

Form **990**  
Department of the Treasury  
Internal Revenue Service

# Return of Organization Exempt From Income Tax

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

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

▶ Go to [www.irs.gov/Form990](http://www.irs.gov/Form990) for instructions and the latest information.

OMB No. 1545-0047  
**2022**  
**Open to Public Inspection**

**A** For the **2022** calendar year, or tax year beginning **01-01-2022**, and ending **12-31-2022**

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

**C** Name of organization  
 PACIFIC COUNTY ECONOMIC DEVELOPMENT COUNCIL

Doing business as

Number and street (or P.O. box if mail is not delivered to street address) Room/suite  
 PO Box 1433

City or town, state or province, country, and ZIP or foreign postal code  
 Long Beach, WA 98631

**D** Employer identification number  
 91-1238922

**E** Telephone number  
 (360) 875-9330

**F** Name and address of principal officer:  
 Jeanne Brooks Board President  
 PO Box 1433  
 Long Beach, WA 98631

**G** Gross receipts \$ 208,126

**H(a)** Is this a group return for subordinates?  Yes  No  
**H(b)** Are all subordinates included?  Yes  No  
 If "No," attach a list. See instructions.  
**H(c)** Group exemption number ▶

**I** Tax-exempt status:  501(c)(3)  501(c) ( 6 ) ◀ (insert no.)  4947(a)(1) or  527

**J** Website: ▶

**K** Form of organization:  Corporation  Trust  Association  Other ▶

**L** Year of formation: 1986 **M** State of legal domicile: WA

## Part I Summary

Activities & Governance	<b>1</b> Briefly describe the organization's mission or most significant activities: The mission of the Pacific County Economic Development Council (PCEDC) is to support and promote policies and activities which contribute to Pacific Countys economic vitality.				
	<b>2</b> Check this box <input type="checkbox"/> if the organization discontinued its operations or disposed of more than 25% of its net assets.				
	<b>3</b> Number of voting members of the governing body (Part VI, line 1a)	<b>3</b>	24		
	<b>4</b> Number of independent voting members of the governing body (Part VI, line 1b)	<b>4</b>	24		
	<b>5</b> Total number of individuals employed in calendar year 2022 (Part V, line 2a)	<b>5</b>	3		
	<b>6</b> Total number of volunteers (estimate if necessary)	<b>6</b>	0		
	<b>7a</b> Total unrelated business revenue from Part VIII, column (C), line 12	<b>7a</b>	0		
<b>b</b> Net unrelated business taxable income from Form 990-T, Part I, line 11	<b>7b</b>	0			
Revenue	<b>8</b> Contributions and grants (Part VIII, line 1h)	Prior Year	318,497	Current Year	208,102
	<b>9</b> Program service revenue (Part VIII, line 2g)		0		0
	<b>10</b> Investment income (Part VIII, column (A), lines 3, 4, and 7d)		55		24
	<b>11</b> Other revenue (Part VIII, column (A), lines 5, 6d, 8c, 9c, 10c, and 11e)		0		0
	<b>12</b> Total revenue—add lines 8 through 11 (must equal Part VIII, column (A), line 12)		318,552		208,126
	Expenses	<b>13</b> Grants and similar amounts paid (Part IX, column (A), lines 1–3)		0	
<b>14</b> Benefits paid to or for members (Part IX, column (A), line 4)			0		0
<b>15</b> Salaries, other compensation, employee benefits (Part IX, column (A), lines 5–10)			91,654		137,956
<b>16a</b> Professional fundraising fees (Part IX, column (A), line 11e)			0		0
<b>b</b> Total fundraising expenses (Part IX, column (D), line 25) ▶ 0					
<b>17</b> Other expenses (Part IX, column (A), lines 11a–11d, 11f–24e)			148,040		62,531
<b>18</b> Total expenses. Add lines 13–17 (must equal Part IX, column (A), line 25)		239,694		200,487	
<b>19</b> Revenue less expenses. Subtract line 18 from line 12		78,858		7,639	
Net Assets or Fund Balances	<b>20</b> Total assets (Part X, line 16)	Beginning of Current Year	229,212	End of Year	240,210
	<b>21</b> Total liabilities (Part X, line 26)		0		0
	<b>22</b> Net assets or fund balances. Subtract line 21 from line 20		229,212		240,210

## Part II Signature Block

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

**Sign Here**

Signature of officer: \*\*\*\*\* Date: 2023-11-18

Sue Yirku Executive Director  
Type or print name and title

**Paid Preparer Use Only**

Print/Type preparer's name Preparer's signature Date Check  if self-employed PTIN

Firm's name ▶ Firm's EIN ▶

Firm's address ▶ Phone no.

