

Return of Organization Exempt From Income Tax

Under section 501(c), 527, or 4947(a)(1) of the Internal Revenue Code (except black lung benefit trust or private foundation)

OMB No 1545-0047

2005

Open to Public Inspection

▶ The organization may have to use a copy of this return to satisfy state reporting requirements.

A For the 2005 calendar year, or tax year beginning **JUL 1, 2005** and ending **JUN 30, 2006**

B Check if applicable

- ☐ Address change
☐ Name change
☐ Initial return
☐ Final return
☐ Amended return
☐ Application pending

Please use IRS label or print or type See Specific Instructions

C Name of organization

SOUTHWEST OHIO WORKFORCE INVESTMENT BOARD

Number and street (or P.O. box if mail is not delivered to street address)

300 CAREW TOWER, 441 VINE STREET

City or town, state or country, and ZIP + 4

CINCINNATI, OH 45202

D Employer identification number

30-0252370

E Telephone number

(513) 579-3142

F Accounting method ☒ Cash ☐ Accrual
☐ Other (specify) ▶

• Section 501(c)(3) organizations and 4947(a)(1) nonexempt charitable trusts must attach a completed Schedule A (Form 990 or 990-EZ).

H and I are not applicable to section 527 organizations.

H(a) Is this a group return for affiliates? ☐ Yes ☒ No

H(b) If "Yes," enter number of affiliates ▶ **N/A**

H(c) Are all affiliates included? **N/A** ☐ Yes ☐ No
(If "No," attach a list.)

H(d) Is this a separate return filed by an organization covered by a group ruling? ☐ Yes ☒ No

I Group Exemption Number ▶ **N/A**

M Check ☒ if the organization is **not** required to attach Sch. B (Form 990, 990-EZ, or 990-PF).

G Website: ▶ **NA**

J Organization type (check only one) ☒ 501(c) (03) (insert no) ☐ 4947(a)(1) or ☐ 527

K Check here ☐ if the organization's gross receipts are normally not more than \$25,000. The organization need not file a return with the IRS; but if the organization chooses to file a return, be sure to file a complete return. Some states require a complete return.

L Gross receipts: Add lines 6b, 8b, 9b, and 10b to line 12 ▶ **748,892.**

Part I Revenue, Expenses, and Changes in Net Assets or Fund Balances

Revenue	1	Contributions, gifts, grants, and similar amounts received:			
	a	Direct public support	1a		
	b	Indirect public support	1b		
	c	Government contributions (grants)	1c		
	d	Total (add lines 1a through 1c) (cash \$ _____ noncash \$ _____)	1d		0.
	2	Program service revenue including government fees and contracts (from Part VII, line 93)	2		444,968.
	3	Membership dues and assessments	3		
	4	Interest on savings and temporary cash investments	4		526.
	5	Dividends and interest from securities	5		
	6 a	Gross rents SEE STATEMENT 1	6a	302,620.	
	b	Less: rental expenses	6b		
	c	Net rental income or (loss) (subtract line 6b from line 6a)	6c		302,620.
7	Other investment income (describe ▶ _____)	7			
Expenses	8 a	Gross amount from sales of assets other than inventory	(A) Securities	(B) Other	
	b	Less: cost or other basis and sales expenses	8a		
	c	Gain or (loss) (attach schedule)	8b		
	d	Net gain or (loss) (combine line 8c, columns (A) and (B))	8c		
	8d				
	9	Special events and activities (attach schedule). If any amount is from gaming, check here ☐			
	a	Gross revenue (not including \$ _____ of contributions reported on line 1a)	9a		
	b	Less: direct expenses other than fundraising expenses	9b		
	c	Net income or (loss) from special events (subtract line 9b from line 9a)	9c		
	10 a	Gross sales of inventory, less returns and allowances	10a		
	b	Less: cost of goods sold	10b		
	c	Gross profit or (loss) from sales of inventory (attach schedule) (subtract line 10b from line 10a)	10c		
11	Other revenue (from Part VII, line 103)	11		778.	
12	Total revenue (add lines 1d, 2, 3, 4, 5, 6c, 7, 8d, 9c, 10c, and 11)	12		748,892.	
Net Assets	13	Program services (from line 44, column (B))	13		415,815.
	14	Management and general (from line 44, column (C))	14		154,370.
	15	Fundraising (from line 44, column (D))	15		
	16	Payments to affiliates (attach schedule)	16		
	17	Total expenses (add lines 13 and 14, column (A))	17		570,185.
	18	Excess or (deficit) for the year (subtract line 17 from line 12)	18		178,707.
	19	Net assets or fund balances at beginning of year (from line 73, column (A))	19		2,751.
	20	Other changes in net assets or fund balances (attach explanation)	20		0.
	21	Net assets or fund balances at end of year (combine lines 18, 19, and 20)	21		181,458.

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Form 990 (2005)

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Part II Statement of Functional Expenses

All organizations must complete column (A). Columns (B), (C), and (D) are required for section 501(c)(3) and (4) organizations and section 4947(a)(1) nonexempt charitable trusts but optional for others.

Do not include amounts reported on line 6b, 8b, 9b, 10b, or 16 of Part I.	(A) Total	(B) Program services	(C) Management and general	(D) Fundraising
22 Grants and allocations (attach schedule) (cash \$ <u>0</u> noncash \$ <u>0</u>) If this amount includes foreign grants, check here ☐				
23 Specific assistance to individuals (attach schedule)				
24 Benefits paid to or for members (attach schedule)				
25 Compensation of officers, directors, etc. **	108,058.	0.	108,058.	0.
26 Other salaries and wages	29,810.	29,810.		
27 Pension plan contributions				
28 Other employee benefits				
29 Payroll taxes	25,965.	5,614.	20,351.	
30 Professional fundraising fees				
31 Accounting fees	22,500.		22,500.	
32 Legal fees	3,461.		3,461.	
33 Supplies	858.	858.		
34 Telephone	571.	571.		
35 Postage and shipping				
36 Occupancy	18,750.	18,750.		
37 Equipment rental and maintenance				
38 Printing and publications	101,901.	101,901.		
39 Travel	828.	828.		
40 Conferences, conventions, and meetings	4,762.	4,762.		
41 Interest				
42 Depreciation, depletion, etc. (attach schedule)				
43 Other expenses not covered above (itemize):				
a				
b				
c				
d				
e				
f				
g SEE STATEMENT 2	252,721.	252,721.		
44 Total functional expenses. Add lines 22 through 43. (Organizations completing columns (B)-(D), carry these totals to lines 13-15)	570,185.	415,815.	154,370.	0.

