

Forms 990 / 990-EZ Return Summary

For calendar year 2009, or tax year beginning **07/01/09** , and ending **06/30/10**

93-1029893

OREGON ENERGY SERVICES, INC.

| | | |
|--|------------------|--------------------------------|
| Net Asset / Fund Balance at Beginning of Year | | <u>2,463,411</u> |
| Revenue | | |
| Contributions | <u>1,669,134</u> | |
| Program service revenue | | |
| Investment income | <u>36,332</u> | |
| Capital gain / loss | | |
| Special events: | | |
| Gross revenue | | |
| Direct expenses | | |
| Net income | | |
| Other income | <u>0</u> | |
| Total revenue | | <u>1,705,466</u> |
| Expenses | | |
| Program services | <u>1,730,673</u> | |
| Management and general | <u>33,266</u> | |
| Fundraising | <u>111,404</u> | |
| Total expenses | | <u>1,875,343</u> |
| Excess / (deficit) | | <u>-169,877</u> |
| Other changes | | |
| Net Asset / Fund Balance at End of Year | | <u><u>2,293,534</u></u> |

Reconciliation of Revenue

| | |
|--|-------------------------|
| Total revenue per financial statements | <u>1,732,320</u> |
| Less: | |
| Unrealized gains | |
| Donated services | <u>26,854</u> |
| Recoveries | |
| Other | |
| Plus: | |
| Investment expenses | |
| Other | |
| Total revenue per return | <u><u>1,705,466</u></u> |

Reconciliation of Expenses

| | |
|---|-------------------------|
| Total expenses per financial statements | <u>1,902,197</u> |
| Less: | |
| Donated services | <u>26,854</u> |
| Prior year adjustments | |
| Losses | |
| Other | |
| Plus: | |
| Investment expenses | |
| Other | |
| Total expenses per return | <u><u>1,875,343</u></u> |

Balance Sheet

| | Beginning | Ending | Differences |
|-------------|-------------------------|-------------------------|------------------------|
| Assets | <u>2,492,472</u> | <u>2,323,400</u> | |
| Liabilities | <u>29,061</u> | <u>29,866</u> | |
| Net assets | <u><u>2,463,411</u></u> | <u><u>2,293,534</u></u> | <u><u>-169,877</u></u> |

Miscellaneous Information

Amended return _____

Return / extended due date 11/15/10

Failure to file penalty _____

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.

Open to Public Inspection

A For the 2009 calendar year, or tax year beginning **07/01/09**, and ending **06/30/10**

- B** Check if applicable:
- Address change
 - Name change
 - Initial return
 - Termination
 - Amended return
 - Application pending

C Name of organization
OREGON ENERGY SERVICES, INC.

Doing Business As **OREGON HEAT**

Number and street (or P.O. box if mail is not delivered to street address) Room/suite
PO BOX 127

City or town, state or country, and ZIP + 4
TUALATIN OR 97062

F Name and address of principal officer:
MARC FARMER
W. OREGON ELECTRIC COOPERATIVE, INC
VERNONIA OR 97064

D Employer identification number
93-1029893

E Telephone number
503-612-3790

G Gross receipts \$ **1,705,466**

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)

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

J Website: **WWW.OREGONHEAT.ORG**

H(c) Group exemption number ▶

K Type of organization: Corporation Trust Association Other ▶

L Year of formation: **1989** **M** State of legal domicile: **OR**

Part I Summary

| | | | |
|---|---|---------------------------|------------------|
| Activities & Governance | 1 Briefly describe the organization's mission or most significant activities: OREGON HEAT DEVELOPS AND COORDINATES RESOURCES TO HELP LOW INCOME OREGONIANS MEET THEIR ENERGY NEEDS AND ACHIEVE ENERGY SELF-RELIANCE THROUGH ENERGY EDUCATION AND ADVOCACY. | | |
| | 2 Check this box <input type="checkbox"/> if the organization discontinued its operations or disposed of more than 25% of its net assets. | | |
| | 3 Number of voting members of the governing body (Part VI, line 1a) | 3 | 20 |
| | 4 Number of independent voting members of the governing body (Part VI, line 1b) | 4 | 18 |
| | 5 Total number of employees (Part V, line 2a) | 5 | 4 |
| | 6 Total number of volunteers (estimate if necessary) | 6 | 29 |
| | 7a Total gross unrelated business revenue from Part VIII, column (C), line 12 | 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) | 1,881,847 | 1,669,134 |
| | 10 Investment income (Part VIII, column (A), lines 3, 4, and 7d) | 54,359 | 36,332 |
| | 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) | 1,936,206 | 1,705,466 |
| Expenses | 13 Grants and similar amounts paid (Part IX, column (A), lines 1-3) | 997,555 | 1,348,147 |
| | 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) | 247,231 | 242,853 |
| | 16a Professional fundraising fees (Part IX, column (A), line 11e) | | |
| | b Total fundraising expenses (Part IX, column (D), line 25) ▶ 111,404 | | |
| | 17 Other expenses (Part IX, column (A), lines 11a-11d, 11f-24f) | 302,793 | 284,343 |
| | 18 Total expenses. Add lines 13-17 (must equal Part IX, column (A), line 25) | 1,547,579 | 1,875,343 |
| 19 Revenue less expenses. Subtract line 18 from line 12 | 388,627 | -169,877 | |
| Net Assets or Fund Balances | 20 Total assets (Part X, line 16) | Beginning of Current Year | End of Year |
| | 21 Total liabilities (Part X, line 26) | 2,492,472 | 2,323,400 |
| | 22 Net assets or fund balances. Subtract line 21 from line 20 | 29,061 | 29,866 |
| | | 2,463,411 | 2,293,534 |

Part II Signature Block

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

Sign Here

Signature of officer: **MARC FARMER** Date: **BOARD CHAIR**

Type or print name and title

Paid Preparer's Use Only

Preparer's signature: _____ Date: **11/08/10** Check if self-employed:

Firm's name (or yours if self-employed), address, and ZIP + 4: **ACUMEN FINANCIAL SERVICES GROUP, PC**
8995 SW MILEY RD STE 109
WILSONVILLE, OR 97070-7822

Preparer's identifying number (see instructions): _____ EIN: _____
Phone no.: **503-682-9600**

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

Part III Statement of Program Service Accomplishments

1 Briefly describe the organization's mission:
OREGON HEAT DEVELOPS AND COORDINATES RESOURCES TO HELP LOW INCOME OREGONIANS MEET THEIR ENERGY NEEDS AND ACHIEVE ENERGY SELF-RELIANCE THROUGH ENERGY EDUCATION AND ADVOCACY.