**Part III Statement of Program Service Accomplishments**

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

**1** Briefly describe the organization's mission:

The mission of the Pacific County Economic Development Council (PCEDC) is to support and promote policies and activities which contribute to Pacific County's economic vitality.

**2** Did the organization undertake any significant program services during the year which were not listed on the prior Form 990 or 990-EZ?  Yes  No

If "Yes," describe these new services on Schedule O.

**3** Did the organization cease conducting, or make significant changes in how it conducts, any program services?  Yes  No

If "Yes," describe these changes on Schedule O.

**4** Describe the organization's program service accomplishments for each of its three largest program services, as measured by expenses. Section 501(c)(3) and 501(c)(4) organizations are required to report the amount of grants and allocations to others, the total expenses, and revenue, if any, for each program service reported.

**4a** (Code: ) (Expenses \$ 131,975 including grants of \$ ) (Revenue \$ 170,825 )  
See Additional Data

**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 ▶ 131,975

**Part IV Checklist of Required Schedules**

		Yes	No
<b>1</b>	Is the organization described in section 501(c)(3) or 4947(a)(1) (other than a private foundation)? <i>If "Yes," complete Schedule A</i> . . . . .		No
<b>2</b>	Is the organization required to complete <i>Schedule B, Schedule of Contributors</i> ? See instructions. . . . .		No
<b>3</b>	Did the organization engage in direct or indirect political campaign activities on behalf of or in opposition to candidates for public office? <i>If "Yes," complete Schedule C, Part I</i> . . . . .		No
<b>4</b>	<b>Section 501(c)(3) organizations.</b> Did the organization engage in lobbying activities, or have a section 501(h) election in effect during the tax year? <i>If "Yes," complete Schedule C, Part II</i> . . . . .		
<b>5</b>	Is the organization a section 501(c)(4), 501(c)(5), or 501(c)(6) organization that receives membership dues, assessments, or similar amounts as defined in Rev. Proc. 98-19? <i>If "Yes," complete Schedule C, Part III</i> . . . . .		No
<b>6</b>	Did the organization maintain any donor advised funds or any similar funds or accounts for which donors have the right to provide advice on the distribution or investment of amounts in such funds or accounts? <i>If "Yes," complete Schedule D, Part I</i> . . . . .		No
<b>7</b>	Did the organization receive or hold a conservation easement, including easements to preserve open space, the environment, historic land areas, or historic structures? <i>If "Yes," complete Schedule D, Part II</i> . . . . .		No
<b>8</b>	Did the organization maintain collections of works of art, historical treasures, or other similar assets? <i>If "Yes," complete Schedule D, Part III</i> . . . . .		No
<b>9</b>	Did the organization report an amount in Part X, line 21 for escrow or custodial account liability; serve as a custodian for amounts not listed in Part X; or provide credit counseling, debt management, credit repair, or debt negotiation services? <i>If "Yes," complete Schedule D, Part IV</i> . . . . .		No
<b>10</b>	Did the organization, directly or through a related organization, hold assets in temporarily restricted endowments, permanent endowments, or quasi endowments? <i>If "Yes," complete Schedule D, Part V</i> . . . . .		No
<b>11</b>	If the organization's answer to any of the following questions is "Yes," then complete Schedule D, Parts VI, VII, VIII, IX, or X, as applicable.		
<b>a</b>	Did the organization report an amount for land, buildings, and equipment in Part X, line 10? <i>If "Yes," complete Schedule D, Part VI.</i> . . . . .	<b>11a</b>	No
<b>b</b>	Did the organization report an amount for investments—other securities—in Part X, line 12 that is 5% or more of its total assets reported in Part X, line 16? <i>If "Yes," complete Schedule D, Part VII</i> . . . . .	<b>11b</b>	No