Joint Costs. Check ☐ if you are following SOP 98-2.

Are any joint costs from a combined educational campaign and fundraising solicitation reported in (B) Program services?

Yes ☐ No ☒If "Yes," enter (i) the aggregate amount of these joint costs \$ N/A ; (ii) the amount allocated to Program services \$ N/A ;(iii) the amount allocated to Management and general \$ N/A ; and (iv) the amount allocated to Fundraising \$ N/A

Form 990 (2005)

** SEE STATEMENT 3

**SOUTHWEST OHIO WORKFORCE INVESTMENT
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Part III Statement of Program Service Accomplishments (See the instructions.)

Form 990 is available for public inspection and, for some people, serves as the primary or sole source of information about a particular organization. How the public perceives an organization in such cases may be determined by the information presented on its return. Therefore, please make sure the return is complete and accurate and fully describes, in Part III, the organization's programs and accomplishments.

What is the organization's primary exempt purpose? ► <u>SEE STATEMENT 4</u>	Program Service Expenses (Required for 501(c)(3) and (4) orgs., and 4947(a)(1) trusts; but optional for others.)
All organizations must describe their exempt purpose achievements in a clear and concise manner. State the number of clients served, publications issued, etc. Discuss achievements that are not measurable. (Section 501(c)(3) and (4) organizations and 4947(a)(1) nonexempt charitable trusts must also enter the amount of grants and allocations to others.)	
a <u>IMPLEMENTING A SYSTEM TO HELP LOCAL JOB SEEKERS OBTAIN NECESSARY SKILLS TO SECURE EMPLOYMENT AND ASSIST LOCAL BUSINESSES IN FINDING EMPLOYEES WITH THE SKILL SET THEY NEED.</u>	
(Grants and allocations \$ <u>444,968.</u>) If this amount includes foreign grants, check here ► ☐	415,815.
b	
(Grants and allocations \$) If this amount includes foreign grants, check here ► ☐	
c	
(Grants and allocations \$) If this amount includes foreign grants, check here ► ☐	
d	
(Grants and allocations \$) If this amount includes foreign grants, check here ► ☐	
e Other program services (attach schedule)	
(Grants and allocations \$) If this amount includes foreign grants, check here ► ☐	
f Total of Program Service Expenses (should equal line 44, column (B), Program services)	415,815.

Form **990** (2005)

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Form 990 (2005)

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Part IV Balance Sheets (See the instructions.)**Note:** Where required, attached schedules and amounts within the description column should be for end-of-year amounts only.

		(A) Beginning of year		(B) End of year
Assets	45 Cash - non-interest-bearing	1,615.	45	104,784.
	46 Savings and temporary cash investments		46	
	47 a Accounts receivable	106,785.		
	b Less: allowance for doubtful accounts		47c	106,785.
	48 a Pledges receivable			
	b Less: allowance for doubtful accounts		48c	
	49 Grants receivable		49	
	50 Receivables from officers, directors, trustees, and key employees		50	
	51 a Other notes and loans receivable			
	b Less: allowance for doubtful accounts		51c	
	52 Inventories for sale or use		52	
	53 Prepaid expenses and deferred charges		53	
	54 Investments - securities ☐ Cost ☐ FMV		54	
	55 a Investments - land, buildings, and equipment: basis			
	b Less: accumulated depreciation		55c	
56 Investments - other		56		
57 a Land, buildings, and equipment: basis				
b Less: accumulated depreciation		57c		
58 Other assets (describe ☐)		58		
59 Total assets (must equal line 74). Add lines 45 through 58	72,281.	59	211,569.	
Liabilities	60 Accounts payable and accrued expenses	44,312.	60	4,893.
	61 Grants payable		61	
	62 Deferred revenue		62	
	63 Loans from officers, directors, trustees, and key employees		63	
	64 a Tax-exempt bond liabilities		64a	
	b Mortgages and other notes payable		64b	
	65 Other liabilities (describe ☐ UNEARNED REVENUE)	25,218.	65	25,218.
66 Total liabilities. Add lines 60 through 65)	69,530.	66	30,111.	
Net Assets or Fund Balances	Organizations that follow SFAS 117, check here ☐ and complete lines 67 through 69 and lines 73 and 74.			
	67 Unrestricted		67	
	68 Temporarily restricted		68	
	69 Permanently restricted		69	
	Organizations that do not follow SFAS 117, check here ☒ and complete lines 70 through 74			
	70 Capital stock, trust principal, or current funds	0.	70	0.
	71 Paid-in or capital surplus, or land, building, and equipment fund	0.	71	0.
	72 Retained earnings, endowment, accumulated income, or other funds	2,751.	72	181,458.
73 Total net assets or fund balances (add lines 67 through 69 or lines 70 through 72; column (A) must equal line 19; column (B) must equal line 21)	2,751.	73	181,458.	
74 Total liabilities and net assets/fund balances. Add lines 66 and 73	72,281.	74	211,569.	

