financial interest is not necessarily a conflict of interest. Under Article II, Section 2, a person who has a financial interest may have a conflict of interest only if the appropriate governing board or committee decides that a conflict of interest exists.

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Gross investment income. As defined in 26 U.S. Code Section 509, gross investment income means the gross amount of income from interest, dividends, payments with respect to securities loans, rents, and royalties, but not including any such income to the extent included in computing the tax imposed by 26 U.S. Code Section 511.

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Gross receipts. For purposes of *Part IX-A. Statement of Revenues and Expenses*, gross receipts includes monies earned from activities related to your charitable or other section 501(c)(3) activities, such as selling admissions or merchandise, performing services, or furnishing facilities.

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Handicapped. Persons with physical or mental disabilities with special needs for suitable housing, physical and mental health care, civic, cultural, and recreational activities, transportation, and an overall environment conducive to dignity and independence.

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Interested Person. Any director, principal officer, or member of a committee with governing board delegated powers, who has a direct or indirect financial interest, as defined below, is an interested person.

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Independent contractors. Persons who are not treated as employees for employment tax purposes.

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Influence legislation. The act of directly contacting or urging the public to contact members of a legislative body for the purpose of proposing, supporting, or opposing legislation. You are also attempting to influence legislation if you advocate the adoption or rejection of legislation.

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Intellectual property. A type of property (distinct from real or personal property) which includes:

- a. Patents (for inventions).
  - b. Copyrights (for literary and artistic works such as novels, poems, plays, films, musical works, drawings, paintings, photographs, sculptures, architectural designs, performances, recordings, film, and radio or television programs).
  - c. Trade names, trademarks, and service marks (for symbols, names, images, and designs).
  - d. Formulas, know-how, and trade secrets.
- 

Joint ventures. A legal agreement in which the parties jointly undertake a transaction for mutual profit. Generally, each person contributes assets and shares risks. Like a partnership, joint ventures can involve any type of business transaction and the “persons” involved can be individuals, groups of individuals, companies, or corporations.

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Non-fixed payments. A non-fixed payment means a payment that depends on discretion. For example, a bonus of up to \$100,000 that is based on an evaluation of performance by the governing board is a non-fixed payment because the governing body has discretion over whether the bonus is paid and the amount of the bonus.

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Organizing document. The organizing document depends on the form of the organization. For a corporation, the document is the articles of incorporation. For a limited liability company (LLC), the document is the articles of organization. For an unincorporated association, the document is the articles of association or constitution. The organizing document of a trust is the trust agreement.

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Political. You participate in a political campaign if you promote or oppose, through political literature, brochures, pamphlets, hosting or participating in events, etc., the candidacy of an individual for public office. Debates and nonpartisan voter education are not considered political.

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Predecessor. An organization whose activities or assets were taken over by another organization.

---

Private foundations. Organizations that are exempt under section 501(c)(3) are private foundations unless they are: churches, schools, hospitals, governmental units, entities that undertake testing for public safety; organizations that have broad financial support from the general public; or organizations that support one or more other organizations that are themselves classified as public charities.

---

Private operating foundation. A type of private foundation that lacks general public support, but makes qualifying distributions directly for the active conduct of its educational, charitable, and religious purposes. "Directly for the active conduct" means that the distributions are used by the foundation itself to carry out the programs for which it is organized and operated. Grants made to assist other organizations or individuals are normally considered indirect.

---

Public charity. Organizations that are exempt under section 501(c)(3) and are not private foundations because they are: churches, schools, hospitals, governmental units, entities that undertake testing for public safety; organizations that have broad financial support from the general public; or organizations that support one or more other organizations that are themselves classified as public charities. Public charity status is a more favorable tax status than private foundation status.

---

Reasonable compensation. Reasonable compensation is the amount that would ordinarily be paid for like services by like organizations under like circumstances as of the date the compensation arrangement is made. Reasonable compensation is important because excessive benefits in the form of compensation to disqualified persons may result in the imposition of excise taxes and jeopardize the organization's tax-exempt status.

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Related. The family or business relationships between persons.

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Relationship. A relationship between you and the recipient organization includes the following situations:

- a. You control the organization or it controls you through common officers, directors, or trustees, or through authority to approve budgets or expenditures.
  - b. You and the organization were created at approximately the same time and by the same persons.
  - c. You and the organization operate in a coordinated manner with respect to facilities, programs, employees, or other activities.
  - d. Persons who exercise substantial influence over you also exercise substantial influence over the other organization.
- 

Revenue. Revenue means gross revenue amounts.

---

Similarly situated. Similarly situated organizations means tax-exempt or taxable organizations of a comparable size, purpose, and resources.

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Substantial contributor. Any individual or organization that gave more than \$5,000 to you from the date you were formed or other date that your exemption would be effective, to the end of the year in which the contributions were received. This total amount contributed must also be more than 2% of all the contributions you received. A creator of a trust is treated as a substantial contributor regardless of the amount contributed.

---

Successor. An organization that took over:

- a. More than a negligible amount of the activities that were previously conducted by another organization;
- b. Twenty-five percent or more of the fair market value of the net assets of another organization; or
- c. Was established upon the conversion of an organization from for-profit to non-profit status.

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Unusual grants. Substantial contributions and bequests from disinterested persons that by their size adversely affect classification as a public charity. They are:

- a. Unusual;
- b. Unexpected; and
- c. Received from an unrelated party.

APPROVED: \_\_\_\_\_  
RWP Chair

DATE: \_\_\_\_\_

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**B y l a w s**

**O f T h e**

**R o g u e W o r k f o r c e P a r t n e r s h i p**

December 15, 2016

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## **ARTICLE I: Definitions**

The following terms are used in these bylaws:

**“Corporate Directors”** means the governing board of the Rogue Workforce Partnership, a tax-exempt, nonprofit Oregon corporation (the “Corporation”).

**“Bylaws”** means this set of bylaws.

**“Chair”** means the Workforce Board’s and the Corporation’s chairperson which shall be the same individual.

**“Chief Elected Official” or “CEO”** means the local elected official designated by the Rogue Valley Workforce Consortium (the “Consortium”) in accordance with the Intergovernmental Agreement adopted by Jackson and Josephine Counties.

**“Consortium”** means the Rogue Valley Workforce Consortium (“RVWC”).

**“Corporation”** means the Rogue Workforce Partnership, a tax-exempt Oregon nonprofit corporation.

**“Director”** means an individual serving as a Corporate Director.

**“Executive Director”** means the Workforce Board’s, the Corporation’s and the Consortium’s Executive Director. The Corporation shall employ the Executive Director.

**“Intergovernmental Agreement”** means the agreement between Jackson and Josephine Counties establishing the RVWC.

**“Members”** means individuals appointed to the Workforce Board.

**“Partnership Agreement”** means the agreement between the Workforce Board, the Corporation and the Consortium that establishes the responsibilities of these three entities.

**“WIOA”** means the Workforce Innovation and Opportunity Act of 2014.

**“Workforce Board”** means the Workforce Board for the Rogue Valley workforce area.

## **ARTICLE II: Purpose**

The Workforce Board’s purpose is to develop, oversee and implement the Rogue Valley workforce area’s strategic plan and to perform the duties listed in the Partnership Agreement and in grant agreements.

The Rogue Workforce Partnership (the “Corporation”) is a tax-exempt, nonprofit, public benefit Oregon corporation that is the fiscal agent, administrative entity and local grant

subrecipient for the Rogue Valley workforce area. The Corporation shall make financial and operational decisions necessary to implement the Workforce Board's strategic plan and additional decisions required by WIOA, by the State of Oregon, by the Consortium and by other grants and agreements. The Corporation's duties and functions shall be limited to those permitted by Section 501 (c) (3) of the Internal Revenue Code and by Oregon statutes applicable to nonprofit public benefit corporations.

These bylaws cover both the Workforce Board and the Corporation.

### **ARTICLE III: Members and Meetings**

#### **A. Number of Members and Directors**

The size of the Workforce Board shall be variable with the number of Members determined by the Consortium. The composition of the Workforce Board must comply with WIOA, as amended from time to time, and by State of Oregon policy issuances.

The Corporation shall have of seven to nine Corporate Directors. The Workforce Board Chair and Vice-Chair shall be Directors and shall serve in the same capacity as the Corporation's Chair and Vice-Chair. The two Consortium board members ... one County Commissioner from Jackson and one from Josephine County ... shall also serve as Corporate Directors. Between three and five additional Directors shall be private sector Workforce Board Members selected by the Corporate Directors.

#### **B. Appointment of Workforce Board Members**

The Consortium shall make Workforce Board appointments in accordance with the Intergovernmental Agreement.

#### **C. Terms of Office**

The terms of Workforce Board Members are three years from the date of appointment, except that initial appointments shall be staggered.

#### **D. Resignation and Removal**

Any Workforce Board Member may be removed or suspended with or without cause by the Consortium. A Workforce Board Member may resign at any time by delivering written notice to the Chief Elected Official, the Chair or to the Executive Director. Unless the notice of resignation specifies a later effective date, the resignation will be effective when received.

Corporate Directors must be active Members of the Workforce or Consortium Board. If a Director ceases to serve on either the Workforce Board or the Consortium Board, they shall no longer serve as a Corporate Director. Directors may resign utilizing the same procedure as stated above for Workforce Board Members. The additional private sector Directors may be removed by a vote of the Corporate Directors.

#### **E. Meetings**

## **1. Regular Meetings**

The Workforce Board and the Corporation shall determine the time and place of their regular meetings in advance and also authorize the Chair and Vice-Chair to call meetings.

## **2. Annual Meeting**

Unless a different date is set by resolution of the Workforce Board, the Workforce Board's annual meeting shall be the first regular meeting at which a quorum is reached on or after July 1st of each year. During the annual meeting, Workforce Board officers shall be elected. The Corporation's annual meeting shall be its first meeting at which a quorum is reached after the Workforce Board chooses its officers.

## **3. Special Meetings**

Special meetings of the Workforce Board or the Corporation may be held as called by the Chair or by the Vice-Chair, or by a majority of Workforce Board Members or Corporate Directors.

## **4. Minutes**

Minutes of each meeting shall be reviewed and approved at subsequent meetings and copies of all approved minutes shall be maintained at the Corporation's principal office.

## **5. Sunshine Provision**

All Workforce Board and Corporation meetings shall be conducted in accordance with public meeting laws, these bylaws and the Workforce Board's and Corporation's Code of Conduct.

## **6. Participation**

Participation at Workforce Board and Corporation meetings shall be limited to their respective Members and Directors, with the following exceptions:

- a. Regularly scheduled agenda items that call for reports or participation by non-Members or non-Directors;
- b. County elected officials who sit on the Consortium Board;
- c. At the discretion of the Chair, comment or other participation by non-Members or non-Directors which is material to the matter under consideration;
- d. Individuals who are not Workforce Board members and who serve on Board committees; and,

- e. Comments from the general public as specified in meeting agendas or as permitted by the Chair.

## **7. Rules**

All meetings shall be held in compliance with Oregon law, grant terms, these bylaws and Roberts' Rules of Order, provided that the use of Roberts' Rules of Order shall be solely for the convenience of the Workforce Board, the Corporation and their committees. Failure to comply with Roberts' Rules of Order shall not affect the validity of any action taken which is otherwise in compliance with these bylaws. In the event of a conflict, the order of precedence shall be Oregon law, grant terms, these bylaws, and Roberts' Rules of Order.

## **F. Meeting Notices and Agendas**

### **1. Meeting Notices**

Meeting notices shall be given at least three (3) days prior to the date of the meeting unless special conditions make advance notice impracticable, in which case notice and a description of the purpose of the meeting shall be given not less than 24 hours prior to the meeting. Notwithstanding the forgoing, a special meeting can be conducted at any time and without notice if all Members or Directors are present in person or by electronic means and do not object to the meeting. Notices may be given electronically.

### **2. Agendas**

Meeting notices shall contain an agenda of the topics scheduled for consideration. The Workforce Board and the Corporation may consider and act upon matters at a regular meeting (including the annual meeting) which are not included in the notice agenda, but may not act upon any matter during a special meeting unless that matter was described in the special meeting notice or all of the Members or Directors are present in person or electronically and do not object to the matter being considered.

## **G. Quorum**

A majority of Workforce Board Members shall constitute a quorum. No suspended Member shall be included in establishing whether a quorum has been reached. A Member is deemed to be present at a meeting for the purpose of determining a quorum even if the Member abstains from voting on one or more items on the agenda.

A majority of the Corporation Directors shall constitute a quorum. The same quorum provisions cited above shall apply to suspended and abstaining Corporate Directors.

## **H. Manner of Acting**

Each Workforce Board Member shall have one vote at a Workforce Board meeting. Similarly, Corporate Directors shall have one vote at Corporation meetings. The act of a majority of the Members or Directors present at a meeting at which a quorum is present shall be the act of the Workforce Board and the Corporation respectively. To the extent permitted by Oregon law, Members and Directors may attend meetings by telephone or through other electronic means.

