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As of 6.14.2024

Japan-America Society of Oregon

Vision

A vibrant, flourishing relationship with Japan based on mutually beneficial relationships and connectivity, with JASO as

- a central resource to connect business, education, and cultural programs that facilitate US and Japan relationships
- the hub for networking and inter-generational engagement
- a facilitator of an inclusive and diverse community that embraces all those who hold Japan close to their hearts

Mission

To support business and develop community by strengthening the US-Japan relationship.

We work in Oregon and Southwest Washington.

Values

- Connection and Collaboration
Our desire to partner internally and externally towards a common goal
- Inclusion
A commitment to engaging diverse members in mutually beneficial ways, centered by a love for Japan
- Flexibility, Adaptation, and Learning
A continuing pursuit of excellence depends on our ability to listen and learn
- Cultural Respect and Authenticity
Our shared commitment to bring our community together in ways that are meaningful and focused on solidifying the Japan-US relationship

History

A non-profit membership organization, JASO was founded in 1907 by leaders in the Japanese business community. JASO is the third oldest society in the United States.

Operations

JASO has served as the center for anything and everything related to Japan in the State of Oregon for more than 100 years. JASO members represent a diverse and broad base of the business, academic and public sectors in our community.

As a volunteer-driven organization, member groups gather to lead varied programming around the broad categories of business, education, culture, community, women and next generation, that together deliver our mission annually. Staff coordinates, supports, leads, and manages alongside these groups, and/or collaborators, partners, sponsors, and other entities in pursuing the mission.

Vision (ビジョン)

JASO は

- 日米関係を促進するビジネス、教育、文化プログラムをつなぐ中心的リソース
- 世代を超えた交流を提供するネットワーキングハブ
- 日本を身近に感じたいすべての人々を受け入れる、多様性でかつ包括的なコミュニティとして、活気に満ちた相互的な日米の有益な関係、連携のために活動しています。

Mission (活動目的)

JASO は日米関係を強化することで、ビジネスを支援し、コミュニティを発展させるためにオレゴンとワシントン州南西部を中心に活動しています。

Values (価値感)

- つながりと協力
同じ目標を目指し関わる全員と協力し合う
- 包括性
親日家を中心に多様なメンバーを相互に有益な方法で巻き込むことへのコミットメント
- 柔軟性、適応、学習
卓越した組織を目指して、常に様々な情報や意見に耳を傾け、学んでいる
- 文化の尊重と真正性
日米関係を強固なものにすることに重点を置き、有意義な方法でコミュニティを一つにするという目標をメンバー全員で共有している

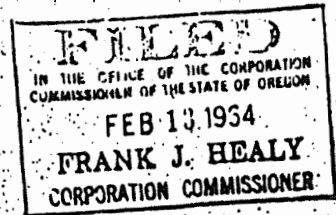
History (歴史)

JASO は 1907 年に日本のビジネス界のリーダーたちによって設立された非営利の会員制組織であり、米国で 3 番目に長い歴史のある日米協会です。

Operations (事業内容)

JASO は 100 年以上にわたり、オレゴン州における日本に関するあらゆる活動の中心的役割を担ってきました。JASO の会員は、オレゴン州内のビジネス、学術、公共部門など、多様なエリアで活躍しています。JASO は、ボランティア主導の組織として、ビジネス、教育、文化、コミュニティ、女性リーダーシップ(Women)、次世代(NEXT)という幅広いカテゴリーの会員グループを中心に、様々なプログラムを運営しています。スタッフは、これらのグループ、および協力してくれる人々、パートナー、スポンサー、その他の団体と共に、ミッションを達成することを目標に企画、サポート、指導、マネージメントを行っています。

ARTICLES OF INCORPORATION
OF
JAPAN SOCIETY OF OREGON



The undersigned, acting as incorporators under the Oregon Nonprofit Corporation Act, adopt the following Articles of Incorporation:

ARTICLE I

The name of this corporation is JAPAN SOCIETY OF OREGON and its duration shall be perpetual.

ARTICLE II

The purpose or purposes for which the corporation is organized are:

To bring the people of the United States and Japan closer together in their appreciation and understanding of each other and each other's way of life. To function as a non-profit, non-political organization interested in serving as a medium through which both peoples can learn from the experiences and accomplishments of the other.

ARTICLE III

Provisions for the distribution of assets on dissolution or final liquidation are:

At no time and in no manner shall any of the assets of the corporation, whether in the nature of real or personal property or any other thing of value, inure to or for the benefit of any member of the corporation. If at any time the corporation shall cease to operate or function or become dissolved, whether voluntary or involuntary, all of the assets of the corporation, of every kind or nature then existing, shall immediately be transferred and delivered by proper instruments of transfer or conveyance to the State of Oregon, and shall become the exclusive property of said state for such purpose or purposes as said state, through its duly authorized officers, may from time to time determine.

ARTICLE IV

The address of the initial registered office of the corporation is 824 S. W. Fifth Avenue, Portland, Oregon, and the name of its initial registered agent at such address is FRANK M. WOMACK.

ARTICLE V

The number of directors constituting the initial board of directors of the corporation is 26 and the names and addresses of the persons who are to serve as directors until the first annual meeting or until their successors are elected and shall take office are:

| <u>Name</u> | <u>Address</u> |
|--------------------|---|
| Paul D. Hunt | 1425 N. E. Irving Street, Portland, Oregon |
| Buddy S. Ikata | 816 N. Russel Street, Portland, Oregon |
| Philip Englehart | 2333 S. W. 18 Avenue, Portland, Oregon |
| William H. Fisher | 1000 Lewis Building, Portland, Oregon |
| J. W. Speer, Jr. | 616 S. W. Broadway, Portland, Oregon |
| Thomas C. Young | 509 Allen Road, Lake Grove, Oregon |
| George Azumano | 200 S. W. 4th Avenue, Portland, Oregon |
| H. K. Cherry | 520 S. W. Morrison, Portland, Oregon |
| Tom S. Tamiyasu | 28 N. W. 4th Avenue, Portland, Oregon |
| J. C. Hering | 817 Board of Trade Building, Portland, Ore. |
| R. W. Cabell | 604 Lewis Building, Portland, Oregon |
| David C. Duncan | Route 1, Box 915, Beaverton, Oregon |
| Edmund G. Ellis | Oregonian Building, Portland, Oregon |
| M. J. Frey | 1320 S. W. Broadway, Portland, Oregon |
| Yoshi Minagi | 704 Lewis Building, Portland, Oregon |
| Robert Rickett | 216 S. E. Grand Avenue, Portland, Oregon |
| David Sutherland | 204 Concord Building, Portland, Oregon |
| Rudie Wilhelm, Jr. | 1233 N. W. 12th Avenue, Portland, Oregon |
| Jerry Inoye | 105 W. Burnside Street, Portland, Oregon |
| Massaki Okuda | 310 S. W. 4th Avenue, Portland, Oregon |
| Donald H. Bates | 922 S. W. Stark Street, Portland, Oregon |
| John M. Fulton | 920 S. W. 6th Avenue, Portland, Oregon |
| Thomas Kerr | 600 Lewis Building, Portland, Oregon |
| Carvel C. Linden | 321 S. W. 6th Avenue, Portland, Oregon |
| E. C. Sammons | 321 S. W. 6th Avenue, Portland, Oregon |
| Roland Davis | 623 S. W. Oak Street, Portland, Oregon |

ARTICLE VI

The name and address of each incorporator is:

| <u>Name</u> | <u>Address</u> |
|------------------|--|
| Carvel C. Linden | 321 S. W. 6th Avenue, Portland, Oregon |
| John M. Fulton | 920 S. W. 6th Avenue, Portland, Oregon |
| Roland Davis | 623 S. W. Oak Street, Portland, Oregon |

Dated February 12, 1964.

Carvel C. Linden

John M. Fulton

Roland Davis

STATE OF OREGON

County of Multnomah

ss.

I, Roy E. Adkins

a notary public for

Oregon, hereby certify that on the 12th day of February,

1964, personally appeared before me CARVEL C. LINDEN, JOHN M. FULTON

and ROLAND DAVIS, who being by me first duly sworn, severally declared

that they are the persons who signed the foregoing document as in-

corporators, and that the statements therein contained are true.

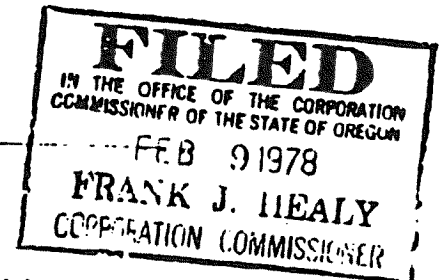
Roy E. Adkins

Notary Public for Oregon

My Commission expires: 2-22-66

Articles of Amendment
of

JAPAN SOCIETY OF OREGON



Pursuant to ORS 61.370 these Articles of Amendment were adopted by the undersigned corporation:

1. The present (not new) corporate name is JAPAN SOCIETY OF OREGON

2. The following amendment of the Articles of Incorporation was adopted in the manner prescribed by the Oregon Nonprofit Corporation Act:

(Set forth article(s) in full as will be amended to read.)

ARTICLE I

The name of the corporation shall be JAPAN-AMERICA
SOCIETY OF OREGON and its duration shall be perpetual.

3. (Check below the statement which is appropriate:)

- ☒ The amendment was adopted at a meeting of the Board of Directors on January 17, 19 78, and received the vote of a majority of the directors in office, there being no members having voting rights in respect thereof.
- ☐ The amendment was adopted at a meeting of the members on _____, 19____, at which a quorum was present, and the amendment received at least two-thirds of the votes which members present or represented by proxy at such meeting were entitled to cast.
- ☐ The amendment was adopted by a consent in writing signed by all members entitled to vote with respect thereto.

We, the undersigned, declare under penalties of perjury that we have examined the foregoing and to the best of our knowledge and belief, it is true, correct and complete.

JAPAN SOCIETY OF OREGON

Present (not new) Corporate Name

By

R. C. Lawrence
R. C. Lawrence

and

Frank M. Womack
Frank M. Womack

Its _____ President

Its _____ Secretary

Dated February 7, 1978

PO BOX 2350 ROOM 5127
LOS ANGELES, CA 90053

Dates: JUL 29 1992

JAPAN AMERICAN SOCIETY OF OREGON
221 NW SECOND AVENUE
PORTLAND, OR 97209

Employer Identification Number:
93-0783407

Contact Person:
TYRONE THOMAS

Contact Telephone Number:
(213) 894-6641

Our Letter Dated:
April 29, 1987

Addendum Applies:
No

--
Dear Applicant:

This modifies our letter of the above date in which we stated that you would be treated as an organization that is not a private foundation until the expiration of your advance ruling period.

Your exempt status under section 501(a) of the Internal Revenue Code as an organization described in section 501(c)(3) is still in effect. Based on the information you submitted, we have determined that you are not a private foundation within the meaning of section 509(a) of the Code because you are an organization of the type described in section 509(a)(2).

Grantors and contributors may rely on this determination unless the Internal Revenue Service publishes notice to the contrary. However, if you lose your section 509(a)(2) status, a grantor or contributor may not rely on this determination if he or she was in part responsible for, or was aware of, the act or failure to act, or the substantial or material change on the part of the organization that resulted in your loss of such status, or if he or she acquired knowledge that the Internal Revenue Service had given notice that you would no longer be classified as a section 509(a)(2) organization.

As of January 1, 1984, you are liable for taxes under the Federal Insurance Contributions Act (social security taxes) on remuneration of \$100 or more you pay to each of your employees during a calendar year. You are not liable for the tax imposed under the Federal Unemployment Tax Act (FUTA).

You are required to file Form 990 only if your gross receipts each year are normally more than \$25,000. For guidance in determining whether your gross receipts are "normally" more than \$25,000, see the instructions for Form 990. If a return is required, it must be filed by the 15th day of the fifth month after the end of your annual accounting period. A penalty of \$10 a day is charged when a return is filed late, unless there is reasonable cause for the delay. However, the maximum penalty charged cannot exceed \$5,000 or 5 percent of your gross receipts for the year, whichever is less. This penalty may also be charged if a return is not complete, so please be sure your return is complete before you file it.

If we have indicated in the heading of this letter that an addendum applies, the addendum enclosed is an integral part of this letter.

Letter 1050(DO/CG)

JAPAN AMERICAN SOCIETY OF OREGON

Because this letter could help resolve any questions about your private foundation status, please keep it in your permanent records.

If you have any questions, please contact the person whose name and telephone number are shown above.

Sincerely yours,

A handwritten signature in dark ink, appearing to read "Michael J. Quinn". The signature is fluid and cursive, with the first name "Michael" being more prominent.

Michael J. Quinn
District Director

BYLAWS

JAPAN-AMERICA SOCIETY OF OREGON

Adopted April 28, 2016

ARTICLE I: DEFINITIONS

Unless the context demands a different meaning, these terms have the following meanings in these Bylaws:

1. "Board" means the Board of Directors of the Society.
2. "Business" means a corporation, partnership, limited liability company, unit of government, unincorporated association, non-profit association, or other entity.
3. "Business Member" means a Business that is a member of the Society.
4. "Bylaws" means these Bylaws. These are the Bylaws of the Society.
5. "Consul-General" means the Japanese career diplomat who holds the title of Consul-General for Japan in Oregon, or, if no person holds that title, the senior Japanese career consul-general or other consular official with responsibility for Oregon.
6. "Director" means a person elected or otherwise serving as a director of the Society, but does not include the Executive Director and does not include Honorary Directors.
7. "Executive Director" means the employee of the Society who is in day-to-day charge of the Society's operations, regardless of the title that the Board attaches to that position.
8. "Individual Member" means, as appropriate: (a) a person who is a Member of the Society; and (b) a person whom a Business Member designates to be an Individual Member on behalf of the Business Member.
9. "Member" includes Individual Members and Business Members.
10. "Society" means Japan-America Society of Oregon, an Oregon public benefit non-profit corporation.

ARTICLE II: OFFICES

Section 1. Principal Office. The principal office of the Japan-America Society of Oregon, hereinafter referred to as the "Society," shall be located within Portland, Oregon at a location that the Board of Directors will select. At present (April 2016) the principal office is at

221 N.W. Second Avenue, Suite 202, Portland, Oregon 97209.

ARTICLE III: MEMBERSHIP

Section 1. Membership Classes. Membership in the Society shall be of several classes, including at all times at least one class for Individual Members and one class for Business Members. The Board will allow Business Members to designate one or more individuals associated with the Business as members of the Society, and the persons so designated will be classed as Individual Members as long as the designating Business Member maintains its membership and continues the designation in force. The Board may adopt, revise, and eliminate other classes of membership as it sees fit. Until the Board amends the classes of membership, the classes of membership are as stated in Schedule 1 to these Bylaws.

Section 2. Dues and Membership Benefits. The Board will establish, and may from time to time revise, the annual or other dues that Members of the different classes will pay, and the benefits of the different classes of membership. The Board may establish classes of membership (for example, honorary members) of whom no dues will be required.

Section 3. Applications for Membership. The Executive Director will prepare membership applications and make them available to prospective Members. The membership applications shall request prospective members to provide such information as the Society may require to provide the members with the benefits of membership.

Section 4. Consul-General is an Individual Member ex officio. The Consul-General is ex officio an Individual Member of the Society, from whom no dues or other payment shall ever be required, and is also ex officio a Director.

ARTICLE IV: TERMINATION OF MEMBERSHIP

Section 1. Termination for Non-Payment. Until the Board adopts a different policy on non-payment of membership dues, any Member who is delinquent in dues for a period of six (6) months shall automatically be dropped from the membership roll of the Society.

Section 2. Resignation. Any Member may resign from the Society by sending a notice of resignation to the Society's office.

Section 3. Resignation or Termination of a Business Member. If a Business Member resigns its membership or is dropped for non-payment of dues, then the individuals that the entity has designated as Individual Members will also cease to be Members.

ARTICLE V: VOTING

Section 1. Voting Rights. All Individual Members of the Society who have provided a valid e-mail address to the Society at which to receive notices are entitled to vote, in person or by proxy, at all meetings of the Society at which a vote of the Members is taken. Each

Individual Member will have one vote, except that in any contested matter the designees of a Business Member will have no more than twenty-five votes total.