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Part IV-A Reconciliation of Revenue per Audited Financial Statements With Revenue per Return *(See the instructions)*

a	Total revenue, gains, and other support per audited financial statements	a	N/A
b	Amounts included on line a but not on Part I, line 12:		
1	Net unrealized gains on investments	b1	
2	Donated services and use of facilities	b2	
3	Recoveries of prior year grants	b3	
4	Other (specify):	b4	
	Add lines b1 through b4	b	
c	Subtract line b from line a	c	
d	Amounts included on Part I, line 12, but not on line a :		
1	Investment expenses not included on Part I, line 6b	d1	
2	Other (specify):	d2	
	Add lines d1 and d2	d	
e	Total revenue (Part I, line 12). Add lines c and d	e	

Part IV-B	Reconciliation of Expenses per Audited Financial Statements With Expenses per Return
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a	Total expenses and losses per audited financial statements		a	N/A
	Amounts included on line a but not on Part I, line 17:			
1	Donated services and use of facilities	b1		
2	Prior year adjustments reported on Part I, line 20	b2		
3	Losses reported on Part I, line 20	b3		
4	Other (specify):	b4		
	Add lines b1 through b4		b	
c	Subtract line b from line a		c	
d	Amounts included on Part I, line 17, but not on line a :			
1	Investment expenses not included on Part I, line 6b	d1		
2	Other (specify):	d2		
	Add lines d1 and d2		d	
e	Total expenses (Part I, line 17). Add lines c and d		e	

Part V-A Current Officers, Directors, Trustees, and Key Employees (List each person who was an officer, director, trustee, or key employee at any time during the year even if they were not compensated) (See the instructions.)

[illegible]

Part V-A	Current Officers, Directors, Trustees, and Key Employees <i>(continued)</i>
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Yes	No
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- 75 a** Enter the total number of officers, directors, and trustees permitted to vote on organization business at board meetings 28

b Are any officers, directors, trustees, or key employees listed in Form 990, Part V-A, or highest compensated employees listed in Schedule A, Part I, or highest compensated professional and other independent contractors listed in Schedule A, Part II-A or II-B, related to each other through family or business relationships? If "Yes," attach a statement that identifies the individuals and explains the relationship(s)

c Do any officers, directors, trustees, or key employees listed in Form 990, Part V-A, or highest compensated employees listed in Schedule A, Part I, or highest compensated professional and other independent contractors listed in Schedule A, Part II-A or II-B, receive compensation from any other organizations, whether tax exempt or taxable, that are related to this organization through common supervision or common control?

Note. Related organizations include section 509(a)(3) supporting organizations.

If "Yes," attach a statement that identifies the individuals, explains the relationship between this organization and the other organization(s), and describes the compensation arrangements, including amounts paid to each individual by each related organization.

75b

75c

75d

X

X

x

Part V-B Former Officers, Directors, Trustees, and Key Employees That Received Compensation or Other Benefits (If any former officer, director, trustee, or key employee received compensation or other benefits (described below) during the year, list that person below and enter the amount of compensation or other benefits in the appropriate column. See the instructions.)

[illegible]

Part VI	Other Information <i>(See the instructions.)</i>
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Yes	No
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- 76 Did the organization engage in any activity not previously reported to the IRS? If "Yes," attach a detailed description of each activity
- 77 Were any changes made in the organizing or governing documents but not reported to the IRS? If "Yes," attach a conformed copy of the changes.
- 78 a Did the organization have unrelated business gross income of \$1,000 or more during the year covered by this return?
b If "Yes," has it filed a tax return on Form 990-T for this year? N/A
- 79 Was there a liquidation, dissolution, termination, or substantial contraction during the year? If "Yes," attach a statement
- 80 a Is the organization related (other than by association with a statewide or nationwide organization) through common membership, governing bodies, trustees, officers, etc., to any other exempt or nonexempt organization?
b If "Yes," enter the name of the organization and check whether it is ☐ exempt or ☐ nonexempt
- 81 a Enter direct or indirect political expenditures. (See line 81 instructions) 81a 0
b Did the organization file Form 1120-POL for this year?

76

77

78a

78b

79

80a

1

—

—

81b

X

X

X

X

X

X

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Part VI Other Information (continued)

Yes No

82 a	Did the organization receive donated services or the use of materials, equipment, or facilities at no charge or at substantially less than fair rental value?	82a		X
b	If "Yes," you may indicate the value of these items here. Do not include this amount as revenue in Part I or as an expense in Part II. (See instructions in Part III.)	82b	N/A	
83 a	Did the organization comply with the public inspection requirements for returns and exemption applications?	83a	X	
b	Did the organization comply with the disclosure requirements relating to quid pro quo contributions?	83b	N/A	
84 a	Did the organization solicit any contributions or gifts that were not tax deductible?	84a		X
b	If "Yes," did the organization include with every solicitation an express statement that such contributions or gifts were not tax deductible?	84b	N/A	
85	501(c)(4), (5), or (6) organizations. a Were substantially all dues nondeductible by members?	85a	N/A	
b	Did the organization make only in-house lobbying expenditures of \$2,000 or less?	85b	N/A	
If "Yes" was answered to either 85a or 85b, do not complete 85c through 85h below unless the organization received a waiver for proxy tax owed for the prior year.				
c	Dues, assessments, and similar amounts from members	85c	N/A	
d	Section 162(e) lobbying and political expenditures	85d	N/A	
e	Aggregate nondeductible amount of section 6033(e)(1)(A) dues notices	85e	N/A	
f	Taxable amount of lobbying and political expenditures (line 85d less 85e)	85f	N/A	
g	Does the organization elect to pay the section 6033(e) tax on the amount on line 85f?	85g	N/A	
h	If section 6033(e)(1)(A) dues notices were sent, does the organization agree to add the amount on line 85f to its reasonable estimate of dues allocable to nondeductible lobbying and political expenditures for the following tax year?	85h	N/A	
86	501(c)(7) organizations. Enter: a Initiation fees and capital contributions included on line 12	86a	N/A	
b	Gross receipts, included on line 12, for public use of club facilities	86b	N/A	
87	501(c)(12) organizations. Enter: a Gross income from members or shareholders	87a	N/A	
b	Gross income from other sources (Do not net amounts due or paid to other sources against amounts due or received from them.)	87b	N/A	
88	At any time during the year, did the organization own a 50% or greater interest in a taxable corporation or partnership, or an entity disregarded as separate from the organization under Regulations sections 301.7701-2 and 301.7701-3? If "Yes," complete Part IX	88		X
89 a	501(c)(3) organizations. Enter. Amount of tax imposed on the organization during the year under: section 4911 ▶ 0.; section 4912 ▶ 0.; section 4955 ▶ 0.			
b	501(c)(3) and 501(c)(4) organizations. Did the organization engage in any section 4958 excess benefit transaction during the year or did it become aware of an excess benefit transaction from a prior year? If "Yes," attach a statement explaining each transaction	89b		X
c	Enter: Amount of tax imposed on the organization managers or disqualified persons during the year under sections 4912, 4955, and 4958	▶ 0.		
d	Enter: Amount of tax on line 89c, above, reimbursed by the organization	▶ 0.		
90 a	List the states with which a copy of this return is filed ▶ OH			
b	Number of employees employed in the pay period that includes March 12, 2005	90b	3	
91 a	The books are in care of ▶ SHARON PARRY Telephone no. ▶ (513) 579-3142 Located at ▶ 300 CAREW TOWER, 441 VINE STREET, CINCINNATI, OH ZIP + 4 ▶ 45202			
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)? If "Yes," enter the name of the foreign country ▶ N/A See the instructions for exceptions and filing requirements for Form TD F 90-22.1, Report of Foreign Bank and Financial Accounts.	Yes No 91b X		
c	At any time during the calendar year, did the organization maintain an office outside of the United States? If "Yes," enter the name of the foreign country ▶ N/A	91c X		
92	Section 4947(a)(1) nonexempt charitable trusts filing Form 990 in lieu of Form 1041- Check here and enter the amount of tax-exempt interest received or accrued during the tax year	92	N/A	

