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Form **990**Department of the Treasury
Internal Revenue Service**Return of Organization Exempt From Income Tax**

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

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

OMB No 1545-0047

2008Open to Public
Inspection**A** For the 2008 calendar year, or tax year beginning **JUL 1, 2008** and ending **JUN 30, 2009**

B Check if applicable: ☐ Address change ☐ Name change ☐ Initial return ☐ Termination ☐ Amended return ☐ Application pending	Please use IRS label or print or type: See Specific Instructions	C Name of organization BERRIEN-CASS-VANBUREN WORKFORCE DEVELOPMENT BOARD, INC.		D Employer identification number 38-3287818
		Doing Business As		E Telephone number 800-533-5800
		Number and street (or P.O. box if mail is not delivered to street address) Room/suite 499 W. MAIN STREET		G Gross receipts \$ 14,141,625.
		City or town, state or country, and ZIP + 4 BENTON HARBOR, MI 49022		H(a) Is this a group return for affiliates? ☐ Yes ☒ No H(b) Are all affiliates included? ☐ Yes ☐ No If "No," attach a list (see instructions) H(c) Group exemption number ▶
		F Name and address of principal officer TODD GUSTAFSON SAME AS C ABOVE		
I Tax-exempt status ☒ 501(c) (3) ◀ (insert no) ☐ 4947(a)(1) or ☐ 527				
J Website: ▶ N/A				
K Type of organization: ☒ Corporation ☐ Trust ☐ Association ☐ Other ▶				
L Year of formation: 1984 M State of legal domicile: MI				

Part I Summary

Activities & Governance	1 Briefly describe the organization's mission or most significant activities. SEE SCHEDULE O		
	2 Check this box ☐ if the organization discontinued its operations or disposed of more than 25% of its assets.		
	3 Number of voting members of the governing body (Part VI, line 1a)	3	19
	4 Number of independent voting members of the governing body (Part VI, line 1b)	4	19
	5 Total number of employees (Part V, line 2a)	5	43
	6 Total number of volunteers (estimate if necessary)	6	0
		7a Total gross unrelated business revenue from Part VIII, line 12, column (C)	7a
	b Net unrelated business taxable income from Form 990-T, line 34	7b	0.
Revenue	8 Contributions and grants (Part VIII, line 1h)	Prior Year	Current Year
	9 Program service revenue (Part VIII, line 2g)	12,215,340.	14,141,166.
	10 Investment income (Part VIII, column (A), lines 3, 4, and 7d)		459.
	11 Other revenue (Part VIII, column (A), lines 5, 6d, 8c, 9c, 10c, and 11e)		
	12 Total revenue - add lines 8 through 11 (must equal Part VIII, column (A), line 12)	12,215,340.	14,141,625.
Expenses	13 Grants and similar amounts paid (Part IX, column (A), lines 1-3)	8,119,544.	8,140,905.
	14 Benefits paid to or for members (Part IX, column (A), line 4)		
	15 Salaries, other compensation, employee benefits (Part IX, column (A), lines 5-10)	2,074,681.	2,490,575.
	16a Professional fundraising fees (Part IX, column (A), line 11e)		
	b Total fundraising expenses (Part IX, column (D), line 25) ▶		
	17 Other expenses (Part IX, column (A), lines 11a-11d, 11f-24f)	2,023,577.	3,511,379.
	18 Total expenses. Add lines 13-17 (must equal Part IX, column (A), line 25)	12,217,802.	14,142,859.
	19 Revenue less expenses. Subtract line 18 from line 12	<2,462.>	<1,234.>
Net Assets or Fund Balances	20 Total assets (Part X, line 16)	Beginning of Year	End of Year
	21 Total liabilities (Part X, line 26)	1,993,214.	2,551,888.
	22 Net assets or fund balances. Subtract line 21 from line 20	1,877,567.	2,437,475.
		115,647.	114,413.

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.

Signature of officer: *Todd Gustafson* Date: *2-3-10*

TODD GUSTAFSON, EXECUTIVE DIRECTOR

Type or print name and title

Preparer's signature: *Abraham & Gaffney* Date: **01/28/10** Check if self-employed ☐ Preparer's identifying number (see instructions)

Firm's name (or yours if self-employed), address, and ZIP + 4: **ABRAHAM & GAFFNEY, P.C.**
108 SPRING ST.
ST. JOHNS, MI 48879

EIN ▶ Phone no. ▶ **(989) 224-6836**

May the IRS discuss this return with the preparer shown above? (see instructions)

☒ Yes ☐ No

BERRIEN-CASS-VANBUREN WORKFORCE
DEVELOPMENT BOARD, INC.

Form 990 (2008)

38-3287818 Page 2

Part III Statement of Program Service Accomplishments (see instructions)

1 Briefly describe the organization's mission.

**TO PROVIDE EMPLOYMENT AND TRAINING SERVICES TO INDIVIDUALS IN THE
TRI-COUNTY AREA OF BERRIEN-CASS-VAN BUREN COUNTIES.**

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 exempt purpose achievements for each of the organization's three largest program services by expenses. Section 501(c)(3) and 501(c)(4) organizations and section 4947(a)(1) trusts 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 \$ 5,967,150. including grants of \$ 3,603,838.) (Revenue \$ 5,967,150.)
**TO PROVIDE EMPLOYMENT & TRAINING SERVICES TO ELIGIBLE INDIVIDUALS UNDER
THE WORKFORCE INVESTMENT ACT FEDERAL PROGRAMS. THESE PROGRAMS
BENEFITED 1,472 PARTICIPANTS.**

4b (Code:) (Expenses \$ 3,233,742. including grants of \$ 2,433,263.) (Revenue \$ 3,233,742.)
**TO PROVIDE EMPLOYMENT & TRAINING SERVICES TO ELIGIBLE INDIVIDUALS UNDER
THE FEDERAL/STATE FUNDED WORK FIRST PROGRAMS. THESE PROGRAMS BENEFITED
2,329 PARTICIPANTS.**

4c (Code:) (Expenses \$ 430,076. including grants of \$ 251,462.) (Revenue \$ 430,076.)
**TO PROVIDE EMPLOYMENT & TRAINING SERVICES TO ELIGIBLE INDIVIDUALS UNDER
THE FEDERAL FUNDED EMPLOYMENT SERVICES PROGRAMS. THIS PROGRAM
BENEFITED 27,690 PARTICIPANTS**

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

(Expenses \$ 3,578,097. including grants of \$ 1,852,342.) (Revenue \$ 3,578,097.)

4e Total program service expenses \$ 13,209,065. (Must equal Part IX, Line 25, column (B).)

Form 990 (2008)

**BERRIEN-CASS-VANBUREN WORKFORCE
DEVELOPMENT BOARD, INC.**

Form 990 (2008)

38-3287818 Page **3**

Part IV Checklist of Required Schedules

	Yes	No
1 Is the organization described in section 501(c)(3) or 4947(a)(1) (other than a private foundation)? <i>If "Yes," complete Schedule A</i>	X	
2 Is the organization required to complete Schedule B, Schedule of Contributors?	X	
3 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
4 Section 501(c)(3) organizations. Did the organization engage in lobbying activities? <i>If "Yes," complete Schedule C, Part II</i>		X
5 Section 501(c)(4), 501(c)(5), and 501(c)(6) organizations. Is the organization subject to the section 6033(e) notice and reporting requirement and proxy tax? <i>If "Yes," complete Schedule C, Part III</i>		
6 Did the organization maintain any donor advised funds or any accounts where 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
7 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
8 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
9 Did the organization report an amount in Part X, line 21, 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
10 Did the organization hold assets in term, permanent, or quasi-endowments? <i>If "Yes," complete Schedule D, Part V</i>		X
11 Did the organization report an amount in Part X, lines 10, 12, 13, 15, or 25? <i>If "Yes," complete Schedule D, Parts VI, VII, VIII, IX, or X as applicable</i>	X	
12 Did the organization receive an audited financial statement for the year for which it is completing this return that was prepared in accordance with GAAP? <i>If "Yes," complete Schedule D, Parts XI, XII, and XIII</i>	X	
13 Is the organization a school as described in section 170(b)(1)(A)(ii)? <i>If "Yes," complete Schedule E</i>		X
14a Did the organization maintain an office, employees, or agents outside of the U.S.?		X
b Did the organization have aggregate revenues or expenses of more than \$10,000 from grantmaking, fundraising, business, and program service activities outside the U.S.? <i>If "Yes," complete Schedule F, Part I</i>		X
15 Did the organization report on Part IX, column (A), line 3, more than \$5,000 of grants or assistance to any organization or entity located outside the United States? <i>If "Yes," complete Schedule F, Part II</i>		X
16 Did the organization report on Part IX, column (A), line 3, more than \$5,000 of aggregate grants or assistance to individuals located outside the United States? <i>If "Yes," complete Schedule F, Part III</i>		X
17 Did the organization report more than \$15,000 on Part IX, column (A), line 11e? <i>If "Yes," complete Schedule G, Part I</i>		X
18 Did the organization report more than \$15,000 total on Part VIII, lines 1c and 8a? <i>If "Yes," complete Schedule G, Part II</i>		X
19 Did the organization report more than \$15,000 on Part VIII, line 9a? <i>If "Yes," complete Schedule G, Part III</i>		X
20 Did the organization operate one or more hospitals? <i>If "Yes," complete Schedule H</i>		X
21 Did the organization report more than \$5,000 on Part IX, column (A), line 1? <i>If "Yes," complete Schedule I, Parts I and II</i>	X	
22 Did the organization report more than \$5,000 on Part IX, column (A), line 2? <i>If "Yes," complete Schedule I, Parts I and III</i>		X
23 Did the organization answer "Yes" to Part VII, Section A, questions 3, 4, or 5? <i>If "Yes," complete Schedule J</i>		X
24a Did the organization have a tax-exempt bond issue with an outstanding principal amount of more than \$100,000 as of the last day of the year, that was issued after December 31, 2002? <i>If "Yes," answer questions 24b-24d and complete Schedule K</i> <i>If "No," go to question 25</i>		X
b Did the organization invest any proceeds of tax-exempt bonds beyond a temporary period exception?		
c Did the organization maintain an escrow account other than a refunding escrow at any time during the year to defease any tax-exempt bonds?		
d Did the organization act as an "on behalf of" issuer for bonds outstanding at any time during the year?		
25a Section 501(c)(3) and 501(c)(4) organizations. Did the organization engage in an excess benefit transaction with a disqualified person during the year? <i>If "Yes," complete Schedule L, Part I</i>		X
b Did the organization become aware that it had engaged in an excess benefit transaction with a disqualified person from a prior year? <i>If "Yes," complete Schedule L, Part I</i>		X
26 Was a loan to or by a current or former officer, director, trustee, key employee, highly compensated employee, or disqualified person outstanding as of the end of the organization's tax year? <i>If "Yes," complete Schedule L, Part II</i>		X
27 Did the organization provide a grant or other assistance to an officer, director, trustee, key employee, or substantial contributor, or to a person related to such an individual? <i>If "Yes," complete Schedule L, Part III</i>		X