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 \$ **1,730,673** including grants of \$ **1,348,147**) (Revenue \$)
OREGON HEAT HAS PARTNERED WITH 30 LOCAL COMMUNITY AND SOCIAL SERVICE ORGANIZATIONS TO DELIVER ENERGY ASSISTANCE TO QUALIFYING HOUSEHOLDS. OREGON HEAT RAISES MONEY TO MAKE PAYMENTS DIRECTLY TO UTILITIES OR VENDORS ON BEHALF OF LOW-INCOME CUSTOMERS. OREGON HEAT ASSISTED APPROXIMATELY 5,100 HOUSEHOLDS.

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

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

4d Other program services. (Describe in Schedule O.)
(Expenses \$ including grants of \$) (Revenue \$)

4e Total program service expenses ▶ **1,730,673**

Part IV Checklist of Required Schedules

| | | Yes | No |
|-----|--|-------------------------------------|-------------------------------------|
| 1 | Is the organization described in section 501(c)(3) or 4947(a)(1) (other than a private foundation)? If "Yes," complete Schedule A | <input checked="" type="checkbox"/> | |
| 2 | Is the organization required to complete Schedule B, Schedule of Contributors? | <input checked="" type="checkbox"/> | |
| 3 | Did the organization engage in direct or indirect political campaign activities on behalf of or in opposition to candidates for public office? If "Yes," complete Schedule C, Part I | | <input checked="" type="checkbox"/> |
| 4 | Section 501(c)(3) organizations. Did the organization engage in lobbying activities? If "Yes," complete Schedule C, Part II | | <input checked="" type="checkbox"/> |
| 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? If "Yes," complete Schedule C, Part III | | |
| 6 | Did the organization maintain any donor advised funds or any similar funds or accounts where donors have the right to provide advice on the distribution or investment of amounts in such funds or accounts? If "Yes," complete Schedule D, Part I | | <input checked="" type="checkbox"/> |
| 7 | Did the organization receive or hold a conservation easement, including easements to preserve open space, the environment, historic land areas, or historic structures? If "Yes," complete Schedule D, Part II | | <input checked="" type="checkbox"/> |
| 8 | Did the organization maintain collections of works of art, historical treasures, or other similar assets? If "Yes," complete Schedule D, Part III | | <input checked="" type="checkbox"/> |
| 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? If "Yes," complete Schedule D, Part IV | | <input checked="" type="checkbox"/> |
| 10 | Did the organization, directly or through a related organization, hold assets in term, permanent, or quasi-endowments? If "Yes," complete Schedule D, Part V | | <input checked="" type="checkbox"/> |
| 11 | Is the organization's answer to any of the following questions "Yes"? If so, complete Schedule D, Parts VI, VII, VIII, IX, or X as applicable | <input checked="" type="checkbox"/> | |
| | <ul style="list-style-type: none"> ● Did the organization report an amount for land, buildings, and equipment in Part X, line 10? If "Yes," complete Schedule D, Part VI. ● Did the organization report an amount for investments—other securities in Part X, line 12 that is 5% or more of its total assets reported in Part X, line 16? If "Yes," complete Schedule D, Part VII. ● Did the organization report an amount for investments—program related in Part X, line 13 that is 5% or more of its total assets reported in Part X, line 16? If "Yes," complete Schedule D, Part VIII. ● Did the organization report an amount for other assets related in Part X, line 15 that is 5% or more of its total assets reported in Part X, line 16? If "Yes," complete Schedule D, Part IX. ● Did the organization report an amount for other liabilities in Part X, line 25? If "Yes," complete Schedule D, Part X. ● Did the organization's separate or consolidated financial statements for the tax year include a footnote that addresses the organization's liability for uncertain tax positions under FIN 48? If "Yes," complete Schedule D, Part X. | | |
| 12 | Did the organization obtain separate, independent audited financial statements for the tax year? If "Yes," complete Schedule D, Parts XI, XII, and XIII. | <input checked="" type="checkbox"/> | |
| 12A | Was the organization included in consolidated, independent audited financial statements for the tax year? If "Yes," completing Schedule D, Parts XI, XII, and XIII is optional. | <input type="checkbox"/> | <input checked="" type="checkbox"/> |
| 13 | Is the organization a school described in section 170(b)(1)(A)(ii)? If "Yes," complete Schedule E | | <input checked="" type="checkbox"/> |
| 14a | Did the organization maintain an office, employees, or agents outside of the United States? | | <input checked="" type="checkbox"/> |
| 14b | Did the organization have aggregate revenues or expenses of more than \$10,000 from grantmaking, fundraising, business, and program service activities outside the United States? If "Yes," complete Schedule F, Part I | | <input checked="" type="checkbox"/> |
| 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? If "Yes," complete Schedule F, Part II | | <input checked="" type="checkbox"/> |
| 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? If "Yes," complete Schedule F, Part III | | <input checked="" type="checkbox"/> |
| 17 | Did the organization report a total of more than \$15,000 of expenses for professional fundraising services on Part IX, column (A), lines 6 and 11e? If "Yes," complete Schedule G, Part I | | <input checked="" type="checkbox"/> |
| 18 | Did the organization report more than \$15,000 total of fundraising event gross income and contributions on Part VIII, lines 1c and 8a? If "Yes," complete Schedule G, Part II | | <input checked="" type="checkbox"/> |
| 19 | Did the organization report more than \$15,000 of gross income from gaming activities on Part VIII, line 9a? If "Yes," complete Schedule G, Part III | | <input checked="" type="checkbox"/> |
| 20 | Did the organization operate one or more hospitals? If "Yes," complete Schedule H | | <input checked="" type="checkbox"/> |