Form 990 (2005)

**SOUTHWEST OHIO WORKFORCE INVESTMENT
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Part VII Analysis of Income-Producing Activities (See the instructions.)

	Unrelated business income		Excluded by section 512, 513, or 514		(E) Related or exempt function income
	(A) Business code	(B) Amount	(C) Exclu- sion code	(D) Amount	
93 Program service revenue:					
a _____					
b _____					
c _____					
d _____					
e _____					
f Medicare/Medicaid payments					
g Fees and contracts from government agencies					444,968.
94 Membership dues and assessments					
95 Interest on savings and temporary cash investments			14	526.	
96 Dividends and interest from securities					
97 Net rental income or (loss) from real estate:					
a debt-financed property					
b not debt-financed property					302,620.
98 Net rental income or (loss) from personal property					
99 Other investment income					
100 Gain or (loss) from sales of assets other than inventory					
101 Net income or (loss) from special events					
102 Gross profit or (loss) from sales of inventory					
103 Other revenue:					
a C.P. VENDING REVENUE			03	778.	
b _____					
c _____					
d _____					
e _____					
104 Subtotal (add columns (B), (D), and (E))		0.		1,304.	747,588.
105 Total (add line 104, columns (B), (D), and (E))					748,892.

Note: Line 105 plus line 1d, Part I, should equal the amount on line 12, Part I.

Part VIII Relationship of Activities to the Accomplishment of Exempt Purposes (See the instructions.)

Line No.	Explain how each activity for which income is reported in column (E) of Part VII contributed importantly to the accomplishment of the organization's exempt purposes (other than by providing funds for such purposes).
▼	SEE STATEMENT 7

Part IX Information Regarding Taxable Subsidiaries and Disregarded Entities (See the instructions.)

(A) Name, address, and EIN of corporation, partnership, or disregarded entity	(B) Percentage of ownership interest	(C) Nature of activities	(D) Total income	(E) End-of-year assets
N/A	%			
	%			
	%			
	%			

Part X Information Regarding Transfers Associated with Personal Benefit Contracts (See the instructions.)

(a) Did the organization, during the year, receive any funds, directly or indirectly, to pay premiums on a personal benefit contract? ☐ Yes ☒ No

(b) Did the organization, during the year, pay premiums, directly or indirectly, on a personal benefit contract? ☐ Yes ☒ No

Note: If "Yes" to (b), file Form 8870 and Form 4720 (see instructions)

Please Sign Here	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.				
	Signature of officer <i>Ronald B. McKinley</i>		Date <i>12/10/07</i>	Type or print name and title. <i>RONALD B. MCKINLEY Ph.D.</i>	
Paid Preparer's Use Only	Preparer's signature <i>[Signature]</i>	Date <i>11/28/07</i>	Check if self-employed ☐	Preparer's SSN or PTIN	
	Firm's name (or yours if self-employed), address, and ZIP + 4 CLARK, SCHAEFER, HACKETT AND CO. 105 EAST FOURTH ST, SUITE 1500 CINCINNATI, OHIO 45202-4093	EIN 52-163-000		Phone no. 513-241-3111	

Form 990 (2005)

SCHEDULE A'
(Form 990 or 990-EZ)

Department of the Treasury
Internal Revenue Service

Organization Exempt Under Section 501(c)(3)

(Except Private Foundation) and Section 501(e), 501(f), 501(k),
501(n), or 4947(a)(1) Nonexempt Charitable Trust

Supplementary Information-(See separate instructions.)

▶ **MUST be completed by the above organizations and attached to their Form 990 or 990-EZ**

OMB No 1545-0047

2005

Name of the organization **SOUTHWEST OHIO WORKFORCE INVESTMENT
BOARD**

Employer identification number
30 0252370

Part I Compensation of the Five Highest Paid Employees Other Than Officers, Directors, and Trustees

(See page 1 of the instructions. List each one. If there are none, enter "None.")

(a) Name and address of each employee paid more than \$50,000	(b) Title and average hours per week devoted to position	(c) Compensation	(d) Contributions to employee benefit plans & deferred compensation	(e) Expense account and other allowances
NONE				
Total number of other employees paid over \$50,000	0			

Part II-A Compensation of the Five Highest Paid Independent Contractors for Professional Services

(See page 2 of the instructions. List each one (whether individuals or firms). If there are none, enter "None.")