<b>c</b>	Did the organization report an amount for investments—program related—in Part X, line 13 that is 5% or more of its total assets reported in Part X, line 16? <i>If "Yes," complete Schedule D, Part VIII</i> . . . . .	<b>11c</b>	No
<b>d</b>	Did the organization report an amount for other assets in Part X, line 15 that is 5% or more of its total assets reported in Part X, line 16? <i>If "Yes," complete Schedule D, Part IX</i> . . . . .	<b>11d</b>	No
<b>e</b>	Did the organization report an amount for other liabilities in Part X, line 25? <i>If "Yes," complete Schedule D, Part X</i> . . . . .	<b>11e</b>	No
<b>f</b>	Did the organization's separate or consolidated financial statements for the tax year include a footnote that addresses the organization's liability for uncertain tax positions under FIN 48 (ASC 740)? <i>If "Yes," complete Schedule D, Part X</i> . . . . .	<b>11f</b>	No
<b>12a</b>	Did the organization obtain separate, independent audited financial statements for the tax year? <i>If "Yes," complete Schedule D, Parts XI and XII</i> . . . . .	<b>12a</b>	No
<b>b</b>	Was the organization included in consolidated, independent audited financial statements for the tax year? <i>If "Yes," and if the organization answered "No" to line 12a, then completing Schedule D, Parts XI and XII is optional</i> . . . . .	<b>12b</b>	No
<b>13</b>	Is the organization a school described in section 170(b)(1)(A)(ii)? <i>If "Yes," complete Schedule E</i> . . . . .	<b>13</b>	No
<b>14a</b>	Did the organization maintain an office, employees, or agents outside of the United States? . . . . .	<b>14a</b>	No
<b>b</b>	Did the organization have aggregate revenues or expenses of more than \$10,000 from grantmaking, fundraising, business, investment, and program service activities outside the United States, or aggregate foreign investments valued at \$100,000 or more? <i>If "Yes," complete Schedule F, Parts I and IV</i> . . . . .	<b>14b</b>	No
<b>15</b>	Did the organization report on Part IX, column (A), line 3, more than \$5,000 of grants or other assistance to or for any foreign organization? <i>If "Yes," complete Schedule F, Parts II and IV</i> . . . . .	<b>15</b>	No
<b>16</b>	Did the organization report on Part IX, column (A), line 3, more than \$5,000 of aggregate grants or other assistance to or for foreign individuals? <i>If "Yes," complete Schedule F, Parts III and IV</i> . . . . .	<b>16</b>	No
<b>17</b>	Did the organization report a total of more than \$15,000 of expenses for professional fundraising services on Part IX, column (A), lines 6 and 11e? <i>If "Yes," complete Schedule G, Part I.</i> See instructions. . . . .	<b>17</b>	No
<b>18</b>	Did the organization report more than \$15,000 total of fundraising event gross income and contributions on Part VIII, lines 1c and 8a? <i>If "Yes," complete Schedule G, Part II</i> . . . . .	<b>18</b>	No
<b>19</b>	Did the organization report more than \$15,000 of gross income from gaming activities on Part VIII, line 9a? <i>If "Yes," complete Schedule G, Part III</i> . . . . .	<b>19</b>	No
<b>20a</b>	Did the organization operate one or more hospital facilities? <i>If "Yes," complete Schedule H</i> . . . . .	<b>20a</b>	No
<b>b</b>	If "Yes" to line 20a, did the organization attach a copy of its audited financial statements to this return? . . . . .	<b>20b</b>	
<b>21</b>	Did the organization report more than \$5,000 of grants or other assistance to any domestic organization or domestic government on Part IX, column (A), line 1? <i>If "Yes," complete Schedule I, Parts I and II</i> . . . . .	<b>21</b>	No

Part IV Checklist of Required Schedules (continued)

Table with 3 columns: Question number, Question text, and Yes/No columns. Rows include questions 22 through 38 regarding organizational reporting, compensation, and transactions.