#### **ARTICLE IV: Workforce Board and Corporation Officers**

##### **A. Required Officers and Nominations**

The officers of the Workforce Board shall include a Chair, who shall be a private sector business representative, and a Vice-Chair who shall also be a private sector business representative. The Workforce Board may elect other officers as deemed necessary. A single Member may perform the duties of more than one office, with the exception of the duties of Chair and the Vice-Chair, which must be performed by separate Members. The Corporation's Chair and Vice-Chair shall be the same individuals who are the Workforce Board's Chair and Vice-Chair. The Corporation may also elect other officers.

##### **B. Duties of the Chair**

The Chair shall preside at meetings, shall serve as the Workforce Board's and the Corporation's chief spokesperson and signatory, shall appoint committee chairs and committee members subject to these bylaws, and shall perform other duties assigned by the Workforce Board and the Corporation.

##### **C. Duties of the Vice-Chair**

The Vice-Chair shall perform the duties of the Chair in the Chair's absence and shall perform other duties designated by the Workforce Board and the Corporation.

##### **D. Election and Term**

The Workforce Board's officers shall be elected at the annual meeting and shall serve until the conclusion of the officers' election at the subsequent annual meeting. The Corporation may also elect officers other than the Chair and Vice-Chair at its annual meeting. If an officer resigns prior to the annual election, an interim officer may be elected at a regular meeting.

#### **ARTICLE V: Committees**

##### **A. Creation of Committees**

The Workforce Board, the Corporation and their Chair shall each have the power to create both standing and ad-hoc committees and task groups. The Chair shall appoint committee members and committee chairs subject to any Workforce Board and Corporation direction.

**B. The Executive Committee and the Corporation**

The Corporate Directors shall be the Workforce Board's Executive Committee. The Corporation may act in the name of both the Workforce Board and the Corporation unless expressly barred from doing so by the Workforce Board or the Consortium. The Corporate Directors shall also act as the Workforce Board's nominating committee and shall solicit and recommend a slate of officer candidates.

**ARTICLE VI: Executive Director**

The Corporation shall employ the Rogue Valley workforce area's Executive Director who shall staff the Workforce Board, the Corporation and the Consortium. The Executive Director may assign other staff to perform Workforce Board, Corporation and Consortium functions within the confines of budget constraints and direction from the Workforce Board, the Corporation and the Consortium. The Executive Director shall work at the direction of the Chair and shall be annually evaluated by the Corporate Directors.

**ARTICLE VII: Amendment**

**A. Amendment Process**

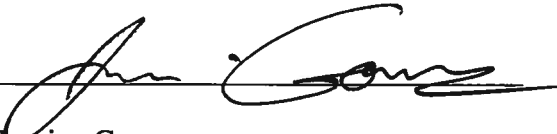
These bylaws may be amended or repealed by an affirmative vote of a majority of the Workforce Board Members at a regular or special meeting. These bylaws may also be amended or repealed by an affirmative vote of a majority of the Corporate Directors at a regular or special meeting. A notice, which shall specify the changes to be made, shall be delivered to all Members and Directors no less than seven (7) days prior to the meeting at which bylaw amendment or repeal is to be acted upon. A vote in favor of or opposed to bylaws amendment may be delivered in writing or through electronic means.

**ARTICLE VIII: Bylaws Enactment**

These Workforce Board and Corporation bylaws take effect when adopted by both the Workforce Board and the Corporation.

**APPROVED BY THE WORKFORCE BOARD AND THE CORPORATION**

Chair:

  
Jessica Gomez

Date:

12-15-16

	Questions	Bylaws	Current / Recent Practice	Potential Changes / Clarifications
A	<p><b>Election of Officers to be done at annual meeting</b> Bylaws Article III E 2, Article IV D</p> <p><i>Q: Is the timing of the election of officers being done in conformance with our bylaws?</i></p> <p><i>A: We're in the midst of transitioning our practice to the new Bylaws which were just approved in December, we're in a transition year.</i></p>	<p>Newly approved Bylaws indicate election is to done at "the first regular meeting where a quorum is reached on or after July 1 of each year"</p>	<p>Most recent practice has been to elect officers at first meeting of the calendar year of either Corporate Directors or Workforce Board. Other group then affirms the initial election of the initiating group.</p>	<p>Recommendations:</p> <ul style="list-style-type: none"> <li>▸ Revise Bylaws to have Corporate Directors elect officers 1<sup>st</sup>, then have Workforce Board affirm and vote in the same slate of officers. This would help to alleviate the sense of confusion expressed about which group is subservient the other.</li> <li>▸ Regarding timing of officer election - we are in a transition year. Next officer election would be on or after July 1, 2018; use FY 17-18 as a transition year, honor recent election through 1<sup>st</sup> meeting on or after July 1, 2018.</li> </ul>
B	<p><b>Solicit and Recommend slate of officer candidates for workforce board.</b> Bylaws Article V B</p> <p><i>Q: Are we following the appropriate process for soliciting and recommending slate of officer candidates for workforce board?</i></p> <p><i>A: Yes, the Corporate Directors are following the prescribed requirements of recommending a slate of officer candidates to the Workforce Board.</i></p>	<p>Corporate Directors act as the workforce board's nominating committee and shall solicit and recommend a slate of officer candidates</p>	<p>Past and current practice conforms to new bylaws - this has been done verbally, via staff, from the Corporate Directors to the Workforce Board.</p>	<p>No changes needed to comply with Bylaws.</p>
C	<p><b>Number of members on Corporate Directors</b> Bylaws Article III A</p> <p><i>Q: Are we following the appropriate process for filling membership on the Corporate Directors? How is this being communicated to the Workforce Board?</i></p> <p><i>A: Yes, the Corporate Directors are following the prescribed requirements for filling Corporate Director positions. Communication to the Workforce Board has been through updates to the "RWP Membership &amp; Positions" document which denotes those business members who serve on as Corporate Directors.</i></p>	<p>Corporation has 7-9 Corporate Directors</p> <ul style="list-style-type: none"> <li>• Workforce board chair and vice-chair (2)</li> <li>• One county commissioner from Jackson County and one county commissioner from Josephine County (2)</li> <li>• Between 3-5 additional directors shall be private sector Workforce Board members selected by the Corporate Directors</li> </ul>	<p>Past and current practice conforms to new Bylaws.</p>	<p>No changes needed to comply with Bylaws.</p> <p>Announcements of new Corporate Director appointments can be better verbally highlighted when the "RWP Membership &amp; Positions" document is updated and distributed to the Workforce Board.</p>

	Questions	Bylaws	Current / Recent Practice	Potential Changes / Clarifications
D	<p><b>Meeting Notices to be received 3 days in advance</b> Bylaws Article III F 1 Bylaws Article III F 2</p> <p><i>Q: Are we conforming to the Bylaws in our sending out meeting notifications, agenda &amp; meeting information packets? Is this providing adequate time for members to review the material prior to the meeting in order to make informed deliberations and decisions?</i></p> <p><i>A: Except for 2 recent meetings – yes, we're sending out agendas &amp; packets with at least 3 days advance of most meetings. The Corporate Directors will need to decide if this is sufficient time for member review.</i></p>	<p>"Meeting notices shall be given at least three (3) days in advance of the date of the meeting unless special circumstances make advance notice impracticable, in which case notice and description of the purpose of the meeting shall be given not less than 24 hours prior to the meeting."</p> <p>"Meeting notices shall contain an agenda of the topics scheduled for consideration."</p>	<p>Practice has predominantly conformed to new bylaws. The bylaws only speak to "meeting notices" and an "agenda of topics scheduled for consideration." They don't currently speak to minutes or other packet material for review.</p> <p>The Dec 2015 and April 2017 meeting agendas and packets were late in distribution due to unavoidable time crunches and preparation constraints. We are taking steps to avoid any future such delays.</p>	<p>Recommendation:</p> <ul style="list-style-type: none"> <li>▸ Ensure minimum conformance with 3 day notification, with an ideal goal of agenda &amp; packets out 7 days prior to meeting.</li> </ul>
E	<p><b>Consent Agenda minutes should reflect the approved items from the consent agenda</b></p>	<p>Not required in the bylaws.</p>	<p>Currently, minutes do not reflect the specific items approved within the consent agenda.</p>	<p>There is no statutory or legal requirement, but as a best practice, we will include the titles of the items within the consent agenda in the minutes.</p>
F	<p><b>Change in Policies requires information be received seven (7) days in advance</b></p> <p><i>Q: Are we conforming to the bylaws requirement for 7 day notice prior to changes in policies?</i></p> <p><i>A: There is no such requirement in the bylaws.</i></p>	<p>There is no mention in bylaws that policies must be received for review seven (7) days in advance.</p> <p>The only mention of a seven (7) days notification is under Article VII: Amendment, and relates solely to bylaw amendment or repeal.</p>	<p>Currently policies are brought before either the Corporate Directors and/or Workforce Board depending upon timeliness of action required, and are included in agenda packets that are sent out prior to the meeting.</p>	<p>No changes needed to comply with Bylaws.</p> <p>To clarify roles, we will implement the following practice: Corporate Directors, having responsibility for all financial and operational decisions, will approve all policies. These policies will be shared at the following Workforce Board meeting. If the Corporate Directors choose, they may present certain policies for discussion and approval at the following Workforce Board meeting.</p>

	Questions	Bylaws	Current / Recent Practice	Potential Changes / Clarifications
G	<p><b>Which board is subordinate</b></p> <p><i>Q: Is there a dominant and subordinate role between the Corporate Directors and the Workforce Board?</i></p> <p><i>A: No. What's unusual (and somewhat confusing) with the RWP is that the Workforce Board is a federally-mandated body with explicit responsibilities in overseeing the regional workforce system. However, the federal law is silent on organizational entity requirements, choosing instead to allow for local determination on this matter. Like us, most regions have chosen to keep the traditional corporate "Board of Directors" role separate and apart from the Workforce Board. We have intentionally vested this responsibility with the Corporate Directors, thus freeing up the Workforce Board to focus exclusively on its federally-mandated responsibilities. We've created membership overlap and an RWP - Executive Committee function for the Corporate Directors, so that the two bodies are closely linked and inter-related. However, the organizational functionalities are markedly different from most non-profit organizations.</i></p>	<p>The bylaws do not speak to a dominant or subordinate role between the Corporate Directors and the Workforce Board.</p> <p>Article II: Purpose – clearly articulates the different scope, roles, and purpose for each group. Other sections describe the working relationship between the two groups.</p> <p>The Workforce Board's purpose is to develop, oversee and implement the Rogue Valley workforce area's strategic plan and to perform the duties listed in the Partnership Agreement and in grant agreements.</p> <p>The Rogue Workforce Partnership (the "Corporation") is a tax-exempt, nonprofit, public benefit corporation that is the fiscal agent, administrative entity and local grant subrecipient for the Rogue Valley workforce area. The Corporation shall make financial and operational decisions necessary to implement the Workforce Board's strategic plan and additional decisions required by WIOA, by the State of Oregon, by the Consortium and by other grants and agreements. The Corporation's duties and functions shall be limited to those permitted by Section 501 (c) (3) of the Internal Revenue Code and by Oregon statutes applicable to nonprofit public benefit corporations.</p>	<p>In our current practice, we:</p> <ul style="list-style-type: none"> <li>▸ Have the Workforce Board focus on the essential functions as mandated by the federal law.</li> <li>▸ Have the Corporate Directors serve as an Executive Committee to steer the Workforce Board meetings and overall coordination efforts, and as a decision-making entity when timely decisions are required that can't wait for a Workforce Board meeting or quorum.</li> <li>▸ Per the Bylaws, the Corporate Directors make all financial and operational decisions</li> </ul>	<p>Staff believe the subordinate / dominate question can best be addressed through clarifying discussion with Workforce Board members. At future meetings, staff and Corporate Directors will review and reinforce the three purposes and 14 key functions of the Workforce Board within the WIOA regulations.</p> <p>Some of the changes addressed above will help to clarify the roles, responsibilities, and working relationships between the Corporate Directors and the Workforce Board.</p> <p>No changes are recommended to the bylaws.</p>
H	<p><b>Membership terms listed on the contact sheet</b></p>	N/A	Membership terms are currently not listed on the contact sheet	List membership terms on the contact sheet
I	<p><b>Suggestion to make RWP member emails available on the RWP website</b></p>	N/A	Emails currently aren't posted on the RWP website	Staff will poll members to inquire whether RWP members want their emails posted on the RWP website.

	Questions	Bylaws	Current / Recent Practice	Potential Changes / Clarifications
J	Budget	<p>Bylaws Article II Purpose – “The Workforce Board’s purpose is to develop, oversee and implement the Rogue Valley workforce area’s strategic plan and to perform the duties listed in the Partnership Agreement and in grant agreements.”</p> <p>The Partnership Agreement is between Rogue Valley Workforce Consortium (RVWC), Corporate Directors, and Workforce Board.</p> <p>Partnership Agreement 2 A, 3 A –The Corporate Directors and Workforce Board shall “Develop and approve the Rogue Valley workforce area’s strategic plan for submission to the governor and approve the annual workforce board budget subject to approval of the RVWC.”</p>	<p>During this transition time period as we’ve been getting the Workforce Board fully populated and functioning under the new governance configuration, we’ve only brought an annual Workforce Board budget to the Corporate Directors for their review and approval (since June/July 2015).</p>	<p>With the Workforce Board now fully configured, starting this coming FY17-18, RWP staff will develop the budget on behalf of the Corporate Directors and Workforce Board, and will bring it to them and RVWC for approval.</p> <p>Our intention is to display the RWP budget within a table / framework which will allow members to see how these funds are part of a comprehensive array of partner budgets and performance outcomes that comprise the totality of the public workforce and education system.</p>



**ROGUE WORKFORCE  
PARTNERSHIP**

**RESTATED  
ARTICLES OF INCORPORATION  
OF  
ROGUE WORKFORCE PARTNERSHIP  
A NONPROFIT PUBLIC BENEFIT CORPORATION**

These Restated Articles of Incorporation have been duly approved by a majority of the Board of Directors of the Rogue Workforce Partnership.