Part IV Checklist of Required Schedules (continued)

| | Yes | No |
|--|----------|----------|
| 21 Did the organization report more than \$5,000 of grants and other assistance to governments and organizations in the United States on Part IX, column (A), line 1? If "Yes," complete Schedule I, Parts I and II | | X |
| 22 Did the organization report more than \$5,000 of grants and other assistance to individuals in the United States on Part IX, column (A), line 2? If "Yes," complete Schedule I, Parts I and III | X | |
| 23 Did the organization answer "Yes" to Part VII, Section A, line 3, 4, or 5 about compensation of the organization's current and former officers, directors, trustees, key employees, and highest compensated employees? If "Yes," complete Schedule J | | X |
| 24a Did the organization have a tax-exempt bond issue with an outstanding principal amount of more than \$100,000 as of the last day of the year, that was issued after December 31, 2002? If "Yes," answer lines 24b through 24d and complete Schedule K. If "No," go to line 25 | | 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? If "Yes," complete Schedule L, Part I | | X |
| b Is the organization aware that it engaged in an excess benefit transaction with a disqualified person in a prior year, and that the transaction has not been reported on any of the organization's prior Forms 990 or 990-EZ? If "Yes," complete Schedule L, Part 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? If "Yes," complete Schedule L, Part II | | X |
| 27 Did the organization provide a grant or other assistance to an officer, director, trustee, key employee, substantial contributor, or a grant selection committee member, or to a person related to such an individual? If "Yes," complete Schedule L, Part III | | X |
| 28 Was the organization a party to a business transaction with one of the following parties (see Schedule L, Part IV instructions for applicable filing thresholds, conditions, and exceptions): | | |
| a A current or former officer, director, trustee, or key employee? If "Yes," complete Schedule L, Part IV | | X |
| b A family member of a current or former officer, director, trustee, or key employee? If "Yes," complete Schedule L, Part IV | | X |
| c An entity of which a current or former officer, director, trustee, or key employee of the organization (or a family member) was an officer, director, trustee, or direct or indirect owner? If "Yes," complete Schedule L, Part IV | | X |
| 29 Did the organization receive more than \$25,000 in non-cash contributions? If "Yes," complete Schedule M | X | |
| 30 Did the organization receive contributions of art, historical treasures, or other similar assets, or qualified conservation contributions? If "Yes," complete Schedule M | | X |
| 31 Did the organization liquidate, terminate, or dissolve and cease operations? If "Yes," complete Schedule N, Part I | | X |
| 32 Did the organization sell, exchange, dispose of, or transfer more than 25% of its net assets? If "Yes," complete Schedule N, Part II | | X |
| 33 Did the organization own 100% of an entity disregarded as separate from the organization under Regulations sections 301.7701-2 and 301.7701-3? If "Yes," complete Schedule R, Part I | | X |
| 34 Was the organization related to any tax-exempt or taxable entity? If "Yes," complete Schedule R, Parts II, III, IV, and V, line 1 | | X |
| 35 Is any related organization a controlled entity within the meaning of section 512(b)(13)? If "Yes," complete Schedule R, Part V, line 2 | | X |
| 36 Section 501(c)(3) organizations. Did the organization make any transfers to an exempt non-charitable related organization? If "Yes," complete Schedule R, Part V, line 2 | | X |
| 37 Did the organization conduct more than 5% of its activities through an entity that is not a related organization and that is treated as a partnership for federal income tax purposes? If "Yes," complete Schedule R, Part VI | | X |
| 38 Did the organization complete Schedule O and provide explanations in Schedule O for Part VI, lines 11 and 19? Note. All Form 990 filers are required to complete Schedule O. | X | |

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 | | |
| 1b | Enter the number of Forms W-2G included in line 1a. Enter -0- if not applicable | | |
| 1c | Did the organization comply with backup withholding rules for reportable payments to vendors and reportable gaming (gambling) winnings to prize winners? | 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 | | |
| 2b | 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) | X | |
| 3a | Did the organization have unrelated business gross income of \$1,000 or more during the year covered by this return? | | X |
| 3b | If "Yes," has it filed a Form 990-T for this year? If "No," provide an explanation in Schedule O | | |
| 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)? | | X |
| 4b | If "Yes," enter the name of the foreign country: See the instructions for exceptions and filing requirements for Form TD F 90-22.1, Report of Foreign Bank and Financial Accounts. | | |
| 5a | Was the organization a party to a prohibited tax shelter transaction at any time during the tax year? | | X |
| 5b | Did any taxable party notify the organization that it was or is a party to a prohibited tax shelter transaction? | | X |
| 5c | If "Yes," to line 5a or 5b, did the organization file Form 8886-T, Disclosure by Tax-Exempt Entity Regarding Prohibited Tax Shelter Transaction? | | |
| 6a | Does the organization have annual gross receipts that are normally greater than \$100,000, and did the organization solicit any contributions that were not tax deductible? | | X |
| 6b | If "Yes," did the organization include with every solicitation an express statement that such contributions or gifts were not tax deductible? | | |
| 7 | Organizations that may receive deductible contributions under section 170(c). | | |
| 7a | Did the organization receive a payment in excess of \$75 made partly as a contribution and partly for goods and services provided to the payor? | | X |
| 7b | If "Yes," did the organization notify the donor of the value of the goods or services provided? | | |
| 7c | Did the organization sell, exchange, or otherwise dispose of tangible personal property for which it was required to file Form 8282? | | X |
| 7d | If "Yes," indicate the number of Forms 8282 filed during the year | | |
| 7e | Did the organization, during the year, receive any funds, directly or indirectly, to pay premiums on a personal benefit contract? | | X |
| 7f | Did the organization, during the year, pay premiums, directly or indirectly, on a personal benefit contract? | | X |
| 7g | For all contributions of qualified intellectual property, did the organization file Form 8899 as required? | | X |
| 7h | For contributions of cars, boats, airplanes, and other vehicles, did the organization file a Form 1098-C as required? | | X |
| 8 | Sponsoring organizations maintaining donor advised funds and section 509(a)(3) supporting organizations. Did the supporting organization, or a donor advised fund maintained by a sponsoring organization, have excess business holdings at any time during the year? | | X |
| 9 | Sponsoring organizations maintaining donor advised funds. | | |
| 9a | Did the organization make any taxable distributions under section 4966? | | X |
| 9b | Did the organization make a distribution to a donor, donor advisor, or related person? | | X |
| 10 | Section 501(c)(7) organizations. Enter: | | |
| 10a | Initiation fees and capital contributions included on Part VIII, line 12 | | |
| 10b | Gross receipts, included on Form 990, Part VIII, line 12, for public use of club facilities | | |
| 11 | Section 501(c)(12) organizations. Enter: | | |
| 11a | Gross income from members or shareholders | | |
| 11b | Gross income from other sources (Do not net amounts due or paid to other sources against amounts due or received from them.) | | |
| 12a | Section 4947(a)(1) non-exempt charitable trusts. Is the organization filing Form 990 in lieu of Form 1041? | | |
| 12b | If "Yes," enter the amount of tax-exempt interest received or accrued during the year | | |