Part V Statements Regarding Other IRS Filings and Tax Compliance

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

Table with 3 columns: Question number, Question text, and Yes/No columns. Rows include questions 1a, 1b, and 1c regarding Form 1096, Forms W-2G, and backup withholding rules.

Part V Statements Regarding Other IRS Filings and Tax Compliance (continued)

Table with multiple rows and columns. Rows include questions 2a through 17, covering topics like employee reporting, federal employment tax returns, unrelated business gross income, foreign accounts, prohibited tax shelter transactions, charitable contributions, and various organizational requirements. Columns include question numbers (e.g., 2a, 2b, 3a, 3b, etc.), 'Yes'/'No' responses, and numerical input fields.

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



Section A. Governing Body and Management

Table with 3 columns: Question, Yes, No. Rows include: 1a (24), 1b (24), 2, 3, 4, 5, 6, 7a, 7b, 8a, 8b, 9.

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

Table with 3 columns: Question, Yes, No. Rows include: 10a, 10b, 11a, 11b, 12a, 12b, 12c, 13, 14, 15a, 15b, 16a, 16b.

Section C. Disclosure

- 17 List the states with which a copy of this Form 990 is required to be filed WA
18 Section 6104 requires an organization to make its Form 1023 (1024 or 1024-A, if applicable), 990, and 990-T (section 501(c)(3)s only) available for public inspection. Indicate how you made these available. Check all that apply.
19 Describe in Schedule O whether (and if so, how) the organization made its governing documents, conflict of interest policy, and financial statements available to the public during the tax year.
20 State the name, address, and telephone number of the person who possesses the organization's books and records: Sue Yirku PO BOX 1433 Longbeach, WA 98631 (360) 875-9330

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

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

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

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

- List all of the organization's **current** officers, directors, trustees (whether individuals or organizations), regardless of amount of compensation. Enter -0- in columns (D), (E), and (F) if no compensation was paid.
- List all of the organization's **current** key employees, if any. See the 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, box 6 of Form 1099-MISC, and/or box 1 of Form 1099-NEC) of more than \$100,000 from the organization and any related organizations.
- List all of the organization's **former** officers, key employees, or 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.

See the instructions for the order in which to list the persons above.

Check this box if neither the organization nor any related organization compensated any current officer, director, or trustee.

(A) Name and title	(B) Average hours per week (list any hours for related organizations below dotted line)	(C) Position (do not check more than one box, unless person is both an officer and a director/trustee)						(D) Reportable compensation from the organization (W-2/1099-MISC/1099-NEC)	(E) Reportable compensation from related organizations (W-2/1099-MISC/1099-NEC)	(F) Estimated amount of other compensation from the organization and related organizations
		Individual trustee or director	Institutional Trustee	Officer	Key employee	Highest compensated employee	Former			
(1) John DeMase as Port of Ilwaco Manag Trustee of Board	0.00	X					0	0	0	
(2) Jim Sayce Vice President of Board	0.00	X					0	0	0	
(3) Frank Wolfe Trustee of Board	0.00	X					0	0	0	
(4) Jay Personius Trustee of Board	0.00	X					0	0	0	
(5) Mike Cassinelli Treasurer of Board	0.00	X					0	0	0	
(6) Jeanne Brooke President of the Board	0.00	X					0	0	0	
(7) Jerry Phillips Trustee of Board	0.00	X					0	0	0	
(8) Jason Dunsmoor Trustee of Board	0.00	X					0	0	0	
(9) Dee Roberts Trustee of Board	0.00	X					0	0	0	
(10) Cheryl Heywood Trustee of Board	0.00	X					0	0	0	
(11) Julie Struck Trustee of Board	0.00	X					0	0	0	
(12) Mike Wagner Trustee of Board	0.00	X					0	0	0	
(13) Tiffany Turner Trustee of Board	0.00	X					0	0	0	
(14) Nancy Gorshe Trustee of Board	0.00	X					0	0	0	
(15) Mark Newsom Trustee of Board	0.00	X					0	0	0	
(16) Matt Kempton Trustee of Board	0.00	X					0	0	0	
(17) Scot Attridge Trustee of Board	0.00	X					0	0	0	