**ARTICLE I - Name of Corporation**

The name of this corporation is ROGUE WORKFORCE PARTNERSHIP (hereinafter, "RWP").

**ARTICLE II – Duration**

The period of duration of the RWP is perpetual.

**ARTICLE IV - Purpose**

1. The corporation is formed to be a public benefit corporation operated exclusively for educational purposes and the promotion of civic welfare. In order to do so, it may engage in any lawful activity, none of which is for profit, for which corporations may be organized under Oregon Revised Statutes, Chapter 65.

The vitality of Rogue Valley is dependent on a healthy, growing and sustainable economy built upon prosperous local businesses and industries. A critical element in creating long-term regional economic vitality is the sustained development of a highly-skilled and talented workforce. Workforce development requires coordination of both private and public sector investments. This complex systems alignment work transcends traditional governmental and institutional boundaries and is best achieved by joining together in a common, coordinated effort by regional leaders from the public and private-sectors, education, workforce, labor and other community-based organizations.

The mission of the corporation is to assure that Rogue Valley businesses have the highly skilled workforce they need to remain competitive in the global marketplace; and assure that the people of Jackson and Josephine Counties are connected to skills development opportunities and career paths that lead to family-sustaining jobs. Activities of the corporation shall include, without limitation:

- Creating a highly skilled workforce built through partnership;
  - Creating a demand-driven, skills-based and integrated workforce delivery system focused on skills and talent development;
  - Aligning public and private sector workforce investments in education, skills training and job placement to meet the unique needs of local businesses and increase Southern Oregon’s economic competitiveness;
  - Operating as a local Workforce Development Board under the Workforce Innovation and Opportunity Act of 2015 (hereinafter, “WIOA”) and its implementing federal and state regulations, and any related (or successor) federal or state workforce, employment, and/or job training legislation;
  - Creating accountability for results, driven by the needs of business and the economy;
  - Evaluating and continuously improving upon what works to create a highly skilled workforce; and
  - Fundraising to support regional workforce development initiatives.
2. This corporation is organized exclusively for religious, charitable, scientific, literary or education purposes within the meaning of Section 501(c)(3) of the Internal Revenue Code of 1986 (“IRC”). Notwithstanding any of the provisions of these articles, the corporation shall not carry on any other activities not permitted to be carried on by an organization exempt from federal income tax under IRC Section 501(c)(3). It is intended that this corporation be exempt from federal income tax under the provisions of IRC Section 501(c)(3).

#### **ARTICLE IV - No Members**

The corporation shall not have members.

#### **ARTICLE V - Governance**

1. RWP shall be governed by a Board of Directors consisting of not less than 7 members nor more than 9 members. The number of members on the Board of Directors, within the permitted range, shall be fixed, from time to time, by the Board of Directors. The importance of depth of knowledge, diversity and continuity for the Board of Directors is recognized. Members of the Board will hold office for three year staggered terms, without limitation on the number terms that a Board member may serve.

2. The Board of Directors of RWP shall consist of the following members:
  - Business representatives or the economic development representative from the RWP Workforce Development Board.
  - County Commissioners - one Commissioner appointed from Jackson County, and one Commissioner appointed from Josephine County. The Commissioners from Jackson County shall fill a vacancy in the Board position to be filled by a member of the Jackson County Commissioners, and the Commissioners from Josephine County shall fill a vacancy in the Board position to be filled by a member of the Josephine County Commissioners. The two County Commissioners will comprise a separate Intergovernmental Organization (ORS 190) named the Rogue Valley Workforce Consortium (RVWC), whose members will function as the Local Chief Elected Official required under the federal Workforce Innovation and Opportunity Act (WIOA) of 2014. Each Commissioner serving on the Board of Directors will also serve as a liaison between the RWP and his/her respective Government
3. Members of the Board of Director shall be appointed by majority vote of the Board of Directors of RWP. Appointments to the Board are subject to the removal powers set forth in Article II, Section 5 below.
4. A Board member may resign at any time. The Board of Directors of RWP, by majority vote, may remove any Board member with or without cause.
5. For purposes of approving any local plan under WIOA, or other action as to which WIOA requires the approval and signature of the "chief local elected official," the County Commissioners serving as Chair of the Rogue Valley Workforce Consortium shall serve in this capacity as signatory. The RVWC Vice-Chair will serve in this capacity in the absence of the Chair. The RVWC will retain the responsibility and authority of appointing all voting RWP Workforce Development Board members. Each Commissioner shall also act as liaison between the RWP Board of Directors and their respective Government to keep them informed of these actions.

#### **ARTICLE V - Meetings**

The Board of Directors shall establish by-laws for conduct of its meetings. Annual Meetings will be conducted as part of this regular schedule of meetings.

#### **ARTICLE VI - Individual Benefit; Distribution on Liquidation**

No part of the earnings of the corporation shall inure to the benefit of, or be distributable to its directors, officers, or other private persons, except that the corporation shall be

authorized and empowered to pay reasonable compensation for services rendered and to make payments and distributions in furtherance of the purposes of the corporation as set forth in Article II hereof. Upon the dissolution of the corporation, the Board of Directors, after paying or making provision for the payment of all of the liabilities of the corporation, shall dispose of all of the assets of the corporation exclusively for the purposes of the corporation in such manner or to such organization or organizations that are then described in IRC Sections 501(c)(3), 170(c)(2), 2055(a)(2) and 2522(a)(2), or to the United States or any state for exclusively public purposes as the Board of Directors shall determine.

#### **ARTICLE VII - Limitation on Liability**

No director or uncompensated officer will be personally liable to the corporation for monetary damages for conduct as a director or an officer unless the Oregon Nonprofit Corporation Act prohibits eliminating or limiting the liability of a director or an officer for the particular act or omission. No amendment to the Oregon Nonprofit Corporation Act that further limits the acts or omissions for which elimination of liability is permitted will affect the liability of a director.

#### **ARTICLE VIII - Prohibited Activities**

Notwithstanding any other provision of these Articles of Incorporation, the corporation may not carry on any activities not permitted to be carried on (a) by a corporation exempt from federal income taxation under IRC §501(c)(3) and (b) by a corporation contributions to which are deductible under IRC §§170(c)(2), 2055(a)(2), and 2522(a)(2). No part of the net earnings of the corporation may inure to the benefit of any private individual. No substantial part of the activities of the corporation may consist of carrying on propaganda, or otherwise attempting, to influence legislation, except as may be permitted under IRC §501(h), and the corporation will not participate in, or intervene in (including publishing or distributing statements), any political campaign on behalf of or in opposition to any candidate for public office.

#### **ARTICLE IX - Indemnity**

The corporation will indemnify to the fullest extent specifically authorized by the Oregon Nonprofit Corporation Act any current or former director or officer of the corporation who is made, or threatened to be made, a party to an action, suit, or proceeding, whether civil, criminal, administrative, investigative, or otherwise (including an action, suit, or proceeding by or in the right of the corporation), by reason of the fact that the person is or was a director or officer of the corporation. The corporation will pay for or reimburse the reasonable expenses incurred by any such current or former director or officer in any such proceeding in advance of the final disposition of the proceeding if the person sets forth in writing (a) the person's good-faith belief that the person is entitled to indemnification

under this Article and (b) the person's agreement to repay all advances if it is ultimately determined that the person is not entitled to indemnification under this Article. No amendment to this Article that limits the corporation's obligation to indemnify any person will have any effect on such obligation for any act or omission that occurs before the later of the effective date of the amendment or the date notice of the amendment is given to the person. This Article will not be deemed exclusive of any other provisions for indemnification or advancement of expenses of directors, officers, employees, agents, and fiduciaries that may be included in any statute, bylaw, agreement, general or specific action of the board of directors, vote of the members, or other document or arrangement.

#### **ARTICLE X - Changes in Laws**

All references in these Articles of Incorporation to sections of the IRC, the Oregon Nonprofit Corporation Act or the Oregon Revised Statutes will be deemed to refer also to the corresponding provisions of any future federal tax or Oregon nonprofit corporation laws.

#### **ARTICLE XI - Amendment**

Any amendment to these articles or the bylaws of the corporation shall require approval by a majority vote of the Board of Directors.

IN WITNESS WHEREOF, these Articles of Incorporation are executed by the parties hereto effective on and after June 8, 2015.

(Last date of adoption by majority vote by the RWP Board of Directors)

#### **FOR RWP BOARD OF DIRECTORS**

  
\_\_\_\_\_  
Jessica Gomez, Chair                      6-8-15  
Date

  
\_\_\_\_\_  
Gregg Edwards, Vice-Chair              6/8/15  
Date



**PARTNERSHIP AGREEMENT BETWEEN THE  
ROGUE WORKFORCE PARTNERSHIP  
AND THE  
ROGUE VALLEY WORKFORCE CONSORTIUM**

**1. PARTIES**

This Agreement is between the Rogue Workforce Partnership (its "RWP Board of Directors" and its subcommittee the "Workforce Board"), and the Rogue Valley Workforce Consortium (RVWC), hereinafter collectively referred to as the "parties."

**2. WORKFORCE BOARD RESPONSIBILITIES**

The Workforce Board shall:

- A. Develop and approve the Rogue Valley workforce area's strategic workforce plan for submission to the governor and approve the annual workforce budget, subject to the approval of the RVWC;
- B. Establish standards for and oversee the Rogue Valley's workforce system, subject to the terms of a Memorandum of Understanding ("MOU") executed with partner agencies;
- C. Perform other workforce board duties as required by the Workforce Innovation and Opportunity Act of 2014 ("WIOA"), the State of Oregon, Federal and State of Oregon grant agreements, other applicable Federal, State and local laws, rules and agreements and this Partnership Agreement;
- D. Adopt bylaws, which shall be consistent with this agreement; and,

**3. RWP DIRECTORS (BOARD OF DIRECTORS) RESPONSIBILITIES**

RWP Directors shall:

- A. Remain a nonprofit Oregon corporation in good standing with Federal tax exempt status;
- B. Serve as the Rogue Valley workforce area's local grant recipient and administrative entity as so designated by the RVWC;
- C. Hire, evaluate and employ the Rogue Workforce Partnership's Executive Director;
- D. Provide staff support for the Workforce Board, RWP Directors and RVWC;

- E. Develop the annual workforce budget for approval by the RVWC, RWP Directors and Workforce Board
- F. Manage workforce expenditures in accordance with the approved workforce budget and direction received from the Workforce Board, RWP Directors and RVWC;
- G. Adopt policies and procedures and establish administrative systems necessary to ensure accountability and compliance with Federal, State and local laws, rules, grant terms and agreements;
- H. Inform the Workforce Board, RWP Directors and RVWC on a regular basis of progress in achieving strategic goals and objectives, and deliver other reports to the Workforce Board, RWP Directors and RVWC as requested;
- I. Purchase insurance, to the extent it is available, to reasonably cover risks and liabilities;
- J. Solicit and accept public and private funds;
- K. Maintain strong linkages with local governments and local educational and economic development agencies;
- L. Procure and award workforce area contracts, make purchases and enter into leases as authorized by the budget;
- M. Establish and maintain a system for accurately tracking customers, services and accomplishments;
- N. Maintain a system to hear and resolve grievances and complaints brought by customers and other interested parties;
- O. Provide for independent comprehensive financial and compliance audits of all funds and accounts as required by grant agreements and by the Comptroller General of the United States. Audit costs shall be Rogue Workforce Partnership's responsibility. Copies of audit and monitoring reports shall be furnished to the Workforce Board, RWP Directors and RVWC;
- P. Appoint RWP Workforce Board business or economic development representatives to serve as members of RWP Board of Directors. These appointments shall include the Workforce Board Chair, Vice Chair and immediate past chair. The Chair and Vice Chair of the RWP Directors shall serve as the Chair and Vice Chair of the Workforce Board.
- Q. Comply with all applicable Federal, State and local laws, rules, policies and procedures. In the event liability for Rogue Valley's workforce expenditures or operations occurs, the following priorities shall apply:
  - i. First Priority: Rogue Workforce Partnership shall attempt to recover funds from the contractor, agent for third party causing the liability;
  - ii. Second Priority: Rogue Workforce Partnership shall attempt to recover funds from an insurance carrier or bond issuer;

- iii. Third Priority: Rogue Workforce Partnership shall attempt to obtain a waiver of liability or offset liability against current or future grant revenues;
- iv. Fourth Priority: Rogue Workforce Partnership shall repay the liability utilizing the contingency fund established for this purpose.