(a) Name and address of each independent contractor paid more than \$50,000	(b) Type of service	(c) Compensation
NONE		
Total number of others receiving over \$50,000 for professional services	0	

Part II-B Compensation of the Five Highest Paid Independent Contractors for Other Services

(List each contractor who performed services other than professional services, whether individuals or firms. If there are none, enter "None." See page 2 of the instructions.)

(a) Name and address of each independent contractor paid more than \$50,000	(b) Type of service	(c) Compensation
NONE		
Total number of other contractors receiving over \$50,000 for other services	0	

SOUTHWEST OHIO WORKFORCE INVESTMENT

Schedule A (Form 990 or 990-EZ) 2005 **BOARD**

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Part III Statements About Activities (See page 2 of the instructions.)

Yes No

1	During the year, has the organization attempted to influence national, state, or local legislation, including any attempt to influence public opinion on a legislative matter or referendum? If "Yes," enter the total expenses paid or incurred in connection with the lobbying activities \$ _____ \$ _____ (Must equal amounts on line 38, Part VI-A, or line i of Part VI-B.) Organizations that made an election under section 501(h) by filing Form 5768 must complete Part VI-A. Other organizations checking "Yes" must complete Part VI-B AND attach a statement giving a detailed description of the lobbying activities.	1		X
2	During the year, has the organization, either directly or indirectly, engaged in any of the following acts with any substantial contributors, trustees, directors, officers, creators, key employees, or members of their families, or with any taxable organization with which any such person is affiliated as an officer, director, trustee, majority owner, or principal beneficiary? (If the answer to any question is "Yes," attach a detailed statement explaining the transactions.)			
a	Sale, exchange, or leasing of property?	2a		X
b	Lending of money or other extension of credit?	2b		X
c	Furnishing of goods, services, or facilities?	2c		X
d	Payment of compensation (or payment or reimbursement of expenses if more than \$1,000)? SEE PART V-A, FORM 990	2d	X	
e	Transfer of any part of its income or assets?	2e		X
3 a	Do you make grants for scholarships, fellowships, student loans, etc.? (If "Yes," attach an explanation of how you determine that recipients qualify to receive payments.)	3a		X
b	Do you have a section 403(b) annuity plan for your employees?	3b		X
c	During the year, did the organization receive a contribution of qualified real property interest under section 170(h)?	3c		X
4 a	Did you maintain any separate account for participating donors where donors have the right to provide advice on the use or distribution of funds?	4a		X
b	Do you provide credit counseling, debt management, credit repair, or debt negotiation services?	4b		X

Part IV Reason for Non-Private Foundation Status (See pages 3 through 6 of the instructions.)The organization is not a private foundation because it is: (Please check only **ONE** applicable box.)

5	☐ A church, convention of churches, or association of churches. Section 170(b)(1)(A)(i).
6	☐ A school. Section 170(b)(1)(A)(ii). (Also complete Part V.)
7	☐ A hospital or a cooperative hospital service organization. Section 170(b)(1)(A)(iii).
8	☐ A Federal, state, or local government or governmental unit. Section 170(b)(1)(A)(v).
9	☐ A medical research organization operated in conjunction with a hospital. Section 170(b)(1)(A)(iii). Enter the hospital's name, city, and state ▶ _____
10	☐ An organization operated for the benefit of a college or university owned or operated by a governmental unit. Section 170(b)(1)(A)(iv). (Also complete the Support Schedule in Part IV-A.)
11a	☒ An organization that normally receives a substantial part of its support from a governmental unit or from the general public. Section 170(b)(1)(A)(vi). (Also complete the Support Schedule in Part IV-A.)
11b	☐ A community trust. Section 170(b)(1)(A)(vi). (Also complete the Support Schedule in Part IV-A.)
12	☐ 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 charitable, etc., 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). (Also complete the Support Schedule in Part IV-A.)
13	☐ An organization that is not controlled by any disqualified persons (other than foundation managers) and supports organizations described in: (1) lines 5 through 12 above; or (2) sections 501(c)(4), (5), or (6), if they meet the test of section 509(a)(2). Check the box that describes the type of supporting organization: ☐ Type 1 ☐ Type 2 ☐ Type 3

Provide the following information about the supported organizations. (See page 6 of the instructions.)

(a) Name(s) of supported organization(s)	(b) Line number from above

14	☐ An organization organized and operated to test for public safety. Section 509(a)(4). (See page 6 of the instructions.)
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SOUTHWEST OHIO WORKFORCE INVESTMENT

Schedule A (Form 990 or 990-EZ) 2005 **BOARD**

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Part IV-A**Support Schedule** (Complete only if you checked a box on line 10, 11, or 12.) Use cash method of accounting.

Note: You may use the worksheet in the instructions for converting from the accrual to the cash method of accounting.