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

(A) Name and title	(B) Average hours per week (list any hours for related organizations below dotted line)	(C) Position (do not check more than one box, unless person is both an officer and a director/trustee)						(D) Reportable compensation from the organization (W-2/1099-MISC/1099-NEC)	(E) Reportable compensation from related organizations (W-2/1099-MISC/1099-NEC)	(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			
(18) Karla Jensen-Martin Trustee of Board	0.00	X						0	0	0
(19) Jenn Allison Trustee of Board	0.00	X						0	0	0
(20) Jeanne Brooks Trustee of Board	0.00	X						0	0	0
(21) Rocky Caldero Trustee of Board	0.00	X						0	0	0
(22) John DeMase as Port of Chinook Man Trustee of Board	0.00	X						0	0	0
(23) Linda Spencer Trustee of Board	0.00	X						0	0	0
(24) Steve Rogers Trustee of Board	0.00	X			X	X		0	0	0
(25) Susan Yirku Executive Director	40.00							61,758	0	0
<b>1b Sub-Total</b>										
<b>c Total from continuation sheets to Part VII, Section A</b>										
<b>d Total (add lines 1b and 1c)</b>								61,758	0	0

<b>2</b> Total number of individuals (including but not limited to those listed above) who received more than \$100,000 of reportable compensation from the organization ▶ <b>0</b>			
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	Yes	No
<b>3</b> Did the organization list any <b>former</b> officer, director or trustee, key employee, or highest compensated employee on line 1a? <i>If "Yes," complete Schedule J for such individual</i>		No
<b>4</b> For any individual listed on line 1a, is the sum of reportable compensation and other compensation from the organization and related organizations greater than \$150,000? <i>If "Yes," complete Schedule J for such individual</i>		No
<b>5</b> Did any person listed on line 1a receive or accrue compensation from any unrelated organization or individual for services rendered to the organization? <i>If "Yes," complete Schedule J for such person</i>		No

**Section B. Independent Contractors**

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

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

**2** Total number of independent contractors (including but not limited to those listed above) who received more than \$100,000 of compensation from the organization ▶ **0**



Part VIII Statement of Revenue

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

Table with columns (A) Total revenue, (B) Related or exempt function revenue, (C) Unrelated business revenue, (D) Revenue excluded from tax under sections 512 - 514. Rows include Contributions, Gifts, Grants and Other Similar Amounts (1a-1g), Program Service Revenue (2a-2f), Other Revenue (3-11d), and Total Revenue (12).