ARTICLE VI: MEETINGS OF THE MEMBERS

Section 1. Annual Meeting of Members. The Board will hold at least one meeting of the Members each calendar year, and shall give notice of the time and place of the annual meeting to the Members at least two weeks in advance of the meeting.

Section 2. Special Meetings. Special meetings of the Members may be called at any time by the President. The President will call a special meeting of the Members upon the written request of fifty or more Individual Members, for the purpose that the requesting Individual Members state in their request. The Board will give notice of special meetings to the Individual Members in the same manner as for notice of the annual meeting of Members.

Section 3. Quorum. At the annual meeting of the Members, fifty (50) Individual Members including at least five directors will constitute a quorum. At any special meeting of the Members, five percent of the Individual Members including at least five directors will constitute a quorum.

ARTICLE VII: BOARD OF DIRECTORS

Section 1. Number of Directors. The Society shall operate under the supervision of the Board of Directors, each of whom must be an Individual Member of the Society. The Board of Directors shall include the President, the President-Elect, the immediate past President (if an Individual Member), the Consul-General, and at least 20 but no more than 30 other Individual Members of the Society. The Board shall serve without compensation.

Section 2. Term of Directors. The elected Directors shall be divided into two classes of approximately equal number, with one class elected in odd-numbered years and the other class elected in even-numbered years. The Directors elected each year shall take office immediately on the conclusion of the annual meeting of Members at which they are elected, and will serve terms of approximately two years, until the second annual meeting of Members following their election. Elected Directors may be re-elected without limit.

Section 3. Nomination and Election of Directors. Each year the President shall appoint at least five Individual Members, including at least one Director whose term does not expire that year, to be the Nominating Committee. The Nominating Committee shall propose for election as Directors at least enough Individual Members to fill the seats on the Board that are then up for election. The Board will present the nominees for election at the annual meeting of Members. A majority vote of the Individual Members who are present at the annual meeting is sufficient to elect the nominees.

Section 4. Past Presidents. The immediate past President of the Society (if an Individual Member) is a Director ex officio until the second annual meeting of Members

following the end of the person's term as President. Earlier past Presidents who continue to be Individual Members have the privilege of attending and speaking at meetings of the Board, but will not (unless otherwise elected as a Director) be Directors, will not vote at meetings, and will not be counted toward the presence of a quorum.

Section 5. Honorary Directors. The Governor of Oregon and the Mayor of Portland will be Honorary Directors of the Society during their term in office. The Board may honor one or more other persons with the title of Honorary Director, either for life or for a stated period. Honorary Directors may attend and speak at meetings of the Board, but will not vote at meetings and will not be counted toward the presence of a quorum at meetings of the Board.

Section 6. Vacancies on the Board. The Board may by majority vote at a regular meeting fill any vacancy on the Board by electing an Individual Member to serve as a Director until either the next annual meeting of Members or the second-next annual meeting of Members, as the Board may decide.

Section 7. Leaves of Absence. A Director who is unable to attend Board and committee meetings by reason of physical condition, absence from the Portland metropolitan area, or the press of business may request the Executive Committee to grant a leave of absence for a period of up to six months. If the Executive Committee grants the leave of absence, then the requesting Director will continue to hold the title of Director during the leave of absence (or until the Director's term expires, if earlier) but will not, during the leave of absence, be counted toward a quorum of the Board or be entitled to vote at meetings of the Board.

ARTICLE VIII: COMMITTEES OF THE SOCIETY

Section 1. Committees. The Society shall have an Executive Committee, a Membership Committee, and a Nominating Committee. The Society may have other committees as the Board or the President may create, either for a specific project or to continue indefinitely. Within a reasonable time after the annual meeting of Members, the President shall appoint the members of the committees, and the appointed committee members will serve until the next annual meeting of Members. The President will be the chair of the Executive Committee and shall appoint the chairs of the other committees. Each committee of the Board shall have at least three members, including at least two Directors as committee members. The other committee members may be chosen from among the Individual Members.

Section 2. Executive Committee. The Executive Committee shall include the President, the President-Elect, the Executive Director, the Vice Presidents, the Secretary, the Treasurer, and up to three other Directors that the President designates. The Executive Committee shall prepare the agenda for Board meetings and shall oversee the business of the Society between Board meetings. The Executive Committee may also act for the Board in case of emergency or when it is impracticable to convene a meeting of the Board to respond to an unexpected event.

Section 3. Membership Committee. The Membership Committee shall work to identify, recruit, and retain Members of the Society, and shall carry out such other functions as the Executive Committee may assign to it.

Section 4. Nominating Committee. The Nominating Committee shall propose nominees for Directors and officers of the Society, for approval by the Members of the Director nominees and for approval by the Board of the officer nominees. Unless the President appoints another Director as the chair of the Nominating Committee, the President will chair the Nominating Committee.

Section 5. Committee Meetings. The chairs of each committee shall call meetings of their committees as frequently as necessary to carry out the duties of the committee. Three committee members including at least one Director will constitute a quorum.

Section 6. Staff Liaison. The Executive Director will designate an employee of the Society as the staff liaison to each committee other than the Executive Committee, unless the President determines that a committee should function without a staff liaison. The staff liaison to each committee will be entitled to attend meetings of that committee as a non-voting member of the committee.

ARTICLE IX: MEETINGS OF THE BOARD OF DIRECTORS

Section 1. Regular Meetings. The Board will hold regular meetings at times and places that the President or the Executive Committee shall fix.

Section 2. Special Meetings. The Board will hold a special meeting on the call of the President. The Board will also hold a special meeting on written request of seven or more Directors, to transact such business as the directors may state in their request.

Section 3. Quorum of Directors. One-third of the Directors will constitute a quorum.

Section 4. Appropriation of Funds. The affirmative vote of a majority of the Directors present at a meeting of the Board at which a quorum is present shall be required to make any appropriation of money other than (a) the general operating expenses of the Society, and (b) expenses allowed for or contemplated by a budget of the Society that the Board has approved.

ARTICLE X: ORDER OF BUSINESS AT MEETINGS

Section 1. Order of Business at Board Meetings. The Executive Committee shall prepare and distribute the agenda for Board meetings, which shall include approval of the minutes of prior meetings and reports on the operations of the Society. The agenda shall also include any other matters that require a decision by the Board or that the Executive Committee believes appropriate to present to the Board.

Section 2. Order of Business at Meetings of the Members. The Board shall determine

the order of business at all meetings of the Members. Business at the annual meeting of Members shall include approval of the minutes of the prior meeting of the Members, election of Directors, reports on the operations of the Society, and such other matters as the Board believes appropriate to present to the Members.

Section 3. Conduct of Meetings. The presiding officer at a meeting of the Board or of the Members is not required to follow any particular rules of order, but may conduct the meeting in any fair and reasonable manner that allows the Board or the Members (as the case may be) to transact business.

ARTICLE XI: TRANSACTING BUSINESS WITHOUT A MEETING

Section 1. Board May Act Without Meeting. The Board may take any action without a meeting that Chapter 65, Oregon Revised Statutes requires or permits to be taken at a Board meeting, if within a ten-day period the Directors unanimously signify their assent to the action in writing (including e-mail or other electronic communication), given to the President or President-Elect. If a Director who holds a public office or government appointment states that rules applicable to the office or appointment prohibit the Director from voting on the matter, or if a Director declares that a conflict of interest requires that the Director not vote on the matter, then that Director will be disregarded for purpose of the vote, so that the rest of the Directors may act. If within the ten-day period a majority, but fewer than all, of the Directors signify their assent to the action, then the Executive Committee may take the action in place of the Board unless Chapter 65, Oregon Revised Statutes requires that the action be taken only by the Board. If ORS 65.341(2) should be amended to allow the board of directors of a public benefit non-profit corporation to take action without a meeting by less than unanimous consent, then the Board may take any action without a meeting by majority consent, or by such greater approval that the statute may then require.

ARTICLE XII: OFFICERS; EXECUTIVE DIRECTOR

Section 1. The Officers. The officers of the Society are the President (also called the Chair), the President-Elect (also called the Chair-Elect), one or more Vice Presidents (also called Vice-Chairs), a Secretary, and a Treasurer. The officers must be Individual Members when elected or appointed and throughout their term in office. The Board may appoint one or more persons as honorary officers, who need not be Individual Members when appointed and who will have no duties or responsibilities.

Section 2. Election of Officers. At the Board's first meeting after the annual meeting of Members in odd-numbered years, the President-Elect will become the President. If the Board has not already approved the nominees proposed by the Nominating Committee, then the Board will elect the other officers from among the Individual Members. Any person elected as an officer who is not a Director will become a Director while that person holds the office.

Section 3. Two-Year Term of Officers. The Officers shall serve terms of approximately two years, until the first Board meeting following the annual meeting of Members in the next

odd-numbered year, or until their successors are elected and qualified.

Section 4. Duties of Officers. The President will preside at all meetings of the Board and of the Members, and will be the chair of the Nominating Committee unless the President appoints another Director as its chair. The President-Elect will preside in the absence of the President, and will fulfill the duties of the President if the President dies, resigns as President, or becomes unable to perform the duties of the office. The Vice Presidents shall have such duties as the President may assign to them. The Secretary shall be responsible for preparing minutes of the meetings of the Board and of the Members and for maintaining the records of the Society necessary to preserve the corporate existence of the Society. The Treasurer shall have general charge of the financial records of the Society, shall prepare or oversee the financial reporting of the Society, and shall report to the Board from time to time on the financial condition of the Society. If the Board establishes a Budget Committee or a Finance Committee (however named), then the Treasurer will be the chair of that committee.

Section 5. No Compensation. The officers will serve without compensation, will not exploit their positions as officers for private gain or take any other action that might jeopardize the Society's status under Section 501(c)(3) of the Internal Revenue Code. However, the Society may reimburse the officers for amounts that the officers expend to perform their duties. Expenses of the President shall be submitted to the Treasurer for approval. Expenses of the other officers shall be submitted to the Executive Director for approval.

Section 6. Vacancies. If the office of President becomes vacant, then the President-Elect shall become the President and shall complete the term of the former President, after which he or she shall then start his or her own two-year term as President. If the office of President-Elect becomes vacant because the President-Elect has become the President, then the Board shall fill by vote the office of President-Elect, and the person so chosen will complete the unexpired term of the President-Elect and will also be the President-Elect during the full term that the prior President-Elect serves as President. The Board shall fill by vote any vacancy in any other office.

Section 7. Executive Director. The Society shall employ a capable person as its general manager, referred to as the "Executive Director" in these Bylaws, who shall be selected by the Board. The Executive Director shall keep the membership records of the Society, engage and terminate other employees of the Society within the budgets approved by the Board, collect revenues and pay expenses, operate the Society's office, and enter into contracts on behalf of the Society for the ordinary expenses of the Society. The Executive Director shall also perform such other duties as the Board or the Executive Committee may assign. The Executive Director may not, however, purchase, lease, or sell real property, borrow money, or pledge the Society's assets as security for debt without the prior approval of the Board.

ARTICLE XIII: CONSTRUCTION AND AMENDMENT OF BYLAWS

Section 1. Construction. All questions as to construction and meaning of the Bylaws shall be decided by the presiding officer of the meeting at which the question arises. If the

presiding officer's decision is challenged, the question shall be decided by the Board.

Section 2. Amendment. These Bylaws may be amended by a two-thirds vote of the Directors present at a meeting of the Board, provided that the agenda for the meeting includes notice that an amendment to the Bylaws will be considered at that meeting.

Section 3. Compliance with Internal Revenue Code. No provision of the Bylaws may be interpreted in any manner that would cause the Society to cease to qualify for exemption from federal income tax under Section 501(c)(3) of the Internal Revenue Code.

ARTICLE XIV: ELECTRONIC AND OTHER NOTICES

Section 1. Electronic Notice. Notices to the Board and to the Members may be given by mail, by hand delivery, or by electronic communication. The Society will give notices by any manner reasonably calculated to provide actual notice, which may include an e-mail or other electronic notification that describes in general terms the matter that is the subject of the notice, and which may direct the Member to the Society's website for further information. A Member who does not provide the Society with a valid e-mail address at which to receive notices does not have the right to vote on any matter for which the Society would otherwise be required to send written notice to the Members, and is conclusively deemed to have waived notice of all meetings of the Members.

ARTICLE XV: FISCAL YEAR

Section 1. Fiscal Year. The fiscal year of the Society shall be the calendar year.

ARTICLE XVI: SEAL

Section 1. No Seal Required. The Society may transact its business without a seal or other formality. The Society may, however, adopt and use a seal for formal or ceremonial purposes that includes the words "Japan-America Society of Oregon."

ARTICLE XVII: INDEMNIFICATION OF DIRECTORS

Section 1. Indemnification. The Society will indemnify the Directors against liability incurred in a proceeding to which the Director was made a party because the Director is or was a Director to the maximum extent permitted by ORS 65.391 and other applicable provisions of Oregon law. The Society is authorized to amend its Bylaws to eliminate or impair this right to indemnification after an act or omission occurs, as permitted by ORS 65.391(6)(b).

SCHEDULE 1

MEMBERSHIP CLASSES

For organizations:

Diamond

Platinum

Gold

Silver

Bronze

Copper

Individuals:

Senior

Student

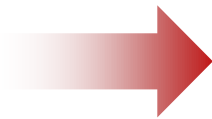
Individual (up to 2 as a couple)

Columbia Circle

Tomodachi-kai

2024 Japan-America Society of Oregon *Organization Chart*

Past Chairs & Honorary
Board Members
Advisory & Guidance



Board of Directors

Executive Committee

Executive Director

Assistant Director

Membership & Communi-
cations Coordinator

Program Director

Key

Operational Area

Volunteer
Committee

Working Group

Staff-led

Business

Education

Culture

Business Affairs
Committee

- Business Speakers Series

Delegation Visitation
Management (DVM)

Cross-Cultural
Communications

- Japanese Language Classes (workplace, general)
- Corporate Language & Culture Courses & Workshops
- Delegation Preparation & Expectations

Education
Committee

- Toyama Cup
- Japan Bowl

Japan on the Road

Cultural
Committee

- Shinnenkai
- Japanese Beer Garden

Membership

Fundraising

Membership
& Marketing
Committee

- Networking events
- New Member Orientations
- Retention/Development
- Services/Values
- Engagement
- Program Marketing

Golf
Committee

Annual
Gala
Committee

- Grants
- Donations

Community

Women

NEXT Gen

- Other Japan-related groups
- Sister Cities
- Cities outside Portland Metro
- Toyama-ken

Women's Leadership
Council

- Leadership Luncheon
- Local Speakers
- Workshops
- Networking events

jaso NEXT

- Meet Ups/
Networking

Communications

- Communications; Online & Social Media
- Graphics & Design
- CRM & Membership Management

Japan-America Society of Oregon
2022-2027
Strategic Plan



Acknowledgements

Thanks to all who participated in this 2022-2027 Strategic Plan.

Your time, commitment, and energy is an inspiration.

SURVEY PARTICIPANTS

JASO RETREAT ATTENDEES

JASO EXECUTIVE COMMITTEE

Chair

Tamako Hayashi, *Deloitte*

Chair-Elect

Masa Yamaguchi, *Lane Powell*

Treasurer

Paul Waldram, *Moss Adams*

Secretary

Cathy Bowman, *Mackenzie*

Vice Chairs

Rick Aizawa, *Port of Portland*

Tatsuo Ito, *SEH America, Inc.*

Nancy Lange, *NW Natural*

Rob Langstaff, *Sweet Onion Consulting*

Masami Nishishiba, *Portland State University*

STRATEGIC PLANNING COMMITTEE

Tamako Hayashi, *Deloitte - Strategic Planning Committee Chair*

Rick Aizawa, *Port of Portland*

Cathy Bowman, *Mackenzie*

Rob Langstaff, *Sweet Onion Consulting*

Masami Nishishiba, *Portland State University*

Sydney Owen, *Vanport International*

Mari Watanabe, *Partners in Diversity*

Masa Yamaguchi, *Lane Powell*

JASO STAFF

Sarah Saito, Program Manager

Kaoru Miyanaga, Assistant Director

Graham Morris, Executive Director

Vision

A vibrant, flourishing relationship with Japan based on mutually beneficial relationships and connectivity, with JASO as:

- a central resource to connect business, education, and cultural programs that facilitate U.S. and Japan relationships
- the hub for networking and inter-generational engagement
- a facilitator of an inclusive and diverse community that embraces all those who hold Japan close to their hearts

Mission

To support business and develop community by strengthening the US-Japan relationship.