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

Section A. Governing Body and Management

| | | Yes | No |
|-----------|---|----------|----------|
| 1a | Enter the number of voting members of the governing body | | |
| 1b | Enter the number of voting members that are independent | | |
| 2 | Did any officer, director, trustee, or key employee have a family relationship or a business relationship with any other officer, director, trustee, or key employee? | | X |
| 3 | Did the organization delegate control over management duties customarily performed by or under the direct supervision of officers, directors 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: | | |
| 8a | The governing body? | X | |
| 8b | Each committee with authority to act on behalf of the governing body? | X | |
| 9 | Is there any officer, director, trustee, or key employee listed in Part VII, Section A, who cannot be reached at the organization's mailing address? If "Yes," provide the names and addresses in Schedule O | | X |

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

| | | Yes | No |
|------------|--|----------|----------|
| 10a | Does the organization have local chapters, branches, or affiliates? | | X |
| 10b | 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? | | |
| 11 | Has the organization provided a copy of this Form 990 to all members of its governing body before filing the form? | X | |
| 11a | Describe in Schedule O the process, if any, used by the organization to review this Form 990. | | |
| 12a | Does the organization have a written conflict of interest policy? If "No," go to line 13 | X | |
| 12b | Are officers, directors or trustees, and key employees required to disclose annually interests that could give rise to conflicts? | X | |
| 12c | 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? | | |
| 15a | The organization's CEO, Executive Director, or top management official | X | |
| 15b | Other officers or key employees of the organization If "Yes" to line 15a or 15b, describe the process in Schedule O. (See instructions.) | | X |
| 16a | Did the organization invest in, contribute assets to, or participate in a joint venture or similar arrangement with a taxable entity during the year? | | X |
| 16b | 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 **OR**
- 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: **MARIETTA DONEY** **7881 SW MOHAWK**

TUALATIN

OR 97062

503-612-3790

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. Report compensation for the calendar year ending with or within the organization's tax year. 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. Enter -0- in columns (D), (E), and (F) if no compensation was paid.
- List all of the organization's **current** key employees. See instructions for definition of "key employee."
- List the organization's five **current** highest compensated employees (other than an officer, director, trustee, or key employee) who received reportable compensation (Box 5 of Form W-2 and/or Box 7 of Form 1099-MISC) of more than \$100,000 from the organization and any related organizations.
- List all of the organization's **former** officers, key employees, and highest compensated employees who received more than \$100,000 of reportable compensation from the organization and any related organizations.
- List all of the organization's **former directors or trustees** that received, in the capacity as a former director or trustee of the organization, more than \$10,000 of reportable compensation from the organization and any related organizations.

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

Check this box if the organization did not compensate any current officer, director, or trustee.

| (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 | | | |
| ROGER REES EXECUTIVE DIRECTOR | 40.00 | X | | | | | 73,851 | 0 | 0 | |
| ADAM LOWNEY DIRECTOR | 1.00 | X | | | | | 0 | 0 | 0 | |
| ALTON BUTLER DIRECTOR | 1.00 | X | | | | | 0 | 0 | 0 | |
| ANNE WAHR DIRECTOR | 1.00 | X | | | | | 0 | 0 | 0 | |
| CARMEN UNDERWOOD DIRECTOR | 1.00 | X | | | | | 0 | 0 | 0 | |
| GENE GREEN DIRECTOR | 1.00 | X | | | | | 0 | 0 | 0 | |
| JASON HEUSER DIRECTOR | 1.00 | X | | | | | 0 | 0 | 0 | |
| KEN NELSON DIRECTOR | 1.00 | X | | | | | 0 | 0 | 0 | |
| MICHAEL FOWLER DIRECTOR | 1.00 | X | | | | | 0 | 0 | 0 | |
| RICHARD PICKWICK DIRECTOR | 1.00 | X | | | | | 0 | 0 | 0 | |
| ROBIN CROSS DIRECTOR | 1.00 | X | | | | | 0 | 0 | 0 | |
| STEVE MCCARTY DIRECTOR | 1.00 | X | | | | | 0 | 0 | 0 | |
| TOM BEVERLY EX-OFFICIO | 1.00 | X | | | | | 0 | 0 | 0 | |
| VICTORIA BRYSON DIRECTOR | 1.00 | X | | | | | 0 | 0 | 0 | |
| JP BATMALE EX-OFFICIO | 1.00 | X | | | | | 0 | 0 | 0 | |
| LISA JOERIN IMMEDIATE PAST PRES | 2.00 | | | X | | | 0 | 0 | 0 | |
| MARC FARMER BOARD CHAIR | 2.00 | | | X | | | 0 | 0 | 0 | |

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 | 1a Federated campaigns | 1a | | | |
| | b Membership dues | 1b | | | |
| | c Fundraising events | 1c | | | |
| | d Related organizations | 1d | | | |
| | e Government grants (contributions) | 1e | | | |
| | f All other contributions, gifts, grants, and similar amounts not included above | 1f 1,669,134 | | | |
| | g Noncash contributions included in lines 1a-1f: \$ | 78,169 | | | |
| | h Total. Add lines 1a-1f | 1,669,134 | | | |
| Program Service Revenue | 2a | Busn. Code | | | |
| | 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) | | 36,332 | | 36,332 |
| | 4 Income from investment of tax-exempt bond proceeds | | | | |
| | 5 Royalties | | | | |
| | 6a Gross Rents | (i) Real | (ii) Personal | | |
| | b Less: rental exps. | | | | |
| | c Rental inc. or (loss) | | | | |
| | d Net rental income or (loss) | | | | |
| | 7a Gross amount from sales of assets | (i) Securities | (ii) Other | | |
| | other than inventory | | | | |
| | b Less: cost or other basis & sales exps. | | | | |
| | c Gain or (loss) | | | | |
| | d Net gain or (loss) | | | | |
| | 8a Gross income from fundraising events (not including \$ | | | | |
| | of contributions reported on line 1c). See Part IV, line 18 | a | | | |
| | b Less: direct expenses | b | | | |
| | c Net income or (loss) from fundraising events | | | | |
| | 9a Gross income from gaming activities. See Part IV, line 19 | a | | | |
| | b Less: direct expenses | b | | | |
| | c Net income or (loss) from gaming activities | | | | |
| | 10a Gross sales of inventory, less returns and allowances | a | | | |
| b Less: cost of goods sold | b | | | | |
| c Net income or (loss) from sales of inventory | | | | | |
| Miscellaneous Revenue | | Busn. Code | | | |
| 11a | | | | | |
| b | | | | | |
| c | | | | | |
| d All other revenue | | | | | |
| e Total. Add lines 11a-11d | | | | | |
| 12 Total Revenue. See instructions. | | 1,705,466 | 0 | 0 | 36,332 |