Form **990** (2008)

**BERRIEN-CASS-VANBUREN WORKFORCE
DEVELOPMENT BOARD, INC.**

Form 990 (2008)

38-3287818 Page **4**

Part IV Checklist of Required Schedules (continued)

	Yes	No
28 During the tax year, did any person who is a current or former officer, director, trustee, or key employee:		
a Have a direct business relationship with the organization (other than as an officer, director, trustee, or employee), or an indirect business relationship through ownership of more than 35% in another entity (individually or collectively with other person(s) listed in Part VII, Section A)? <i>If "Yes," complete Schedule L, Part IV</i>		X
b Have a family member who had a direct or indirect business relationship with the organization? <i>If "Yes," complete Schedule L, Part IV</i>		X
c Serve as an officer, director, trustee, key employee, partner, or member of an entity (or a shareholder of a professional corporation) doing business with the organization? <i>If "Yes," complete Schedule L, Part IV</i>		X
29 Did the organization receive more than \$25,000 in non-cash contributions? <i>If "Yes," complete Schedule M</i>		X
30 Did the organization receive contributions of art, historical treasures, or other similar assets, or qualified conservation contributions? <i>If "Yes," complete Schedule M</i>		X
31 Did the organization liquidate, terminate, or dissolve and cease operations? <i>If "Yes," complete Schedule N, Part I</i>		X
32 Did the organization sell, exchange, dispose of, or transfer more than 25% of its net assets? <i>If "Yes," complete Schedule N, Part II</i>		X
33 Did the organization own 100% of an entity disregarded as separate from the organization under Regulations sections 301.7701-2 and 301.7701-3? <i>If "Yes," complete Schedule R, Part I</i>		X
34 Was the organization related to any tax-exempt or taxable entity? <i>If "Yes," complete Schedule R, Parts II, III, IV, and V, line 1</i>	X	
35 Is any related organization a controlled entity within the meaning of section 512(b)(13)? <i>If "Yes," complete Schedule R, Part V, line 2</i>	X	
36 Section 501(c)(3) organizations. Did the organization make any transfers to an exempt non-charitable related organization? <i>If "Yes," complete Schedule R, Part V, line 2</i>		X
37 Did the organization conduct more than 5% of its activities through an entity that is not a related organization and that is treated as a partnership for federal income tax purposes? <i>If "Yes," complete Schedule R, Part VI</i>		X

Form **990** (2008)

**BERRIEN-CASS-VANBUREN WORKFORCE
DEVELOPMENT BOARD, INC.**

Form 990 (2008)

38-3287818 Page **5**

Part V Statements Regarding Other IRS Filings and Tax Compliance

		Yes	No
1a Enter the number reported in Box 3 of Form 1096, Annual Summary and Transmittal of U S Information Returns Enter -0- if not applicable	1a 63		
b Enter the number of Forms W-2G included in line 1a. Enter -0- if not applicable	1b 0		
c Did the organization comply with backup withholding rules for reportable payments to vendors and reportable gaming (gambling) winnings to prize winners?	1c		X
2a Enter the number of employees reported on Form W-3, Transmittal of Wage and Tax Statements, filed for the calendar year ending with or within the year covered by this return	2a 43		
b If at least one is reported on line 2a, did the organization file all required federal employment tax returns? Note. If the sum of lines 1a and 2a is greater than 250, you may be required to e-file this return. (see instructions)	2b	X	
3a Did the organization have unrelated business gross income of \$1,000 or more during the year covered by this return?	3a		X
b If "Yes," has it filed a Form 990-T for this year? If "No," provide an explanation in Schedule O	3b		
4a At any time during the calendar year, did the organization have an interest in, or a signature or other authority over, a financial account in a foreign country (such as a bank account, securities account, or other financial account)?	4a		X
b If "Yes," enter the name of the foreign country: <u>See the instructions for exceptions and filing requirements for Form TD F 90-22.1, Report of Foreign Bank and Financial Accounts</u>			
5a Was the organization a party to a prohibited tax shelter transaction at any time during the tax year?	5a		X
b Did any taxable party notify the organization that it was or is a party to a prohibited tax shelter transaction?	5b		X
c If "Yes," to question 5a or 5b, did the organization file Form 8886-T, Disclosure by Tax-Exempt Entity Regarding Prohibited Tax Shelter Transaction?	5c		
6a Did the organization solicit any contributions that were not tax deductible?	6a		X
b If "Yes," did the organization include with every solicitation an express statement that such contributions or gifts were not tax deductible?	6b		
7 Organizations that may receive deductible contributions under section 170(c).			
a Did the organization provide goods or services in exchange for any quid pro quo contribution of more than \$75?	7a		X
b If "Yes," did the organization notify the donor of the value of the goods or services provided?	7b		
c Did the organization sell, exchange, or otherwise dispose of tangible personal property for which it was required to file Form 8282?	7c		X
d If "Yes," indicate the number of Forms 8282 filed during the year	7d		
e Did the organization, during the year, receive any funds, directly or indirectly, to pay premiums on a personal benefit contract?	7e		X
f Did the organization, during the year, pay premiums, directly or indirectly, on a personal benefit contract?	7f		X
g For all contributions of qualified intellectual property, did the organization file Form 8899 as required?	7g		X
h For contributions of cars, boats, airplanes, and other vehicles, did the organization file a Form 1098-C as required?	7h		X
8 Section 501(c)(3) and other sponsoring organizations maintaining donor advised funds and section 509(a)(3) supporting organizations. Did the supporting organization, or a fund maintained by a sponsoring organization, have excess business holdings at any time during the year?	8		
9 Section 501(c)(3) and other sponsoring organizations maintaining donor advised funds.			
a Did the organization make any taxable distributions under section 4966?	9a		X
b Did the organization make a distribution to a donor, donor advisor, or related person?	9b		
10 Section 501(c)(7) organizations. Enter N/A			
a Initiation fees and capital contributions included on Part VIII, line 12	10a		
b Gross receipts, included on Form 990, Part VIII, line 12, for public use of club facilities	10b		
11 Section 501(c)(12) organizations. Enter N/A			
a Gross income from members or shareholders	11a		
b Gross income from other sources (Do not net amounts due or paid to other sources against amounts due or received from them)	11b		
12a Section 4947(a)(1) non-exempt charitable trusts. Is the organization filing Form 990 in lieu of Form 1041?	12a		
b If "Yes," enter the amount of tax-exempt interest received or accrued during the year N/A	12b		

Form **990** (2008)

**BERRIEN-CASS-VANBUREN WORKFORCE
DEVELOPMENT BOARD, INC.**

Form 990 (2008)

38-3287818 Page **6**

Part VI Governance, Management, and Disclosure (Sections A, B, and C request information about policies not required by the Internal Revenue Code)

Section A. Governing Body and Management

	Yes	No
<i>For each "Yes" response to lines 2-7b below, and for a "No" response to lines 8 or 9b below, describe the circumstances, processes, or changes in Schedule O. See instructions.</i>		
1a Enter the number of voting members of the governing body	19	
1b Enter the number of voting members that are independent	19	
2 Did any officer, director, trustee, or key employee have a family relationship or a business relationship with any other officer, director, trustee, or key employee?		X
3 Did the organization delegate control over management duties customarily performed by or under the direct supervision of officers, directors or trustees, or key employees to a management company or other person?		X
4 Did the organization make any significant changes to its organizational documents since the prior Form 990 was filed?		X
5 Did the organization become aware during the year of a material diversion of the organization's assets?		X
6 Does the organization have members or stockholders?		X
7a Does the organization have members, stockholders, or other persons who may elect one or more members of the governing body?		X
7b Are any decisions of the governing body subject to approval by members, stockholders, or other persons?		X
8 Did the organization contemporaneously document the meetings held or written actions undertaken during the year by the following:		
a The governing body?	X	
b Each committee with authority to act on behalf of the governing body?	X	
9a Does the organization have local chapters, branches, or affiliates?		X
b If "Yes," does the organization have written policies and procedures governing the activities of such chapters, affiliates, and branches to ensure their operations are consistent with those of the organization?		
10 Was a copy of the Form 990 provided to the organization's governing body before it was filed? All organizations must describe in Schedule O the process, if any, the organization uses to review the Form 990	X	
11 Is there any officer, director or 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		X

Section B. Policies

	Yes	No
12a Does the organization have a written conflict of interest policy? If "No," go to line 13	X	
b Are officers, directors or trustees, and key employees required to disclose annually interests that could give rise to conflicts?	X	
c Does the organization regularly and consistently monitor and enforce compliance with the policy? If "Yes," describe in Schedule O how this is done	X	
13 Does the organization have a written whistleblower policy?	X	
14 Does the organization have a written document retention and destruction policy?	X	
15 Did the process for determining compensation of the following persons include a review and approval by independent persons, comparability data, and contemporaneous substantiation of the deliberation and decision:		
a The organization's CEO, Executive Director, or top management official?	X	
b Other officers or key employees of the organization? Describe the process in Schedule O. (see instructions)	X	
16a Did the organization invest in, contribute assets to, or participate in a joint venture or similar arrangement with a taxable entity during the year?		X
b If "Yes," has the organization adopted a written policy or procedure requiring the organization to evaluate its participation in joint venture arrangements under applicable federal tax law, and taken 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: **NONE**

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

19 Describe in Schedule O whether (and if so, how), the organization makes its governing documents, conflict of interest policy, and financial statements available to the public.