We work in Oregon and Southwest Washington.

Values

Connection and Collaboration

Inclusion

Flexibility, Adaptation, and Learning

Cultural Respect and Authenticity

VISION

JASO began this planning process with an existing mission that continues to guide our work. From this starting point, 24 volunteers gathered at a retreat. Here, they were asked to envision JASO's future through a drawing activity, called the "Picasso / Okamoto Exercise."

Several themes emerged. JASO was envisioned as a resource that leverages experiences of all kinds to generate inclusion and sustains interaction across interests and generations to offer a low-barrier avenue to participation in programs, activities, and shared experiences.

VALUES

The JASO values describe the way we work with each other, our partners, and the community.

Connection and collaboration: our desire to partner internally and externally towards a common goal.

Inclusion: our commitment to engaging diverse members in mutually beneficial ways, all centered by a love for Japan.

Flexibility, adaptation, and learning: our continued pursuit of excellence depends on our ability to listen and learn.

Cultural respect and authenticity: our shared commitment to bring our community together in ways that are meaningful and focused on solidifying the Japan-U.S. relationship.

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| JASO Strategic Plan Input and Development | 5 |
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JASO Strategic Plan Summary

This strategic plan builds upon a solid foundation of programs and initiatives underway at JASO. The development of this plan focuses on how JASO's current initiatives and programs connect and leverage to achieve its mission.

This 2022-2027 Plan establishes strategic priorities in four areas:

- Leading, Convening, and Facilitating
- Communication and Engagement
- Professional and Leadership Development
- Connectivity and Collaboration

This plan builds upon the important work already accomplished. Its purpose is to highlight areas of strategy, not to list all current activities and programs. Conversations that generated this plan and its final form will facilitate decision-making and the development of a shared understanding of direction for the Board, Executive Committee, Committees, and Staff.

To create the plan, JASO worked with the Portland State University's Center for Public Service in facilitating the process. This Plan focuses on the central question regarding what strategic priorities would better position JASO to fulfill its mission and pursue its vision. The process included a widely distributed survey to members and non-members, framing discussions with a strategic planning committee, and a day-long priority setting retreat with committee members and volunteers.

JASO Strategic Plan Input and Development

In preparation for the development of the plan, the organization developed a broadly distributed survey and hosted a retreat. The input was valuable as a way to understand both internal and external needs.

Survey

This was distributed electronically through the SurveyMonkey platform. The survey was open from February 28, 2022 through March 31, 2022 and generated 190 responses. The survey results appear in Appendix A.

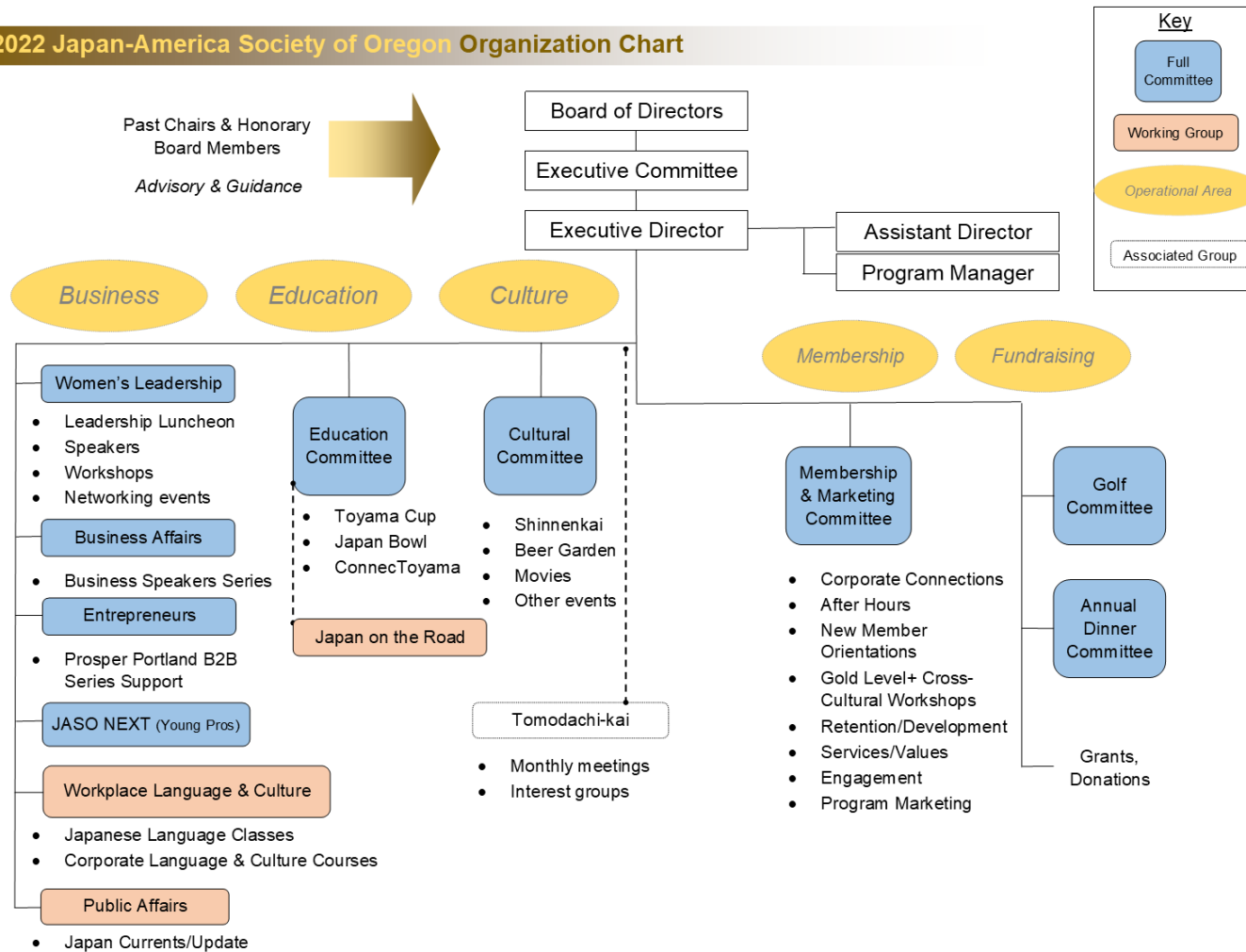
Retreat

Following the survey analysis, the JASO retreat brought together 24 board and committee members and other volunteers on the evening of May 5 and all day on May 6. The agenda included conversations around the vision, reflection on the survey, values brainstorming, and development of strategic priorities.



JASO 2022 Organizational Structure

2022 Japan-America Society of Oregon Organization Chart



JASO Current Conditions

Membership

Membership plays an important role in the organization. Service to members is a core component over and above the mission-driven purpose of the program itself, providing multiple opportunities in business, and culture-related education, including engagement and networking.

JASO membership consists of corporate and individual membership types:

- Corporate. JASO welcomes corporate members at six levels of support, graduating from Copper to Diamond. As of December 2021, there were 117 corporate members, which has stayed relatively stable since 2016.
- Individual. Individual memberships are offered according to category (Senior, Student, NEXT (Young Professional), Individual, and Columbia Circle. This number has steadily increased from a low of 97 in 2017 to 332 individual members in 2021.

Revenue

JASO has a variety of funding streams that make the work of the organization sustainable. As a 501 (c)(3) organization, JASO relies upon membership dues and different forms of fundraising. Programs are self-supporting, meaning that the funds generated sustain the program hard costs at a minimum.

Programs and Activities

Programs

JASO leads a number of important activities throughout the year that can be categorized under the broad umbrellas of business, education, and culture. Though the programming and activities are categorized in this way, many JASO members recognize the important symbiotic relationship among these activities. For example, Japanese Language Classes support business engagement and are also educational. Similarly, the Japanese Beer Garden is categorized as cultural, and at the same time generates great business networking. As described later in the strategic priorities section of this plan, the synergy among these activities is important to understand JASO as the center, or hub, of building Japan – U.S. relationships. Table 1 summarizes the current major JASO programs.

Table 1: Major JASO Programs

Business

Corporate Connections
After Hours
Business Speaker Series
Japanese Language Classes
Corporate Curriculum
Women's Leadership Council
NEXT
Entrepreneurs

Education

Japan on the Road
Toyama Cup
Japan Bowl
Oregon-Toyama Relationship

Culture

Shinnenkai
Japanese Beer Garden
Movies/Online Events

Organizational Sustainability Initiatives

JASO also engages in programming that is designed primarily for fundraising purposes, an annual dinner and a golf tournament. As with other programming, these fundraisers advance other business, educational, and cultural goals.

Given that there are limits to how much total programming can be accomplished by a staff and volunteers on the board and committees, new initiatives or changes in programming would impact existing programs.

Assessment of Current Work

As part of the survey development JASO asked respondents to rate how well it was doing overall. A majority of respondents rated JASO as Above Average to Outstanding. Looking at the results from the perspective of members and non-members, it appears that members rate the organization more highly than non-members. While JASO appears to be meeting the needs of JASO members, different and more engagement efforts may help to address the ratings overall and of JASO Non-Members. Figure 1 shows that member ratings cluster around Above Average and Excellent, where non-members cluster around the Average rating.

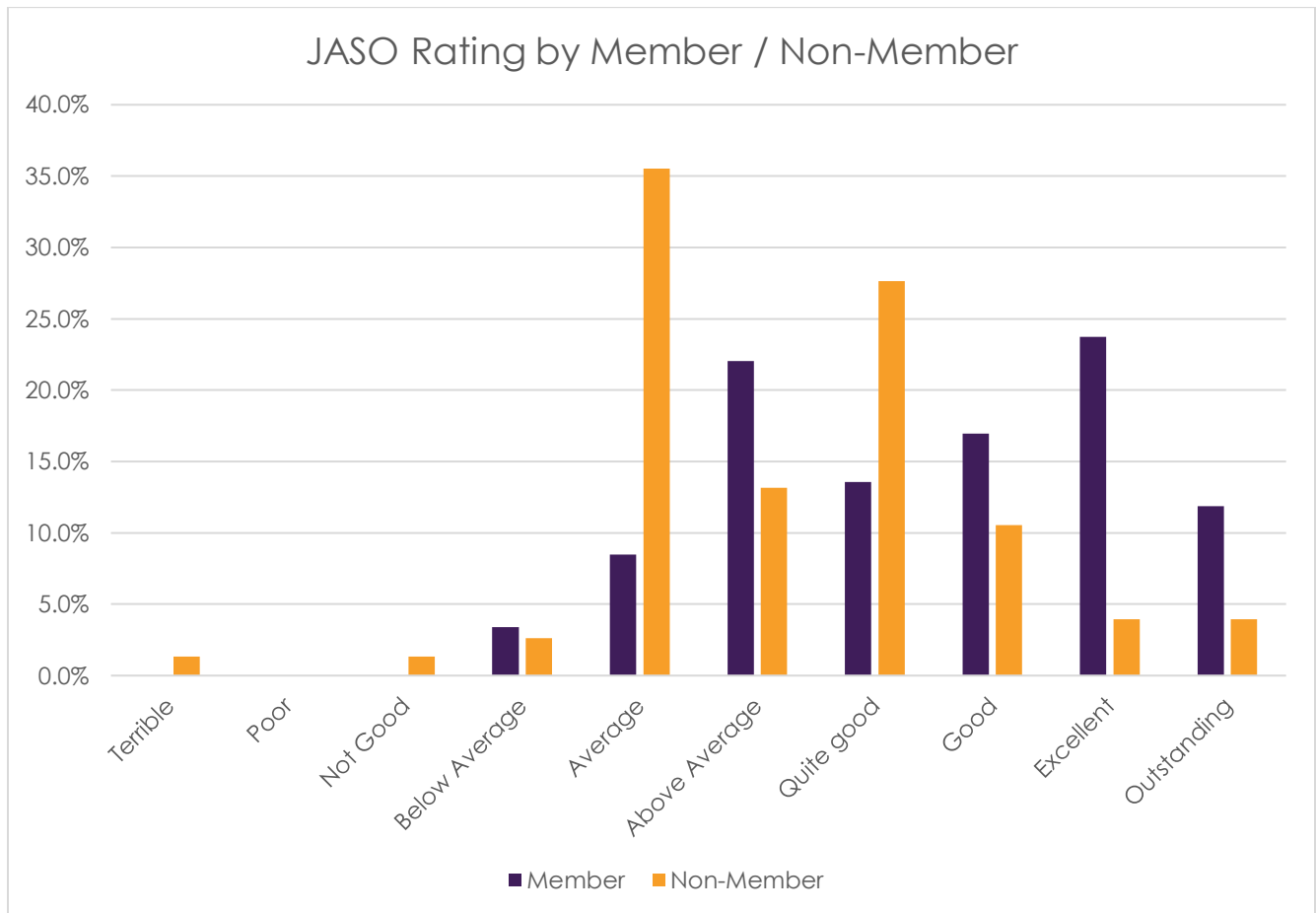


Figure 1: JASO Rating by Member Type

SWOT Analysis and Drivers of Change

A Strengths, Weaknesses, Opportunities, and Threats (SWOT) Analysis can provide an opportunity for organizations to reflect on what is working and not working currently. It also helps to identify areas where the organization can take advantage of opportunities or mitigate threats in the future. The development of a strategic plan allows organizations to think about significant changes, or drivers, likely to impact the accomplishment of goals in the next several years.

Based on the survey results, retreat discussions, and organizational assessment, Table 2 outlines the main SWOT analysis for JASO.

Table 2: JASO SWOT

| | | |
|---------------------------|--|--|
| <i>Current Conditions</i> | <p><i>Strengths</i></p> <ul style="list-style-type: none"> • Long-standing, proven, sustained programming • Sustainable budget with small annual surpluses • Diverse sources of revenue • Growing individual memberships • Organizational adaptability during COVID-19 disruptions • Capable and committed volunteers and staff • Highly engaged volunteers | <p><i>Weaknesses (Areas of Improvement)</i></p> <ul style="list-style-type: none"> • Awareness of programming – internal and external • Interconnectedness • Declining corporate membership numbers through COVID • Limited staff time capacity (2 full-time, 1 part-time) • Committee structure may result in silos of communication and/or duplication of efforts • Programming heavily reliant on volunteer capacity, which may limit some growth if not expanded |
| <i>Drivers of Change</i> | <p><i>Opportunities</i></p> <ul style="list-style-type: none"> • Partnerships with other cultural organizations and businesses for collaborative programming • Membership diversification to include young professionals, college students, women, and others interested in the Japan-US relationship • Leverage, expand, and support connections to diverse audiences (JASO Next/Women's Leadership) • Expansion of outreach and marketing efforts through social media and other creative outlets to reach newer audiences (e.g., anime/manga) | <p><i>Threats</i></p> <ul style="list-style-type: none"> • Older (Boomer) generation moving into retirement and reducing leadership presence • Loosened connections to traditional structures (e.g., family, schools, or business.) that serve as a bridge to JASO • Younger demographic(s) changing relationship to work and business • Impact of globalization that may change or weaken perceived importance of the Japan-U.S. relationship |

Developing Priorities

The process of developing priorities required retreat participants to assess and reflect on members and non-members feedback and consider the implications of future opportunities and threats. Throughout the planning process, several themes emerged to help JASO focus its work.

From these activities, several priorities emerged that indicate some direction for the Strategic Plan. These included the following:

- 1) the leadership role of JASO in strengthening Japan-US relations
- 2) communication and engagement
- 3) professional and leadership development
- 4) interconnectivity

Leading, Convening and Facilitating

The role of JASO in leading, convening, and facilitating was a central theme throughout many strategic planning conversations. JASO as a ‘hub’ at the center of Japan-U.S. relationship building was discussed in several different ways. During the visioning activity, JASO was viewed as a resource, a networking tool, a convener, and a ‘hub’. Participants noted that JASO has an opportunity to leverage its own work with that of other organizations for a greater impact. Survey participants supported JASO in its efforts to build community, focus on enhancing membership and membership value, and offer networking opportunities. Moreover, current activities that have a networking feature were rated as being beneficial and that JASO should do more of these kinds of programs. In the prioritization process, facilitating networking and focusing on membership value were significant suggestions.