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 | | | | |
| 2 Grants and other assistance to individuals in the U.S. See Part IV, line 22 | 1,348,147 | 1,348,147 | | |
| 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 | 73,851 | 50,957 | 4,431 | 18,463 |
| 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 | 125,094 | 86,315 | 7,506 | 31,273 |
| 8 Pension plan contributions (include section 401(k) and section 403(b) employer contributions) | 8,778 | 6,057 | 527 | 2,194 |
| 9 Other employee benefits | 16,587 | 11,445 | 995 | 4,147 |
| 10 Payroll taxes | 18,543 | 12,794 | 1,113 | 4,636 |
| 11 Fees for services (non-employees): | | | | |
| a Management | | | | |
| b Legal | | | | |
| c Accounting | 6,000 | 4,140 | 360 | 1,500 |
| d Lobbying | | | | |
| e Professional fundraising services. See Part IV, line 17 | | | | |
| f Investment management fees | | | | |
| g Other | 2,000 | 1,380 | 120 | 500 |
| 12 Advertising and promotion | | | | |
| 13 Office expenses | 8,236 | 5,682 | 495 | 2,059 |
| 14 Information technology | 10,903 | 7,523 | 654 | 2,726 |
| 15 Royalties | | | | |
| 16 Occupancy | | | | |
| 17 Travel | 9,452 | 6,522 | 567 | 2,363 |
| 18 Payments of travel or entertainment expenses for any federal, state, or local public officials | | | | |
| 19 Conferences, conventions, and meetings | 2,203 | 1,520 | 132 | 551 |
| 20 Interest | | | | |
| 21 Payments to affiliates | | | | |
| 22 Depreciation, depletion, and amortization | | | | |
| 23 Insurance | 2,220 | 1,532 | 133 | 555 |
| 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 DIRECT MAIL | 118,865 | 82,017 | 7,132 | 29,716 |
| b PROGRAM FEES | 75,053 | 75,053 | | |
| c PUBLICITY | 17,852 | 12,318 | 1,071 | 4,463 |
| d DEPRECIATION | 10,839 | 7,479 | 650 | 2,710 |
| e DUES & SUBSCRIPTIONS | 8,952 | 6,177 | 537 | 2,238 |
| f All other expenses | 11,768 | 3,615 | 6,843 | 1,310 |
| 25 Total functional expenses. Add lines 1 through 24f | 1,875,343 | 1,730,673 | 33,266 | 111,404 |
| 26 Joint costs. Check here <input type="checkbox"/> 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 | | | | |

Part X Balance Sheet

| | | (A) Beginning of year | | (B) End of year | |
|------------------------------------|--|--|-----------|--------------------|-----------|
| Assets | 1 | Cash—non-interest bearing | 797,952 | 1 | 517,429 |
| | 2 | Savings and temporary cash investments | 229,638 | 2 | 308,479 |
| | 3 | Pledges and grants receivable, net | | 3 | |
| | 4 | Accounts receivable, net | | 4 | |
| | 5 | Receivables from current and former officers, directors, trustees, key employees, and highest compensated employees. 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 | 2,985 | 9 | 5,525 |
| | 10a | Land, buildings, and equipment: cost or other basis. Complete Part VI of Schedule D | 53,221 | | |
| | 10b | Less: accumulated depreciation | 29,576 | | |
| | 10c | | 29,906 | 10c | 23,645 |
| | 11 | Investments—publicly traded securities | 1,431,991 | 11 | 1,468,322 |
| | 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 | | 15 | | |
| 16 | Total assets. Add lines 1 through 15 (must equal line 34) | 2,492,472 | 16 | 2,323,400 | |
| Liabilities | 17 | Accounts payable and accrued expenses | 29,061 | 17 | 29,866 |
| | 18 | Grants payable | | 18 | |
| | 19 | Deferred revenue | | 19 | |
| | 20 | Tax-exempt bond liabilities | | 20 | |
| | 21 | Escrow or custodial 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 to unrelated third parties | | 24 | |
| | 25 | Other liabilities. Complete Part X of Schedule D | | 25 | |
| | 26 | Total liabilities. Add lines 17 through 25 | 29,061 | 26 | 29,866 |
| Net Assets or Fund Balances | Organizations that follow SFAS 117, check here <input checked="" type="checkbox"/> and complete lines 27 through 29, and lines 33 and 34. | | | | |
| | 27 | Unrestricted net assets | 1,418,866 | 27 | 1,166,432 |
| | 28 | Temporarily restricted net assets | 1,044,545 | 28 | 1,127,102 |
| | 29 | Permanently restricted net assets | | 29 | |
| | Organizations that do not follow SFAS 117, check here <input type="checkbox"/> 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 | 2,463,411 | 33 | 2,293,534 | |
| 34 | Total liabilities and net assets/fund balances | 2,492,472 | 34 | 2,323,400 | |

Part XI Financial Statements and Reporting

1 Accounting method used to prepare the Form 990: Cash Accrual Other _____

If the organization changed its method of accounting from a prior year or checked "Other," explain in Schedule O.

2a Were the organization's financial statements compiled or reviewed by an independent accountant?

b Were the organization's financial statements audited by an independent accountant?

c If "Yes" to line 2a or 2b, does the organization have a committee that assumes responsibility for oversight of the audit, review, or compilation of its financial statements and selection of an independent accountant?

If the organization changed either its oversight process or selection process during the tax year, explain in Schedule O.

d If "Yes" to line 2a or 2b, check a box below to indicate whether the financial statements for the year were issued on a consolidated basis, separate basis, or both:

Separate basis Consolidated basis Both consolidated and separate basis

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?

b If "Yes," did the organization undergo the required audit or audits? If the organization did not undergo the required audit or audits, explain why in Schedule O and describe any steps taken to undergo such audits.

| | Yes | No |
|-----------|----------|----------|
| | | |
| 2a | | X |
| 2b | X | |
| 2c | X | |
| | | |
| 3a | | X |
| 3b | | |