20 State the name, physical address, and telephone number of the person who possesses the books and records of the organization: **LISA ANKENBRUCK, CFO - (800) 533-5800**
499 WEST MAIN STREET, BENTON HARBOR, MI 49022

**BERRIEN-CASS-VANBUREN WORKFORCE
DEVELOPMENT BOARD, INC.**

Form 990 (2008)

38-3287818 Page 7

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

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

1a Complete this table for all persons required to be listed. Use Schedule J-2 if additional space is needed.

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

• 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 the organization did not compensate any officer, director, trustee, or key employee

(A) Name and Title	(B) Average hours per week	(C) Position (check all that apply)						(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			
JOHANN TALJAARD BOARD MEMBER	2.00	X						0.	0.	0.
RICHARD BUTTERWORTH BOARD MEMBER	2.00	X						0.	0.	0.
FELICIA FLOWERS BOARD MEMBER	2.00	X						0.	0.	0.
DAVID GLYNN BOARD MEMBER	2.00	X						0.	0.	0.
JERRY FRANK BOARD MEMBER	2.00	X						0.	0.	0.
RANDALL PEAT BOARD MEMBER	2.00	X						0.	0.	0.
MAMIE YARBROUGH BOARD MEMBER	2.00	X						0.	0.	0.
JEANETTE LEAHEY BOARD MEMBER	2.00	X						0.	0.	0.
PAUL BERGAN BOARD MEMBER	2.00	X						0.	0.	0.
DENISE BRICE-WALKER BOARD MEMBER	2.00	X						0.	0.	0.
DAVID TAYLOR BOARD MEMBER	2.00	X						0.	0.	0.
DAN WYANT BOARD MEMBER	2.00	X						0.	0.	0.
CHRIS RANDALL BOARD MEMBER	2.00	X						0.	0.	0.
JIM SPICER BOARD MEMBER	2.00	X						0.	0.	0.
DON HANSON BOARD MEMBER	2.00	X						0.	0.	0.
BOB WAGEL BOARD MEMBER	2.00	X						0.	0.	0.
WENDY DANT-CHESSER BOARD MEMBER	2.00	X						0.	0.	0.

**BERRIEN-CASS-VANBUREN WORKFORCE
DEVELOPMENT BOARD, INC.**

Form 990 (2008)

38-3287818 Page **8**

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

(A) Name and title	(B) Average hours per week	(C) Position (check all that apply)						(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			
GEORGE SALEEBY BOARD MEMBER	2.00	X						0.	0.	0.
JACK MCCLOUGHAN BOARD MEMBER	2.00	X						0.	0.	0.
JOY STRAND BOARD MEMBER	2.00	X						0.	0.	0.
BILL HAASE BOARD MEMBER	2.00	X						0.	0.	0.
TIM CALHOUN TREASURER	2.00			X				0.	0.	0.
ARNIE REDSICKER VICE CHAIRPERSON	2.00			X				0.	0.	0.
DR. FRED MATHEWS SECRETARY	2.00			X				0.	0.	0.
JIM KODIS CHAIRPERSON	6.00			X				0.	0.	0.
TODD GUSTAFSON EXECUTIVE DIRECTOR	40.00				X			117,346.	0.	0.
1b Total								117,346.	0.	0.

2 Total number of individuals (including those in 1a) who received more than \$100,000 in reportable compensation from the organization 1

	Yes	No
3 Did the organization list any former officer, director or trustee, key employee, or highest compensated employee on line 1a? <i>If "Yes," complete Schedule J for such individual</i>		X
4 For any individual listed on line 1a, is the sum of reportable compensation and other compensation from the organization and related organizations greater than \$150,000? <i>If "Yes," complete Schedule J for such individual</i>		X
5 Did any person listed on line 1a receive or accrue compensation from any unrelated organization 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 **NONE**

(A) Name and business address	(B) Description of services	(C) Compensation
2 Total number of independent contractors (including those in 1) who received more than \$100,000 in compensation from the organization	0	

Form **990** (2008)

**BERRIEN-CASS-VANBUREN WORKFORCE
DEVELOPMENT BOARD, INC.**

Form 990 (2008)

38-3287818 Page **9**

Part VIII Statement of Revenue

				(A) Total revenue	(B) Related or exempt function revenue	(C) Unrelated business revenue	(D) Revenue excluded from tax under sections 512, 513, or 514
Contributions, gifts, grants and other similar amounts	1 a Federated campaigns	1a					
	b Membership dues	1b					
	c Fundraising events	1c					
	d Related organizations	1d					
	e Government grants (contributions)	1e	14141166.				
	f All other contributions, gifts, grants, and similar amounts not included above	1f					
	g Noncash contributions included in lines 1a-1f \$		14141166.				
	h Total. Add lines 1a-1f		14141166.				
Program Service Revenue			Business Code				
	2 a						
	b						
	c						
	d						
	e						
	f All other program service revenue						
g Total. Add lines 2a-2f							
Other Revenue	3 Investment income (including dividends, interest, and other similar amounts)			459.			459.
	4 Income from investment of tax-exempt bond proceeds						
	5 Royalties						
		(i) Real	(ii) Personal				
	6 a Gross Rents						
	b Less rental expenses						
	c Rental income or (loss)						
	d Net rental income or (loss)						
	7 a Gross amount from sales of assets other than inventory	(i) Securities	(ii) Other				
	b Less. cost or other basis and sales expenses						
	c Gain or (loss)						
	d Net gain or (loss)						
	8 a Gross income from fundraising events (not including \$ _____ of contributions reported on line 1c) See Part IV, line 18	a					
	b Less direct expenses	b					
	c Net income or (loss) from fundraising events						
	9 a Gross income from gaming activities See Part IV, line 19	a					
	b Less direct expenses	b					
	c Net income or (loss) from gaming activities						
	10 a Gross sales of inventory, less returns and allowances	a					
	b Less cost of goods sold	b					
c Net income or (loss) from sales of inventory							
Miscellaneous Revenue		Business Code					
11 a							
b							
c							
d All other revenue							
e Total. Add lines 11a-11d							
12 Total Revenue. Add lines 1h, 2g, 3, 4, 5, 6d, 7d, 8c, 9c, 10c, and 11e			14141625.	0.	0.	459.	

**BERRIEN-CASS-VANBUREN WORKFORCE
DEVELOPMENT BOARD, INC.**

Form 990 (2008)

38-3287818 Page **10**

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) but are not required to complete columns (B), (C), and (D).

Do not include amounts reported on lines 6b, 7b, 8b, 9b, and 10b of Part VIII.	(A) Total expenses	(B) Program service expenses	(C) Management and general expenses	(D) Fundraising expenses
1 Grants and other assistance to governments and organizations in the U.S. See Part IV, line 21	8,140,905.	8,140,905.		
2 Grants and other assistance to individuals in the U.S. See Part IV, line 22				
3 Grants and other assistance to governments, organizations, and individuals outside the U S See Part IV, lines 15 and 16				
4 Benefits paid to or for members				
5 Compensation of current officers, directors, trustees, and key employees	117,346.		117,346.	
6 Compensation not included above, to disqualified persons (as defined under section 4958(f)(1)) and persons described in section 4958(c)(3)(B)				
7 Other salaries and wages	1,792,119.	1,338,439.	453,680.	
8 Pension plan contributions (include section 401(k) and section 403(b) employer contributions)	97,728.	65,021.	32,707.	
9 Other employee benefits	330,376.	245,778.	84,598.	
10 Payroll taxes	153,006.	109,837.	43,169.	
11 Fees for services (non-employees)				
a Management				
b Legal				
c Accounting	31,320.		31,320.	
d Lobbying				
e Professional fundraising services. See Part IV, line 17				
f Investment management fees				
g Other				
12 Advertising and promotion	5,987.	2,116.	3,871.	
13 Office expenses				
14 Information technology				
15 Royalties				
16 Occupancy	769,943.	739,157.	30,786.	
17 Travel	35,203.	29,298.	5,905.	
18 Payments of travel or entertainment expenses for any federal, state, or local public officials				
19 Conferences, conventions, and meetings	175,709.	138,395.	37,314.	
20 Interest				
21 Payments to affiliates				
22 Depreciation, depletion, and amortization	23,186.	21,655.	1,531.	
23 Insurance				
24 Other expenses. Itemize expenses not covered above. (Expenses grouped together and labeled miscellaneous may not exceed 5% of total expenses shown on line 25 below.)				
a TRAINING AND SUPPORTIVE	1,038,805.	1,023,348.	15,457.	
b EQUIPMENT PURCHASES	556,709.	544,771.	11,938.	
c OTHER	267,691.	257,349.	10,342.	
d TELEPHONE	180,298.	169,404.	10,894.	
e SUPPLIES	123,388.	117,550.	5,838.	
f All other expenses	303,140.	266,042.	37,098.	
25 Total functional expenses Add lines 1 through 24f	14,142,859.	13,209,065.	933,794.	0.
26 Joint Costs. Check here ☐ if following SOP 98-2. Complete this line only if the organization reported in column (B) joint costs from a combined educational campaign and fundraising solicitation				