Communication and Engagement

Communication and engagement developed as a strategic priority through the feedback among both survey respondents and retreat participants. Specifically, survey respondents considered communication with volunteers and community members to be important as a priority. Engagement was discussed as a way to increase JASO visibility in the broader community. Communication within the JASO organization was also considered a high priority where committee members could create synergy among shared activities within the organization. Notable suggestions included, telling the JASO story, increasing program marketing and content packages, increasing social media presence, and working with other organizations.

Professional and Leadership Development

Survey respondents and retreat attendees both discussed the benefits that JASO provides for members. Of these benefits, those that fall broadly under “member professional development” developed as a priority. Professional development refers to the opportunities that JASO provides to engage in networking and other professional development endeavors. Survey respondents and retreat participants noted the high priority of mentorship programs, internships, and JASO Next were significant. The focus across all responses was on engaging the younger generation across all areas of programming - business, education, and culture.



Connectivity and Collaboration

Connections, synergy, and collaboration among JASO activities, both internally and externally was a strategic priority and theme. Both survey respondents and retreat participants noted the importance of working together inside and outside JASO. To refocus priorities and engage in new initiatives, there will be increased demands for members and non-members time and attention. To mitigate this, there is need for synergy that can be achieved through connection. Looking for opportunities for shared programming within JASO Committees and with external organizations can add value. External collaboration was noted as building relationships with other Japan-related organizations and educational initiatives. Internal collaboration was also seen as being particularly important where retreat participants noted possible synergies among committee activities.

There is a notable interdependence among the four strategic priorities. For example, interconnectivity requires communication and engagement; and supporting professional people requires interconnectivity. These four strategic priorities, taken together, support the mission and vision of JASO.

Plan Overview and Structure

This Plan recognizes that accomplishing the vision requires JASO to have the tools to organize and focus its efforts. As a result, this plan outlines four broad **Strategic Priorities** and actionable **Objectives**.

The plan embraces the core idea that JASO can act on its vision of being at the center of strengthening US-Japan relationships through the strategic priority of Leading, Convening and Facilitating. This priority recognizes that JASO is fueled by the committed work of volunteers on its board, committees, and in the community. From the broadest perspective, all of the work of JASO falls under one or more of these Strategic Priorities. All work helps to advance the vision of JASO.

Because JASO is volunteer-driven, the strategic priorities are broad enough to resonate with committee programs. Through innovative and creative volunteers, committees can use these Strategic Priorities and Objectives as a guidepost to align initiatives and programs; coordinate internally and externally; and guide activities.

Strategic Priorities

To meet the needs of residents over the next five years, JASO has identified four strategic priorities. These priorities are overlapping, multidimensional, and synergistic. Improvement in one area will result in better outcomes in other priorities. Below, each strategic priority includes an objective implementing critical tasks.

The relationship among these priorities is expressed in the figure below.

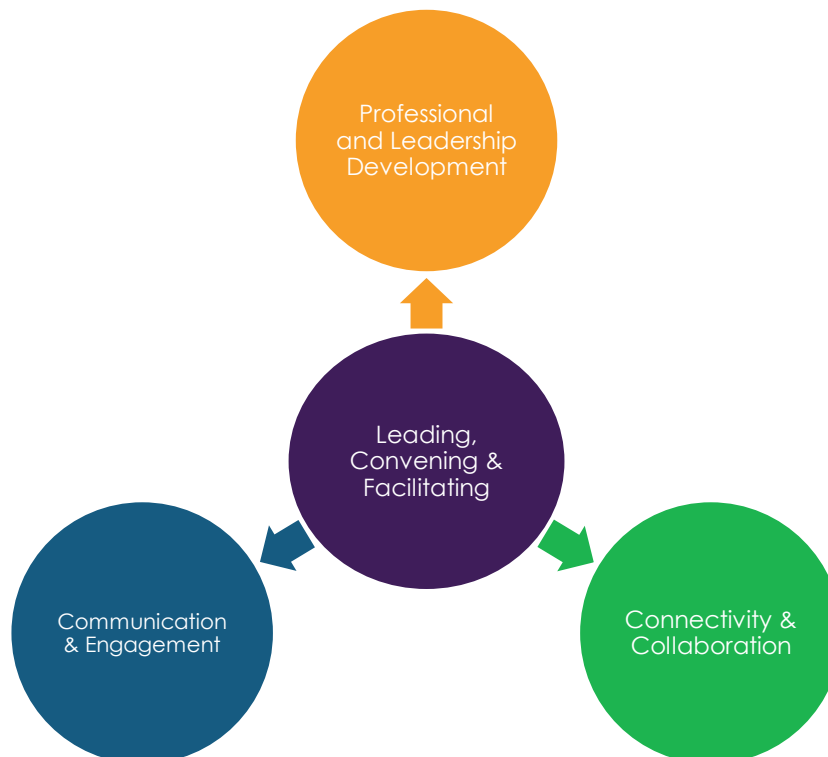


Figure 2: JASO Strategic Priorities

Strategic Priority 1: Leading, Convening and Facilitating

Leading,
Convening &
Facilitating

| Strategic Priority | Objective |
|---|--|
| 1. Leading, Convening and Facilitating Provide support internally and externally to increase the JASO and its leadership, convening and facilitating roles | a. Increase corporate and individual membership(s) |
| | b. Increase member and non-member access to programs focused on strengthening Japan-US relationships |
| | c. Support and enhance opportunities for business, education, and cultural networking |
| | d. Increase administrative and organizational capacity |

Strategic Priority 2: Communication and Engagement



Communication
& Engagement

| Strategic Priority | Objective |
|---|--|
| 2. Communication and Engagement Focus on strategic communications that enhance internal coordination and external engagement | a. Develop internal communication strategies that enhance understanding between and among members and committees |
| | b. Develop external engagement programs and content to connect to key audiences |

Strategic Priority 3: Professional and Leadership Development

| Strategic Priority | Objective |
|---|---|
| 3. Professional and Leadership Development Support and encourage networking and engagement of developing leaders to sustain long-term JASO engagement, communication, and leadership | a. Increase and formalize mentoring programs |
| | b. Increase and formalize internship program(s) |

Strategic Priority 4: Connectivity and Collaboration



Connectivity &
Collaboration

| Strategic Priority | Objective |
|---|---|
| 4. Connectivity and Collaboration Connect JASO communities internally and externally through collaborative programming | a. Build relationships with external Japan-related organizations for collaborative programs or other initiatives |
| | b. Build relationships and shared understanding among internal committees for collaborative programs or other initiatives |

Conclusion: Implementing This Plan

This 2022-2027 Strategic Plan focuses on the areas that JASO will pursue as a way to deliver on our vision for our members and the larger community.

While implementing this 2022-2027 Plan will take the energy of the entire organization, there are unique tasks for committees and the organization overall. The Strategic Priorities and Objectives serve as a guidepost for JASO to develop implementation tools through work plans, reporting, and measurement.

Committees each play a role in the Plan implementation where their unique contributions can be reflected in the overall direction of the organization. Annual work plans are a tool for committees to develop the JASO Strategic Priorities and Objectives into concrete and actionable tasks and timelines. Reporting should periodically assess those critical tasks set out in an annual work plan.

At the organizational level, aligning objectives, outcomes, and measures are an important tool to track strategic plan progress. Table 3, below, aligns the objectives with outcomes, and measures. An annual evaluation and assessment of objectives within each area will facilitate a continued focus on strategic priorities. Longer term outcomes are expected as JASO continues to implement this Plan. The measures describe the means to assess objectives. Early in Plan implementation, these measures will serve as points of observation. As the Plan matures, JASO may refine these measures or develop new ways to monitor progress toward its strategic priorities.

Table 3: Objectives & Outcomes

| Objective | Outcome |
|--|--|
| Increase corporate and individual membership(s) | <ul style="list-style-type: none"> • Membership growth |
| Increase member and non-member access to programs focused on strengthening Japan-US relationships | <ul style="list-style-type: none"> • Increased networking opportunities |
| Support and enhance opportunities for business, education, and cultural networking | |
| Increase administrative and organizational capacity | <ul style="list-style-type: none"> • Organizational sustainability |
| Develop internal communication strategies that enhance understanding between and among members and committees | <ul style="list-style-type: none"> • Increased communication and engagement |
| Develop external engagement programs and content to connect to key audiences | |
| Increase and formalize mentoring programs | <ul style="list-style-type: none"> • Enhanced professional development and long-term leadership |
| Increase and formalize internship program(s) | |
| Build relationships with external Japan-related organizations for collaborative programs or other initiatives | <ul style="list-style-type: none"> • Strong and sustained partnerships with thriving programs |
| Build relationships and shared understanding among internal committees for collaborative programs or other initiatives | |

To pursue our vision and achieve our mission, JASO relies upon our great people and our outstanding partners that will work together to continue to strengthen relationships between Japan and Oregon and Southwest Washington.



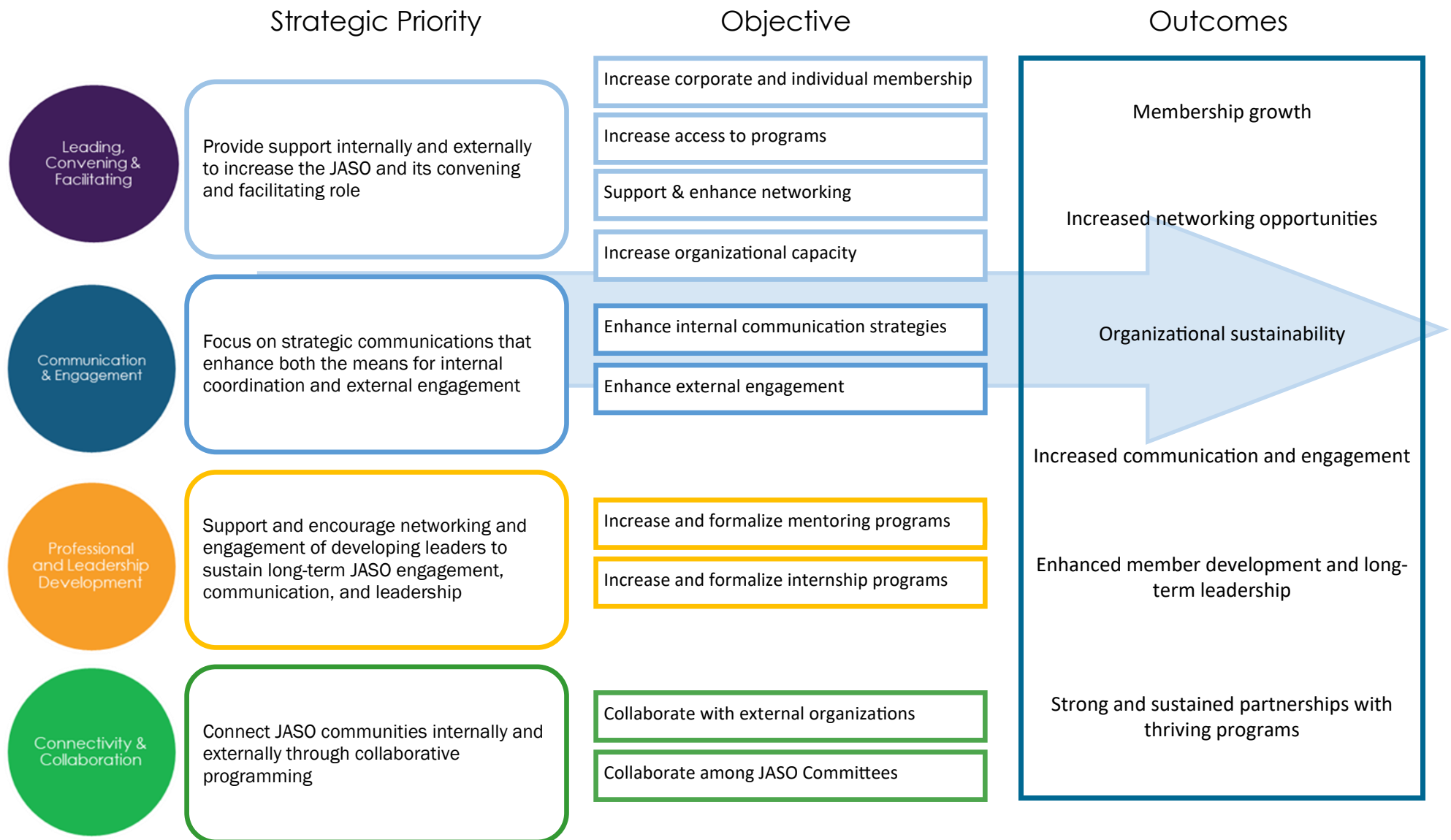
**JASO STRATEGIC PLAN
SINGLE-PAGE SUMMARY**



JASO Strategic Plan 2022-2027

Vision: A vibrant, flourishing relationship with Japan based on mutually beneficial relationships and connectivity, with JASO as: a central resource to connect business, education, and cultural programs that facilitate U.S. and Japan relationships; the hub for networking and inter-generational engagement; and an inclusive and diverse community that embraces all those who hold Japan close to their hearts

Mission: To support business and develop community by strengthening the US-Japan relationship. *We work in Oregon and Southwest Washington.*



APPENDIX 1

MEMBER & COMMUNITY SURVEY

RESULTS

JASO Survey Summary

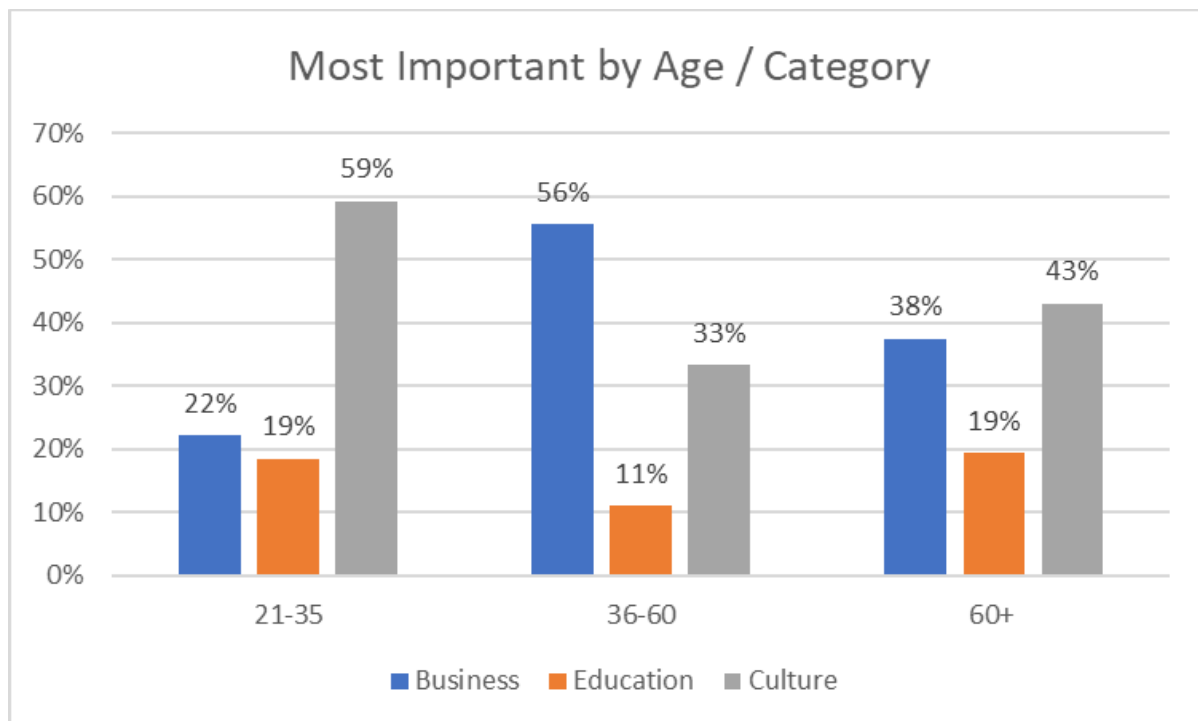
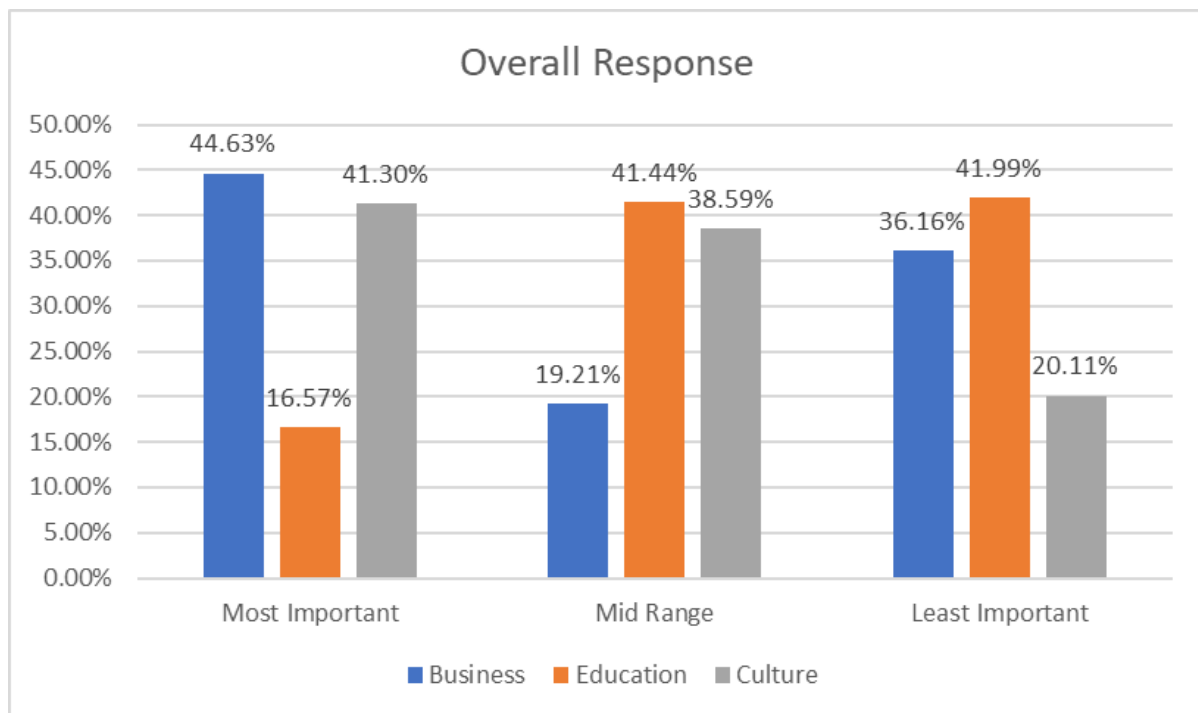
Survey Administration Dates:

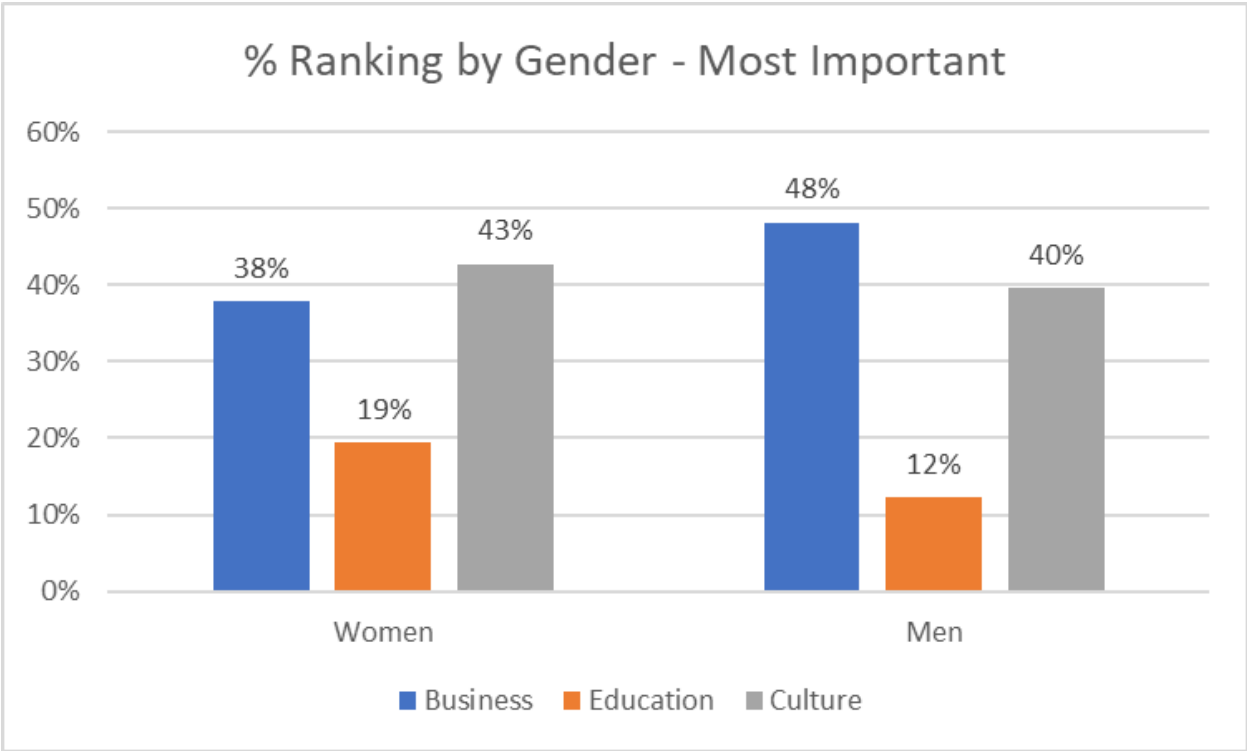
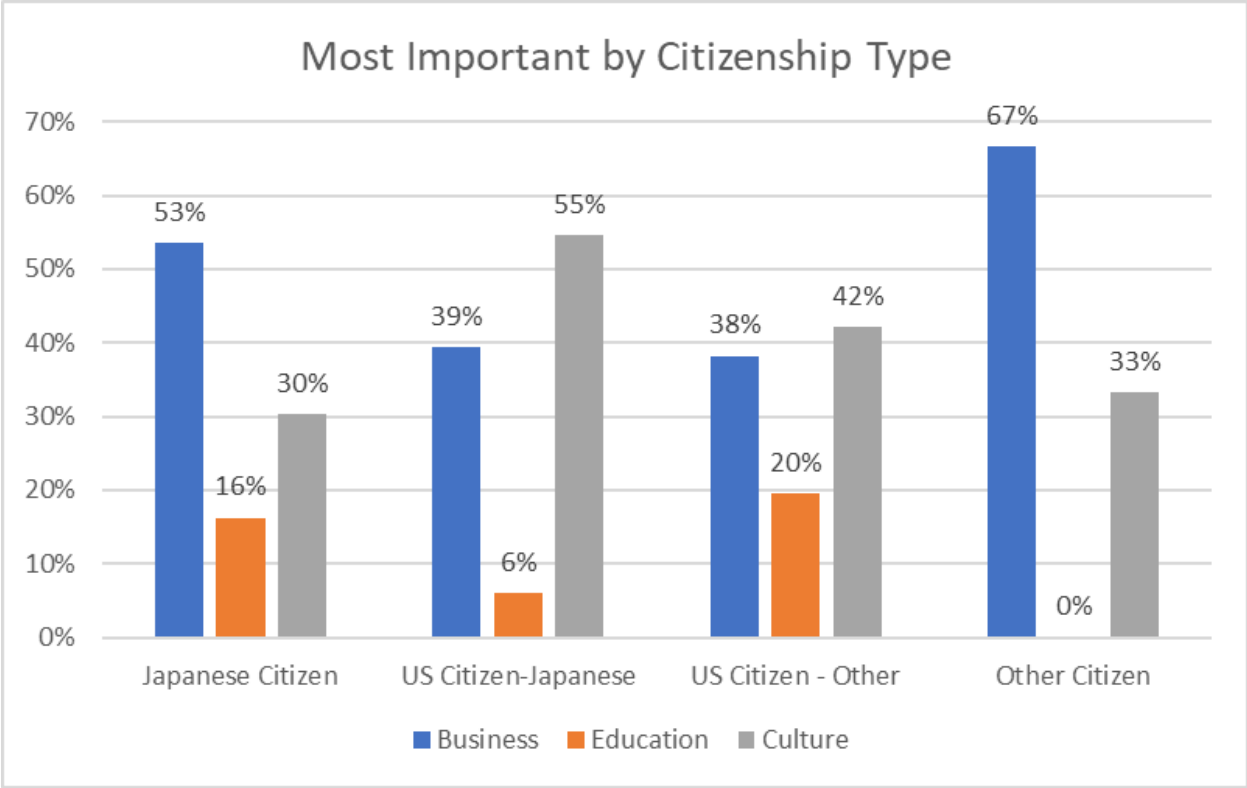
2/28/22 – 3/30/22

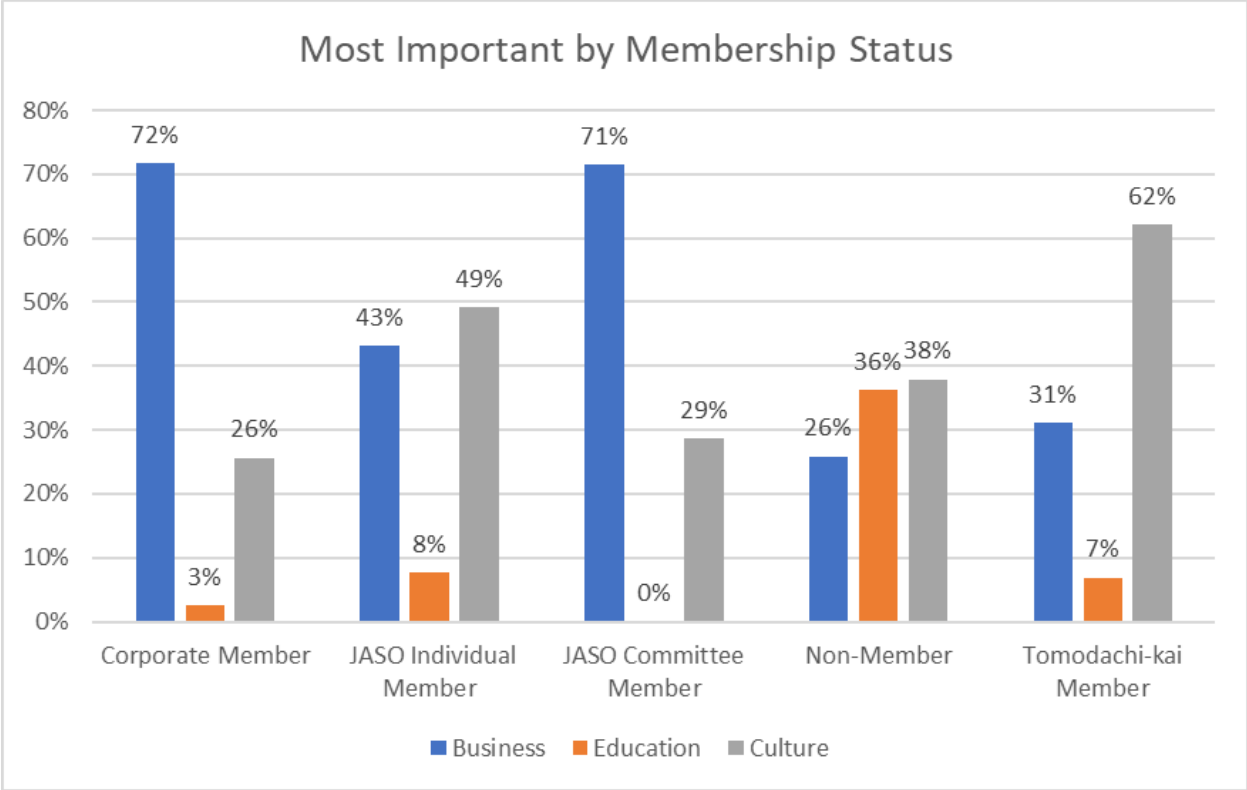
Overall Responses

- 190 Responses
- Gender
 - 107 Female
 - 82 Male
 - 1 Other
- Citizenship
 - Japanese Citizen: 44
 - US Citizen- Japanese Heritage: 34
 - US Citizen- All Other Heritages: 104
 - Other Citizen: 6
- Age Group
 - Under 21: 3
 - 21-35: 27
 - 36-60: 84
 - 61+: 74
- Membership Type
 - JASO Corporate Member: 40
 - JASO Individual Member: 66
 - JASO Committee Member: 7
 - Non-Member: 60
 - Tomodachi-kai Member: 30

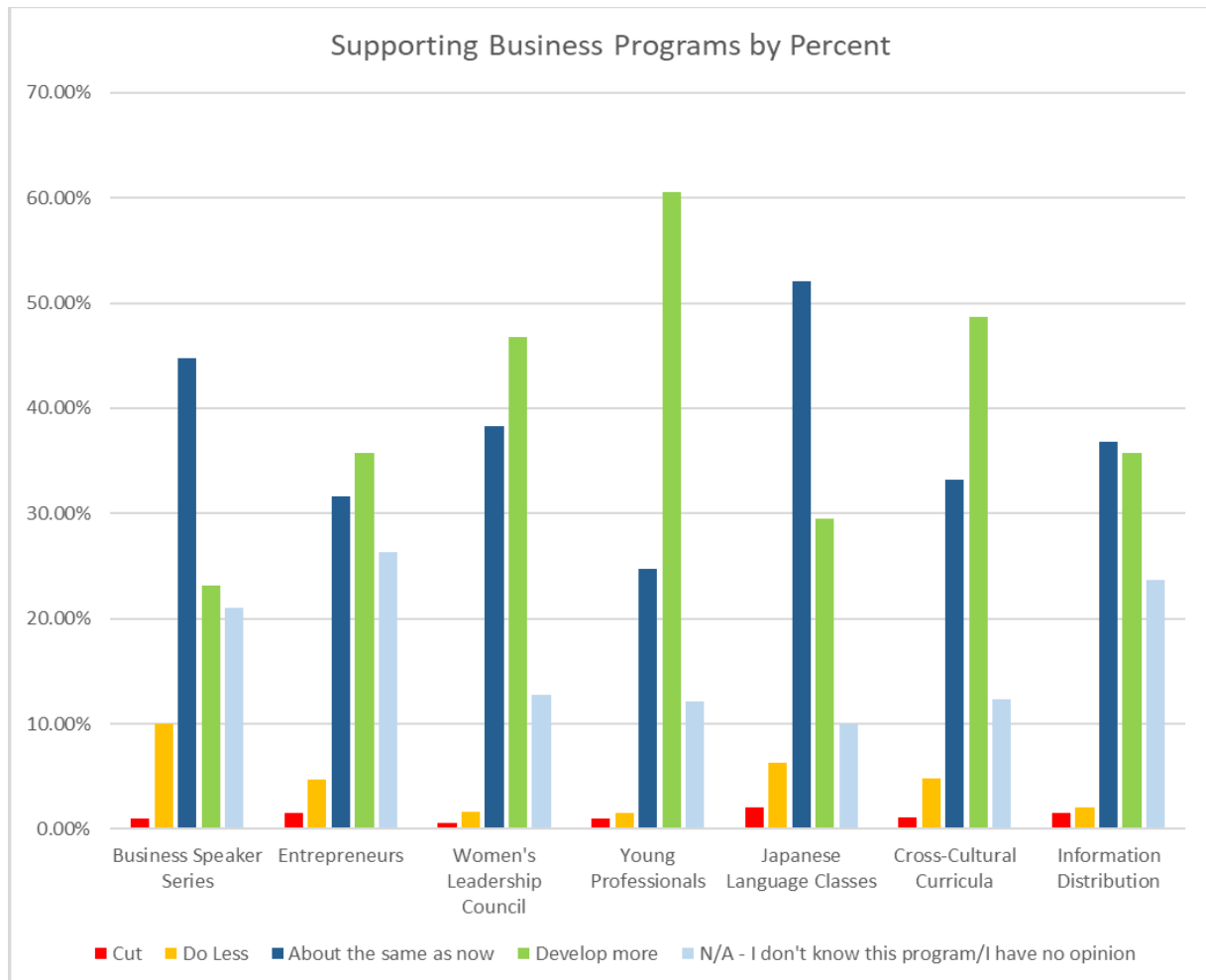
Question 1: Rank the following three activity areas based on how you see it as important to JASO. Choose 1 for the most important, and 3 for the least important. (Business, Education, Culture)







Question 2: SUPPORTING BUSINESS is a mainstay of JASO's mission. It has developed these current programs. What actions do you think we should take with each over the next 3 years? Should it be "Cut", "Do less", "About the same", or "Develop more", or you don't know the program at all and have no opinion?