**Part IX Statement of Functional Expenses**

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

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

Do not include amounts reported on lines 6b, 7b, 8b, 9b, and 10b of Part VIII.	(A) Total expenses	(B) Program service expenses	(C) Management and general expenses	(D) Fundraising expenses
<b>1</b> Grants and other assistance to domestic organizations and domestic governments. See Part IV, line 21 . . . . .				
<b>2</b> Grants and other assistance to domestic individuals. See Part IV, line 22 . . . . .				
<b>3</b> Grants and other assistance to foreign organizations, foreign governments, and foreign individuals. See Part IV, lines 15 and 16. . . . .				
<b>4</b> Benefits paid to or for members . . . . .				
<b>5</b> Compensation of current officers, directors, trustees, and key employees . . . . .				
<b>6</b> Compensation not included above, to disqualified persons (as defined under section 4958(f)(1)) and persons described in section 4958(c)(3)(B) . . . . .	61,756		61,756	
<b>7</b> Other salaries and wages . . . . .	46,086	46,086		
<b>8</b> Pension plan accruals and contributions (include section 401 (k) and 403(b) employer contributions) . . . . .	4,870		4,870	
<b>9</b> Other employee benefits . . . . .	15,885	15,885		
<b>10</b> Payroll taxes . . . . .	9,359	9,359		
<b>11</b> Fees for services (non-employees):				
<b>a</b> Management . . . . .				
<b>b</b> Legal . . . . .	1,328		1,328	
<b>c</b> Accounting . . . . .	1,472	1,472		
<b>d</b> Lobbying . . . . .				
<b>e</b> Professional fundraising services. See Part IV, line 17				
<b>f</b> Investment management fees . . . . .				
<b>g</b> Other (If line 11g amount exceeds 10% of line 25, column (A) amount, list line 11g expenses on Schedule O)				
<b>12</b> Advertising and promotion . . . . .	2,126	2,126		
<b>13</b> Office expenses . . . . .	9,542	9,542		
<b>14</b> Information technology . . . . .	6,385	6,385		
<b>15</b> Royalties . . . . .				
<b>16</b> Occupancy . . . . .	5,490	5,490		
<b>17</b> Travel . . . . .				
<b>18</b> Payments of travel or entertainment expenses for any federal, state, or local public officials . . . . .	518		518	
<b>19</b> Conferences, conventions, and meetings . . . . .	40		40	
<b>20</b> Interest . . . . .				
<b>21</b> Payments to affiliates . . . . .				
<b>22</b> Depreciation, depletion, and amortization . . . . .				
<b>23</b> Insurance . . . . .	2,617	2,617		
<b>24</b> Other expenses. Itemize expenses not covered above (List miscellaneous expenses in line 24e. If line 24e amount exceeds 10% of line 25, column (A) amount, list line 24e expenses on Schedule O.)				
<b>a</b> Contractors	10,487	10,487		
<b>b</b> Grant Service Contracts	3,527	3,527		
<b>c</b> ADO Cares	6,156	6,156		
<b>d</b> LTAC-LB	7,450	7,450		
<b>e</b> All other expenses	5,393	5,393		
<b>25</b> Total functional expenses. Add lines 1 through 24e	200,487	131,975	68,512	0
<b>26</b> Joint costs. Complete this line only if the organization reported in column (B) joint costs from a combined educational campaign and fundraising solicitation. Check here <input type="checkbox"/> if following SOP 98-2 (ASC 958-720).				

**Part X Balance Sheet**

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

		(A) Beginning of year		(B) End of year
<b>Assets</b>	<b>1</b> Cash—non-interest-bearing . . . . .	196,847	<b>1</b>	194,918
	<b>2</b> Savings and temporary cash investments . . . . .	32,365	<b>2</b>	33,292
	<b>3</b> Pledges and grants receivable, net . . . . .		<b>3</b>	
	<b>4</b> Accounts receivable, net . . . . .		<b>4</b>	12,000
	<b>5</b> Loans and other receivables from any current or former officer, director, trustee, key employee, creator or founder, substantial contributor, or 35% controlled entity or family member of any of these persons		<b>5</b>	
	<b>6</b> Loans and other receivables from other disqualified persons (as defined under section 4958(f)(1)), and persons described in section 4958(c)(3)(B) . . . . .		<b>6</b>	
	<b>7</b> Notes and loans receivable, net . . . . .		<b>7</b>	
	<b>8</b> Inventories for sale or use . . . . .		<b>8</b>	
	<b>9</b> Prepaid expenses and deferred charges . . . . .		<b>9</b>	
	<b>10a</b> Land, buildings, and equipment: cost or other basis. Complete Part VI of Schedule D	<b>10a</b>		
	<b>b</b> Less: accumulated depreciation	<b>10b</b>		<b>10c</b>
	<b>11</b> Investments—publicly traded securities . . . . .		<b>11</b>	
	<b>12</b> Investments—other securities. See Part IV, line 11 . . . . .		<b>12</b>	
	<b>13</b> Investments—program-related. See Part IV, line 11 . . . . .		<b>13</b>	
	<b>14</b> Intangible assets . . . . .		<b>14</b>	
	<b>15</b> Other assets. See Part IV, line 11 . . . . .		<b>15</b>	
<b>16 Total assets.</b> Add lines 1 through 15 (must equal line 33) . . . . .		229,212	<b>16</b>	240,210
<b>Liabilities</b>	<b>17</b> Accounts payable and accrued expenses . . . . .		<b>17</b>	
	<b>18</b> Grants payable . . . . .		<b>18</b>	
	<b>19</b> Deferred revenue . . . . .		<b>19</b>	
	<b>20</b> Tax-exempt bond liabilities . . . . .		<b>20</b>	
	<b>21</b> Escrow or custodial account liability. Complete Part IV of Schedule D		<b>21</b>	
	<b>22</b> Loans and other payables to any current or former officer, director, trustee, key employee, creator or founder, substantial contributor, or 35% controlled entity or family member of any of these persons . . . . .		<b>22</b>	
	<b>23</b> Secured mortgages and notes payable to unrelated third parties . . . . .		<b>23</b>	
	<b>24</b> Unsecured notes and loans payable to unrelated third parties . . . . .		<b>24</b>	
	<b>25</b> Other liabilities (including federal income tax, payables to related third parties, and other liabilities not included on lines 17 - 24). Complete Part X of Schedule D		<b>25</b>	
	<b>26 Total liabilities.</b> Add lines 17 through 25 . . . . .		0	<b>26</b>
<b>Net Assets or Fund Balances</b>	<b>Organizations that follow FASB ASC 958, check here <input checked="" type="checkbox"/> and complete lines 27, 28, 32, and 33.</b>			
	<b>27</b> Net assets without donor restrictions . . . . .	199,529	<b>27</b>	206,918
	<b>28</b> Net assets with donor restrictions . . . . .	29,683	<b>28</b>	33,292
	<b>Organizations that do not follow FASB ASC 958, check here <input type="checkbox"/> and complete lines 29 through 33.</b>			
	<b>29</b> Capital stock or trust principal, or current funds . . . . .		<b>29</b>	
	<b>30</b> Paid-in or capital surplus, or land, building or equipment fund . . . . .		<b>30</b>	
	<b>31</b> Retained earnings, endowment, accumulated income, or other funds		<b>31</b>	
<b>32</b> Total net assets or fund balances . . . . .	229,212	<b>32</b>	240,210	
<b>33</b> Total liabilities and net assets/fund balances . . . . .	229,212	<b>33</b>	240,210	