**BERRIEN-CASS-VANBUREN WORKFORCE
DEVELOPMENT BOARD, INC.**

Form 990 (2008)

38-3287818 Page **11**

Part X Balance Sheet

		(A) Beginning of year		(B) End of year
Assets	1 Cash - non-interest-bearing		1	
	2 Savings and temporary cash investments	102,075.	2	360,519.
	3 Pledges and grants receivable, net	1,727,031.	3	2,033,232.
	4 Accounts receivable, net	1,915.	4	9,050.
	5 Receivables from current and former officers, directors, trustees, key employees, or other related parties. Complete Part II of Schedule L		5	
	6 Receivables from other disqualified persons (as defined under section 4958(f)(1)) and persons described in section 4958(c)(3)(B). Complete Part II of Schedule L		6	
	7 Notes and loans receivable, net		7	
	8 Inventories for sale or use		8	
	9 Prepaid expenses and deferred charges	46,546.	9	34,674.
	10a Land, buildings, and equipment: cost basis	348,160.		
	b Less: accumulated depreciation. Complete Part VI of Schedule D	233,747.	117,850.	114,413.
	11 Investments - publicly traded securities		11	
	12 Investments - other securities. See Part IV, line 11		12	
	13 Investments - program-related. See Part IV, line 11		13	
	14 Intangible assets		14	
	15 Other assets. See Part IV, line 11	<2,203.>	15	0.
16 Total assets. Add lines 1 through 15 (must equal line 34)	1,993,214.	16	2,551,888.	
Liabilities	17 Accounts payable and accrued expenses	1,509,903.	17	2,257,026.
	18 Grants payable		18	
	19 Deferred revenue	40,192.	19	180,449.
	20 Tax-exempt bond liabilities		20	
	21 Escrow account liability. Complete Part IV of Schedule D		21	
	22 Payables to current and former officers, directors, trustees, key employees, highest compensated employees, and disqualified persons. Complete Part II of Schedule L		22	
	23 Secured mortgages and notes payable to unrelated third parties		23	
	24 Unsecured notes and loans payable		24	
	25 Other liabilities. Complete Part X of Schedule D	327,472.	25	0.
	26 Total liabilities. Add lines 17 through 25	1,877,567.	26	2,437,475.
Net Assets or Fund Balances	Organizations that follow SFAS 117, check here ☒ and complete lines 27 through 29, and lines 33 and 34.			
	27 Unrestricted net assets		27	
	28 Temporarily restricted net assets	115,647.	28	114,413.
	29 Permanently restricted net assets		29	
	Organizations that do not follow SFAS 117, check here ☐ and complete lines 30 through 34.			
	30 Capital stock or trust principal, or current funds		30	
	31 Paid-in or capital surplus, or land, building, or equipment fund		31	
	32 Retained earnings, endowment, accumulated income, or other funds		32	
	33 Total net assets or fund balances	115,647.	33	114,413.
	34 Total liabilities and net assets/fund balances	1,993,214.	34	2,551,888.

Part XI Financial Statements and Reporting

	Yes	No
1 Accounting method used to prepare the Form 990: ☐ Cash ☒ Accrual ☐ Other		
2a Were the organization's financial statements compiled or reviewed by an independent accountant?		X
b Were the organization's financial statements audited by an independent accountant?	X	
c If "Yes" to lines 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	
3a As a result of a federal award, was the organization required to undergo an audit or audits as set forth in the Single Audit Act and OMB Circular A-133?	X	
b If "Yes," did the organization undergo the required audit or audits?	X	

SCHEDULE A
(Form 990 or 990-EZ)

Department of the Treasury
Internal Revenue Service

Public Charity Status and Public Support

To be completed by all section 501(c)(3) organizations and section 4947(a)(1)
nonexempt charitable trusts.

▶ Attach to Form 990 or Form 990-EZ. ▶ See separate instructions.

OMB No 1545-0047

2008

Open to Public
Inspection

Name of the organization **BERRIEN-CASS-VANBUREN WORKFORCE
DEVELOPMENT BOARD, INC.**

Employer identification number
38-3287818

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 (Please check only **one** organization)

- 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)
- 3 ☐ A hospital or a cooperative hospital service organization described in **section 170(b)(1)(A)(iii)**. (Attach Schedule H)
- 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 the Part III)
- 10 ☐ An organization organized and operated exclusively to test for public safety. See **section 509(a)(4)**. (see instructions)
- 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 that describes the type of supporting organization and complete lines 11e through 11h
- a ☐ Type I b ☐ Type II c ☐ Type III - Functionally integrated d ☐ Type III - Other
- e ☐ By checking this box, I certify that the organization is not controlled directly or indirectly by one or more disqualified persons other than foundation managers and other than one or more publicly supported organizations described in section 509(a)(1) or section 509(a)(2)
- f If the organization received a written determination from the IRS that it is a Type I, Type II, or Type III supporting organization, check this box ☐
- g Since August 17, 2006, has the organization accepted any gift or contribution from any of the following persons?
- (i) A person who directly or indirectly controls, either alone or together with persons described in (ii) and (iii) below, the governing body of the supported organization?
- (ii) A family member of a person described in (i) above?
- (iii) A 35% controlled entity of a person described in (i) or (ii) above?
- h Provide the following information about the organizations the organization supports

	Yes	No
11g(i)		
11g(ii)		
11g(iii)		

(i) Name of supported organization	(ii) EIN	(iii) Type of organization (described on lines 1-9 above or IRC section (see instructions))	(iv) Is the organization in col. (i) listed in your governing document?		(v) Did you notify the organization in col. (i) of your support?		(vi) Is the organization in col. (i) organized in the U.S.?		(vii) Amount of support
			Yes	No	Yes	No	Yes	No	
Total									

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

Schedule A (Form 990 or 990-EZ) 2008

BERRIEN-CASS-VANBUREN WORKFORCE

Schedule A (Form 990 or 990-EZ) 2008 DEVELOPMENT BOARD, INC.

38-3287818 Page 2

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)

Section A. Public Support

Calendar year (or fiscal year beginning in) ▶	(a) 2004	(b) 2005	(c) 2006	(d) 2007	(e) 2008	(f) Total
1 Gifts, grants, contributions, and membership fees received. (Do not include any "unusual grants.")	8196317.	8535319.	8600060.	12160140.	14118981.	51610817.
2 Tax revenues levied for the organization's benefit and either paid to or expended on its behalf						
3 The value of services or facilities furnished by a governmental unit to the organization without charge						
4 Total. Add lines 1 - 3	8196317.	8535319.	8600060.	12160140.	14118981.	51610817.
5 The portion of total contributions by each person (other than a governmental unit or publicly supported organization) included on line 1 that exceeds 2% of the amount shown on line 11, column (f)						
6 Public Support. Subtract line 5 from line 4						51610817.

Section B. Total Support

Calendar year (or fiscal year beginning in) ▶	(a) 2004	(b) 2005	(c) 2006	(d) 2007	(e) 2008	(f) Total
7 Amounts from line 4	8196317.	8535319.	8600060.	12160140.	14118981.	51610817.
8 Gross income from interest, dividends, payments received on securities loans, rents, royalties and income from similar sources	3,858.	7,656.	15,645.		459.	27,618.
9 Net income from unrelated business activities, whether or not the business is regularly carried on						
10 Other income. Do not include gain or loss from the sale of capital assets (Explain in Part IV)	22,218.	32,406.		55,200.	22,185.	132,009.
11 Total support. Add lines 7 through 10						51770444.
12 Gross receipts from related activities, etc. (see instructions)					12	
13 First five years. If the Form 990 is for the organization's first, second, third, fourth, or fifth tax year as a section 501(c)(3) organization, check this box and stop here ▶ ☐						

Section C. Computation of Public Support Percentage

14 Public support percentage for 2008 (line 6, column (f) divided by line 11, column (f))	14	99.69	%
15 Public support percentage from 2007 Schedule A, Part IV-A, line 26f	15	99.74	%
16a 33 1/3% support test - 2008. If the organization did not check the box on line 13, and line 14 is 33 1/3% or more, check this box and stop here. The organization qualifies as a publicly supported organization ▶ ☒			
b 33 1/3% support test - 2007. If the organization did not check a box on line 13 or 16a, and line 15 is 33 1/3% or more, check this box and stop here. The organization qualifies as a publicly supported organization ▶ ☐			
17a 10% -facts-and-circumstances test - 2008. If the organization did not check a box on line 13, 16a, or 16b, and line 14 is 10% or more, and if the organization meets the "facts-and-circumstances" test, check this box and stop here. Explain in Part IV how the organization meets the "facts-and-circumstances" test. The organization qualifies as a publicly supported organization ▶ ☐			
b 10% -facts-and-circumstances test - 2007. If the organization did not check a box on line 13, 16a, 16b, or 17a, and line 15 is 10% or more, and if the organization meets the "facts-and-circumstances" test, check this box and stop here. Explain in Part IV how the organization meets the "facts-and-circumstances" test. The organization qualifies as a publicly supported organization ▶ ☐			
18 Private foundation. If the organization did not check a box on line 13, 16a, 16b, 17a, or 17b, check this box and see instructions ▶ ☐			

Schedule A (Form 990 or 990-EZ) 2008

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.)**Section A. Public Support**