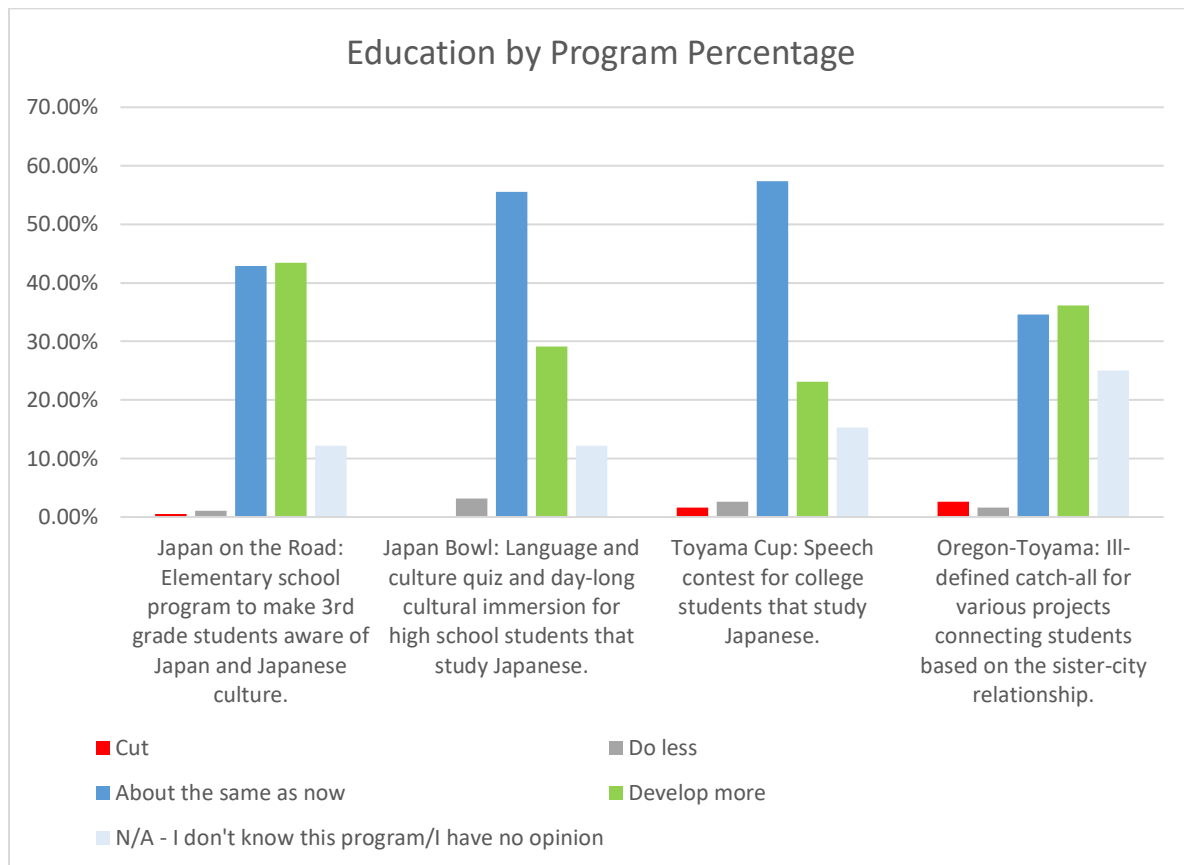
Question 3: Is there one specific area of work under the business umbrella that we do not currently engage in that you believe we should offer? Why?

Business networking was identified as a beneficial activity. Related to this was the desire to learn about Japanese business culture in terms of communication and corporate structure. Many respondents suggested exploring a US-Japan business exchange program to support young professionals and those looking to get involved in Japanese business.

Respondents also believed there's space to teach about Japanese culture and support Japanese immigrants acclimate to Oregon. Respondents also commented that they'd like to see more social engagement opportunities outside of business networking.

Respondents pointed to the need to pay attention to diversity in programming by encouraging young professionals and women to be more involved.

Question 4: JASO sees STUDENT EDUCATION as supporting business (developing the next generation of workers) and developing community (developing the next generation of leaders). JASO also considers the Japan on the Road program as diversity education work. What actions do you think we should take with each over the next 3 years? Should it be "Cut", "Do less", "About the same", or "Develop more", or you don't know the program at all and have no opinion?



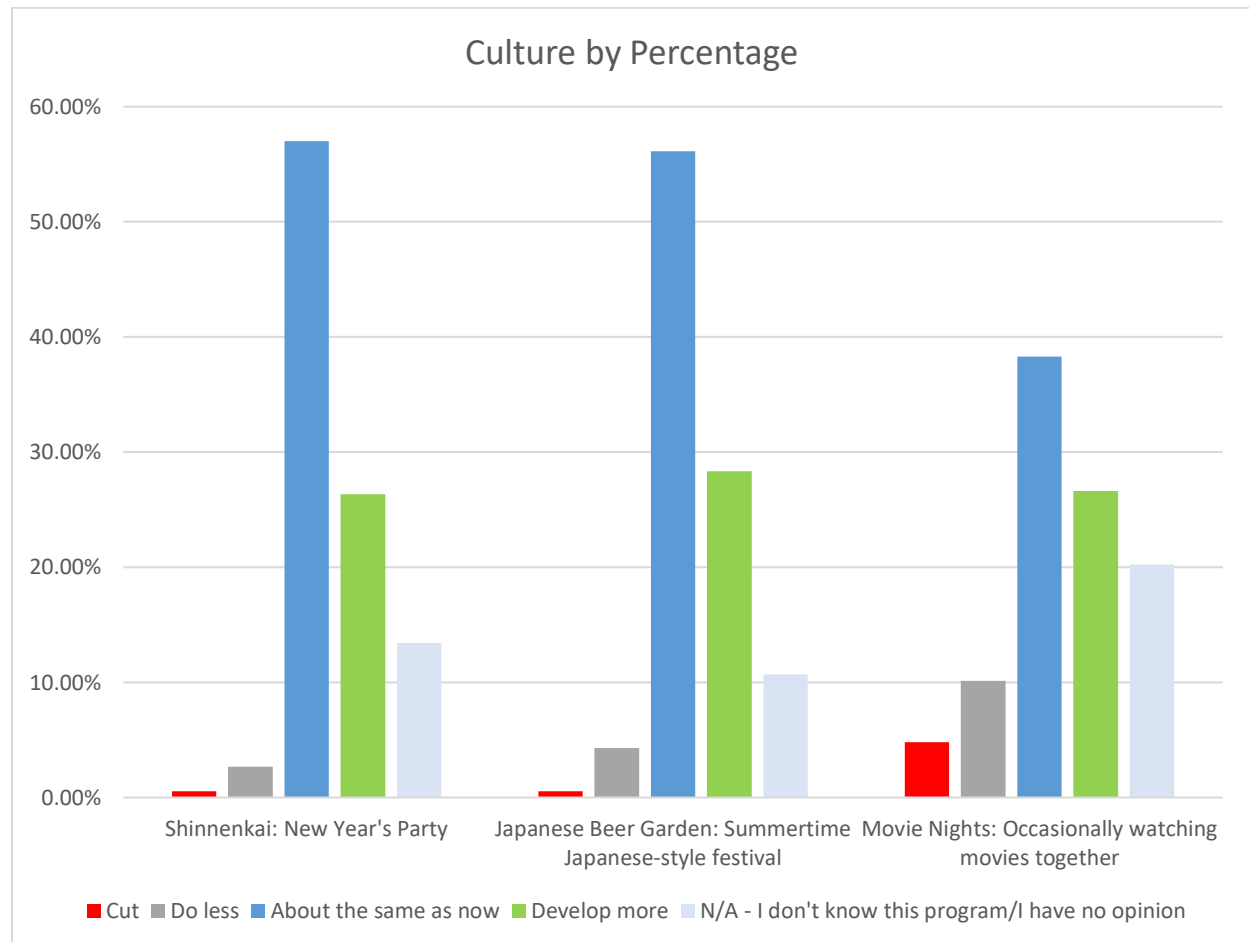
Question 5: Is there one specific area of work under the education umbrella that we do not currently engage in, that you believe we should offer? Why?

Many respondents stated that cultural education related to Japan can start early in public school, with many specifying the middle school and junior high aged populations as potential targets of outreach via programming, cultural events, and integration in social studies curriculum. Others suggested expanding and strengthening sister city relationships as sources of this education.

Student exchanges were suggested at both the college and high school levels.

The suggestion of offering more Japanese language education and speaking opportunities was also frequently mentioned.

Question 6: Developing community is the main focus on CULTURE-RELATED programming, where all can come together and enjoy, celebrate and experience authentic Japan. What actions do you think we should take with each over the next 3 years? Should it be "Cut", "Do less", "About the same", or "Develop more", or you don't know the program at all and have no opinion?

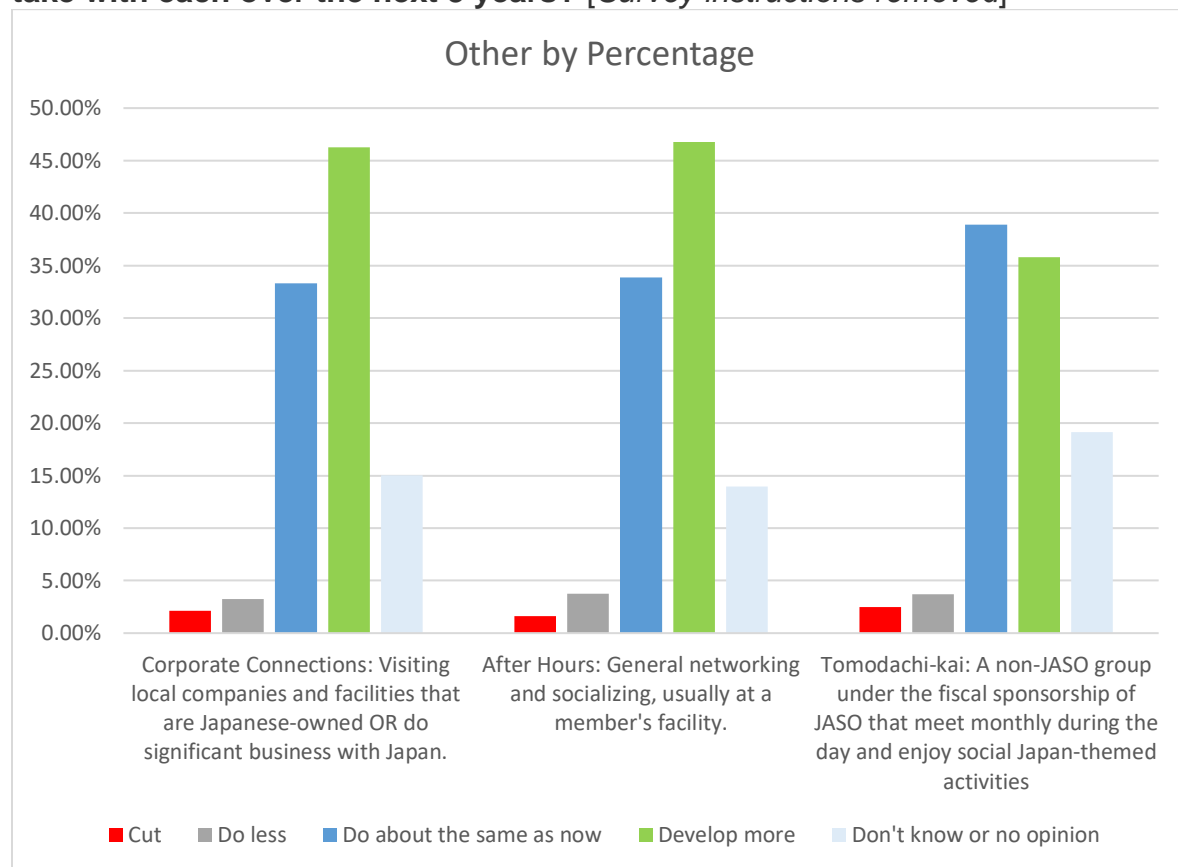


Question 7: Is there one specific area of work under the cultural umbrella that we do not currently engage in, that you believe we should offer? Why?

Many respondents discussed that they would like to see more culturally-focused events that align with Japanese holidays, events of cultural importance, and festivals. Some expressed the desire to see more regional holidays celebrated. Other event suggested included those that expose others to Japanese popular culture such as film, music, arts, crafts, and other media. The desire for a food experience/cooking class was present. Others expressed a desire to return to in-person events.

Some respondents would like to see a reduced emphasis on business relationships and others noted that supporting the Japanese community in Oregon could be a focus. There were suggestions that partnering with other culturally specific organizations could make events more robust.

Question 8: A couple of programs blur the lines between specific sections, mainly because of their focus on NETWORKING. What actions do you think we should take with each over the next 3 years? [Survey instructions removed]



Question 9: Is there anything that you feel doesn't fit into a specific category and that we are not currently engaged in, that you believe we should offer? Why?

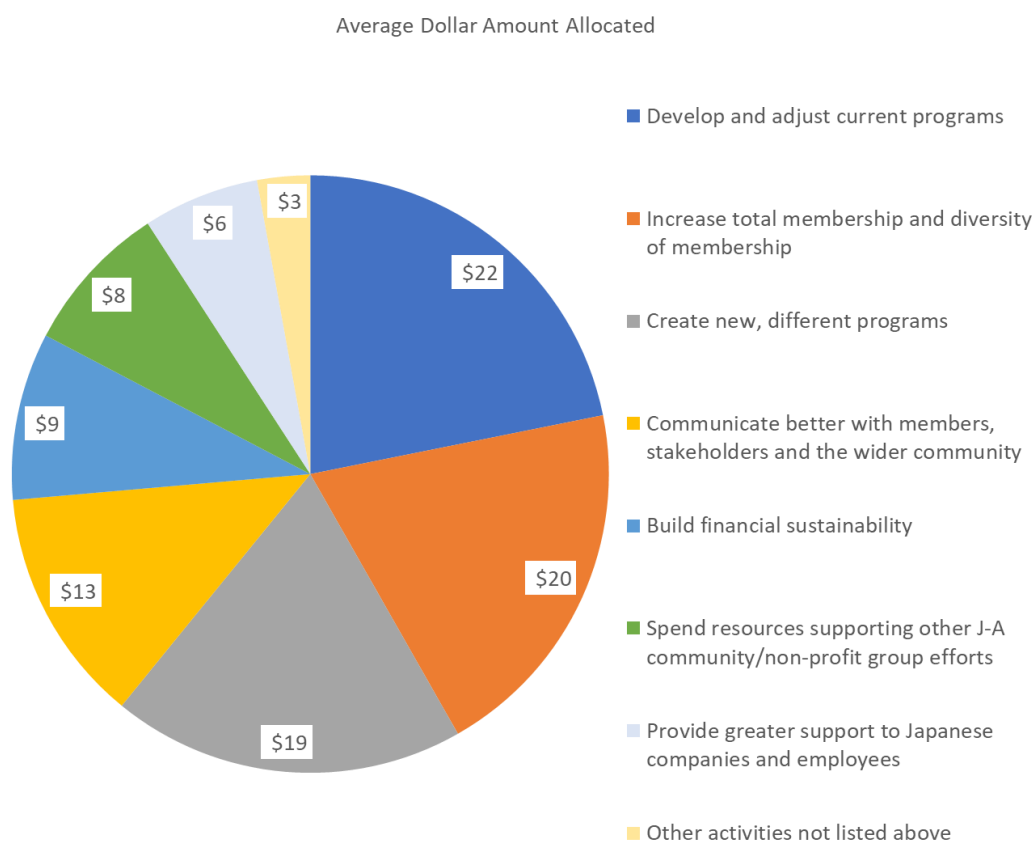
Respondents involved with Tomodachi-kai expressed that the relationship with JASO could be strengthened and leveraged to promote events. Others suggested the need to strengthen existing collaborative relationships. Respondents also suggested that JASO committees could strengthen their connections to each other.