Calendar year (or fiscal year beginning in)	(a) 2004	(b) 2003	(c) 2002	(d) 2001	(e) Total
15 Gifts, grants, and contributions received. (Do not include unusual grants. See line 28.)	272,466.				272,466.
16 Membership fees received					
17 Gross receipts from admissions, merchandise sold or services performed, or furnishing of facilities in any activity that is related to the organization's charitable, etc., purpose					
18 Gross income from interest, dividends, amounts received from payments on securities loans (section 512(a)(5)), rents, royalties, and unrelated business taxable income (less section 511 taxes) from businesses acquired by the organization after June 30, 1975	123,651.				123,651.
19 Net income from unrelated business activities not included in line 18					
20 Tax revenues levied for the organization's benefit and either paid to it or expended on its behalf					
21 The value of services or facilities furnished to the organization by a governmental unit without charge. Do not include the value of services or facilities generally furnished to the public without charge					
22 Other income. Attach a schedule. Do not include gain or (loss) from sale of capital assets					
23 Total of lines 15 through 22	396,117.	0.	0.	0.	396,117.
24 Line 23 minus line 17	396,117.				396,117.
25 Enter 1% of line 23	3,961.				
26 Organizations described on lines 10 or 11: a Enter 2% of amount in column (e), line 24					7,922.
b Prepare a list for your records to show the name of and amount contributed by each person (other than a governmental unit or publicly supported organization) whose total gifts for 2001 through 2004 exceeded the amount shown in line 26a. Do not file this list with your return. Enter the total of all these excess amounts					0.
c Total support for section 509(a)(1) test: Enter line 24, column (e)					396,117.
d Add: Amounts from column (e) for lines: 18 123,651. 19 22					123,651.
e Public support (line 26c minus line 26d total)					272,466.
f Public support percentage (line 26e (numerator) divided by line 26c (denominator))					68.7842%
27 Organizations described on line 12: a For amounts included in lines 15, 16, and 17 that were received from a "disqualified person," prepare a list for your records to show the name of, and total amounts received in each year from, each "disqualified person." Do not file this list with your return. Enter the sum of such amounts for each year: N/A					
(2004) (2003) (2002) (2001)					
b For any amount included in line 17 that was received from each person (other than "disqualified persons"), prepare a list for your records to show the name of, and amount received for each year, that was more than the larger of (1) the amount on line 25 for the year or (2) \$5,000. (Include in the list organizations described in lines 5 through 11b, as well as individuals.) Do not file this list with your return. After computing the difference between the amount received and the larger amount described in (1) or (2), enter the sum of these differences (the excess amounts) for each year: N/A					
(2004) (2003) (2002) (2001)					
c Add: Amounts from column (e) for lines: 15 16 17 20 21					N/A
d Add: Line 27a total and line 27b total					N/A
e Public support (line 27c total minus line 27d total)					N/A
f Total support for section 509(a)(2) test: Enter amount on line 23, column (e) 27f N/A					
g Public support percentage (line 27e (numerator) divided by line 27f (denominator))					N/A %
h Investment income percentage (line 18, column (e) (numerator) divided by line 27f (denominator))					N/A %

28 Unusual Grants: For an organization described in line 10, 11, or 12 that received any unusual grants during 2001 through 2004, prepare a list for your records to show, for each year, the name of the contributor, the date and amount of the grant, and a brief description of the nature of the grant. Do not file this list with your return. Do not include these grants in line 15.

NONE

SOUTHWEST OHIO WORKFORCE INVESTMENT

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Part V Private School Questionnaire (See page 7 of the instructions.)

N/A

(To be completed ONLY by schools that checked the box on line 6 in Part IV)

	Yes	No
29 Does the organization have a racially nondiscriminatory policy toward students by statement in its charter, bylaws, other governing instrument, or in a resolution of its governing body?		
30 Does the organization include a statement of its racially nondiscriminatory policy toward students in all its brochures, catalogues, and other written communications with the public dealing with student admissions, programs, and scholarships?		
31 Has the organization publicized its racially nondiscriminatory policy through newspaper or broadcast media during the period of solicitation for students, or during the registration period if it has no solicitation program, in a way that makes the policy known to all parts of the general community it serves? If "Yes," please describe; if "No," please explain. (If you need more space, attach a separate statement.)		
32 Does the organization maintain the following:		
a Records indicating the racial composition of the student body, faculty, and administrative staff?		
b Records documenting that scholarships and other financial assistance are awarded on a racially nondiscriminatory basis?		
c Copies of all catalogues, brochures, announcements, and other written communications to the public dealing with student admissions, programs, and scholarships?		
d Copies of all material used by the organization or on its behalf to solicit contributions? If you answered "No" to any of the above, please explain. (If you need more space, attach a separate statement.)		
33 Does the organization discriminate by race in any way with respect to:		
a Students' rights or privileges?		
b Admissions policies?		
c Employment of faculty or administrative staff?		
d Scholarships or other financial assistance?		
e Educational policies?		
f Use of facilities?		
g Athletic programs?		
h Other extracurricular activities? If you answered "Yes" to any of the above, please explain. (If you need more space, attach a separate statement.)		
34 a Does the organization receive any financial aid or assistance from a governmental agency?		
b Has the organization's right to such aid ever been revoked or suspended? If you answered "Yes" to either 34a or b, please explain using an attached statement.		
35 Does the organization certify that it has complied with the applicable requirements of sections 4.01 through 4.05 of Rev. Proc. 75-50, 1975-2 C.B. 587, covering racial nondiscrimination? If "No," attach an explanation		

Schedule A (Form 990 or 990-EZ) 2005

SOUTHWEST OHIO WORKFORCE INVESTMENT

Schedule A (Form 990 or 990-EZ) 2005 **BOARD**

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Part VI-A Lobbying Expenditures by Electing Public Charities (See page 9 of the instructions.)

N/A

(To be completed **ONLY** by an eligible organization that filed Form 5768)Check ☒ **a** ☐ if the organization belongs to an affiliated group.Check ☐ **b** ☐ if you checked "a" and "limited control" provisions apply.**Limits on Lobbying Expenditures**

(The term "expenditures" means amounts paid or incurred.)

	(a) Affiliated group totals	(b) To be completed for ALL electing organizations
	N/A	
36 Total lobbying expenditures to influence public opinion (grassroots lobbying)	36	
37 Total lobbying expenditures to influence a legislative body (direct lobbying)	37	
38 Total lobbying expenditures (add lines 36 and 37)	38	
39 Other exempt purpose expenditures	39	
40 Total exempt purpose expenditures (add lines 38 and 39)	40	
41 Lobbying nontaxable amount. Enter the amount from the following table -		
If the amount on line 40 is -		
Not over \$500,000	20% of the amount on line 40	
Over \$500,000 but not over \$1,000,000	\$100,000 plus 15% of the excess over \$500,000	
Over \$1,000,000 but not over \$1,500,000	\$175,000 plus 10% of the excess over \$1,000,000	
Over \$1,500,000 but not over \$17,000,000	\$225,000 plus 5% of the excess over \$1,500,000	
Over \$17,000,000	\$1,000,000	
42 Grassroots nontaxable amount (enter 25% of line 41)	42	
43 Subtract line 42 from line 36. Enter -0- if line 42 is more than line 36	43	
44 Subtract line 41 from line 38. Enter -0- if line 41 is more than line 38	44	

Caution: If there is an amount on either line 43 or line 44, you must file Form 4720.**4-Year Averaging Period Under Section 501(h)**

(Some organizations that made a section 501(h) election do not have to complete all of the five columns below. See the instructions for lines 45 through 50 on page 11 of the instructions.)