#### 4. RVWC RESPONSIBILITIES

RVWC shall:

- A. Appoint Workforce Board members;
- B. Review and approve the Rogue Valley workforce area's strategic workforce plan for submission to the governor and approve the annual budget, including major modifications thereto;
- C. Designate the grant recipient and administrative entity of the workforce area; and
- D. Perform oversight and other responsibilities assigned to local elected officials pursuant to WIOA, State of Oregon laws, policies and grant agreements and the RVWC intergovernmental agreement.

5. CODE OF CONDUCT: RWP Directors, Workforce Board, and RVWC shall mutually agree upon and adopt a Code of Conduct covering all Rogue Valley workforce area activities and expenditures.

6. DISPUTE RESOLUTION: If a dispute arises between the parties, the Workforce Board and the RVWC shall each select two members to meet and attempt to resolve the dispute. The meeting shall be chaired by a neutral party who may be a hearing officer selected by the Oregon Employment Department. The neutral chair may make a motion and call for a vote if a mutually agreed upon resolution cannot be reached and the neutral chair shall, in the case of a deadlock, cast the deciding vote. The decision shall be binding upon the Workforce Board, Rogue Workforce Partnership and RVWC.

#### 7. REBRANDING

The Rogue Workforce Partnership and RVWC may elect to "rebrand" by changing their names. Any such change shall not invalidate this agreement and shall merely serve to substitute the new name for the name contained in this agreement

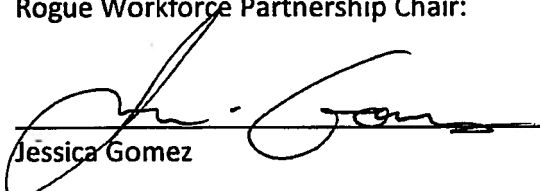
**8. DURATION**

This agreement shall take effect when authorized by the Workforce Board, RWP Directors and RVWC. Any of the parties may withdraw from this Agreement by giving advance written termination notice to the other parties on or before December 31<sup>st</sup>. Termination shall be effective at midnight of the following June 30<sup>th</sup>, the end of the workforce program year.

**ROGUE VALLEY PARTNERSHIP AGREEMENT SIGNATURE PAGE**

The parties agree to each of the terms of this Agreement by signing below.

Rogue Workforce Partnership Chair:

 Date: 6-8-15  
Jessica Gomez

Rogue Valley Workforce Consortium Chair:

 Date: 6/11/15  
Cheryl Walker

RWP Workforce Board ♦ Membership & Positions

v20170503ta

<i>Business Representatives ♦ Mandatory Majority</i>			<i>Labor Representatives &amp;/or Joint Apprenticeship Training Center ♦ Mandatory</i>		
1	<b>Jessica Gomez*</b> ♦ Founder & CEO <i>RWP Chair</i>	Rogue Valley Microdevices	<b>Lance Corley</b> ♦ Apprenticeship Director	<b>Crater Lake Electrical JATC</b> <i>Joint Apprenticeship Training Committee</i> <b>IBEW Local 659 - International Brotherhood of Electrical Workers</b>	1
2	<b>Michael Donnelly*</b> ♦ Materials Manager <i>RWP Vice-Chair</i>	Carestream, Inc.	<b>Drew Waits</b> ♦ Business Agent / Organizer	<b>Southern Oregon/Northern California Plumber &amp; Steamfitters, UA 290</b>	2
			<i>Community-Based Organizations</i> - with demonstrated experience & expertise in addressing the employment needs of individuals with barriers to employment - serve <b>veterans</b> , or individuals with <b>disabilities</b>		
			<i>Organizations</i> - with demonstrated experience & expertise in addressing the employment, training, or education needs of <b>eligible youth</b> , including representatives of organizations that serve <b>out-of-school youth</b>		
3	<b>Nikki Jones*</b> ♦ Owner	Express Employment Professionals	<b>Brian Shumate</b> ♦ Superintendent	<b>Medford School District</b>	3
4	<b>Brent Kell</b> ♦ Executive Director	Valley Immediate Care	<b>Kirk Kolb</b> ♦ Superintendent	<b>Grants Pass School District</b>	4
5	<b>John Underwood*</b> ♦ Human Resources Manager	Timber Products	<b>Scott Beveridge</b> ♦ Superintendent	<b>Southern Oregon Education Service District</b>	5
			<i>Education &amp; Training – Title II &amp; Higher Education ♦ Mandatory</i>		
6	<b>Norm Kester</b> ♦ CEO	Quantum Innovation	<b>Cathy Kemper-Pelle</b> ♦ President	<b>Rogue Community College</b>	6
			<i>Economic / Community Development ♦ Mandatory</i>		
7	<b>Trever Yarrish</b> ♦ Co-Founder & COO	Zeal	<b>Colleen Padilla</b> ♦ Executive Director	<b>SOREDI</b>	7
			<i>OED / Wagner-Peyser ♦ Mandatory</i>		
8	<b>Vacant</b>		<b>Sherri Stratton</b> ♦ Senior Manager	<b>Oregon Employment Department</b>	8
			<i>Vocational Rehabilitation ♦ Mandatory</i>		
9	<b>Shawn Hogan *</b> ♦ VP of Engineering	Linx Technologies, Inc.	<b>Matthew Balkwill</b> ♦ Area Manager	<b>Office of Vocational Rehabilitation Division</b>	9
			<i>Optional Members</i>		
10	<b>Catherine Goslin</b> ♦ Director of Human Resources	Rogue Valley Manor	<b>Jeremy Player</b> ♦ District Manager	<b>Oregon Department of Human Services</b>	10
11	<b>Kim Oveson</b> ♦ Human Resource Officer	LaClinica	<b>Linda Schott</b> ♦ President	<b>Southern Oregon University</b>	11
12	<b>Fred Holloway</b> ♦ President	Holloway Human Resource Management Consulting	<b>Nagi Naganathan</b> President	<b>Oregon Institute of Technology</b>	12
13	<b>Scott Koch</b> ♦ VP/Territory Manager	Umpqua Bank			
14	<b>Joe Meyers</b> ♦ Vice President	Pacific Electrical Contractors			
15	<b>Paul Macuga</b> ♦ Chief People Officer	ASANTE Health Systems			
<b>Total RWP Workforce Board Membership = 27</b>					

*Mandatory*  
Must be  
20% of  
Workforce  
Board

**Mandatory** = WIOA Workforce Board Membership Requirement | \* = Corporate Director

# WORKFORCE INNOVATION & OPPORTUNITY ACT

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## SEC. 3. DEFINITIONS.

**(10) COMMUNITY-BASED ORGANIZATION.**—The term “community-based organization” means a private nonprofit organization (which may include a faith-based organization), that is representative of a community or a significant segment of a community and that has demonstrated expertise and effectiveness in the field of workforce development.

**(11) COMPETITIVE INTEGRATED EMPLOYMENT.**—The term “competitive integrated employment” has the meaning given the term in section 7 of the Rehabilitation Act of 1973 (29 U.S.C. 705), for individuals with disabilities.

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## SEC. 107. LOCAL WORKFORCE DEVELOPMENT BOARDS.

(2) **COMPOSITION.**—Such criteria shall require that, at a minimum—

(A) a majority of the members of each local board shall be representatives of **business** in the local area, who—

- (i) are owners of businesses, chief executives or operating officers of businesses, or other business executives or employers with optimum policymaking or hiring authority;
- (ii) represent businesses, including small businesses, or organizations representing businesses described in this clause, that provide employment opportunities that, at a minimum, include high-quality, work-relevant training and development in in-demand industry sectors or occupations in the local area; and
- (iii) are appointed from among individuals nominated by local business organizations and business trade associations;

(B) not less than 20 percent of the members of each local board shall be representatives of the workforce within the local area, who—

- (i) **shall** include representatives of **labor organizations** (for a local area in which employees are represented by labor organizations), who have been nominated by local labor federations, or (for a local area in which no employees are represented by such organizations) other representatives of employees;
- (ii) **shall** include a representative, who shall be a member of a labor organization or a training director, from a **joint labor-management apprenticeship program**, or if no such joint program exists in the area, such a representative of an apprenticeship program in the area, if such a program exists;
- (iii) may include representatives of **community based organizations** that have demonstrated experience and expertise in addressing the employment needs of individuals with barriers to employment, including organizations that serve **veterans** or that provide or support competitive integrated employment for individuals with **disabilities**; and
- (iv) may include representatives of organizations that have demonstrated experience and expertise in addressing the employment, training, or education needs of **eligible youth**, including representatives of organizations that serve **out-of-school youth**;

(C) each local board shall include representatives of entities administering **education and training** activities in the local area, who—

- (i) **shall** include a representative of eligible providers administering **adult education and literacy** activities under title II;
- (ii) **shall** include a representative of institutions of **higher education** providing workforce investment activities (including community colleges);

(iii) may include representatives of **local educational agencies**, and of **community-based organizations** with demonstrated experience and expertise in addressing the education or training needs of individuals with barriers to employment;

(D) each local board shall include representatives of governmental and **economic and community development** entities serving the local area, who—

(i) **shall** include a representative of **economic and community development** entities;

(ii) **shall** include an appropriate representative from the **State employment service** office under the Wagner-Peyser Act (29 U.S.C. 49 et seq.) serving the local area;

(iii) **shall** include an appropriate representative of the programs carried out under title I of the **Rehabilitation** Act of 1973 (29 U.S.C. 720 et seq.), other than section 112 or part C of that title (29 U.S.C. 732, 741), serving the local area;

(iv) may include representatives of agencies or entities administering programs serving the local area relating to transportation, housing, and public assistance; and

(v) may include representatives of philanthropic organizations serving the local area; and

(E) each local board may include such **other** individuals or representatives of entities as the chief elected official in the local area may determine to be appropriate

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# Workforce Innovation & Opportunity Act – Final Rule

Vol. 81. No. 161 August 19, 2016

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## Subpart B—One-Stop Partners and the Responsibilities of Partners

### § 678.400 Who are the required one-stop partners?

- (a) Section 121(b)(1)(B) of WIOA identifies the entities that are required partners in the local one-stop delivery systems.
- (b) The required partners are the entities responsible for administering the following programs and activities in the local area:
- (1) Programs authorized under **title I** of WIOA, including:
    - (i) Adults;
    - (ii) Dislocated workers;
    - (iii) Youth;
    - (iv) Job Corps;
    - (v) YouthBuild;
    - (vi) Native American programs; and
    - (vii) Migrant and seasonal farmworker programs;
  - (2) The **Wagner-Peyser** Act Employment Service program authorized under the Wagner-Peyser Act (29 U.S.C. 49 et seq.), as amended by WIOA title III;
  - (3) The **Adult Education and Family Literacy Act** (AEFLA) program authorized under **title II** of WIOA;
  - (4) The **Vocational Rehabilitation** (VR) program authorized under title I of the Rehabilitation Act of 1973 (29 U.S.C. 720 et seq.), as amended by WIOA title IV;
  - (5) The **Senior Community Service Employment Program** authorized under **title V** of the Older Americans Act of 1965 (42 U.S.C. 3056 et seq.);
  - (6) **Career and technical education programs** at the postsecondary level authorized under the **Carl D. Perkins** Career and Technical Education Act of 2006 (20 U.S.C. 2301 et seq.);
  - (7) **Trade Adjustment Assistance** activities authorized under chapter 2 of **title II of the Trade Act of 1974** (19 U.S.C. 2271 et seq.);
  - (8) **Jobs for Veterans** State Grants programs authorized under chapter 41 of title 38, U.S.C.;
  - (9) **Employment and training activities** carried out under the **Community Services Block Grant** (42 U.S.C. 9901 et seq.);
  - (10) **Employment and training activities** carried out by the **Department of Housing and Urban Development**;
  - (11) Programs authorized under **State unemployment compensation laws** (in accordance with applicable Federal law);
  - (12) Programs authorized under sec. 212 of the **Second Chance Act** of 2007 (42 U.S.C. 17532); and

(13) **Temporary Assistance for Needy Families (TANF)** authorized under part A of title IV of the Social Security Act (42 U.S.C. 601 et seq.), unless exempted by the Governor under § 678.405(b).

**§ 678.420 What are the roles and responsibilities of the required one-stop partners?**

Each required partner must:

(a) **Provide access to its programs or activities through the one-stop delivery system**, in addition to any other appropriate locations;

(b) **Use a portion of funds made available to the partner's program**, to the extent consistent with the Federal law authorizing the partner's program and with Federal cost principles in 2 CFR parts 200 and 2900 (requiring, among other things, that costs are allowable, reasonable, necessary, and allocable), **to:**

(1) **Provide applicable career services**; and

(2) **Work collaboratively with the State and Local WDBs to establish and maintain the one-stop delivery system. This includes jointly funding the one-stop infrastructure** through partner contributions that are based upon:

(i) A reasonable cost allocation methodology by which infrastructure costs are charged to each partner based on proportionate use and relative benefit received;

(ii) Federal cost principles; and

(iii) Any local administrative cost requirements in the Federal law authorizing the partner's program. (This is further described in § 678.700.)

(c) Enter into an MOU with the Local WDB relating to the operation of the one-stop delivery system that meets the requirements of § 678.500(b);

(d) Participate in the operation of the one-stop delivery system consistent with the terms of the MOU, requirements of authorizing laws, the Federal cost principles, and all other applicable legal requirements; and

(e) Provide representation on the State and Local WDBs as required and participate in Board committees as needed.