Calendar year (or fiscal year beginning in) ▶	(a) 2004	(b) 2005	(c) 2006	(d) 2007	(e) 2008	(f) Total
1 Gifts, grants, contributions, and membership fees received (Do not include any "unusual grants.")						
2 Gross receipts from admissions, merchandise sold or services performed, or facilities furnished in any activity that is related to the organization's tax-exempt purpose						
3 Gross receipts from activities that are not an unrelated trade or business under section 513						
4 Tax revenues levied for the organization's benefit and either paid to or expended on its behalf						
5 The value of services or facilities furnished by a governmental unit to the organization without charge						
6 Total. Add lines 1 - 5						
7a Amounts included on lines 1, 2, and 3 received from disqualified persons						
b Amounts included on lines 2 and 3 received from other than disqualified persons that exceed the greater of 1% of the total of lines 9, 10c, 11, and 12 for the year or \$5,000						
c Add lines 7a and 7b						
8 Public support. (Subtract line 7c from line 6)						

Section B. Total Support

Calendar year (or fiscal year beginning in) ▶	(a) 2004	(b) 2005	(c) 2006	(d) 2007	(e) 2008	(f) Total
9 Amounts from line 6						
10a Gross income from interest, dividends, payments received on securities loans, rents, royalties and income from similar sources						
b Unrelated business taxable income (less section 511 taxes) from businesses acquired after June 30, 1975						
c Add lines 10a and 10b						
11 Net income from unrelated business activities not included in line 10b, whether or not the business is regularly carried on						
12 Other income. Do not include gain or loss from the sale of capital assets (Explain in Part IV.)						
13 Total support. (Add lines 9, 10c, 11, and 12)						
14 First five years. If the Form 990 is for the organization's first, second, third, fourth, or fifth tax year as a section 501(c)(3) organization, check this box and stop here ☐						

Section C. Computation of Public Support Percentage

15 Public support percentage for 2008 (line 8, column (f) divided by line 13, column (f))	15	%
16 Public support percentage from 2007 Schedule A, Part IV-A, line 27g	16	%

Section D. Computation of Investment Income Percentage

17 Investment income percentage for 2008 (line 10c, column (f) divided by line 13, column (f))	17	%
18 Investment income percentage from 2007 Schedule A, Part IV-A, line 27h	18	%

19a 33 1/3% support tests - 2008. 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 - 2007. 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 ☐

Schedule A (Form 990 or 990-EZ) 2008

Schedule D
(Form 990)

Department of the Treasury
Internal Revenue Service

Supplemental Financial Statements

▶ Attach to Form 990. To be completed by organizations that answered "Yes," to Form 990, Part IV, line 6, 7, 8, 9, 10, 11, or 12.

OMB No 1545-0047

2008

Open to Public
Inspection

Name of the organization **BERRIEN-CASS-VANBUREN WORKFORCE
DEVELOPMENT BOARD, INC.**

Employer identification number
38-3287818

Part I Organizations Maintaining Donor Advised Funds or Other Similar Funds or Accounts. Complete if the organization answered "Yes" to Form 990, Part IV, line 6

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

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

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

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

2 Complete lines 2a-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 Year
a Total number of conservation easements	2a
b Total acreage restricted by conservation easements	2b
c Number of conservation easements on a certified historic structure included in (a)	2c
d Number of conservation easements included in (c) acquired after 8/17/06	2d

3 Number of conservation easements modified, transferred, released, extinguished, or terminated by the organization during the taxable 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, violations, and enforcement of the conservation easements it holds? ☐ Yes ☐ No

6 Staff or volunteer hours devoted to monitoring, inspecting, and enforcing easements during the year ▶ _____

7 Amount of expenses incurred in monitoring, inspecting, and enforcing 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 XIV, 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" to Form 990, Part IV, line 8.

1a If the organization elected, as permitted under SFAS 116, 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 XIV, the text of the footnote to its financial statements that describes these items.

b If the organization elected, as permitted under SFAS 116, 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) Revenues included in 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 relating to these items.

a Revenues included in 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 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 d ☐ Loan or exchange programs
- b ☐ Scholarly research e ☐ Other _____
- c ☐ Preservation for future generations
- 4 Provide a description of the organization's collections and explain how they further the organization's exempt purpose in Part XIV.
- 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 Trust, Escrow and Custodial Arrangements. Complete if organization answered "Yes" to Form 990, Part IV, line 9, or reported an amount on Form 990, Part X, line 21

- 1a Is the organization an agent, trustee, custodian or other intermediary for contributions or other assets not included on Form 990, Part X? ☐ Yes ☐ No
- b If "Yes," explain the arrangement in Part XIV and complete the following table:
- | | Amount |
|---------------------------------|--------|
| c Beginning balance | 1c |
| d Additions during the year | 1d |
| e Distributions during the year | 1e |
| f Ending balance | 1f |
- 2a Did the organization include an amount on Form 990, Part X, line 21? ☐ Yes ☐ No
- b If "Yes," explain the arrangement in Part XIV

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

	(a) Current year	(b) Prior year	(c) Two years back	(d) Three years back	(e) Four years back
1a Beginning of year balance					
b Contributions					
c Investment earnings or 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 year end balance held as:
- a Board designated or quasi-endowment ► _____ %
- b Permanent endowment ► _____ %
- c Term endowment ► _____ %
- 3a Are there endowment funds not in the possession of the organization that are held and administered for the organization by
- | | Yes | No |
|---|--------|----|
| (i) unrelated organizations | 3a(i) | |
| (ii) related organizations | 3a(ii) | |
| b If "Yes" to 3a(ii), are the related organizations listed as required on Schedule R? | 3b | |
- 4 Describe in Part XIV the intended uses of the organization's endowment funds

Part VI Investments - Land, Buildings, and Equipment. See Form 990, Part X, line 10

Description of investment	(a) Cost or other basis (investment)	(b) Cost or other basis (other)	(c) Depreciation	(d) Book value
1a Land				
b Buildings				
c Leasehold improvements				
d Equipment		348,160.	233,747.	114,413.
e Other			0.	
Total. Add lines 1a-1e (Column (d) should equal Form 990, Part X, column (B), line 10(c).)				114,413.

Schedule D (Form 990) 2008

**BERRIEN-CASS-VANBUREN WORKFORCE
DEVELOPMENT BOARD, INC.**

Schedule D (Form 990) 2008

38-3287818 Page **4**

Part XI Reconciliation of Change in Net Assets from Form 990 to Financial Statements

1	Total revenue (Form 990, Part VIII, column (A), line 12)	1	14,141,625.
2	Total expenses (Form 990, Part IX, column (A), line 25)	2	14,142,859.
3	Excess or (deficit) for the year Subtract line 2 from line 1	3	<1,234.>
4	Net unrealized gains (losses) on investments	4	
5	Donated services and use of facilities	5	
6	Investment expenses	6	
7	Prior period adjustments	7	
8	Other (Describe in Part XIV)	8	
9	Total adjustments (net) Add lines 4-8	9	0.
10	Excess or (deficit) for the year per financial statements Combine lines 3 and 9	10	<1,234.>

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

1	Total revenue, gains, and other support per audited financial statements	1	14,141,625.
2	Amounts included on line 1 but not on Form 990, Part VIII, line 12.		
a	Net unrealized gains on investments	2a	
b	Donated services and use of facilities	2b	
c	Recoveries of prior year grants	2c	
d	Other (Describe in Part XIV)	2d	
e	Add lines 2a through 2d	2e	0.
3	Subtract line 2e from line 1	3	14,141,625.
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 XIV)	4b	
c	Add lines 4a and 4b	4c	0.
5	Total revenue Add lines 3 and 4c. (This should equal Form 990, Part I, line 12.)	5	14,141,625.

Part XIII Reconciliation of Expenses per Audited Financial Statements With Expenses per Return

1	Total expenses and losses per audited financial statements	1	14,142,859.
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	Losses reported on Form 990, Part IX, line 25	2c	
d	Other (Describe in Part XIV)	2d	
e	Add lines 2a through 2d	2e	0.
3	Subtract line 2e from line 1	3	14,142,859.
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 XIV)	4b	
c	Add lines 4a and 4b	4c	0.
5	Total expenses Add lines 3 and 4c. (This should equal Form 990, Part I, line 18.)	5	14,142,859.

Part XIV Supplemental Information

Complete this part to 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, Part XI, line 8; Part XII, lines 2d and 4b, and Part XIII, lines 2d and 4b.

**SCHEDULE I
(Form 990)**

Department of the Treasury
Internal Revenue Service

**Grants and Other Assistance to Organizations,
Governments, and Individuals in the U.S.**

► **Complete if the organization answered "Yes," on Form 990, Part IV, lines 21 or 22.**
► **Attach to Form 990.**

OMB No. 1545-0047

2008

**Open to Public
Inspection**

Name of the organization **BERRIEN-CASS - VANBUREN WORKFORCE
DEVELOPMENT BOARD, INC.** Employer identification number **38-3287818**

Part I General Information on Grants and Assistance

1 Does the organization maintain records to substantiate the amount of the grants or assistance, the grantees' eligibility for the grants or assistance, and the selection criteria used to award the grants or assistance? ☒ **Yes** ☐ **No**

2 Describe in Part IV the organization's procedures for monitoring the use of grant funds in the United States

Part II Grants and Other Assistance to Governments and Organizations in the United States. Complete if the organization answered "Yes" on Form 990, Part IV, line 21, for any recipient that received more than \$5,000. Check this box if no one recipient received more than \$5,000. Use Part IV and Schedule I-1 (Form 990) if additional space is needed. ☐

1 (a) Name and address of organization or government	(b) EIN	(c) IRC section if applicable	(d) Amount of cash grant	(e) Amount of non-cash assistance	(f) Method of valuation (book, FMV, appraisal, other)	(g) Description of non-cash assistance	(h) Purpose of grant or assistance
LAKE MICHIGAN COLLEGE 2755 E. NAPIER AVE. BENTON HARBOR, MI 49022			7,128,442.	0.		N/A	TO PROVIDE DIRECT TRAINING AND EMPLOYMENT SERVICES.
JOSHUA ARMSTEAD 300 RIVER TERRACE BENTON HARBOR, MI 49022			5,683.	0.		N/A	TRAINING PARTICIPANT THAT WAS PROVIDED SUPPORT SERVICES DURING TRAINING.
BLUE HERON ACADEMY OF HEALING ARTS AND SCIENCES - 2040 RAYBROOK SE, SUITE 104 - GRAND RAPIDS, MI 49546			23,420.	0.		N/A	TO PROVIDE DIRECT TRAINING AND EMPLOYMENT SERVICES.
SOUTHWESTERN MICHIGAN COLLEGE 58900 CHERRY GROVE ROAD, DOWAGIAC, DOWAGIAC, MI 49047			565,239.	0.		N/A	TO PROVIDE DIRECT TRAINING AND EMPLOYMENT SERVICES.
LONNIE DOYLE 530 CATHERMAN BENTON HARBOR, MI 49022			5,914.	0.		N/A	TRAINING PARTICIPANT THAT WAS PROVIDED SUPPORT SERVICES DURING TRAINING.
PROFESSIONAL DRIVERS INSTITUTE PO BOX 992 BENTON HARBOR, MI 49023			33,700.	0.		N/A	TO PROVIDE DIRECT TRAINING AND EMPLOYMENT SERVICES.