**Part XI Reconciliation of Net Assets**

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

<b>1</b>	Total revenue (must equal Part VIII, column (A), line 12)	<b>1</b>	208,126
<b>2</b>	Total expenses (must equal Part IX, column (A), line 25)	<b>2</b>	200,487
<b>3</b>	Revenue less expenses. Subtract line 2 from line 1	<b>3</b>	7,639
<b>4</b>	Net assets or fund balances at beginning of year (must equal Part X, line 32, column (A))	<b>4</b>	229,212
<b>5</b>	Net unrealized gains (losses) on investments	<b>5</b>	
<b>6</b>	Donated services and use of facilities	<b>6</b>	
<b>7</b>	Investment expenses	<b>7</b>	
<b>8</b>	Prior period adjustments	<b>8</b>	3,359
<b>9</b>	Other changes in net assets or fund balances (explain in Schedule O)	<b>9</b>	
<b>10</b>	Net assets or fund balances at end of year. Combine lines 3 through 9 (must equal Part X, line 32, column (B))	<b>10</b>	240,210

**Part XII Financial Statements and Reporting**

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

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

## Additional Data

**Software ID:**

**Software Version:**

**EIN:** 91-1238922

**Name:** PACIFIC COUNTY ECONOMIC DEVELOPMENT COUNCIL

Form 990 (2022)

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**Form 990, Part III, Line 4a:**

The organization engaged in activities to foster economic development in the Pacific County area and to receive, administer and expend funds for such purpose in compliance with the Revised Code of Washington, Title 24 and other regulations. According to the organizations Amended Bylaws dated 11/03/17 "The purpose of the organization is to define, support and promote policies and activities which contribute to the economic stability and growth of Pacific County. Such activities may include, but shall not be limited to: (a) Assist business establishment, expansion, diversification, and retention. (b) Inform agencies and the public on the attributes of a healthy economy and effective business management. (c) Promote public policies which will encourage and give orderly direction to economic development. (d) Engage collaboratively with other business development organizations."