The themes of offering more cultural events and language-exchange opportunities continued to emerge in this question. People responding to this question expressed interest in travel and sports. Others would like to see women-focused events like leadership talks.

There was emphasis in the responses on the importance of building community within JASO and the Japanese community in Oregon at-large. Respondents suggested that enhancing marketing efforts and increasing access to JASO would benefit the organization.

The topic of strengthening connections between US and Japanese business was reiterated in this question.

Question 10: Imagine that you are given \$100 to spend on JASO. How would you allocate the money among areas of work below? [Survey instructions removed]



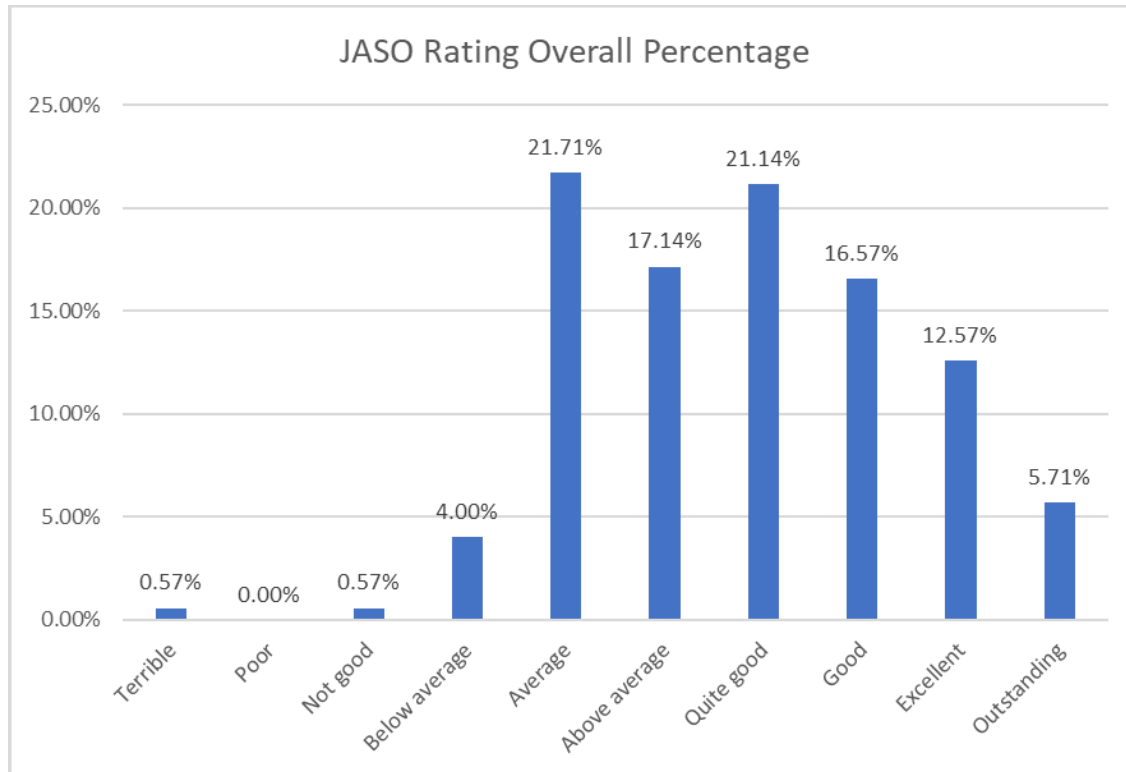
Question 11: Considering the area that you spent most money. Why did you choose it and are there specific priorities would you focus on? Why? If you listed Other Activities, please explain.

Many respondents expressed that they would like to see JASO prioritize enhancing current outreach efforts and increase membership. The topic of recruiting younger members emerged. Suggestions to enhance outreach efforts include diversifying the online presence by joining other social media platforms. Suggestions to build relationships with other culturally specific organizations also emerged in this question.

Respondents expressed that generating funding should be a priority to strengthen the foundation of JASO, with many suggesting this is connected to the overall success of JASO programming. Suggestions to generate funding included recruiting a larger membership base and establishing corporate sponsorships.

Many expressed that updating and strengthening current programming is the best use of resources at this time, with some warning that quality will suffer if too many things are happening.

Question 12: How do you rate JASO in strengthening the US-Japan relationship in our community through its work currently?



Question 13: What could JASO do to better strengthen the US-Japan relationship in our community?

The majority of responses in this question echoed the same sentiments as previous questions. Notable topics include:

- Supporting Japanese community members in Oregon
- Building community
- Strengthening US-Japan business partnerships
- Reduce focus on business in programming
- Balance culture and business in programming
- Promote travel
- Enhance outreach
- Explore sponsorships
- Collaborate with other organizations

Japan-America Society of Oregon Staff List

Executive Director

Graham Morris

Direct 503-552-8813

gmorris@jaso.org

Assistant Director

Kaoru Miyana

Office/Direct 503-552-8811

kmiyanaga@jaso.org

Japan on the Road Program Director

Sarah Saito

Direct 503-552-8812

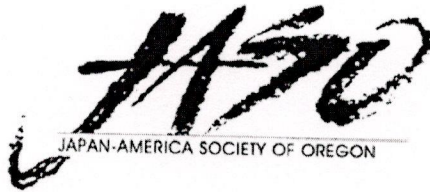
ssaito@jaso.org

Membership & Communications Coordinator

Alyssa Derania

Office 503-552-8811

aderania@jaso.org



www.jaso.org

EXECUTIVE DIRECTOR

ORGANIZATION

The mission of the Japan-America Society of Oregon is to promote cultural and business exchange with Japan and to enhance mutual understanding between the U.S. and Japan throughout Oregon and Southwestern Washington. Founded in 1907 by leaders in the Japanese business community and now known simply to its members as JASO (jā-zō), the organization has served as a primary link between the region and Japan for more than century. JASO is the third oldest society of its kind in the U.S.

JASO sponsors a variety of business, public affairs, educational, and cultural programs each month for JASO members and the community. These programs and activities are designed to:

- Address and highlight issues of regional importance concerning U.S.-Japan relations, involving JASO members, opinion leaders, the media, and the general public.
- Educate JASO members about Japan and give them the opportunity to network, exchange information, and interact with American and Japanese members on an informal basis.
- Support Japanese residents of the region in learning about American social and business culture.
- Involve members and the broader community in Japanese cultural and educational programs and events.

Business is a strong focus for the organization, which hosts a wide range of business-related events, from Business Briefings to JASO After Hours. JASO has also cooperated with Business Oregon, the Portland Development Commission, and business and political leaders from around the state to hold annual "Doing Business in Oregon" seminars in Japan. These seminars are designed to attract Japanese small and medium-sized companies and teach them how to establish or expand business operations in Oregon.

JASO's educational programming includes a school visitation program called *Japan on the Road*. JASO staff and volunteers have visited hundreds of elementary schools throughout the State of Oregon and Southwestern Washington, teaching over 30,000 young people about contemporary Japanese society. The organization's cultural programs include events like the annual Shinnenkai (Japanese New Year) celebration and a Japanese Beer Garden each summer. Tomodachi-kai, a committee of JASO, is a cross-cultural exchange group of 170 members, dedicated to nurturing friendship between Japanese, Americans, and their families.

Membership in JASO is open to individuals, corporations, and other organizations interested in strengthening the relationship that the region shares with Japan. The organization has over 400 members, including 175 corporations, and is governed by a thirty-six member Board of Directors, with a budget of just under \$200,000. The organization is currently in a strategic planning process that will build on a vision of JASO as a pre-eminent business organization in the Portland Metro area, recognizing that the region is an excellent place to do business generally between North America and Japan, as well as in certain industries in particular, including sustainable design, footwear/apparel, innovation, technology, and food, among others.

COMMUNITY

Portland has been described as America's most European city. It is a wonderful city for walking and biking, with plenty of public transportation, a progressive atmosphere that celebrates the arts, a culture of great food, artisan coffee, beer, and wine, and neighborhoods full of shops selling locally crafted products. Travel + Leisure rated Portland, with its 288 parks, the greenest city in America in 2012. Greater Portland counts majestic Mt. Hood and the Columbia River Gorge among its natural attractions and is home to some of the world's leading household brands – Nike, Columbia Sportswear, and Intel.

More than twenty colleges and universities in the Portland metro area enroll more than 60,000 students, with Portland State University as the largest four-year institution. 33% of the workforce holds a bachelor's degree or higher, and more than 30% are part of the creative class, composed of scientists, entrepreneurs, artists, designers, and professional workers. Portland's cost of living is the lowest among major West Coast cities, and an absolute bargain when quality of life is considered.

Japan-related governmental, cultural, educational, or business organizations in the region include the Consular Office of Japan in Portland, Portland Japanese Garden, Portland-Sapporo Sister City Association, Oregon Nikkei Legacy Center, Shokookai (Japanese Business Association of Portland), Japanese Magnet Program of Portland Public Schools, the Center for Japanese Studies at Portland State University, and many more. Oregon is second in the nation, behind only Hawaii, in Japanese language learners per capita and has the most Japanese immersion programs in schools.

There are more than 110 Japanese companies in Oregon employing over 5,000 Oregonians, including many in the electronics/semiconductor sector such as S E H America, Kokusai Semiconductor, Tokyo Electron, Asahi Glass Electronics Materials, and Epson, as well as a strong group of world-class food processors such as Ajinomoto, Yamasa Soy Sauce, and Shikishima/Pasco Bakery. Recently, sporting and outdoor goods retailers have set up shop in Portland, including Montbel and Snowpeak. In 2012, the value of Oregon's total exports to Japan was just over \$1.5 billion with agricultural products accounting for 49% of that amount.

Sources: www.greaterportlandinc.com, www.jaso.org, www.oregonlive.com, <http://www.portland.us.emb-japan.go.jp>

POSITION SUMMARY

The Executive Director is responsible for the overall professional leadership and management of JASO, including but not limited to Board, member, and community relations, institutional advancement, and program, fiscal, and administrative management. Reporting to and working in concert with the Board of Directors, staff, and volunteers, the Executive Director will move JASO forward in the development and implementation of internal and external goals that reflect the organization's vision, mission, annual goals, and strategic long-term plan.

DUTIES & RESPONSIBILITIES

Values, Vision & Strategic Leadership

- Support, communicate, instill, and advocate JASO's mission, vision, and values.
- Create and enable the future for JASO through strategic planning, member and community collaboration, service, and participation.
- Determine and execute organizational priorities with the Board and staff.

Governance & Volunteer Empowerment

- Provide support to best utilize the talents and resources of the Board, cultivate and recruit new members, and educate, engage, and celebrate Board members and their successes.
- Collaborate with Board members to ensure the strong fiscal health of the organization.
- Assist Board committees in developing and implementing their goals and objectives.
- Develop strategies to inspire, mobilize, and utilize non-Board volunteers in support of JASO and its programs.

Member & Community Relations

- Foster high levels of member involvement, satisfaction, and retention.
- Maintain a working knowledge of significant business, political, cultural, and other developments and trends affecting JASO's members.
- Establish strong working relationships and cooperative arrangements with Japan-related community groups and organizations, and serve as JASO's representative to Japan-related business, cultural, governmental, and educational organizations.
- Develop and maintain strong relationships with Japanese and American business, community, and elected leaders.
- Serve in partnership with the Board Chair as the primary spokesperson in the press and community in advancing JASO's mission and vision.

Institutional Advancement

- Collaborate with the Board to devise and execute a comprehensive strategy to build and expand membership and funding bases to sustain organizational growth.
- Seek out, cultivate, and steward relationships with potential and existing donors, including individuals, foundations and corporate partners.
- Plan and execute special events and projects that impact JASO performance and image to internal and external stakeholders.
- Oversee marketing and public relations strategies to effectively disseminate information regarding JASO programs, events, and educational activities.

Program Management

- Identify areas of possible expansion of programs and services with the Board that are consistent with adequate funding sources.
- Oversee the planning, delivery, and quality of JASO's programs, and services to achieve the organization's goals and objectives, including JASO's signature educational program, *Japan on the Road*.
- Develop and implement rigorous evaluation procedures to measure program and service success for review by the Board, funders, and other constituents.

Finance & Administration

- Develop annual budgets and cash-flow projections with the Treasurer and Finance Committee.
- Monitor JASO's financial position and make recommendations to the Board and/or take action as appropriate.
- Hire, train, and supervise administrative staff and oversee the effective use of financial and technological resources needed to achieve the organization's goals and objectives.
- Create human resource policies, practices, and procedures with appropriate Board input to ensure that they comply with state and federal employment laws and regulations.
- Establish an administrative environment and decision-making process that promotes a positive working atmosphere and collegial Board, member, staff, and volunteer relations.

TRAITS & CHARACTERISTICS

A passionate and knowledgeable advocate for cultural and business exchange between Japan and Oregon, JASO's Executive Director will have a well-rounded set of competencies that distinguish him or her from others in the field as a tactful, tenacious, and intellectually curious leader with the ability to set and attain goals. The Executive Director will have a clear focus on JASO's role in serving its members and have frequent interactions with the membership and the broader community. He or she will have exceptional team-building and public speaking skills and also demonstrate the following competencies:

- **Personal Accountability** – Embraces his or her own capacity to be answerable for personal actions and professional decisions.
- **Planning & Organizing** – Develops, establishes, and implements plans that are relevant, realistic, and attainable.
- **Interpersonal Skills & People Orientation** – Initiates and develops relationships in positive ways and works effectively with a wide range of people from diverse backgrounds to achieve results.

QUALIFICATIONS

In addition to experience in the areas outlined above, qualified applicants will have 3-5 years of related senior management experience. A bachelor's degree is required with an advanced degree or other relevant continuing education preferred. Other requirements include an understanding of Japanese and American protocol and current business, social, cultural, and political issues, and the ability to communicate in a multi-cultural environment with a broad range of Japanese and American business, community, and elected leaders. Competency and comfort with all standard computer applications and equipment (Microsoft Office) is mandatory. Successful candidates will have "Japan and Oregon in their hearts."

COMPENSATION & BENEFITS

Competitive compensation for an organization its size and a basic benefits package. Limited opportunity for national and international travel. The stimulation of a multi-cultural environment with a great deal of social and community interaction and the quality of life that the Portland Metro area offers.

APPLICATIONS & INQUIRIES

To apply, please submit a letter and resume with a summary of demonstrable accomplishments, electronic submission, to:

Ms. Rebekah Lambert, Vice President
Arts Consulting Group, Inc.
818 SW 3rd Avenue, Suite 236
Portland, OR 97204-2405
Tel (888) 234.4236, ext. 7
Cell (541) 913.9186
Fax (888) 284.6651
Email jaso@ArtsConsulting.com

Japan-America Society of Oregon is an Equal Opportunity Employer.

**Japan America Society of Oregon
Assistant Director**

Non-Exempt
Hourly Rate: \$21.50
Full-Time
Reports to: Executive Director

Summary

The Assistant Director directs the office operations, programming areas, manages bilingualism and communications, and assist in fundraising for the organization.