**§ 678.425 What are the applicable career services that must be provided through the one-stop delivery system by required one-stop partners?**

(a) The applicable career services to be delivered by required one-stop partners are those services listed in § 678.430 that are authorized to be provided under each partner's program.

(b) One-stop centers provide services to individual customers based on individual needs, including the seamless delivery of multiple services to individual customers. There is no required sequence of services.

**§ 678.430 What are career services?**

Career services, as identified in sec. 134(c)(2) of WIOA, consist of three types:

(a) **Basic career services** must be made available and, at a minimum, must include the following services, as consistent with allowable program activities and Federal cost principles:

(1) Determinations of whether the individual is eligible to receive assistance from the adult, dislocated worker, or youth programs;

- (2) Outreach, intake (including worker profiling), and orientation to information and other services available through the one-stop delivery system. For the TANF program, States must provide individuals with the opportunity to initiate an application for TANF assistance and non-assistance benefits and services, which could be implemented through the provision of paper application forms or links to the application Web site;
- (3) Initial assessment of skill levels including literacy, numeracy, and English language proficiency, as well as aptitudes, abilities (including skills gaps), and supportive services needs;
- (4) Labor exchange services, including—
  - (i) Job search and placement assistance, and, when needed by an individual, career counseling, including—
    - (A) Provision of information on in demand industry sectors and occupations (as defined in sec. 3(23) of WIOA); and
    - (B) Provision of information on nontraditional employment; and
  - (ii) Appropriate recruitment and other business services on behalf of employers, including information and referrals to specialized business services other than those traditionally offered through the one-stop delivery system;
- (5) Provision of referrals to and coordination of activities with other programs and services, including programs and services within the one-stop delivery system and, when appropriate, other workforce development programs;
- (6) Provision of workforce and labor market employment statistics information, including the provision of accurate information relating to local, regional, and national labor market areas, including—
  - (i) Job vacancy listings in labor market areas;
  - (ii) Information on job skills necessary to obtain the vacant jobs listed; and
  - (iii) Information relating to local occupations in demand and the earnings, skill requirements, and opportunities for advancement for those jobs;
- (7) Provision of performance information and program cost information on eligible providers of education, training, and workforce services by program and type of providers;
- (8) Provision of information, in usable and understandable formats and languages, about how the local area is performing on local performance accountability measures, as well as any additional performance information relating to the area's one-stop delivery system;
- (9) Provision of information, in usable and understandable formats and languages, relating to the availability of supportive services or assistance, and appropriate referrals to those services and assistance, including: Child care; child support; medical or child health assistance available through the State's Medicaid program and Children's Health Insurance Program; benefits under SNAP; assistance through the earned income tax credit; and assistance under a State program for TANF, and other supportive services and transportation provided through that program;
- (10) Provision of information and meaningful assistance to individuals seeking assistance in filing a claim for unemployment compensation.
  - (i) "Meaningful assistance" means:
    - (A) Providing assistance on-site using staff who are well-trained in unemployment compensation claims filing and the rights and responsibilities of claimants; or
    - (B) Providing assistance by phone or via other technology, as long as the assistance is provided by trained and available staff and within a reasonable time.

(ii) The costs associated in providing this assistance may be paid for by the State's unemployment insurance program, or the WIOA adult or dislocated worker programs, or some combination thereof.

(11) Assistance in establishing eligibility for programs of financial aid assistance for training and education programs not provided under WIOA.

(b) **Individualized career services** must be made available if determined to be appropriate in order for an individual to obtain or retain employment. These services include the following services, as consistent with program requirements and Federal cost principles:

(1) Comprehensive and specialized assessments of the skill levels and service needs of adults and dislocated workers, which may include—

(i) Diagnostic testing and use of other assessment tools; and

(ii) In-depth interviewing and evaluation to identify employment barriers and appropriate employment goals;

(2) Development of an individual employment plan, to identify the employment goals, appropriate achievement objectives, and appropriate combination of services for the participant to achieve his or her employment goals, including the list of, and information about, the eligible training providers (as described in § 680.180 of this chapter);

(3) Group counseling;

(4) Individual counseling;

(5) Career planning;

(6) Short-term pre-vocational services including development of learning skills, communication skills, interviewing skills, punctuality, personal maintenance skills, and professional conduct services to prepare individuals for unsubsidized employment or training;

(7) Internships and work experiences that are linked to careers (as described in § 680.170 of this chapter);

(8) Workforce preparation activities;

(9) Financial literacy services as described in sec. 129(b)(2)(D) of WIOA and § 681.500 of this chapter;

(10) Out-of-area job search assistance and relocation assistance; and

(11) English language acquisition and integrated education and training programs.

(c) **Follow-up services** must be provided, as appropriate, including: Counseling regarding the workplace, for participants in adult or dislocated worker workforce investment activities who are placed in unsubsidized employment, for up to 12 months after the first day of employment.

(d) In addition to the requirements in paragraph (a)(2) of this section, TANF agencies must identify employment services and related support being provided by the TANF program (within the local area) that qualify as career services and ensure access to them via the local one-stop delivery system.

### **§ 678.435 What are the business services provided through the one-stop delivery system, and how are they provided?**

(a) Certain career services must be made available to local employers, specifically labor exchange activities and labor market information described in § 678.430(a)(4)(ii) and (a)(6). Local areas must establish and develop

relationships and networks with large and small employers and their intermediaries. Local areas also must develop, convene, or implement industry or sector partnerships.

(b) Customized business services may be provided to employers, employer associations, or other such organizations. These services are tailored for specific employers and may include:

- (1) Customized screening and referral of qualified participants in training services to employers;
- (2) Customized services to employers, employer associations, or other such organizations, on employment-related issues;
- (3) Customized recruitment events and related services for employers including targeted job fairs;
- (4) Human resource consultation services, including but not limited to assistance with:
  - (i) Writing/reviewing job descriptions and employee handbooks;
  - (ii) Developing performance evaluation and personnel policies;
  - (iii) Creating orientation sessions for new workers;
  - (iv) Honing job interview techniques for efficiency and compliance;
  - (v) Analyzing employee turnover;
  - (vi) Creating job accommodations and using assistive technologies; or
  - (vii) Explaining labor and employment laws to help employers comply with discrimination, wage/hour, and safety/health regulations;
- (5) Customized labor market information for specific employers, sectors, industries or clusters; and
- (6) Other similar customized services.

(c) Local areas may also provide other business services and strategies that meet the workforce investment needs of area employers, in accordance with partner programs' statutory requirements and consistent with Federal cost principles. These business services may be provided through effective business intermediaries working in conjunction with the Local WDB, or through the use of economic development, philanthropic, and other public and private resources in a manner determined appropriate by the Local WDB and in cooperation with the State. Allowable activities, consistent with each partner's authorized activities, include, but are not limited to:

- (1) Developing and implementing industry sector strategies (including strategies involving industry partnerships, regional skills alliances, industry skill panels, and sectoral skills partnerships);
- (2) Customized assistance or referral for assistance in the development of a registered apprenticeship program;
- (3) Developing and delivering innovative workforce investment services and strategies for area employers, which may include career pathways, skills upgrading, skill standard development and certification for recognized postsecondary credential or other employer use, and other effective initiatives for meeting the workforce investment needs of area employers and workers;
- (4) Assistance to area employers in managing reductions in force in coordination with rapid response activities and with strategies for the aversion of layoffs, which may include strategies such as early identification of firms at risk of layoffs, use of feasibility studies to assess the needs of and options for at-risk firms, and the delivery of employment and training activities to address risk factors;
- (5) The marketing of business services to appropriate area employers, including small and mid-sized employers; and
- (6) Assisting employers with accessing local, State, and Federal tax credits.

(d) All business services and strategies must be reflected in the local plan, described in § 679.560(b)(3) of this chapter.

**§ 678.440 When may a fee be charged for the business services in this subpart?**

- (a) There is no requirement that a fee-for-service be charged to employers.
- (b) No fee may be charged for services provided in § 678.435(a).
- (c) A fee may be charged for services provided under § 678.435(b) and (c). Services provided under § 678.435(c) may be provided through effective business intermediaries working in conjunction with the Local WDB and may also be provided on a fee-for-service basis or through the leveraging of economic development, philanthropic, and other public and private resources in a manner determined appropriate by the Local WDB. The Local WDB may examine the services provided compared with the assets and resources available within the local one-stop delivery system and through its partners to determine an appropriate cost structure for services, if any.
- (d) Any fees earned are recognized as program income and must be expended by the partner in accordance with the partner program's authorizing statute, implementing regulations, and Federal cost principles identified in Uniform Guidance.

**Subpart C—Memorandum of Understanding for the One-Stop Delivery System**

**§ 678.500 What is the Memorandum of Understanding for the one-stop delivery system and what must be included in the Memorandum of Understanding?**

- (a) The MOU is the product of local discussion and negotiation, and is **an agreement** developed and executed between the Local WDB and the one-stop partners, with the agreement of the chief elected official and the one-stop partners, **relating to the operation of the one-stop delivery system in the local area**. Two or more local areas in a region may develop a single joint MOU, if they are in a region that has submitted a regional plan under sec. 106 of WIOA.
- (b) The MOU must include:
  - (1) **A description of services to be provided through the one-stop delivery system, including the manner in which the services will be coordinated and delivered through the system;**
  - (2) **Agreement on funding the costs of the services and the operating costs of the system**, including:
    - (i) Funding of **infrastructure costs** of one-stop centers in accordance with §§ 678.700 through 678.755; and
    - (ii) Funding of the **shared services and operating costs of the one-stop delivery system** described in § 678.760;
  - (3) **Methods for referring individuals** between the one-stop operators and partners for appropriate services and activities;
  - (4) **Methods to ensure that the needs of workers, youth, and individuals with barriers to employment, including individuals with disabilities, are addressed in providing access to services**, including access to technology and materials that are available through the one-stop delivery system;
  - (5) The **duration of the MOU and procedures for amending it**; and
  - (6) **Assurances that each MOU will be reviewed**, and if substantial changes have occurred, renewed, not less than once **every 3-year period** to ensure appropriate funding and delivery of services.
- (c) The MOU may contain any other provisions agreed to by the parties that are consistent with WIOA title I, the authorizing statutes and regulations of one-stop partner programs, and the WIOA regulations.

(d) When fully executed, the MOU must contain the signatures of the Local WDB, one-stop partners, the chief elected official(s), and the time period in which the agreement is effective. The MOU must be updated not less than every 3 years to reflect any changes in the signatory official of the Board, one-stop partners, and chief elected officials, or one-stop infrastructure funding.

(e) If a one-stop partner appeal to the State regarding infrastructure costs, using the process described in § 678.750, results in a change to the one-stop partner's infrastructure cost contributions, the MOU must be updated to reflect the final one-stop partner infrastructure cost contributions.

**§ 678.505 Is there a single Memorandum of Understanding for the local area, or must there be different Memoranda of Understanding between the Local Workforce Development Board and each partner?**

(a) A single “umbrella” MOU may be developed that addresses the issues relating to the local one-stop delivery system for the Local WDB, chief elected official and all partners. Alternatively, the Local WDB (with agreement of chief elected official) may enter into separate agreements between each partner or groups of partners.

(b) Under either approach, the requirements described in § 678.500 apply. Since funds are generally appropriated annually, the Local WDB may negotiate financial agreements with each partner annually to update funding of services and operating costs of the system under the MOU.

**§ 678.510 How must the Memorandum of Understanding be negotiated?**

(a) WIOA emphasizes full and effective partnerships between Local WDBs, chief elected officials, and one-stop partners. Local WDBs and partners must enter into good-faith negotiations. Local WDBs, chief elected officials, and one-stop partners may also request assistance from a State agency responsible for administering the partner program, the Governor, State WDB, or other appropriate parties on other aspects of the MOU.

(b) Local WDBs and one-stop partners must establish, in the MOU, how they will fund the infrastructure costs and other shared costs of the one-stop centers. If agreement regarding infrastructure costs is not reached when other sections of the MOU are ready, an interim infrastructure funding agreement may be included instead, as described in § 678.715(c). Once agreement on infrastructure funding is reached, the Local WDB and one-stop partners must amend the MOU to include the infrastructure funding of the one-stop centers. Infrastructure funding is described in detail in subpart E of this part.

(c) The Local WDB must report to the State WDB, Governor, and relevant State agency when MOU negotiations with one-stop partners have reached an impasse.

(1) The Local WDB and partners must document the negotiations and efforts that have taken place in the MOU. The State WDB, one-stop partner programs, and the Governor may consult with the appropriate Federal agencies to address impasse situations related to issues other than infrastructure funding after attempting to address the impasse. Impasses related to infrastructure cost funding must be resolved using the State infrastructure cost funding mechanism described in § 678.730.

(2) The Local WDB must report failure to execute an MOU with a required partner to the Governor, State WDB, and the State agency responsible for administering the partner's program. Additionally, if the State cannot assist the Local WDB in resolving the impasse, the Governor or the State WDB must report the failure to the Secretary of Labor and to the head of any other Federal agency with responsibility for oversight of a partner's program.