2 Enter total number of section 501(c)(3) and government organizations

3 Enter total number of other organizations

5.
19.

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

Schedule I (Form 990) 2008

BERRIEN-CASS-VANBUREN WORKFORCE
DEVELOPMENT BOARD, INC.

38-3287818

Page 2

Schedule I (Form 990) 2008

Part III Grants and Other Assistance to Individuals in the United States. Complete if the organization answered "Yes" on Form 990, Part IV, line 22
Use Schedule I-1 (Form 990) if additional space is needed

(a) Type of grant or assistance	(b) Number of recipients	(c) Amount of cash grant	(d) Amount of non-cash assistance	(e) Method of valuation (book, FMV, appraisal, other)	(f) Description of non-cash assistance

Part IV Supplemental Information. Complete this part to provide the information required in Part I, line 2, and any other additional information

SCHEDULE I, PART I, LINE 2: EACH ORGANIZATION THAT RECEIVES GRANT FUNDS HAS A SUCONTRACT AGREEMENT WITH THE BERRIEN-CASS-VANBUREN WFB THAT DETAILS THE VARIOUS FINANCIAL AND PROGRAMMATIC COMPLIANCE REQUIREMENTS THAT MUST BE ADHERED TO. THE ORGANIZATION IS REQUIRED TO SUBMIT PERIODIC FINANCIAL AND PROGRAMMATIC REPORTS THAT ARE REVIEWED BY MANAGEMENT TO ASSURE COMPLIANCE. SITE VISITS ARE ALSO CONDUCTED AT THE ORGANIZATION'S OFFICES AND PROGRAM SITES TO MONITOR COMPLIANCE.

SCHEDULE I-1
(Form 990)

Department of the Treasury
Internal Revenue Service

Continuation Sheet for Schedule I (Form 990)
Attach to Form 990 to list additional information for
Part II and Part III, Schedule I (Form 990).

OMB No. 1545-0047
2008

Open to Public
Inspection

Name of the organization **BERRIEN-CASS-VANBUREN WORKFORCE DEVELOPMENT BOARD, INC.**

Employer identification number
38-3287818

Part I Continuation of Grants and Other Assistance to Governments and Organizations in the U.S. (Schedule I (Form 990), Part II.)

(a) Name and address of organization or government	(b) EIN	(c) IRC Code section if applicable	(d) Amount of cash grant	(e) Amount of non-cash assistance	(f) Method of valuation (book, FMV, appraisal, other)	(g) Description of non-cash assistance	(h) Purpose of grant or assistance
EAGLE TECH 9850 RED ARROW HIGHWAY BRIDGEMAN, MI 49106			10,870.	0.		N/A	TO PROVIDE DIRECT TRAINING AND EMPLOYMENT SERVICES.
EVEREST INSTITUTE STUDENT ACCOUNTS, 5177 WEST MAIN KALAMAZOO, MI 49006			21,383.	0.		N/A	TO PROVIDE DIRECT TRAINING AND EMPLOYMENT SERVICES.
BARNES & NOBLE BOOKSTORE 2755 E. NAPIER AVE. BENTON HARBOR, MI 49022			75,640.	0.		N/A	TO PROVIDE DIRECT TRAINING AND EMPLOYMENT SERVICES.
HOSPICE AT HOME, INC. 4025 HELATH PARK LANE ST JOSEPH, MI 49085			14,617.	0.		N/A	TO PROVIDE TRAINING TO INCUMBENT WORKERS.
LAKELAND REGIONAL HEALTH SYSTEM 1234 NAPIER AVENUE BENTON HARBOR, MI 49022			10,197.	0.		N/A	TO PROVIDE TRAINING TO INCUMBENT WORKERS.
JAUOIOIA MALLETT 501 WEST NAPIER, APT. 1 BENTON HARBOR, MI 49022			5,495.	0.		N/A	TRAINING PARTICIPANT THAT WAS PROVIDED SUPPORT SERVICES DURING TRAINING.
MPI RESEARCH 1521 PAYSPPHERE CIRCLE CHICAGO, IL 60674			14,000.	0.		N/A	TO PROVIDE TRAINING TO INCUMBENT WORKERS.
NEW HORIZONS COMP. LEARNING CENTER 5315-B 28TH STREET COUTR SE GRAND RAPIDS, MI 49546			7,999.	0.		N/A	TO PROVIDE DIRECT TRAINING AND EMPLOYMENT SERVICES.

2 Enter total number of Section 501(c)(3) and government organizations

3 Enter total number of other organizations

832241 12-17-08 LHA For Privacy Act and Paperwork Reduction Act Notice, see the Instructions for Form 990.

Schedule I-1 (Form 990) 2008

SCHEDULE I-1
(Form 990)

Department of the Treasury
Internal Revenue Service

Continuation Sheet for Schedule I (Form 990)

▲ **Attach to Form 990 to list additional information for**
Part II and Part III, Schedule I (Form 990).

OMB No. 1545-0047

2008

Open to Public
Inspection

Name of the organization **BERRIEN - CASS - VANBUREN WORKFORCE**
DEVELOPMENT BOARD, INC.

Employer identification number
38-3287818

Part I Continuation of Grants and Other Assistance to Governments and Organizations in the U.S. (Schedule I (Form 990), Part II.)

(a) Name and address of organization or government	(b) EIN	(c) IRC Code section if applicable	(d) Amount of cash grant	(e) Amount of non-cash assistance	(f) Method of valuation (book, FMV, appraisal, other)	(g) Description of non-cash assistance	(h) Purpose of grant or assistance
SIENNA HEIGHTS 1247 EAST SIENNA HEIGHTS DRIVE ADRIAN, MI 49221			19,935.	0.		N/A	TO PROVIDE DIRECT TRAINING AND EMPLOYMENT SERVICES.
VAN BUREN INTERMEDIATE SCHOOL DISTRICT - 490 SOUTH PAW PAW - LAWRENCE, MI 49064			22,985.	0.		N/A	TO PROVIDE DIRECT TRAINING AND EMPLOYMENT SERVICES.
IPC PRINT SERVICES 501 COLONIAL DRIVE ST JOSEPH, MI 49085			9,462.	0.		N/A	TO PROVIDE TRAINING TO INCUMBENT WORKERS.
MIKE VAUGHN 867 NORTH WINANS BENTON HARBOR, MI 49022							TRAINING PARTICIPANT THAT WAS PROVIDED SUPPORT SERVICES DURING TRAINING.
CORRI WEAVER 781 EDGECLUMBE AVENUE BENTON HARBOR, MI 49022			5,821.	0.		N/A	TRAINING PARTICIPANT THAT WAS PROVIDED SUPPORT SERVICES DURING TRAINING.
WIGHTMAN & ASSOCIATES 2303 PIPESTONE ROAD BENTON HARBOR, MI 49022			17,060.	0.		N/A	TO PROVIDE TRAINING TO INCUMBENT WORKERS.
WITTORP MANUFACTURING 1840 FOUNDATION DRIVE NILES, MI 49120			19,600.	0.		N/A	TO PROVIDE TRAINING TO INCUMBENT WORKERS.
CIERA RANDOLPH 1091 UNION STREET, APT. #2 BENTON HARBOR, MI 49022			5,492.	0.		N/A	TRAINING PARTICIPANT THAT WAS PROVIDED SUPPORT SERVICES DURING TRAINING.
2 Enter total number of Section 501(c)(3) and government organizations							
3 Enter total number of other organizations							

832241 12-17-08

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

Schedule I-1 (Form 990) 2008

SCHEDULE I-1
(Form 990)
Department of the Treasury
Internal Revenue Service

Continuation Sheet for Schedule I (Form 990)
▲ **Attach to Form 990 to list additional information for**
Part II and Part III, Schedule I (Form 990).