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) 2005 | (b) 2006 | (c) 2007 | (d) 2008 | (e) 2009 | (f) Total |
|---|-----------|-----------|-----------|-----------|-----------|------------|
| 1 Gifts, grants, contributions, and membership fees received. (Do not include any "unusual grants.") | 5,477,065 | 1,607,813 | 1,332,812 | 1,881,847 | 1,669,134 | 11,968,671 |
| 2 Tax revenues levied for the organization's benefit and either paid to or expended on its behalf | | | | | | |
| 3 The value of services or facilities furnished by a governmental unit to the organization without charge | | | | | | |
| 4 Total. Add lines 1 through 3 | 5,477,065 | 1,607,813 | 1,332,812 | 1,881,847 | 1,669,134 | 11,968,671 |
| 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 | | | | | | 11,968,671 |

Section B. Total Support

| Calendar year (or fiscal year beginning in) ▶ | (a) 2005 | (b) 2006 | (c) 2007 | (d) 2008 | (e) 2009 | (f) Total |
|---|-----------|-----------|-----------|-----------|-----------|------------|
| 7 Amounts from line 4 | 5,477,065 | 1,607,813 | 1,332,812 | 1,881,847 | 1,669,134 | 11,968,671 |
| 8 Gross income from interest, dividends, payments received on securities loans, rents, royalties and income from similar sources | 105,848 | 145,269 | 93,511 | 54,359 | 36,332 | 435,319 |
| 9 Net income from unrelated business activities, whether or not the business is regularly carried on | | | | | 0 | |
| 10 Other income. Do not include gain or loss from the sale of capital assets (Explain in Part IV.) | -44 | | | | | -44 |
| 11 Total support. Add lines 7 through 10 | | | | | | 12,403,946 |
| 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 ▶ <input type="checkbox"/> | | | | | | |

Section C. Computation of Public Support Percentage

| | | |
|---|----|--------|
| 14 Public support percentage for 2009 (line 6, column (f) divided by line 11, column (f)) | 14 | 96.49% |
| 15 Public support percentage from 2008 Schedule A, Part II, line 14 | 15 | 97.03% |
| 16a 33 1/3 % support test—2009. If the organization did not check the box on line 13, and line 14 is 33 1/3 % or more, check this box and stop here. The organization qualifies as a publicly supported organization ▶ <input checked="" type="checkbox"/> | | |
| b 33 1/3 % support test—2008. If the organization did not check a box on line 13 or 16a, and line 15 is 33 1/3 % or more, check this box and stop here. The organization qualifies as a publicly supported organization ▶ <input type="checkbox"/> | | |
| 17a 10%-facts-and-circumstances test—2009. 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 ▶ <input type="checkbox"/> | | |
| b 10%-facts-and-circumstances test—2008. 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 ▶ <input type="checkbox"/> | | |
| 18 Private foundation. If the organization did not check a box on line 13, 16a, 16b, 17a, or 17b, check this box and see instructions ▶ <input type="checkbox"/> | | |

Part III Support Schedule for Organizations Described in Section 509(a)(2)
(Complete only if you checked the box on line 9 of Part I.)

Section A. Public Support

| Calendar year (or fiscal year beginning in) ► | (a) 2005 | (b) 2006 | (c) 2007 | (d) 2008 | (e) 2009 | (f) Total |
|---|----------|----------|----------|----------|----------|-----------|
| 1 Gifts, grants, contributions, and membership fees received. (Do not include any "unusual grants.") | | | | | | |
| 2 Gross receipts from admissions, merchandise sold or services performed, or facilities furnished in any activity that is related to the organization's tax-exempt purpose | | | | | | |
| 3 Gross receipts from activities that are not an unrelated trade or business under section 513 | | | | | | |
| 4 Tax revenues levied for the organization's benefit and either paid to or expended on its behalf | | | | | | |
| 5 The value of services or facilities furnished by a governmental unit to the organization without charge | | | | | | |
| 6 Total. Add lines 1 through 5 | | | | | | |
| 7a Amounts included on lines 1, 2, and 3 received from disqualified persons | | | | | | |
| b Amounts included on lines 2 and 3 received from other than disqualified persons that exceed the greater of \$5,000 or 1% of the amount on line 13 for the year | | | | | | |
| c Add lines 7a and 7b | | | | | | |
| 8 Public support (Subtract line 7c from line 6.) | | | | | | |

Section B. Total Support

| Calendar year (or fiscal year beginning in) ► | (a) 2005 | (b) 2006 | (c) 2007 | (d) 2008 | (e) 2009 | (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 2009 (line 8, column (f) divided by line 13, column (f)) | 15 | % |
| 16 Public support percentage from 2008 Schedule A, Part III, line 15 | 16 | % |

Section D. Computation of Investment Income Percentage

| | | |
|---|-----------|---|
| 17 Investment income percentage for 2009 (line 10c, column (f) divided by line 13, column (f)) | 17 | % |
| 18 Investment income percentage from 2008 Schedule A, Part III, line 17 | 18 | % |

- 19a 33 1/3 % support tests—2009.** 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—2008.** If the organization did not check a box on line 14 or line 19a, and line 16 is more than 33 1/3 %, and line 18 is not more than 33 1/3 %, check this box and **stop here**. The organization qualifies as a publicly supported organization
- 20 Private foundation.** If the organization did not check a box on line 14, 19a, or 19b, check this box and see instructions

Part IV **Supplemental Information.** Complete this part to provide the explanations required by Part II, line 10; Part II, line 17a or 17b; and Part III, line 12. Provide any other additional information. See instructions.

PART II, LINE 10 - OTHER INCOME DETAIL

OTHER INVESTMENT INCOME **\$ -44**

| | |
|--|--|
| Name of the organization OREGON ENERGY SERVICES, INC. | Employer identification number 93-1029893 |
|--|--|

Organization type (check one):

Filers of:

Section:

- Form 990 or 990-EZ 501(c)(**3**) (enter number) organization
- 4947(a)(1) nonexempt charitable trust **not** treated as a private foundation
- 527 political organization
- Form 990-PF 501(c)(3) exempt private foundation
- 4947(a)(1) nonexempt charitable trust treated as a private foundation
- 501(c)(3) taxable private foundation

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

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

General Rule

- For an organization filing Form 990, 990-EZ, or 990-PF that received, during the year, \$5,000 or more (in money or property) from any one contributor. Complete Parts I and II.