## **Subpart D—One-Stop Operators**

### **§ 678.600 Who may operate one-stop centers?**

- (a) One-stop operators may be a single entity (public, private, or nonprofit) or a consortium of entities. If the consortium of entities is one of one-stop partners, it must include a minimum of three of the one-stop partners described in § 678.400.
- (b) The one-stop operator may operate one or more one-stop centers. There may be more than one one-stop operator in a local area.
- (c) The types of entities that may be a one-stop operator include:
- (1) An institution of higher education;
  - (2) An Employment Service State agency established under the Wagner- Peysner Act;
  - (3) A community-based organization, nonprofit organization, or workforce intermediary;
  - (4) A private for-profit entity;
  - (5) A government agency;
  - (6) A Local WDB, with the approval of the chief elected official and the Governor; or
  - (7) Another interested organization or entity, which is capable of carrying out the duties of the one-stop operator. Examples may include a local chamber of commerce or other business organization, or a labor organization.
- (d) Elementary schools and secondary schools are not eligible as one-stop operators, except that a nontraditional public secondary school such as a night school, adult school, or an area career and technical education school may be selected.
- (e) The State and Local WDBs must ensure that, in carrying out WIOA programs and activities, one-stop operators:
- (1) Disclose any potential conflicts of interest arising from the relationships of the operators with particular training service providers or other service providers (further discussed in § 679.430 of this chapter);
  - (2) Do not establish practices that create disincentives to providing services to individuals with barriers to employment who may require longer-term career and training services; and
  - (3) Comply with Federal regulations and procurement policies relating to the calculation and use of profits, including those at § 683.295 of this chapter, the Uniform Guidance at 2 CFR part 200, and other applicable regulations and policies.

### **§ 678.605 How is the one-stop operator selected?**

- (a) Consistent with paragraphs (b) and (c) of this section, the Local WDB must select the one-stop operator through a competitive process, as required by sec. 121(d)(2)(A) of WIOA, at least once every 4 years. A State may require, or a Local WDB may choose to implement, a competitive selection process more than once every 4 years.
- (b) In instances in which a State is conducting the competitive process described in paragraph (a) of this section, the State must follow the same policies and procedures it uses for procurement with non-Federal funds.
- (c) All other non-Federal entities, including subrecipients of a State (such as local areas), must use a competitive process based on local procurement policies and procedures and the principles of competitive procurement in the Uniform Guidance set out at 2 CFR 200.318 through 200.326. All references to “noncompetitive proposals” in the Uniform Guidance at 2 CFR 200.320(f) will be read as “sole source procurement” for the purposes of implementing this section.

(d) Entities must prepare written documentation explaining the determination concerning the nature of the competitive process to be followed in selecting a one-stop operator.

**§ 678.620 What is the one-stop operator's role?**

(a) **At a minimum, the one-stop operator must coordinate the service delivery of required one-stop partners and service providers.** Local WDBs may establish additional roles of one-stop operator, including, but not limited to: Coordinating service providers across the one-stop delivery system, being the primary provider of services within the center, providing some of the services within the center, or coordinating service delivery in a multi-center area, which may include affiliated sites. The competition for a one-stop operator must clearly articulate the role of the one-stop operator.

(b)

(1) Subject to paragraph (b)(2) of this section, a one-stop operator may not perform the following functions: Convene system stakeholders to assist in the development of the local plan; prepare and submit local plans (as required under sec. 107 of WIOA); be responsible for oversight of itself; manage or significantly participate in the competitive selection process for one-stop operators; select or terminate one-stop operators, career services, and youth providers; negotiate local performance accountability measures; or develop and submit budget for activities of the Local WDB in the local area.

(2) An entity serving as a one-stop operator, that also serves a different role within the one-stop delivery system, may perform some or all of these functions when it is acting in its other role, if it has established sufficient firewalls and conflict of interest policies and procedures. The policies and procedures must conform to the specifications in § 679.430 of this chapter for demonstrating internal controls and preventing conflict of interest.

**§ 678.625 Can a one-stop operator also be a service provider?**

Yes, but there must be appropriate firewalls in place in regards to the competition, and subsequent oversight, monitoring, and evaluation of performance of the service provider. The operator cannot develop, manage, or conduct the competition of a service provider in which it intends to compete. In cases where an operator is also a service provider, there must be firewalls and internal controls within the operator-service provider entity, as well as specific policies and procedures at the Local WDB level regarding oversight, monitoring, and evaluation of performance of the service provider. The firewalls must conform to the specifications in § 679.430 of this chapter for demonstrating internal controls and preventing conflicts of interest.

**§ 678.630 Can State merit staff still work in a one-stop center where the operator is not a governmental entity?**

Yes. State merit staff can continue to perform functions and activities in the one-stop center. The Local WDB and one-stop operator must establish a system for management of merit staff in accordance with State policies and procedures. Continued use of State merit staff for the provision of Wagner-Peyser Act services or services from other programs with merit staffing requirements must be included in the competition for and final contract with the one-stop operator when Wagner- Peyser Act services or services from other programs with merit staffing requirements are being provided.

**§ 678.635 What is the compliance date of the provisions of this subpart?**

(a) No later than July 1, 2017, one-stop operators selected under the competitive process described in this subpart must be in place and operating the one-stop center.

(b) By November 17, 2016, every Local WDB must demonstrate it is taking steps to prepare for competition of its one-stop operator. This demonstration may include, but is not limited to, market research, requests for information, and conducting a cost and price analysis.

**Subpart E—One-Stop Operating Costs § 678.700 What are the one-stop infrastructure costs?**

(a) Infrastructure costs of one-stop centers are non-personnel costs that are necessary for the general operation of the one-stop center, including:

- (1) Rental of the facilities;
- (2) Utilities and maintenance;
- (3) Equipment (including assessment related products and assistive technology for individuals with disabilities); and
- (4) Technology to facilitate access to the one-stop center, including technology used for the center's planning and outreach activities.

(b) Local WDBs may consider common identifier costs as costs of one-stop infrastructure.

(c) Each entity that carries out a program or activities in a local one-stop center, described in §§ 678.400 through 678.410, must use a portion of the funds available for the program and activities to maintain the one-stop delivery system, including payment of the infrastructure costs of one-stop centers. These payments must be in accordance with this subpart; Federal cost principles, which require that all costs must be allowable, reasonable, necessary, and allocable to the program; and all other applicable legal requirements.

**§ 678.705 What guidance must the Governor issue regarding one-stop infrastructure funding?**

(a) The Governor, after consultation with chief elected officials, the State WDB, and Local WDBs, and consistent with guidance and policies provided by the State WDB, must develop and issue guidance for use by local areas, specifically:

(1) Guidelines for State-administered one-stop partner programs for determining such programs' contributions to a one-stop delivery system, based on such programs' proportionate use of such system, and relative benefit received, consistent with Office of Management and Budget (OMB) Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards in 2 CFR part 200, including determining funding for the costs of infrastructure; and

(2) Guidance to assist Local WDBs, chief elected officials, and one-stop partners in local areas in determining equitable and stable methods of funding the costs of infrastructure at one-stop centers based on proportionate use and relative benefit received, and consistent with Federal cost principles contained in the Uniform Guidance at 2 CFR part 200.

(b) The guidance must include:

(1) The appropriate roles of the one-stop partner programs in identifying one-stop infrastructure costs;

(2) Approaches to facilitate equitable and efficient cost allocation that results in a reasonable cost allocation methodology where infrastructure costs are charged to each partner based on its proportionate use of the one-stop centers and relative benefit received, consistent with Federal cost principles at 2 CFR part 200; and

(3) The timelines regarding notification to the Governor for not reaching local agreement and triggering the State funding mechanism described in § 678.730, and timelines for a onestop partner to submit an appeal in the State funding mechanism.

**§ 678.710 How are infrastructure costs funded?**

Infrastructure costs are funded either through the local funding mechanism described in § 678.715 or through the State funding mechanism described in § 678.730.

### **§ 678.715 How are one-stop infrastructure costs funded in the local funding mechanism?**

(a) In the local funding mechanism, the Local WDB, chief elected officials, and one-stop partners agree to amounts and methods of calculating amounts each partner will contribute for one-stop infrastructure funding, include the infrastructure funding terms in the MOU, and sign the MOU. The local funding mechanism must meet all of the following requirements:

(1) The infrastructure costs are funded through cash and fairly evaluated noncash and third-party in-kind partner contributions and include any funding from philanthropic organizations or other private entities, or through other alternative financing options, to provide a stable and equitable funding stream for ongoing one-stop delivery system operations;

(2) Contributions must be negotiated between one-stop partners, chief elected officials, and the Local WDB and the amount to be contributed must be included in the MOU;

(3) The one-stop partner program's proportionate share of funding must be calculated in accordance with the Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards in 2 CFR part 200 based upon a reasonable cost allocation methodology whereby infrastructure costs are charged to each partner in proportion to its use of the one-stop center, relative to benefits received. Such costs must also be allowable, reasonable, necessary, and allocable;

(4) Partner shares must be periodically reviewed and reconciled against actual costs incurred, and adjusted to ensure that actual costs charged to any one-stop partners are proportionate to the use of the one-stop center and relative to the benefit received by the one-stop partners and their respective programs or activities.

(b) In developing the section of the MOU on one-stop infrastructure funding described in § 678.755, the Local WDB and chief elected officials will:

(1) Ensure that the one-stop partners adhere to the guidance identified in § 678.705 on one-stop delivery system infrastructure costs.

(2) Work with one-stop partners to achieve consensus and informally mediate any possible conflicts or disagreements among one-stop partners.

(3) Provide technical assistance to new one-stop partners and local grant recipients to ensure that those entities are informed and knowledgeable of the elements contained in the MOU and the one-stop infrastructure costs arrangement.

(c) The MOU may include an interim infrastructure funding agreement, including as much detail as the Local WDB has negotiated with one-stop partners, if all other parts of the MOU have been negotiated, in order to allow the partner programs to operate in the one-stop centers. The interim infrastructure funding agreement must be finalized within 6 months of when the MOU is signed. If the interim infrastructure funding agreement is not finalized within that timeframe, the Local WDB must notify the Governor, as described in § 678.725.

### **§ 678.720 What funds are used to pay for infrastructure costs in the local one-stop infrastructure funding mechanism?**

(a) In the local funding mechanism, one-stop partner programs may determine what funds they will use to pay for infrastructure costs. The use of these funds must be in accordance with the requirements in this subpart, and with the relevant partner's authorizing statutes and regulations, including, for example, prohibitions against supplanting non-Federal resources, statutory limitations on administrative costs, and all other applicable legal requirements. In the case of partners administering programs authorized by title I of WIOA, these infrastructure costs may be considered program costs. In the case of partners administering adult education and literacy

programs authorized by title II of WIOA, these funds must include Federal funds made available for the local administration of adult education and literacy programs authorized by title II of WIOA. These funds may also include non-Federal resources that are cash, in-kind or third party contributions. In the case of partners administering the Carl D. Perkins Career and Technical Education Act of 2006, funds used to pay for infrastructure costs may include funds available for local administrative expenses, non-Federal resources that are cash, in-kind or third-party contributions, and may include other funds made available by the State.

(b) There are no specific caps on the amount or percent of overall funding a one-stop partner may contribute to fund infrastructure costs under the local funding mechanism, except that contributions for administrative costs may not exceed the amount available for administrative costs under the authorizing statute of the partner program. However, amounts contributed for infrastructure costs must be allowable and based on proportionate use of the one-stop centers and relative benefit received by the partner program, taking into account the total cost of the one-stop infrastructure as well as alternate financing options, and must be consistent with 2 CFR part 200, including the Federal cost principles.

(c) Cash, non-cash, and third-party in-kind contributions may be provided by one-stop partners to cover their proportionate share of infrastructure costs.

(1) Cash contributions are cash funds provided to the Local WDB or its designee by one-stop partners, either directly or by an interagency transfer.

(2) Non-cash contributions are comprised of—

(i) Expenditures incurred by one-stop partners on behalf of the one-stop center; and

(ii) Non-cash contributions or goods or services contributed by a partner program and used by the one-stop center.

(3) Non-cash contributions, especially those set forth in paragraph (c)(2)(ii) of this section, must be valued consistent with 2 CFR 200.306 to ensure they are fairly evaluated and meet the partners' proportionate share.

(4) Third-party in-kind contributions are:

(i) Contributions of space, equipment, technology, non-personnel services, or other like items to support the infrastructure costs associated with one-stop operations, by a non-one-stop partner to support the one-stop center in general, not a specific partner; or

(ii) Contributions by a non-one-stop partner of space, equipment, technology, non-personnel services, or other like items to support the infrastructure costs associated with one-stop operations, to a one-stop partner to support its proportionate share of one-stop infrastructure costs.

(iii) In-kind contributions described in paragraphs (c)(4)(i) and (ii) of this section must be valued consistent with 2 CFR 200.306 and reconciled on a regular basis to ensure they are fairly evaluated and meet the proportionate share of the partner.

(5) All partner contributions, regardless of the type, must be reconciled on a regular basis (*i.e.*, monthly or quarterly), comparing actual expenses incurred to relative benefits received, to ensure each partner program is contributing its proportionate share in accordance with the terms of the MOU.