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**TY 2022 Reasonable Cause Explanation**

**Name:** PACIFIC COUNTY ECONOMIC DEVELOPMENT COUNCIL

**EIN:** 91-1238922

**Explanation:** RE: Letter Number: LTR2694C Letter Date : 2023-10-30 Tax Period: 202212 Our organizations 2022 Form 990 was extended appropriately and filed on or before the extension due date; however, due to the change in our tax consultant company we were advised to mail this return. Because we have efiled timely in previous years, we did question mailing the form 990 and again were told to mail the return. Perhaps this is because the tax consultant did not have an efile account with the IRS. Regardless, we filed by mail and now we have received a letter from the IRS saying this mail filing was not valid and we need to efile and there may be penalties associated with this error unless we provide just cause. It is our hope that indeed the IRS will waive any penalties and interest associated with error in filing. We are a small nonprofit with limited staff and relied on our tax consultant and even asked twice about the filing but discovered from your letter the tax consultant was wrong. We are promptly replying to your letter to remedy this situation and ask for your forgiveness, The organization has filed timely in previous years, and we are in good standing with the IRS. Moreover, per your letter, there appears to be nothing else wrong or missing from the incorrect filing. We formally request for the waiver of any penalties and or interest and hopefully we have given sufficient reasonable cause to allow you to do so. Thank you very much for your time.

**SCHEDULE O**  
(Form 990)Department of the Treasury  
Internal Revenue Service**Supplemental Information to Form 990 or 990-EZ**Complete to provide information for responses to specific questions on  
Form 990 or 990-EZ or to provide any additional information.

▶ Attach to Form 990 or 990-EZ.

▶ Go to [www.irs.gov/Form990](http://www.irs.gov/Form990) for the latest information.

OMB No. 1545-0047

**2022****Open to Public  
Inspection**

Name of the organization

PACIFIC COUNTY ECONOMIC DEVELOPMENT COUNCIL

Employer identification number

91-1238922

**990 Schedule O, Supplemental Information**

Return Reference	Explanation
Part V, Line 1a	Part V Statement Regarding IRS Filings Line 1 (a): For its payroll services and payroll related tax filings, the organization uses ADP. For the Form 1099, the organization uses QuickBooks. In 2022 the organization appropriately filed the required Form 1099s electronically for 8 (eight) vendors. The electronic filing requires no Form 1096. However, one of the eight Form 1099 filings needed correction, therefore, the organization manually filed the corrected Form 1099 and sent the Form 1096 to the IRS.

# 990 Schedule O, Supplemental Information

Return Reference	Explanation
Part VI, Line 11b	Part VI Line 11 (b) The organizations process for reviewing the annual Form 990 includes, but is not limited to, the following: review by the Board President and the Board Treasurer, review by the Executive Director and proper staff, and preparation and/or review by consultant.



**990 Schedule O, Supplemental Information**

<b>Return Reference</b>	<b>Explanation</b>
Part VI, Line 12c	Part VI Line 12 (c) The organization has each of its Board members sign a Conflict of interest and Confidentiality Statement which states "Prior to the start of any Council formal action, vote, discussion, negotiation, or consideration of a grant request by the organization, member and officers are expected to make full disclosure to the best of their knowledge of any conflict of interest. A PCEDC board member or officer with a conflict of interest in a proposed transaction shall not vote on the matter and shall declare this conflict of interest before entering any discussion of the matter. Therefore, the conflict-of-interest policy is self-regulated by the governing body who must disclose any potential conflict.

**990 Schedule O, Supplemental Information**

<b>Return Reference</b>	<b>Explanation</b>
Part VI, Line 15b	Part VI Line 15 (b) The organizations Policy and Procedure Manual Article IV, Supervision and Evaluation (Sept, 2022), states The Chairman of the Directors is the direct supervisor of PCEDC's Executive Director, and in conjunction with the Review Committee of the Board of Directors, will conduct an annual performance evaluation of the Executive Director. All employees will be evaluated by their direct supervisor, using established standards of performance for their position, on an annual basis. Comparable data is used in this process., when necessary. Annual evaluations are done on all employees.

## 990 Schedule O, Supplemental Information

Return Reference	Explanation
Part VI, Line 19	Part VI Line 19 The organization supplies its governing documents, conflict of interest policy and financial statements to the public for public inspection upon written request.