Special Rules

- For a section 501(c)(3) organization filing Form 990 or 990-EZ that met the 33 1/3% support test of the regulations under sections 509(a)(1) and 170(b)(1)(A)(vi), and received from any one contributor, during the year, a contribution of the greater of **(1)** \$5,000 or **(2)** 2% of the amount on (i) Form 990, Part VIII, line 1h or (ii) Form 990-EZ, line 1. Complete Parts I and II.
- For a section 501(c)(7), (8), or (10) organization filing Form 990 or 990-EZ that received from any one contributor, during the year, aggregate contributions of more than \$1,000 for use exclusively for religious, charitable, scientific, literary, or educational purposes, or the prevention of cruelty to children or animals. Complete Parts I, II, and III.
- For a section 501(c)(7), (8), or (10) organization filing Form 990 or 990-EZ that received from any one contributor, during the year, contributions for use exclusively for religious, charitable, etc., purposes, but these contributions did not aggregate to more than \$1,000. If this box is checked, enter here the total contributions that were received during the year for an exclusively religious, charitable, etc., purpose. Do not complete any of the parts unless the **General Rule** applies to this organization because it received nonexclusively religious, charitable, etc., contributions of \$5,000 or more during the year ▶ \$

Caution. An organization that is not covered by the General Rule and/or the Special Rules does not file Schedule B (Form 990, 990-EZ, or 990-PF), but it **must** answer "No" on Part IV, line 2 of its Form 990, or check the box in the heading of its Form 990-EZ, or on line 2 of its Form 990-PF, to certify that it does not meet the filing requirements of Schedule B (Form 990, 990-EZ, or 990-PF).

| | |
|---|---|
| Name of organization OREGON ENERGY SERVICES, INC. | Employer identification number 93-1029893 |
|---|---|

Part I Contributors (see instructions)

| (a) No. | (b) Name, address, and ZIP + 4 | (c) Aggregate contributions | (d) Type of contribution |
|------------|--|--------------------------------|---|
| 1 | PORTLAND GENERAL CORPORATION 121 SW SALMON STREET PORTLAND OR 97204 | \$ 117,027 | Person <input checked="" type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input checked="" type="checkbox"/> (Complete Part II if there is a noncash contribution.) |
| 2 | PACIFICORP 825 NE MULTNOMAH PORTLAND OR 97232 | \$ 319,502 | Person <input checked="" type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input checked="" type="checkbox"/> (Complete Part II if there is a noncash contribution.) |
| 3 | MEYER MEMORIAL TRUST 425 NW 10TH AVENUE, SUITE 400 PORTLAND OR 97209 | \$ 250,000 | Person <input checked="" type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II if there is a noncash contribution.) |
| | | \$ | Person <input type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II if there is a noncash contribution.) |
| | | \$ | Person <input type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II if there is a noncash contribution.) |
| | | \$ | Person <input type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II if there is a noncash contribution.) |

| | |
|---|---|
| Name of organization OREGON ENERGY SERVICES, INC. | Employer identification number 93-1029893 |
|---|---|

Part II Noncash Property (see instructions)

| (a) No. from Part I | (b) Description of noncash property given | (c) FMV (or estimate) (see instructions) | (d) Date received |
|---------------------------|---|--|----------------------|
| 1 | FUNDRAISING ENVELOPES | \$ 39,500 | |
| 2 | FUNDRAISING ENVELOPES | \$ 33,999 | |
| | | \$ | |
| | | \$ | |
| | | \$ | |
| | | \$ | |

SCHEDULE D (Form 990)

Department of the Treasury Internal Revenue Service

Supplemental Financial Statements

Complete if the organization answered "Yes," to Form 990, Part IV, line 6, 7, 8, 9, 10, 11, or 12.

Attach to Form 990. See separate instructions.

OMB No. 1545-0047

2009

Open to Public Inspection

Name of the organization: OREGON ENERGY SERVICES, INC. Employer identification number: 93-1029893

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.

Table with 2 columns: (a) Donor advised funds, (b) Funds and other accounts. Rows include total number at end of year, aggregate contributions, aggregate grants, aggregate value, and questions about donor advisement.

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

Form for Part II including questions about purpose of easements, number of easements, acreage, and monitoring expenses. Includes a sub-table for 'Held at the End of the Tax Year' with rows 2a-2d.

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.

Form for Part III including questions about reporting art and historical treasures, and amounts related to these items.

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

- 3** Using the organization's acquisition, accession, and other records, check any of the following that are a significant use of its collection items (check all that apply):
- a** Public exhibition
 - b** Scholarly research
 - c** Preservation for future generations
 - d** Loan or exchange programs
 - e** Other _____
- 4** Provide a description of the organization's collections and explain how they further the organization's exempt purpose in Part 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 Escrow and Custodial Arrangements. Complete if the 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 Net investment earnings, gains, and losses | | | | | |
| d Grants or scholarships | | | | | |
| e Other expenditures for facilities and programs | | | | | |
| f Administrative expenses | | | | | |
| g End of year balance | | | | | |

- 2** Provide the estimated percentage of the 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) Accumulated depreciation | (d) Book value |
|--|--------------------------------------|---------------------------------|------------------------------|----------------|
| 1a Land | | | | |
| b Buildings | | | | |
| c Leasehold improvements | | | | |
| d Equipment | | 53,221 | 29,576 | 23,645 |
| e Other | | | | |
| Total. Add lines 1a through 1e. (Column (d) must equal Form 990, Part X, column (B), line 10(c).) | | | | 23,645 |

Part III Grants and Other Assistance to Individuals in the United States. Complete if the organization answered "Yes" to Form 990, Part IV, line 22.
Use Part IV and 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 |
|---------------------------------|--------------------------|--------------------------|-----------------------------------|---|--|
| ENERGY ASSISTANCE | 15500 | 1,348,147 | | | |
| | | | | | |
| | | | | | |
| | | | | | |
| | | | | | |
| | | | | | |
| | | | | | |
| | | | | | |

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

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

OREGON HEAT'S PARTNER AGENCIES REPORT THEIR CUSTOMER COMMITMENTS (GRANT FUNDS COMMITTED) MONTHLY AND/OR SEMI-MONTHLY. ONCE THOSE REPORTS ARE RECEIVED, THEY ARE RECONCILED TO THAT AGENCIES ALLOCATION BEFORE PAYMENT IS MADE ON BEHALF OF THE CUSTOMER TO THE APPROPRIATE UTILITY.

**SCHEDULE M
(Form 990)**

Noncash Contributions

OMB No. 1545-0047

2009

**Open To Public
Inspection**

▶ **Complete if the organizations answered "Yes" on Form
990, Part IV, lines 29 or 30.
▶ Attach to Form 990.**

Department of the Treasury
Internal Revenue Service

Name of the organization
OREGON ENERGY SERVICES, INC.