**§ 678.725 What happens if consensus on infrastructure funding is not reached at the local level between the Local Workforce Development Board, chief elected officials, and one-stop partners?**

With regard to negotiations for infrastructure funding for Program Year (PY) 2017 and for each subsequent program year thereafter, if the Local WDB, chief elected officials, and onestop partners do not reach consensus on methods of sufficiently funding local infrastructure through the local funding mechanism in accordance with the Governor's guidance issued under § 678.705 and consistent with the regulations in §§ 678.715 and 678.720, and include that consensus

agreement in the signed MOU, then the Local WDB must notify the Governor by the deadline established by the Governor under § 678.705(b)(3). Once notified, the Governor must administer funding through the State funding mechanism, as described in §§ 678.730 through 678.738, for the program year impacted by the local area's failure to reach consensus.

### **§ 678.730 What is the State one-stop infrastructure funding mechanism?**

(a) Consistent with sec.121(h)(1)(A)(i)(II) of WIOA, if the Local WDB, chief elected official, and onestop partners in a local area do not reach consensus agreement on methods of sufficiently funding the costs of infrastructure of one-stop centers for a program year, the State funding mechanism is applicable to the local area for that program year.

(b) In the State funding mechanism, the Governor, subject to the limitations in paragraph (c) of this section, determines one-stop partner contributions after consultation with the chief elected officials, Local WDBs, and the State WDB. This determination involves:

(1) The application of a budget for one-stop infrastructure costs as described in § 678.735, based on either agreement reached in the local area negotiations or the State WDB formula outlined in § 678.745;

(2) The determination of each local one-stop partner program's proportionate use of the one-stop delivery system and relative benefit received, consistent with the Uniform Guidance at 2 CFR part 200, including the Federal cost principles, the partner programs' authorizing laws and regulations, and other applicable legal requirements described in § 678.736; and

(3) The calculation of required statewide program caps on contributions to infrastructure costs from one-stop partner programs in areas operating under the State funding mechanism as described in § 678.738.

(c) In certain situations, the Governor does not determine the infrastructure cost contributions for some one-stop partner programs under the State funding mechanism.

(1) The Governor will not determine the contribution amounts for infrastructure funds for Native American program grantees described in part 684 of this chapter. The appropriate portion of funds to be provided by Native American program grantees to pay for one-stop infrastructure must be determined as part of the development of the MOU described in § 678.500 and specified in that MOU.

(2) In States in which the policymaking authority is placed in an entity or official that is independent of the authority of the Governor with respect to the funds provided for adult education and literacy activities authorized under title II of WIOA, postsecondary career and technical education activities authorized under the Carl D. Perkins Career and Technical Education Act of 2006, or VR services authorized under title I of the Rehabilitation Act of 1973 (other than sec. 112 or part C), as amended by WIOA title IV, the determination of the amount each of the applicable partners must contribute to assist in paying the infrastructure costs of one-stop centers must be made by the official or chief officer of the entity with such authority, in consultation with the Governor.

(d) Any duty, ability, choice, responsibility, or other action otherwise related to the determination of infrastructure costs contributions that is assigned to the Governor in §§ 678.730 through 678.745 also applies to this decision-making process performed by the official or chief officer described in paragraph (c)(2) of this section.

### **§ 678.731 What are the steps to determine the amount to be paid under the State onestop infrastructure funding mechanism?**

(a) To initiate the State funding mechanism, a Local WDB that has not reached consensus on methods of sufficiently funding local infrastructure through the local funding mechanism as provided in § 678.725 must notify the Governor by the deadline established by the Governor under § 678.705(b)(3).

(b) Once a Local WDB has informed the Governor that no consensus has been reached:

(1) The Local WDB must provide the Governor with local negotiation materials in accordance with § 678.735(a).

(2) The Governor must determine the one-stop center budget by either:

(i) Accepting a budget previously agreed upon by partner programs in the local negotiations, in accordance with § 678.735(b)(1); or

(ii) Creating a budget for the one-stop center using the State WDB formula (described in § 678.745) in accordance with § 678.735(b)(3).

(3) The Governor then must establish a cost allocation methodology to determine the one-stop partner programs' proportionate shares of infrastructure costs, in accordance with § 678.736.

(4)

(i) Using the methodology established under paragraph (b)(2)(ii) of this section, and taking into consideration the factors concerning individual partner programs listed in § 678.737(b)(2), the Governor must determine each partner's proportionate share of the infrastructure costs, in accordance with § 678.737(b)(1), and

(ii) In accordance with § 678.730(c), in some instances, the Governor does not determine a partner program's proportionate share of infrastructure funding costs, in which case it must be determined by the entities named in § 678.730(c)(1) and (2).

(5) The Governor must then calculate the statewide caps on the amounts that partner programs may be required to contribute toward infrastructure funding, according to the steps found at § 678.738(a)(1) through (4).

(6) The Governor must ensure that the aggregate total of the infrastructure contributions according to proportionate share required of all local partner programs in local areas under the State funding mechanism do not exceed the cap for that particular program, in accordance with § 678.738(b)(1). If the total does not exceed the cap, the Governor must direct each one-stop partner program to pay the amount determined under § 678.737(a) toward the infrastructure funding costs of the one-stop center. If the total does exceed the cap, then to determine the amount to direct each one-stop program to pay, the Governor may:

(i) Ascertain, in accordance with § 678.738(b)(2)(i), whether the local partner or partners whose proportionate shares are calculated above the individual program caps are willing to voluntarily contribute above the capped amount to equal that program's proportionate share; or

(ii) Choose from the options provided in § 678.738(b)(2)(ii), including having the local area re-enter negotiations to reassess each one-stop partner's proportionate share and make adjustments or identify alternate sources of funding to make up the difference between the capped amount and the proportionate share of infrastructure funding of the one-stop partner.

(7) If none of the solutions given in paragraphs (b)(6)(i) and (ii) of this section prove to be viable, the Governor must reassess the proportionate shares of each one-stop partner so that the aggregate amount attributable to the local partners for each program is less than that program's cap amount. Upon such reassessment, the Governor must direct each one-stop partner program to pay the reassessed amount toward the infrastructure funding costs of the onestop center.

**§ 678.735 How are infrastructure cost budgets for the one-stop centers in a local area determined in the State one-stop infrastructure funding mechanism?**

(a) Local WDBs must provide to the Governor appropriate and relevant materials and documents used in the negotiations under the local funding mechanism, including but not limited to: The local WIOA plan, the cost allocation method or methods proposed by the partners to be used in determining proportionate share, the proposed amounts or budget to fund infrastructure, the amount of total partner funds included, the type of funds or non-cash contributions, proposed one-stop center budgets, and any agreed upon or proposed MOUs.

(b)

(1) If a local area has reached agreement as to the infrastructure budget for the one-stop centers in the local area, it must provide this budget to the Governor as required by paragraph (a) of this section. If, as a result of the agreed upon infrastructure budget, only the individual programmatic contributions to infrastructure funding based upon proportionate use of the one-stop centers and relative benefit received are at issue, the Governor may accept the budget, from which the Governor must calculate each partner's contribution consistent with the cost allocation methodologies contained in the Uniform Guidance found in 2 CFR part 200, as described in § 678.736.

(2) The Governor may also take into consideration the extent to which the partners in the local area have agreed in determining the proportionate shares, including any agreements reached at the local level by one or more partners, as well as any other element or product of the negotiating process provided to the Governor as required by paragraph (a) of this section.

(3) If a local area has not reached agreement as to the infrastructure budget for the one-stop centers in the local area, or if the Governor determines that the agreed upon budget does not adequately meet the needs of the local area or does not reasonably work within the confines of the local area's resources in accordance with the Governor's onestop budget guidance (which is required to be issued by WIOA sec. 121(h)(1)(B) and under § 678.705), then, in accordance with § 678.745, the Governor must use the formula developed by the State WDB based on at least the factors required under § 678.745, and any associated weights to determine the local area budget.

**§ 678.736 How does the Governor establish a cost allocation methodology used to determine the one-stop partner programs' proportionate shares of infrastructure costs under the State onestop infrastructure funding mechanism?**

Once the appropriate budget is determined for a local area through either method described in § 678.735 (by acceptance of a budget agreed upon in local negotiation or by the Governor applying the formula detailed in § 678.745), the Governor must determine the appropriate cost allocation methodology to be applied to the one-stop partners in such local area, consistent with the Federal cost principles permitted under 2 CFR part 200, to fund the infrastructure budget.

**§ 678.737 How are one-stop partner programs' proportionate shares of infrastructure costs determined under the State one-stop infrastructure funding mechanism?**

(a) The Governor must direct the onestop partners in each local area that have not reached agreement under the local funding mechanism to pay what the Governor determines is each partner program's proportionate share of infrastructure funds for that area, subject to the application of the caps described in § 678.738.

(b)

(1) The Governor must use the cost allocation methodology—as determined under § 678.736—to determine each partner’s proportionate share of the infrastructure costs under the State funding mechanism, subject to considering the factors described in paragraph (b)(2) of this section.

(2) In determining each partner program’s proportionate share of infrastructure costs, the Governor must take into account the costs of administration of the one-stop delivery system for purposes not related to onestop centers for each partner (such as costs associated with maintaining the Local WDB or information technology systems), as well as the statutory requirements for each partner program, the partner program’s ability to fulfill such requirements, and all other applicable legal requirements. The Governor may also take into consideration the extent to which the partners in the local area have agreed in determining the proportionate shares, including any agreements reached at the local level by one or more partners, as well as any other materials or documents of the negotiating process, which must be provided to the Governor by the Local WDB and described in § 678.735(a).

**§ 678.738 How are statewide caps on the contributions for one-stop infrastructure funding determined in the State one-stop infrastructure funding mechanism?**

(a) The Governor must calculate the statewide cap on the contributions for one-stop infrastructure funding required to be provided by each one-stop partner program for those local areas that have not reached agreement. The cap is the amount determined under paragraph (a)(4) of this section, which the Governor derives by:

(1) First, determining the amount resulting from applying the percentage for the corresponding one-stop partner program provided in paragraph (d) of this section to the amount of Federal funds provided to carry out the one-stop partner program in the State for the applicable fiscal year;

(2) Second, selecting a factor (or factors) that reasonably indicates the use of one-stop centers in the State, applying such factor(s) to all local areas in the State, and determining the percentage of such factor(s) applicable to the local areas that reached agreement under the local funding mechanism in the State;

(3) Third, determining the amount resulting from applying the percentage determined in paragraph (a)(2) of this section to the amount determined under paragraph (a)(1) of this section for the one-stop partner program; and

(4) Fourth, determining the amount that results from subtracting the amount determined under paragraph (a)(3) of this section from the amount determined under paragraph (a)(1) of this section. The outcome of this final calculation results in the partner program’s cap.

(b)

(1) The Governor must ensure that the funds required to be contributed by each partner program in the local areas in the State under the State funding mechanism, in aggregate, do not exceed the statewide cap for each program as determined under paragraph (a) of this section.

(2) If the contributions initially determined under § 678.737 would exceed the applicable cap determined under paragraph (a) of this section, the Governor may:

(i) Ascertain if the one-stop partner whose contribution would otherwise exceed the cap determined under paragraph (a) of this section will voluntarily contribute above the capped amount, so that the total contributions equal that partner’s proportionate share. The one-stop partner’s contribution must still be consistent with the program’s authorizing laws and regulations, the Federal cost principles in 2 CFR part 200, and other applicable legal requirements; or

(ii) Direct or allow the Local WDB, chief elected officials, and one-stop partners to: Re-enter negotiations, as necessary; reduce the infrastructure costs to reflect the amount of funds that are

available for such costs without exceeding the cap levels; reassess the proportionate share of each one-stop partner; or identify alternative sources of financing for one-stop infrastructure funding, consistent with the requirement that each one-stop partner pay an amount that is consistent with the proportionate use of the one-stop center and relative benefit received by the partner, the program's authorizing laws and regulations, the Federal cost principles in 2 CFR part 200, and other applicable legal requirements.

(3) If applicable under paragraph (b)(2)(ii) of this section, the Local WDB, chief elected officials, and one-stop partners, after renegotiation, may come to agreement, sign an MOU, and proceed under the local funding mechanism. Such actions do not require the redetermination of the applicable caps under paragraph (a) of this section.

(4) If, after renegotiation, agreement among partners still cannot be reached or alternate financing cannot be identified, the Governor may adjust the specified allocation, in accordance with the amounts available and the limitations described in paragraph (d) of this section. In determining these adjustments, the Governor may take into account information relating to the renegotiation as well as the information described in § 678.735(a).

(c) *Limitations.* Subject to paragraph (a) of this section and in accordance with WIOA sec. 121(h)(2)(D), the following limitations apply to the Governor's calculations of the amount that one-stop partners in local areas that have not reached agreement under the local funding mechanism may be required under § 678.736 to contribute to one-stop infrastructure funding:

(1) *WIOA formula programs and Wagner-Peyser Act Employment Service.* The portion of funds required to be contributed under the WIOA youth, adult, or dislocated worker programs, or under the Wagner-Peyser Act (29 U.S.C. 49 *et seq.*) must not exceed three percent of the amount of the program in the State for a program year.