Calendar year (or fiscal year beginning in) ▶	Lobbying Expenditures During 4-Year Averaging Period				N/A
	(a) 2005	(b) 2004	(c) 2003	(d) 2002	(e) Total
45 Lobbying nontaxable amount					0.
46 Lobbying ceiling amount (150% of line 45(e))					0.
47 Total lobbying expenditures					0.
48 Grassroots nontaxable amount					0.
49 Grassroots ceiling amount (150% of line 48(e))					0.
50 Grassroots lobbying expenditures					0.

Part VI-B Lobbying Activity by Nonelecting Public Charities

(For reporting only by organizations that did not complete Part VI-A) (See page 11 of the instructions.)

N/A

During the year, did the organization attempt to influence national, state or local legislation, including any attempt to influence public opinion on a legislative matter or referendum, through the use of:

- a Volunteers
- b Paid staff or management (Include compensation in expenses reported on lines c through h.)
- c Media advertisements
- d Mailings to members, legislators, or the public
- e Publications, or published or broadcast statements
- f Grants to other organizations for lobbying purposes
- g Direct contact with legislators, their staffs, government officials, or a legislative body
- h Rallies, demonstrations, seminars, conventions, speeches, lectures, or any other means
- i Total lobbying expenditures (Add lines c through h.)

Yes	No	Amount
		0.

If "Yes" to any of the above, also attach a statement giving a detailed description of the lobbying activities.

Schedule A (Form 990 or 990-EZ) 2005 **BOARD**

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51 Did the reporting organization directly or indirectly engage in any of the following with any other organization described in section 501(c) of the Code (other than section 501(c)(3) organizations) or in section 527, relating to political organizations?

- (i) Cash

(ii) Other assets

- b Other transactions:**

- (i) Sales or exchanges of assets with a noncharitable exempt organization.

- (ii) **Purchases of assets from a noncharitable exempt organization.**

- (iii) Rental of facilities, equipment, or other assets

- (iv) Reimbursement arrangements

- (v) Loans or loan guarantees

- (vi) Performance of services or membership or fundraising solicitations

- c** Sharing of facilities, equipment, mailing lists, other assets, or paid employees

- d** If the answer to any of the above is "Yes," complete the following schedule. Column (b) should always show the fair market value of the goods, other assets, or services given by the reporting organization. If the organization received less than fair market value in any transaction or sharing arrangement, show in column (d) the value of the goods, other assets, or services received:

	Yes	No
51a(i)		X
a(ii)		X
b(i)		X
b(ii)		X
b(iii)		X
b(iv)		X
b(v)		X
b(vi)		X
c		X

N/A

[illegible]

- 52 a** Is the organization directly or indirectly affiliated with, or related to, one or more tax-exempt organizations described in section 501(c) of the Code (other than section 501(c)(3)) or in section 527? ▶ ☐

▶ ☐ Yes ☒ No

- b. If "Yes," complete the following schedule:

N/A

[illegible]

FORM 990	RENTAL INCOME	STATEMENT	1
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KIND AND LOCATION OF PROPERTY	ACTIVITY NUMBER	GROSS RENTAL INCOME
RENTAL INCOME	1	302,620.
TOTAL TO FORM 990, PART I, LINE 6A		302,620.

FORM 990	OTHER EXPENSES	STATEMENT	2
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DESCRIPTION	(A) TOTAL	(B) PROGRAM SERVICES	(C) MANAGEMENT AND GENERAL	(D) FUNDRAISING
INSURANCE	9,808.	9,808.		
RELOCATION COSTS	1,693.	1,693.		
MANAGEMENT FEE	12,915.	12,915.		
UTILITIES	98,767.	98,767.		
REPAIRS AND MAINTENANCE	96,874.	96,874.		
SECURITY	9,355.	9,355.		
MISCELLANEOUS	2,309.	2,309.		
CONSULTING	21,000.	21,000.		
TOTAL TO FM 990, LN 43	252,721.	252,721.		

FORM 990	OFFICER COMPENSATION ALLOCATION	STATEMENT	3
	PART II, LINE 25		

NAME OF OFFICER, ETC.	COMPENSATION	EMPLOYEE BEN. PLANS	EXPENSE ACCOUNTS	TOTALS
PAMELA R. CARTER	108,058.			108,058.
A. PROGRAM SERVICES				
B. MANAGEMENT AND GENERAL	108,058.			108,058.
C. FUNDRAISING				
TOTAL PROGRAM SERVICES				
TOTAL MANAGEMENT AND GENERAL				108,058.
TOTAL FUNDRAISING				
TOTAL OFFICER, ETC., COMPENSATION INCLUDED ON PARTS V-A AND V-B				108,058.

FORM 990	STATEMENT OF ORGANIZATION'S PRIMARY EXEMPT PURPOSE	STATEMENT	4
	PART III		

EXPLANATION

THE PURPOSE IS TO CREATE AND DEVELOP A COMPREHENSIVE WORKFORCE DEVELOPMENT SYSTEM THAT ENGAGES THE ENTIRE COMMUNITY TOWARDS INCREASING LEVELS OF SELF-SUFFICIENCY.