OMB No. 1545-0047
2008
Open to Public
Inspection

Name of the organization **BERRIEN-CASS - VANBUREN WORKFORCE DEVELOPMENT BOARD, INC.** Employer identification number **38-3287818**

Part I **Continuation of Grants and Other Assistance to Governments and Organizations in the U.S. (Schedule I (Form 990), Part II.)**

(a) Name and address of organization or government	(b) EIN	(c) IRC Code section if applicable	(d) Amount of cash grant	(e) Amount of non-cash assistance	(f) Method of valuation (book, FMV, appraisal, other)	(g) Description of non-cash assistance	(h) Purpose of grant or assistance
STATE OF MICHIGAN MDLEG-MRS, 499 WEST MAIN BENTON HARBOR, MI 49022			8,000.	0.		N/A	TO PROVIDE DIRECT TRAINING AND EMPLOYMENT SERVICES.
WESTERN MICHIGAN UNIVERSITY 1903 WEST MICHIGAN AVENUE KALAMAZOO, MI 49008			10,616.	0.		N/A	TO PROVIDE DIRECT TRAINING AND EMPLOYMENT SERVICES.
OTHER 499 WEST MAIN STREET BENTON HARBOR, MI 49022			94,054.	0.		N/A	

2 Enter total number of Section 501(c)(3) and government organizations

3 Enter total number of other organizations

SCHEDULE O

(Form 990)

Department of the Treasury
Internal Revenue Service**Supplemental Information to Form 990**▶ Attach to Form 990. To be completed by organizations to provide
additional information for responses to specific questions for the
Form 990 or to provide any additional information.

OMB No 1545-0047

2008Open to Public
Inspection

Name of the organization

BERRIEN-CASS-VANBUREN WORKFORCE
DEVELOPMENT BOARD, INC.Employer identification number
38-3287818

FORM 990, PART I, LINE 1, DESCRIPTION OF ORGANIZATION MISSION:

TO PROVIDE EMPLOYMENT AND TRAINING SERVICES TO INDIVIDUALS IN THE
TRI-COUNTY AREA OF BERRIEN-CASS-VAN BUREN COUNTIES.

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

TO PROVIDE EMPLOYMENT & TRAINING SERVICES TO ELIGIBLE INDIVIDUALS UNDER
THE FEDERAL/STATE FUNDED FOOD STAMP PROGRAM. THIS PROGRAM BENEFITED 2
PARTICIPANTS.

EXPENSES \$ 31160. INCLUDING GRANTS OF \$ 31793. REVENUE \$ 31160.

ROAD CONSTRUCTION (RCAR) - TO PROVIDE APPRENTICESHIP READINESS TRAINING
TO ELIGIBLE PERSONS IN THE ROAD CONSTRUCTION TRADES.

EXPENSES \$ 162894. INCLUDING GRANTS OF \$ 162894. REVENUE \$ 162894.

TAA/NAFTA - TO PROVIDE A FULL RANGE OF RE-EMPLOYMENT SERVICES TO
INDIVIDUALS DISPLACED EITHER BY THE IMPORTATION OF FOREIGN-MADE GOODS
OR THE EXPORTATION OF THE WORK ITSELF UNDER THE TRADE ACT OF 1974, AS
AMENDED.

EXPENSES \$ 590093. INCLUDING GRANTS OF \$ 0. REVENUE \$ 590093.

COMMUNITY BASED JOB TRAINING (CBJT) - TO BUILD THE CAPACITY OF
COMMUNITY COLLEGES TO TRAIN WORKERS TO DEVELOP THE SKILLS REQUIRED TO
SUCCEED IN HIGH GROWTH/HIGH DEMAND INDUSTRIES.

EXPENSES \$ 475830. INCLUDING GRANTS OF \$ 261755. REVENUE \$ 475830.

MICHIGAN PRISONER RE-ENTRY PROGRAM - TO PROVIDE OVERSIGHT AND SERVICES

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

Schedule O (Form 990) 2008

832211
12-18-08

SCHEDULE O
(Form 990)

Department of the Treasury
Internal Revenue Service

Supplemental Information to Form 990

▶ Attach to Form 990. To be completed by organizations to provide additional information for responses to specific questions for the Form 990 or to provide any additional information.

OMB No 1545-0047

2008
Open to Public
Inspection

Name of the organization

**BERRIEN-CASS-VANBUREN WORKFORCE
DEVELOPMENT BOARD, INC.**

Employer identification number
38-3287818

TO TRANSITIONING PAROLEES FROM PRISON INTO THEIR HOME COMMUNITIES IN
ORDER TO INCREASE THEIR LIKELIHOOD OF SUCCESSFUL DISCHARGE FROM PAROLE.
EXPENSES \$ 701353. INCLUDING GRANTS OF \$ 606813. REVENUE \$ 701353.

JOBS FOR AMERICAS GRADUATES - TO PROVIDE A MULTI-YEAR DROP-OUT
PREVENTION PROGRAM TO HIGH RISK HIGH SCHOOL STUDENTS.
EXPENSES \$ 274787. INCLUDING GRANTS OF \$ 201098. REVENUE \$ 274787.

OTHER

EXPENSES \$ 1341980. INCLUDING GRANTS OF \$ 587989. REVENUE \$ 1341980.

FORM 990, PART VI, SECTION A, LINE 10: THE IRS FORM 990 IS PREPARED BY A
CONTRACTED CPA AND IS REVIEWED BY THE FINANCE DIRECTOR. THE COMPLETED FORM
IS THEN SUBMITTED TO THE ORGANIZATION BOARD FOR REVIEW AND APPROVAL PRIOR
TO SUBMITTING TO THE IRS.

FORM 990, PART VI, SECTION B, LINE 12C: WE HAVE ADOPTED A CONFLICT OF
INTEREST POLICY TO PROTECT THE ORGANIZATION'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. AN INTERESTED PERSON MUST
DISCLOSE THE EXISTENCE OF THE FINANCIAL INTEREST AND BE GIVEN THE
OPPORTUNITY TO DISCLOSE ALL MATERIAL FACTS TO THE BOARD. AFTER DISCLOSURE
OF THE FINANCIAL INTEREST AND ALL MATERIAL FACTS, AND AFTER ANY DISCUSSION
WITH THE INTERESTED PERSON, HE/SHE SHALL LEAVE THE BOARD MEETING WHILE THE
DETERMINATION OF A CONFLICT OF INTEREST IS DISCUSSED AND VOTED UPON. THE

SCHEDULE O
(Form 990)

Department of the Treasury
Internal Revenue Service

Supplemental Information to Form 990

► Attach to Form 990. To be completed by organizations to provide additional information for responses to specific questions for the Form 990 or to provide any additional information.

OMB No. 1545-0047

2008

Open to Public
Inspection

Name of the organization

**BERRIEN-CASS-VANBUREN WORKFORCE
DEVELOPMENT BOARD, INC.**

Employer identification number
38-3287818

REMAINING BOARD MEMBERS SHALL DECIDE IF A CONFLICT OF INTEREST EXISTS. IF A MORE ADVANTAGEOUS TRANSACTION OR ARRANGEMENT IS NOT REASONABLY POSSIBLE UNDER CIRCUMSTANCES NOT PRODUCING A CONFLICT OF INTERSET, THE BOARD MAY 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. IF THE BOARD BELIEVES THERE HAS BEEN A VIOLATION OF THE POLICY OR 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. IF AFTER HEARING THE MEMBER'S RESPONSE AND AFTER MAKING FURTHER INVESTIGATION AS WARRANTED BY THE CIRCUMSTANCES, THE BOARD DETERMINES THE MEMBER HAS FAILED TO DISCLOSE AN ACTUAL OR POSSIBLE CONFLICT OF INTEREST, IT SHALL TAKE APPROPRIATE DISCIPLINARY AND CORRECTIVE ACTION. EACH BOARD MEMBER AND EXECUTIVE DIRECTOR SHALL ANNUALLY SIGN A STATEMENT THAT AFFIRMS SUCH PERSON HAS AGREED TO COMPLY WITH THE POLICY. PERIODIC REVIEWS SHALL ALSO BE CONDUCTED.

FORM 990, PART VI, SECTION B, LINE 15: THE WDB IS RESPONSIBLE FOR SETTING THE COMPENSATION FOR NEWLY HIRED OR PROMOTED EMPLOYEES WHO ARE CLASSIFIED AS EXECUTIVE OR KEY EMPLOYEES, AS WELL AS RECOMMENDING CHANGES IN COMPENSATION FOR SUCH EMPLOYEES. THE BOARD WILL REVIEW AND APPROVE THE COMPENSATION AT LEAST ON AN ANNUAL BASIS. THE REVIEW WILL INCLUDE AT A MINIMUM A COMPARISON WITH THE DATA FROM THE PEER ORGANIZATIONS. THE BOARD

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

Schedule O (Form 990) 2008

832211
12-18-08

SCHEDULE O
(Form 990)

Department of the Treasury
Internal Revenue Service

Supplemental Information to Form 990

▶ Attach to Form 990. To be completed by organizations to provide additional information for responses to specific questions for the Form 990 or to provide any additional information.

OMB No 1545-0047

2008
Open to Public
Inspection

Name of the organization

**BERRIEN-CASS-VANBUREN WORKFORCE
DEVELOPMENT BOARD, INC.**

Employer identification number
38-3287818

WILL MAKE RECOMMENDATIONS FOR ADJUSTMENTS TO THE COMPENSATION OF THE
EXECUTIVE AND KEY EMPLOYEES AS APPROPRIATE. THE BOARD WILL KEEP A DETAILED
RECORD OF THE MEETINGS AND DISCUSSIONS RELATIVE TO EXECUTIVE AND KEY
EMPLOYEE COMPENSATION. THE JUSTIFICATION FOR RECOMMENDED ADJUSTMENTS WILL
BE APPROPRIATELY DOCUMENTED.

FORM 990, PART VI, SECTION C, LINE 19: UPON REQUEST, OPEN WDB MEETINGS,
MINUTES POSTED ON THE INTERNET AT WWW.MIWORKS.ORG.

NO CHANGES OCCURRED IN THE PROCESS FROM THE PRIOR YEAR.

SCHEDULE R
(Form 990)Department of the Treasury
Internal Revenue Service**Related Organizations and Unrelated Partnerships****► Attach to Form 990. To be completed by organizations that answered "Yes" to Form 990, Part IV, lines 33, 34, 35, 36, or 37.**
► See separate instructions.