(2) *Other one-stop partners.* For required one-stop partners other than those specified in paragraphs (c)(1), (3), (5), and (6) of this section, the portion of funds required to be contributed must not exceed 1.5 percent of the amount of Federal funds provided to carry out that program in the State for a fiscal year. For purposes of the Carl D. Perkins Career and Technical Education Act of 2006, the cap on contributions is determined based on the funds made available by the State for postsecondary level programs and activities under sec. 132 of the Carl D. Perkins Career and Technical Education Act and the amount of funds used by the State under sec. 112(a)(3) of the Perkins Act during the prior year to administer postsecondary level programs and activities, as applicable.

(3) *Vocational rehabilitation.*

(i) Within a State, for the entity or entities administering the programs described in WIOA sec. 121(b)(1)(B)(iv) and § 678.400, the allotment is based on the one State Federal fiscal year allotment, even in instances where that allotment is shared between two State agencies, and the cumulative portion of funds required to be contributed must not exceed—

(A) 0.75 percent of the amount of Federal funds provided to carry out such program in the State for Fiscal Year 2016 for purposes of applicability of the State funding mechanism for PY 2017;

(B) 1.0 percent of the amount provided to carry out such program in the State for Fiscal Year 2017 for purposes of applicability of the State funding mechanism for PY 2018;

(C) 1.25 percent of the amount provided to carry out such program in the State for Fiscal Year 2018 for purposes of applicability of the State funding mechanism for PY 2019;

(D) 1.5 percent of the amount provided to carry out such program in the State for Fiscal Year 2019 and following years for purposes of applicability of the State funding mechanism for PY 2020 and subsequent years.

(ii) The limitations set forth in paragraph (d)(3)(i) of this section for any given fiscal year must be based on the final VR allotment to the State in the applicable Federal fiscal year.

(4) *Federal direct spending programs.* For local areas that have not reached a one-stop infrastructure funding agreement by consensus, an entity administering a program funded with direct Federal spending, as defined in sec. 250(c)(8) of the Balanced Budget and Emergency Deficit Control Act of 1985, as in effect on February 15, 2014 (2 U.S.C. 900(c)(8)), must not be required to provide more for infrastructure costs than the amount that the Governor determined (as described in § 678.737).

(5) *TANF programs.* For purposes of TANF, the cap on contributions is determined based on the total Federal TANF funds expended by the State for work, education, and training activities during the prior Federal fiscal year (as reported to the Department of Health and Human Services (HHS) on the quarterly TANF Financial Report form), plus any additional amount of Federal TANF funds that the State TANF agency reasonably determines was expended for administrative costs in connection with these activities but that was separately reported to HHS as an administrative cost. The State's contribution to the one-stop infrastructure must not exceed 1.5 percent of these combined expenditures.

(6) *Community Services Block Grant (CSBG) programs.* For purposes of CSBG, the cap on contributions will be based on the total amount of CSBG funds determined by the State to have been expended by local CSBG-eligible entities for the provision of employment and training activities during the prior Federal fiscal year for which information is available (as reported to HHS on the CSBG Annual Report) and any additional amount that the State CSBG agency reasonably determines was expended for administrative purposes in connection with these activities and was separately reported to HHS as an administrative cost. The State's contribution must not exceed 1.5 percent of these combined expenditures.

(d) For programs for which it is not otherwise feasible to determine the amount of Federal funding used by the program until the end of that program's operational year—because, for example, the funding available for education, employment, and training activities is included within funding for the program that may also be used for other unrelated activities—the determination of the Federal funds provided to carry out the program for a fiscal year under paragraph (a)(1) of this section may be determined by:

(1) The percentage of Federal funds available to the one-stop partner program that were used by the one-stop partner program for education, employment, and training activities in the previous fiscal year for which data are available; and

(2) Applying the percentage determined under paragraph (d)(1) of this section to the total amount of Federal funds available to the one-stop partner program for the fiscal year for which the determination under paragraph (a)(1) of this section applies.

**§ 678.740 What funds are used to pay for infrastructure costs in the State one-stop infrastructure funding mechanism?**

(a) In the State funding mechanism, infrastructure costs for WIOA title I programs, including Native American Programs described in part 684 of this chapter, may be paid using program funds, administrative funds, or both. Infrastructure costs for the Senior Community Service Employment Program under title V of the Older Americans Act (42 U.S.C. 3056 *et seq.*) may also be paid using program funds, administrative funds, or both.

(b) In the State funding mechanism, infrastructure costs for other required one-stop partner programs (listed in §§ 678.400 through 678.410) are limited to the program's administrative funds, as appropriate.

(c) In the State funding mechanism, infrastructure costs for the adult education program authorized by title II of WIOA must be paid from the funds that are available for local administration and may be paid from funds made available by the State or non-Federal resources that are cash, in-kind, or third-party contributions.

(d) In the State funding mechanism, infrastructure costs for the Carl D. Perkins Career and Technical Education Act of 2006 must be paid from funds available for local administration of postsecondary level programs and activities to eligible recipients or consortia of eligible recipients and may be paid from funds made available by the State or non-Federal resources that are cash, in-kind, or third-party contributions.

**§ 678.745 What factors does the State Workforce Development Board use to develop the formula described in Workforce Innovation and Opportunity Act, which is used by the Governor to determine the appropriate one-stop infrastructure budget for each local area operating under the State infrastructure funding mechanism, if no reasonably implementable locally negotiated budget exists?**

The State WDB must develop a formula, as described in WIOA sec. 121(h)(3)(B), to be used by the Governor under § 678.735(b)(3) in determining the appropriate budget for the infrastructure costs of one-stop centers in the local areas that do not reach agreement under the local funding mechanism and are, therefore, subject to the State funding mechanism. The formula identifies the factors and corresponding weights for each factor that the Governor must use, which must include: The number of one-stop centers in a local area; the population served by such centers; the services provided by such centers; and any factors relating to the operations of such centers in the local area that the State WDB determines are appropriate. As indicated in § 678.735(b)(1), if the local area has agreed on such a budget, the Governor may accept that budget in lieu of applying the formula factors.

**§ 678.750 When and how can a one-stop partner appeal a one-stop infrastructure amount designated by the State under the State infrastructure funding mechanism?**

(a) The Governor must establish a process, described under sec. 121(h)(2)(E) of WIOA, for a one-stop partner administering a program described in §§ 678.400 through 678.410 to appeal the Governor's determination regarding the one-stop partner's portion of funds to be provided for one-stop infrastructure costs. This appeal process must be described in the Unified State Plan.

(b) The appeal may be made on the ground that the Governor's determination is inconsistent with proportionate share requirements in § 678.735(a), the cost contribution limitations in § 678.735(b), the cost contribution caps in § 678.738, consistent with the process described in the State Plan.

(c) The process must ensure resolution of the appeal in order to ensure the funds are distributed in a timely manner, consistent with the requirements of § 683.630 of this chapter.

(d) The one-stop partner must submit an appeal in accordance with State's deadlines for appeals specified in the guidance issued under § 678.705(b)(3), or if the State has not set a deadline, within 21 days from the Governor's determination.

**§ 678.755 What are the required elements regarding infrastructure funding that must be included in the one-stop Memorandum of Understanding?**

The MOU, fully described in § 678.500, must contain the following information whether the local areas use either the local one-stop or the State funding method:

(a) The period of time in which this infrastructure funding agreement is effective. This may be a different time period than the duration of the MOU.

(b) Identification of an infrastructure and shared services budget that will be periodically reconciled against actual costs incurred and adjusted accordingly to ensure that it reflects a cost allocation methodology that demonstrates

how infrastructure costs are charged to each partner in proportion to its use of the one-stop center and relative benefit received, and that complies with 2 CFR part 200 (or any corresponding similar regulation or ruling).

(c) Identification of all one-stop partners, chief elected officials, and Local WDB participating in the infrastructure funding arrangement.

(d) Steps the Local WDB, chief elected officials, and one-stop partners used to reach consensus or an assurance that the local area followed the guidance for the State funding process.

(e) Description of the process to be used among partners to resolve issues during the MOU duration period when consensus cannot be reached.

(f) Description of the periodic modification and review process to ensure equitable benefit among one-stop partners.

**§ 678.760 How do one-stop partners jointly fund other shared costs under the Memorandum of Understanding?**

(a) In addition to jointly funding infrastructure costs, one-stop partners listed in §§ 678.400 through 678.410 must use a portion of funds made available under their programs' authorizing Federal law (or fairly evaluated in-kind contributions) to pay the additional costs relating to the operation of the one-stop delivery system. These other costs must include applicable career services and may include other costs, including shared services.

(b) For the purposes of paragraph (a) of this section, shared services' costs may include the costs of shared services that are authorized for and may be commonly provided through the onestop partner programs to any individual, such as initial intake, assessment of needs, appraisal of basic skills, identification of appropriate services to meet such needs, referrals to other onestop partners, and business services. Shared operating costs may also include shared costs of the Local WDB's functions.

(c) Contributions to the additional costs related to operation of the one-stop delivery system may be cash, non-cash, or third-party in-kind contributions, consistent with how these are described in § 678.720(c).

(d) The shared costs described in paragraph (a) of this section must be allocated according to the proportion of benefit received by each of the partners, consistent with the Federal law authorizing the partner's program, and consistent with all other applicable legal requirements, including Federal cost principles in 2 CFR part 200 (or any corresponding similar regulation or ruling) requiring that costs are allowable, reasonable, necessary, and allocable.

(e) Any shared costs agreed upon by the one-stop partners must be included in the MOU.

	PY 2016-2017						PY 2017-2018					
	Jan	Feb	March	April	May	June	July	August	Sept	Oct	Nov	Dec
Rogue valley Workforce				<b>4/14/17</b> ▶ Appointment & Reappointment of RWP Members ▶ Discussion on amending Intergovernmental Agreement to address potential for deadlock			<b>7/20/17-Joint Mtg</b> ▶ RWP budget – review & approve ▶ Contract Monitoring Results? ▶ RWP New Members Appointments? ▶ MOU, Cost Sharing & 1-Stop Operator Update?	?		?	?	
RWP Corporate Directors	<b>1/31/17</b> ▶ Membership Update ▶ Workforce Board meeting schedule ▶ Roles & Responsibilities ▶ Meeting goals, agendas & structure ▶ 2017 meeting schedule & attendance policy ▶ Dashboard – broadening the focus to the entire workforce system ▶ Adding fiscal reports ▶ Public Workforce System-fulfilling WIOA requirements – MOU, RSA, OSO ▶ State and Federal Coordination – Outreach & Systems Alignment – proposed state budgets ▶ Philanthropic Grant Applications – Aspen Institute, Ford Family Foundation, Bank of America		<b>3/1/17</b> (rescheduled from Feb.) ▶ Election of Officers ▶ Corporate Directors – New Members Appointment ▶ Program, Administrative/Fiscal Policies Approval <ul style="list-style-type: none"> <li>▪ Dislocated Worker Eligibility</li> <li>▪ Priority of Services</li> <li>▪ Personal Identifiable Information</li> <li>▪ Entrepreneurial Training</li> <li>▪ Travel &amp; Expense Reimbursement</li> </ul> ▶ RWP Workforce Board March 8 Meeting Agenda Prep <b>3/22/17</b> (special meeting) ▶ Election of Officers ▶ Corporate Directors – new members appointed ▶ Workforce Board Member Update ▶ RWP Staffing Update ▶ Federal Funding Update ▶ Manufacturing Industry Certifications ▶ Healthcare & Workforce	<b>4/20/17</b> Meeting was not held	<b>5/18/17</b> ▶ Finance – Budget Revision, Planning, Tax Return Review ▶ Program Policies approval – Incentives/Stipends & Code of Conduct ▶ OWIB Minimum Training Policy ▶ Workforce Board Meeting Next Steps & June Prep ▶ RWP Members & Positions ▶ MOU, Cost-Sharing, 1-Stop Operator Procurement Update							
RWP-WORKFORCE BOARD MEETINGS			<b>3/8/17 rescheduled to April</b>	<b>4/27/17</b> ▶ Election of Officers ▶ RWP Program Policies – Incentives/Stipends & Code of Conduct <u>Workforce System</u> ▶ Adult / DLW Funds Transfer ▶ MOU, Cost-Sharing & 1-Stop Operator Procurement ▶ Dashboard ▶ S.O. Career Expo ▶ RWP Member Orientation ▶ Careers in Gear Update ▶ Oregon Connections Update ▶ June Mtg. Agenda ----- <u>Deferred Items</u> ▶ Business/Educ. Partnership ▶ Legislative / Policy Updates - ▶ Board Member Affiliations & Buddying-Up -		<b>6/15/17</b> ▶ Hear from RWP re: their priorities (interactive) ▶ RWP member affiliation and buddy-up ▶ Strategic Plan Update / Fiesta <i>Each Corporate Director lead a breakout group</i> ▶ RAMP Update (survey results) ▶ Plumbers union training ▶ Dashboard ▶ OJT Policy ▶ Business/Education Partnership ▶ RWP Budget Process Update? ▶ RWP Bylaws Review ▶ Minimum Attendance Policy? ▶ MOU, Cost-Sharing, 1-Stop Operator Procurement Update?			<b>9/14/17</b> ▶ RWP Budget + Partners Template ▶ Dashboard / Performance for PY16-17 + expand to more partners / programs			<b>12/7/17</b>