Employer identification number
93-1029893

Part I Types of Property

| | (a) Check if applicable | (b) Number of Contributions | (c) Revenues reported on Form 990, Part VIII, line 1g | (d) Method of determining revenues |
|--|-------------------------------|--------------------------------|---|--|
| 1 Art—Works of art | | | | |
| 2 Art—Historical treasures | | | | |
| 3 Art—Fractional interests | | | | |
| 4 Books and publications | | | | |
| 5 Clothing and household goods | | | | |
| 6 Cars and other vehicles | | | | |
| 7 Boats and planes | | | | |
| 8 Intellectual property | | | | |
| 9 Securities—Publicly traded | | | | |
| 10 Securities—Closely held stock | | | | |
| 11 Securities—Partnership, LLC, or trust interests | | | | |
| 12 Securities—Miscellaneous | | | | |
| 13 Qualified conservation contribution—Historic structures | | | | |
| 14 Qualified conservation contribution—Other | | | | |
| 15 Real estate—Residential | | | | |
| 16 Real estate—Commercial | | | | |
| 17 Real estate—Other | | | | |
| 18 Collectibles | | | | |
| 19 Food inventory | | | | |
| 20 Drugs and medical supplies | | | | |
| 21 Taxidermy | | | | |
| 22 Historical artifacts | | | | |
| 23 Scientific specimens | | | | |
| 24 Archeological artifacts | | | | |
| 25 Other ▶ (MAILING LETTERS) | X | 3 | 78,169 | |
| 26 Other ▶ () | | | | |
| 27 Other ▶ () | | | | |
| 28 Other ▶ () | | | | |

29 Number of Forms 8283 received by the organization during the tax year for contributions for which the organization completed Form 8283, Part IV, Donee Acknowledgement

29

30a During the year, did the organization receive by contribution any property reported in Part I, lines 1–28 that it must hold for at least three years from the date of the initial contribution, and which is not required to be used for exempt purposes for the entire holding period?

b If "Yes," describe the arrangement in Part II.

31 Does the organization have a gift acceptance policy that requires the review of any non-standard contributions?

32a Does the organization hire or use third parties or related organizations to solicit, process, or sell noncash contributions?

b If "Yes," describe in Part II.

33 If the organization did not report revenues in column (c) for a type of property for which column (a) is checked, describe in Part II.

| | Yes | No |
|-----|----------|----------|
| 30a | | X |
| 31 | X | |
| 32a | | X |

SCHEDULE O
(Form 990)

Department of the Treasury
Internal Revenue Service

Supplemental Information to Form 990

Complete to provide information for responses to specific questions on
Form 990 or to provide any additional information.
▶ Attach to Form 990.

OMB No. 1545-0047
2009
Open to Public
Inspection

Name of the organization
OREGON ENERGY SERVICES, INC.

Employer identification number
93-1029893

FORM 990, PART VI, LINE 11A - ORGANIZATION'S PROCESS TO REVIEW FORM 990
ONCE THE DRAFT 990 HAS BEEN COMPLETED BY THE CPA, OREGON HEAT STAFF REVIEWS
AND COMPARES THE DRAFT 990 TO THE FINANCIAL STATEMENTS AND OTHER SUPPORTING
DOCUMENTS. ONCE THIS PROCESS IS COMPLETE, THE DRAFT 990 IS FORWARDED ON TO
BOARD MEMBERS FOR THEIR REVIEW AND COMMENTS BEFORE OREGON HEAT STAFF
NOTIFIES THE CPA FIRM THAT IT IS READY FOR FILING.

FORM 990, PART VI, LINE 12C - ENFORCEMENT OF CONFLICTS POLICY
OREGON HEAT PROVIDES A CONFLICT OF INTEREST DOCUMENT ANNUALLY TO IT'S BOARD
AND KEY EMPLOYEES FOR COMPLETION. THE DOCUMENT IS THEN KEPT ON FILE BY
OREGON HEAT.

FORM 990, PART VI, LINE 15A - COMPENSATION PROCESS FOR TOP OFFICIAL
AN OUTSIDE SALARY SURVEY WAS DONE BEFORE THE EXECUTIVE DIRECTOR WAS
INITIALLY HIRED. THE ORGANIZATION HAS CONTINUED TO DO PERIODIC OUTSIDE
SURVEYS TO DETERMINE A REASONABLE SALARY. AN EXECUTIVE MEETING IS HELD
ANNUALLY WITHOUT THE EXECUTIVE DIRECTOR PRESENT. IN THIS MEETING THE
COMMITTEE EVALUATES THE EXECUTIVE DIRECTOR'S PERFORMANCE. THE SALARY IS
THEN PRESENTED TO THE EXCEUTIVE DIRECTOR AT A LATER DATE.

FORM 990, PART VI, LINE 19 - GOVERNING DOCUMENTS DISCLOSURE EXPLANATION
THESE DOCUMENTS ARE MADE AVAILABLE WHEN REQUESTED, DELIVERY OF WHICH IS
DETERMINED BY THE MOST EXPEDITIOUS METHOD OF CONVEYANCE.

Federal Statements**Taxable Interest on Investments**

| <u>Description</u> | <u>Amount</u> | <u>Unrelated Business Code</u> | <u>Exclusion Code</u> | <u>Postal Code</u> | <u>Acquired after 6/30/75</u> |
|--------------------|------------------|------------------------------------|---------------------------|------------------------|-----------------------------------|
| INTEREST FROM CD'S | \$ 36,332 | | 14 | OR | |
| TOTAL | \$ <u>36,332</u> | | | | |

Federal Statements**Form 990, Part IX, Line 11g - Other Fees for Service (Non-employee)**

| Description | Total Expenses | Program Service | Management & General | Fund Raising |
|-------------|-------------------|--------------------|-------------------------|-----------------|
| GRANTWRITER | \$ 2,000 | \$ 1,380 | \$ 120 | \$ 500 |
| TOTAL | <u>\$ 2,000</u> | <u>\$ 1,380</u> | <u>\$ 120</u> | <u>\$ 500</u> |

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

| Description | Total Expenses | Program Service | Management & General | Fund Raising |
|------------------|-------------------|--------------------|-------------------------|-----------------|
| BOARD EXPENSES | \$ 6,529 | \$ | \$ 6,529 | \$ |
| BANK CHARGES | 3,386 | 2,336 | 203 | 847 |
| EQUIPMENT RENTAL | 1,853 | 1,279 | 111 | 463 |
| TOTAL | <u>\$ 11,768</u> | <u>\$ 3,615</u> | <u>\$ 6,843</u> | <u>\$ 1,310</u> |