FORM 990 PART V-A - LIST OF OFFICERS, DIRECTORS,
TRUSTEES AND KEY EMPLOYEES STATEMENT 5

NAME AND ADDRESS	TITLE AND AVRG HRS/WK	COMPEN- SATION	EMPLOYEE BEN PLAN CONTRIB	EXPENSE ACCOUNT
PAMELA R. CARTER 300 CAREW TOWER, 441 VINE STREET CINCINNATI, OH 45202	PRESIDENT 60.00	108,058.	0.	0.
MELISSA BLEDSOE 4010 EXECUTIVE DRIVE, SUITE 125 CINCINNATI, OHIO 45241	BOARD MEMBER 2.00	0.	0.	0.
BETH BRANNIGAN P.O. BOX 454 CHILLICOTHE, OHIO 45601	BOARD MEMBER 2.00	0.	0.	0.
DARRAUGH BUTLER 328 WEST FOURTH STREET CINCINNATI, OHIO 45202	BOARD MEMBER 2.00	0.	0.	0.
SHARON PARRY 441 VINE STREET, 300 CAREW TOWER CINCINNATI, OHIO 45202	TRANSITIONAL DIRECTOR 2.00	0.	0.	0.
MICHAEL CONNER 2800 GILBERT AVENUE, CINCINNATI, OHIO 45206	BOARD MEMBER 2.00	0.	0.	0.
ALFONSO CORNEJO 625 EDEN PARK DRIVE, SUITE 875 CINCINNATI, OHIO 45202	BOARD MEMBER 2.00	0.	0.	0.
PAT DEWINE 138 EAST COURT STREET, ROOM 603 CINCINNATI, OHIO 45202	BOARD MEMBER 2.00	0.	0.	0.
KIMBER FENDER 800 VINE STREET CINCINNATI, OHIO 45202	BOARD MEMBER 2.00	0.	0.	0.
DREW FOX 4445 LAKE FOREST DRIVE, SUITE 415 CINCINNATI, OHIO 4524	BOARD MEMBER 2.00	0.	0.	0.
PAUL HELDMAN 1014 VINE STREET, 10TH FLOOR CINCINNATI, OHIO 45202	BOARD MEMBER 2.00	0.	0.	0.

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WAYNE HICKS 1634 CENTRAL PARKWAY CINCINNATI, OHIO 45202	BOARD MEMBER 2.00	0.	0.	0.
CARL HILLIARD 1409 WESTERN AVENUE CINCINNATI, OHIO 45214	BOARD MEMBER 2.00	0.	0.	0.
KATHIE KRAEMER 617 VINE STREET, SUITE 925 CINCINNATI, OHIO 45202	BOARD MEMBER 2.00	0.	0.	0.
PAUL MAGNUS 415 S. PROTAGE PATH AKRON, OHIO 44320	BOARD MEMBER 2.00	0.	0.	0.
RON MCKINLEY 3333 BURNET AVENUE ML 9008 CINCINNATI, OHIO 45229	BOARD MEMBER 2.00	0.	0.	0.
WALTER MCLARTY 619 OAK STREET CINCINNATI, OHIO 45206	BOARD MEMBER 2.00	0.	0.	0.
ANTHONY PERZIGIAN P.O. BOX 210097 CINCINNATI, OHIO 45221	BOARD MEMBER 2.00	0.	0.	0.
ROB REIFSNYDER 2400 READING ROAD CINCINNATI, OHIO 45202	BOARD MEMBER 2.00	0.	0.	0.
PAUL REYNOLDS 38 FOUNTAIN SQUARE ML# 10AT76 CINCINNATI, OHIO 45202	BOARD MEMBER 2.00	0.	0.	0.
GWEN ROBINSON 2904 WOODBURN AVENUE CINCINNATI, OHIO 45206	BOARD MEMBER 2.00	0.	0.	0.
JIM SCHWAB 425 WALNUT STREET CINCINNATI, OHIO 45202	BOARD MEMBER 2.00	0.	0.	0.
JEFFREY STARTZMAN 222 CENTRAL PARKWAY, 2NW502 CINCINNATI, OHIO 45202	BOARD MEMBER 2.00	0.	0.	0.
ANNETTE SMITH-TARVER 3111 SYRACUSE STREET CINCINNATI, OHIO 45206	BOARD MEMBER 2.00	0.	0.	0.

DONALD TROENDLE 16 W. CENTRAL PARKWAY CINCINNATI, OHIO 45201	BOARD MEMBER 2.00	0.	0.	0.
ROBIN WHITE 3254 E. KEMPER ROAD CINCINNATI, OHIO 45241	BOARD MEMBER 2.00	0.	0.	0.
JOHN YOUNG 1250 TENNESSEE AVENUE CINCINNATI, OHIO 45237	BOARD MEMBER 2.00	0.	0.	0.
JOE ZIMMER 1550 CHASE AVENUE CINCINNATI, OHIO 45223	BOARD MEMBER 2.00	0.	0.	0.
TOTALS INCLUDED ON FORM 990, PART V-A		108,058.	0.	0.

FORM 990	IDENTIFICATION OF RELATED ORGANIZATIONS PART VI, LINE 80B	STATEMENT	6
NAME OF ORGANIZATION		EXEMPT	NONEXEMPT
HAMILTON COUNTY BOARD OF COMMISSIONERS		X	
CITY OF CINCINNATI CITY COUNCIL		X	

FORM 990	PART VIII - RELATIONSHIP OF ACTIVITIES TO ACCOMPLISHMENT OF EXEMPT PURPOSES	STATEMENT	7
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LINE	EXPLANATION OF RELATIONSHIP OF ACTIVITIES
93G	THIS IS A PROGRAM WHICH HAS BEEN DESIGNED TO ASSIST JOB SEEKERS IN OBTAINING THE NECESSARY SKILLS TO SECURE EMPLOYMENT. CONSEQUENTLY, THIS PROGRAM ALSO HELPS BUSINESSES OBTAIN EMPLOYEES WITH A SKILL SET EQUIVALENT TO THE NEEDS OF THE BUSINESSES. GOVERNMENT FUNDING IS PROVIDED. THIS PROGRAM PROMOTES EMPLOYMENT AND SELF-SUFICIENCY.
97B	A FACILITY IS MAINTAINED AS A ONE STOP CENTER SO THAT A PHYSICAL LOCATION MAY BE MAINTAINED TO PROMOTE THE ACCESSABILITY AND EFFECTIVENESS OF THE PROGRAM. THE VARIOUS ENTITIES WHICH HAVE PARTNERED IN THE PROGRAM HAVE ENTERED A MEMORANDUM OF UNDERSTANDING TO FULLFILL THE FINANCIAL OBLIGATIONS CONNECTED TO THE FACILITY.