OMB No. 1545-0047

2008**Open to Public
Inspection****Name of the organization****BERRIEN-CASS-VANBUREN WORKFORCE
DEVELOPMENT BOARD, INC.****Employer identification number**
38-3287818**Part I Identification of Disregarded Entities**

(A) Name, address, and EIN of disregarded entity	(B) Primary activity	(C) Legal domicile (state or foreign country)	(D) Total income	(E) End-of-year assets	(F) Direct controlling entity

Part II Identification of Related Tax-Exempt Organizations

(A) Name, address, and EIN of related organization	(B) Primary activity	(C) Legal domicile (state or foreign country)	(D) Exempt Code section	(E) Public charity status (if section 501(c)(3))	(F) Direct controlling entity
BERRIEN-CASS-VANBUREN FOUNDATION, INC. 38-2534692, 499 W. MAIN, BENTON HARBOR, MI 49022	TO PROVIDE SCHOLARSHIPS	MICHIGAN	501(C)(3)	CHARITABLE	BERRIEN-CASS-VANBUREN WORKFORCE DEVELOPMENT BOARD, INC.

LHA For Privacy Act and Paperwork Reduction Act Notice, see the Instructions for Form 990.**Schedule R (Form 990) 2008**

[illegible]

Part IV Identification of Related Organizations Taxable as a Corporation or Trust

[illegible]

**BERRIEN-CASS-VANBUREN WORKFORCE
DEVELOPMENT BOARD, INC.**

Part V Transactions With Related Organizations

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

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

a Receipt of (i) interest (ii) annuities (iii) royalties (iv) rent from a controlled entity

b Gift, grant, or capital contribution to other organization(s)

c Gift, grant, or capital contribution from other organization(s)

d Loans or loan guarantees to or for other organization(s)

e Loans or loan guarantees by other organization(s)

f Sale of assets to other organization(s)

g Purchase of assets from other organization(s)

h Exchange of assets

i Lease of facilities, equipment, or other assets to other organization(s)

j Lease of facilities, equipment, or other assets from other organization(s)

k Performance of services or membership or fundraising solicitations for other organization(s)

l Performance of services or membership or fundraising solicitations by other organization(s)

m Sharing of facilities, equipment, mailing lists, or other assets

n Sharing of paid employees

o Reimbursement paid to other organization for expenses

p Reimbursement paid by other organization for expenses

q Other transfer of cash or property to other organization(s)

r Other transfer of cash or property from other organization(s)

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

(A) Name of other organization(s)	(B) Transaction type (a-r)	(C) Amount involved
(1) NONE		0.
(2)		
(3)		
(4)		
(5)		
(6)		

Provide the following information for each entity taxed as a partnership through which the organization conducted more than five percent of its activities (measured by total assets or gross revenue) that was not a related organization. See instructions regarding exclusion for certain investment partnerships.

[illegible]

Depreciation and Amortization 990
 (Including Information on Listed Property)

OMB No 1545-0172

2008

Attachment
 Sequence No 67

▶ See separate instructions. ▶ Attach to your tax return.

Name(s) shown on return **BERRIEN-CASS-VANBUREN WORKFORCE DEVELOPMENT BOARD, INC.** Business or activity to which this form relates **FORM 990 PAGE 10** Identifying number **38-3287818**

Part I Election To Expense Certain Property Under Section 179 Note: If you have any listed property, complete Part V before you complete Part I.

1	Maximum amount See the instructions for a higher limit for certain businesses	1	250,000.
2	Total cost of section 179 property placed in service (see instructions)	2	
3	Threshold cost of section 179 property before reduction in limitation	3	800,000.
4	Reduction in limitation Subtract line 3 from line 2. If zero or less, enter -0-	4	
5	Dollar limitation for tax year Subtract line 4 from line 1. If zero or less, enter -0- If married filing separately, see instructions	5	
6	(a) Description of property	(b) Cost (business use only)	(c) Elected cost
7	Listed property Enter the amount from line 29	7	
8	Total elected cost of section 179 property. Add amounts in column (c), lines 6 and 7	8	
9	Tentative deduction Enter the smaller of line 5 or line 8	9	
10	Carryover of disallowed deduction from line 13 of your 2007 Form 4562	10	
11	Business income limitation Enter the smaller of business income (not less than zero) or line 5	11	
12	Section 179 expense deduction Add lines 9 and 10, but do not enter more than line 11	12	
13	Carryover of disallowed deduction to 2009. Add lines 9 and 10, less line 12	13	

Note: Do not use Part II or Part III below for listed property. Instead, use Part V.

Part II Special Depreciation Allowance and Other Depreciation (Do not include listed property)

14	Special depreciation for qualified property (other than listed property) placed in service during the tax year	14	
15	Property subject to section 168(f)(1) election	15	
16	Other depreciation (including ACRS)	16	23,186.

Part III MACRS Depreciation (Do not include listed property) (See instructions)

Section A

17	MACRS deductions for assets placed in service in tax years beginning before 2008	17	
18	If you are electing to group any assets placed in service during the tax year into one or more general asset accounts, check here		

Section B - Assets Placed in Service During 2008 Tax Year Using the General Depreciation System

(a) Classification of property	(b) Month and year placed in service	(c) Basis for depreciation (business/investment use only - see instructions)	(d) Recovery period	(e) Convention	(f) Method	(g) Depreciation deduction
19a 3-year property						
b 5-year property						
c 7-year property						
d 10-year property						
e 15-year property						
f 20-year property						
g 25-year property			25 yrs		S/L	
h Residential rental property	/		27 5 yrs	MM	S/L	
	/		27 5 yrs.	MM	S/L	
i Nonresidential real property	/		39 yrs	MM	S/L	
	/			MM	S/L	

Section C - Assets Placed in Service During 2008 Tax Year Using the Alternative Depreciation System

20a Class life					S/L	
b 12-year			12 yrs.		S/L	
c 40-year	/		40 yrs.	MM	S/L	

Part IV Summary (See instructions)

21	Listed property Enter amount from line 28	21	
22	Total. Add amounts from line 12, lines 14 through 17, lines 19 and 20 in column (g), and line 21 Enter here and on the appropriate lines of your return Partnerships and S corporations - see instr	22	23,186.
23	For assets shown above and placed in service during the current year, enter the portion of the basis attributable to section 263A costs	23	

**BERRIEN-CASS-VANBUREN WORKFORCE
DEVELOPMENT BOARD, INC.**

Form 4562 (2008)

38-3287818 Page 2

Part V Listed Property (include automobiles, certain other vehicles, cellular telephones, certain computers, and property used for entertainment, recreation, or amusement)

Note: For any vehicle for which you are using the standard mileage rate or deducting lease expense, complete only 24a, 24b, columns (a) through (c) of Section A, all of Section B, and Section C if applicable.

Section A - Depreciation and Other Information (Caution: See the instructions for limits for passenger automobiles)

24a Do you have evidence to support the business/investment use claimed? ☐ Yes ☐ No **24b** If "Yes," is the evidence written? ☐ Yes ☐ No

(a) Type of property (list vehicles first)	(b) Date placed in service	(c) Business/ investment use percentage	(d) Cost or other basis	(e) Basis for depreciation (business/investment use only)	(f) Recovery period	(g) Method/ Convention	(h) Depreciation deduction	(i) Elected section 179 cost
25 Special depreciation allowance for qualified listed property placed in service during the tax year and used more than 50% in a qualified business use							25	
26 Property used more than 50% in a qualified business use								
		%						
		%						
		%						
27 Property used 50% or less in a qualified business use								
		%				S/L -		
		%				S/L -		
		%				S/L -		
28 Add amounts in column (h), lines 25 through 27. Enter here and on line 21, page 1							28	
29 Add amounts in column (i), line 26. Enter here and on line 7, page 1								29

Section B - Information on Use of Vehicles

Complete this section for vehicles used by a sole proprietor, partner, or other "more than 5% owner," or related person. If you provided vehicles to your employees, first answer the questions in Section C to see if you meet an exception to completing this section for those vehicles.

	(a) Vehicle		(b) Vehicle		(c) Vehicle		(d) Vehicle		(e) Vehicle		(f) Vehicle	
30 Total business/investment miles driven during the year (do not include commuting miles)												
31 Total commuting miles driven during the year												
32 Total other personal (noncommuting) miles driven												
33 Total miles driven during the year Add lines 30 through 32												
34 Was the vehicle available for personal use during off-duty hours?	Yes	No	Yes	No	Yes	No	Yes	No	Yes	No	Yes	No
35 Was the vehicle used primarily by a more than 5% owner or related person?												
36 Is another vehicle available for personal use?												

Section C - Questions for Employers Who Provide Vehicles for Use by Their Employees

Answer these questions to determine if you meet an exception to completing Section B for vehicles used by employees who are not more than 5% owners or related persons.

37 Do you maintain a written policy statement that prohibits all personal use of vehicles, including commuting, by your employees?	Yes	No
38 Do you maintain a written policy statement that prohibits personal use of vehicles, except commuting, by your employees? See the instructions for vehicles used by corporate officers, directors, or 1% or more owners		
39 Do you treat all use of vehicles by employees as personal use?		
40 Do you provide more than five vehicles to your employees, obtain information from your employees about the use of the vehicles, and retain the information received?		
41 Do you meet the requirements concerning qualified automobile demonstration use?		

Note: If your answer to 37, 38, 39, 40, or 41 is "Yes," do not complete Section B for the covered vehicles.

Part VI Amortization

(a) Description of costs	(b) Date amortization begins	(c) Amortizable amount	(d) Code section	(e) Amortization period or percentage	(f) Amortization for this year
42 Amortization of costs that begins during your 2008 tax year					
43 Amortization of costs that began before your 2008 tax year					43
44 Total. Add amounts in column (f). See the instructions for where to report					44