Essential Duties and Responsibilities

Office Systems, Processes & Administration

- Ensures office is presentable at all times, creating and maintaining a professional atmosphere
- Meets, greets visitors
- Liaises with building management on keys, room bookings, building functions
- Collects, reviews mail, forwards as necessary
- Answers phones, manages phone system
- Maintains computer files
- Upkeeps, organizes paper files and records
- Manages office supplies
- Maintains all supplies and storage areas
- Maintains master database records
- Maintains membership records
- Manages monthly membership system, including invoicing, payment recording, tracking outstanding payments
- Maintains revenue and expense filing systems
- Maintains task list, submits weekly Activity Report to ED
- Manages Purchase Order procedures and petty cash as necessary
- Manages own timesheets, forms, and internal administrative procedures
- Other duties as assigned by the ED

Directs programs

- Staff liaison for the following volunteer committees: Cultural Committee, Education Committee, Membership Committee, Business Committee
- Together with committee chairs plans meeting schedules and agendas, reserves space, invites and records attendees, keeps and files meeting notes. Actions designated items. Works together with committee chair on document preparation and reportage. Recruits and manages volunteers.
- Together with chairs creates and uses committee Toolkit ("How To" manual) to follow best practices timelines, deadlines and milestones
- Identifies areas of volunteer strengths and weaknesses, and supports committee as necessary to deliver successful outcomes
- Works with ED and committee chairs on program development and volunteer resource development
- Ensures program budget adhered to, managing line items and reporting where assistance needed
- Maintains and prepares membership data for membership committee
- Ensures program policies and guidelines are utilized and updated
- Ensures data knowledge archive is created and managed efficiently
- Other duties as assigned by the ED

Communications & Bilingualism

- Manages daily communications using Japanese and English languages, using the principles of "Japanese first" and "50/50"
- Prepares translations of office documents, letters, and promotional materials as requested
- Updates social media using English and Japanese
- Assists in web site management, especially Japanese version
- Other duties as assigned by the ED

Raises funds

Assist with the Annual Dinner planning, golf tournament planning, and grants and individual giving recruitment and management

Other Duties and Responsibilities

- Maintains computer and paper files
- Maintains financial records where required
- Represents JASO in the community upon request

Minimum Qualifications

Bachelor's degree or equivalent experience

Proficient in Japanese and English

Event management experience

Experience across management functions

Comfortable working with computer applications including Word, Excel, PowerPoint, Publisher, database management, online ticketing, web site content management, e-newsletters, social media

Experience working with volunteers

Minimum Skills

1. Reads, writes, speaks, understands Japanese and English fluently
2. Can differentiate between, and can embrace working as a leader, a manager, a team member, and a supporter
3. Passionate about JASO's role and mission
4. Well-organized – can maintain and enhance record-keeping, explain paper and computer filing systems; distinguish between and manage timelines, deadlines and milestones.
5. Effective under stressful situations with multiple, competing demands and priorities
6. Strong computer skills
7. Able to work independently, prioritize, react to change productively, and handle other tasks as assigned
8. Punctual, professional demeanor
9. Able to work in an office environment and concentrate for extended periods of time
10. Able to work occasional evenings and weekends

Disclaimer

This job description in no way states or implies that these are the only duties to be performed for this position. This job description is not an employment agreement or contract. The employee will be required to follow any instructions and perform any other job-related duties upon request by the Executive Director, who may change or modify this job description at any time without notice.

JASO is an Equal Opportunity Employer.

Japan-America Society of Oregon
Japan on the Road Program Director

Non-Exempt Position

Average 40-80 hrs/month, October – June (0.2 FTE)

Reports to: Executive Director

Primary Purpose

The Japan on the Road Program Director (JORPD) directs all aspects of the Japan on the Road education program; from curriculum outline, delivery and outcomes to volunteer recruitment and management, school and education establishment outreach, associated office operations and processes.

The JORPD must keep the ED informed of activities on a bi-weekly basis, attend Board meetings on an as needed basis, and maintain open lines of communication.

The JORPD may be required to work together with the ED, Board and/or designated committees on elements of the JOR budget and/or annual plan.

Essential Duties and Responsibilities

Office Systems, Processes & Administration (8%)

1. Keeps designated office space tidy
2. Uses workspace and computer and paper systems to store and manage work creation
3. Reviews JOR mail, follows up as necessary
4. Answers phones, manages phone system on dedicated line
5. Maintains computer files in JOR section
6. Upkeeps, organizes paper files and records
7. Maintains volunteers, teachers and schools database records
8. Maintains task list, submits bi-weekly timesheet to ED
9. Liaises with ED on all purchases, staying within overall JOR budget unless specifically approved
10. Submits all bills
11. Manages own forms, and JOR administrative procedures
12. Other duties as assigned by the ED

Directs programs (92%)

1. Curriculum
 - a. Designs curriculum to be delivered, utilizing volunteers or Education Committee members as needed
 - b. Purchases all supplies needed for curriculum delivery, stores items in designated office areas appropriately
 - c. Replenishes supplies as needed

JASO
JAPAN ON THE ROAD PROGRAM DIRECTOR

2. Schools

- a. Maintains school and teacher databases
- b. Responds to, manages incoming inquiries
- c. Reaches out to new teachers, schools and communities
- d. Manages all school communications
- e. Books program placements

3. Volunteers

- a. Resources new volunteers and maintain current volunteer pool
- b. Liaises with volunteers on availability
- c. Books volunteers for confirmed classes
- d. Creates volunteers thank yous
- e. Hosts year-end volunteer luncheon

4. Program Delivery

- a. Manages 3-4 volunteers for each school commitment
- b. Manages reimbursements for travel where necessary
- c. Books hotel rooms, orders meals, pays per diems for volunteers where overnight travel and transportation required
- d. Directs all other aspects of program delivery in classroom

5. Evaluation & Communications

- a. Manages teachers' survey
- b. Collects and catalogs photographs
- c. Collects children's feedback
- d. Creates marketing materials for future needs

Other Duties and Responsibilities

- 1. Maintains computer and paper files
- 2. Maintains financial records where required
- 3. Represents JASO in the community upon request

Membership & Communications Coordinator

JASO seeks a dynamic communications specialist who can lead the Society in establishing and executing a comprehensive strategy for celebrating its unique role, promoting its events and offerings, engaging its stakeholders, and expanding its audience. The coordinator will design and oversee a communications strategy with a goal of increasing both reach and engagement, with emphasis on storytelling and promotion through traditional and digital media.

Reports to: Executive Director

Works with: Executive Director, Assistant Director, Japan on the Road Program Director, Committees and other volunteers

Weekly Hours: 35 total, approximately 7 hours per day

Core Hours: must be working 9:30am-3pm daily. Coordinator must either (a) be in-person at office, (b) be available online through Teams application, or (c) be in meetings (online or in-person) reflected in Coordinator's work calendar.

Breaks: Coordinator must take one 30-minute unpaid lunch break whenever 6 hours consecutive work is done. Coordinator must take two 10-minute paid breaks – one morning, one afternoon.

Office vs Home: Staff adhere to a schedule set by the Executive Director, up to full-time in the office. As of October 2023, it is currently set at 3 days per week – Monday, Tuesday and Thursdays. It may be changed at any time.

Benefits: A parking stipend of \$60/month

Role Responsibilities:

The Coordinator is the primary contact for all contact and membership lists and management, and communication tools use and management. The Coordinator has primary liaison responsibility for the NEXT committee, and works with other staff with the Membership & Marketing Committee. The Coordinator is expected to attend program events and other work functions outside of regular work hours. These are an important tool in getting to know and helping members.

Membership

- CRM management
- New contact and member input
- Membership invoicing and record maintenance
- Dues tracking and reportage
- Member onboarding system
- Membership materials
- Member-related communications
- Member-only events (After Hours)
- New Member Orientations
- Member promotions – services, consumer goods, events
- Member-to-member discounts

- Member-related communications
- Member engagement
- Member retention

Communications

- Web site management and updates
- Email template management
- Registration site management
- Brand consistency
- Graphic design
- Social media management
- Posters, flyers, programs, marketing collateral design and management
- Video creation
- Other materials / printing design
- Social media audience engagement
- Newsletters
- Media lists creation and maintenance
- Program calendar management and marketing
- Communications folder organization and management including
 - Logos
 - Media lists
 - Press releases
- Software system usage and organization including
 - Canva
 - Adobe Creative Suite
 - Additional software needs as required

Committee Designations

- NEXT committee
- Membership & Marketing Committee (with other staff)

Primary Program Designations

- NEXT events
- New Member Orientations
- After Hours
- Any other Member-only programs

Additional Program Attendance

- Required

Other

- Any other coordination or assistance as determined by the Executive Director



Board Member Pledge

I, _____, understand that as a member of the Board of Directors of JASO, I have a legal and ethical obligation to ensure that the organization does the best work possible in pursuit of its goals. I believe in the mission of the organization *to support business and develop community by strengthening the US-Japan relationship*, and I will act responsibly and prudently as a steward. I understand that I owe a duty of due care, duty of loyalty, and duty of obedience to JASO.

1. I will be informed about JASO's mission, services, policies, and programs - especially as outlined in the Board Book. I will download this when prepared, and review all contents.
2. I will provide continuing direction for planning, operation, and evaluation of JASO programs.
3. I will ask questions, request information, and actively participate on the Board and serve on committees.
4. I will be respectful of the staff's time in making special requests.
5. I will be an ambassador of JASO's work and values to the community, represent JASO, and act as a spokesperson as requested.
6. I will have no more than 25% unexcused absences from Board meetings and committee meetings.
7. I will review the agenda and supporting materials prior to Board and committee meetings.
8. I will attend, publicize, and support JASO functions and special events as my schedule will permit. I understand to make the General Meeting where the Board is approved a priority for attendance.
9. I will make JASO one of my highest philanthropic or charitable priorities, and will strive to support other funding-related requests.
10. I understand that private and corporate foundations consider the percentage of the board participation and contribution when evaluating a grant proposal. I understand that JASO submits at least one grant application every year. Therefore, I will make a personal financial contribution to JASO at a level that is significant and meaningful to me.

Signed: _____ Date: _____

Print Name: _____

A GUIDE TO NONPROFIT BOARD SERVICE IN OREGON

**Office of the
Attorney General**



A GUIDE TO NONPROFIT BOARD SERVICE

Dear Board Member:

Thank you for serving as a director of a nonprofit charitable corporation. Oregonians rely heavily on charitable corporations to provide many public benefits, and our quality of life is dependent upon the many volunteer directors who are willing to give of their time and talents.

Although charitable corporations vary a great deal in size, structure and mission, there are a number of principles which apply to all such organizations. This guide is provided by the Attorney General's office to assist board members in performing these important functions. It is only a guide and is not meant to suggest the exact manner that board members must act in all situations. Specific legal questions should be directed to your attorney. Nevertheless, we believe that this guide will help you understand the three "R"s associated with your board participation: your role, your rights, and your responsibilities.

Active participation in charitable causes is critical to improving the quality of life for all Oregonians. On behalf of the public, I appreciate your dedicated service.

Sincerely,

A handwritten signature in black ink, appearing to read "Ellen F. Rosenblum", with a long, sweeping horizontal line extending to the right.

Ellen F. Rosenblum
Attorney General

UNDERSTANDING YOUR ROLE

Board members are recruited for a variety of reasons. Some individuals are talented fundraisers and are sought by charities for that reason. Others bring credibility and prestige to an organization.

But whatever the other reasons for service, the principal role of the board member is stewardship. The directors of the corporation are ultimately responsible for the management of the affairs of the charity. This requires active participation. People who do not have the time to regularly participate should not agree to be on a board. The board must insure that the organization is operated for a charitable/public purpose; it may not be operated for private benefit. Proper stewardship requires that the organization's assets be held "in trust," to be applied to its charitable mission.

One of the most important functions of the board is keeping the resources and efforts focused on the charity's mission. This requires the board to have an adequate understanding of the organization's programs, people and resources available to achieve the organization's goals. As a starting point, every board member should be familiar with the organization's Articles of Incorporation and Bylaws.

The board is not expected to manage the day-to-day activities of the charity. The directors appoint officers so that they, in turn, can carry out the day-to-day activities of the organization. It is the board's responsibility to hire the chief executive officer and to oversee that person's work to see that the charity is fulfilling its mission. The board should periodically review and assess the chief executive's performance. If it becomes necessary, the board has the authority and the responsibility to discharge the CEO.

A related function of the board is to set the compensation of the charity's CEO. Every board member should know what the CEO is paid and participate in the final decision. The compensation should be reasonable for the services rendered and be comparable to similarly situated executives. The board should remember that CEO compensation, as well as that of other key executive officers, may be important to donors, beneficiaries and the community-at-large. The compensation levels will be reported in financial reports which will be accessible to the general public.

UNDERSTANDING YOUR RIGHTS


In order to carry out your legal responsibilities as a board member, you must be able to make informed judgments about important matters regarding the organization and operations of the charity. The law permits you to reasonably rely on information from the charity's staff, its lawyer, its accountant, outside advisors, and board committees in making those judgments.


Your right to information includes the following: you have the right to reasonable access to management, to have reasonable access to internal information of the organization and to the organization's principal advisors, such as its auditors and lawyers. Senior management must also be willing to facilitate board access to books and records of the charity. The board has the right, if necessary, to engage the services of outside advisors at the charity's expense to assist it with a particular matter.

UNDERSTANDING YOUR RESPONSIBILITIES

In carrying out board responsibilities, the law generally imposes three duties of trust. They are regularly described as the duties of due care, loyalty to the corporation and obedience to the law.

Duty of due care. This responsibility generally requires that a director must discharge the duties with the care an ordinary prudent person in a like position would exercise under similar circumstances. ORS 65.357. Directors need not always be right, but they must act with common sense and informed judgment. To exercise this duty properly, boards must pay particular attention to the following:

 **Active participation.** A director must actively participate in the management of the organization including attending periodic meetings of the board, evaluating reports, reading minutes and reviewing the performance of the executive director.

 **Reasonable inquiry.** Directors should request and receive sufficient information so that they may carry out their responsibilities as directors. When a problem exists or a report on its face does not make sense, a director has a duty to inquire into the surrounding facts and circumstances. The director also has a duty to investigate warnings or reports of officer or employee theft or mismanagement.

Duty of loyalty. Directors have a duty to give their undivided loyalty to the charitable corporation. Decisions regarding the organization's funds and activities must promote the organization's public purpose rather than private interest. Any potential conflict transactions should be scrutinized closely by the board with the realization that the public will predictably be skeptical of such arrangements. There are some general principles which will serve to guide boards faced with conflict of interest situations.

While transactions between the charitable corporation and individual board members, their families and businesses they own or operate should be avoided, they are not absolutely prohibited. Under certain circumstances, a contract or transaction between a nonprofit corporation and its director or an organization in which the director has a material or financial interest is acceptable. However, if the transaction is challenged, the director will have the burden of establishing that the contract or transaction is fair and reasonable, that there was full disclosure of the conflict and that the contract or transaction was approved by members or other directors in good faith. ORS 65.361. The board should only approve the transaction if it is clearly in the best interest of the charity.

The board should establish a written policy for dealing with conflicts of interest. The policy should address disclosure of financial interest and withdrawal from discussion and voting by interested directors. Due to the sensitivity of conflicts of interest, the board may want to require that transactions benefiting a director may be approved only by a greater than majority vote. Also, requiring an annual disclosure by all board members of their business involvement with the nonprofit organization is recommended.

In general, a charitable corporation may not lend money to an officer or director. There is one statutory exception. The law allows loans for executive relocation expenses under certain circumstances. ORS 65.364.

Directors of business organizations are under a trust obligation not to divert a corporate business opportunity for their personal gain. A director of a nonprofit corporation is also subject to this duty. This duty means that a director may not engage or benefit from a business opportunity that is available to and suitable for the corporation unless the corporation decides not to engage in the business opportunity and conflicts of interest procedures are followed.

Directors have a duty to follow the organization's governing documents (Articles of Incorporation and Bylaws), to carry out the organization's mission and to ensure that funds are used for lawful purposes. Also, directors must comply with other state and federal laws that relate to the organization and the way in which it conducts its business. For example, directors should be familiar with:

Charitable corporations usually apply to the Internal Revenue Service for exemption as a tax-exempt organization. Corporations which fail to do so may have their income taxed at normal rates, and contributors to the corporate charity may not be able to deduct their contributions on their income tax returns.

In general, charities must register and file an annual financial report with the Attorney General's office. If an organization contemplates using bingo or raffles to raise revenue, it may need to obtain a charitable gaming license from that same office. A nonprofit corporation must also file an annual renewal with the Corporation Division of the Secretary of State's office.

Directors should be familiar with the organization's governing documents and should follow the provisions of those documents. Directors should be sure proper notice is given for meetings, that regular meetings are held, that directors are properly appointed and that the organization's mission is being accomplished.

In addition to the above three general fiduciary duties, there are a number of specific responsibilities which must be observed by nonprofit corporate board members.

A charitable corporation is required to have Articles of Incorporation and Bylaws. You should see that they are updated and consider amendments if they do not reflect the current mission and operating procedures of the organization. The organization is also required to keep minutes of its board meetings and a record of all actions taken by committees of the board of directors. ORS 65.771.

One of the board's responsibilities is to oversee the organization's financial affairs, making sure that the organization has adequate internal accounting systems and controls. With embezzlement from nonprofit organizations on the rise, it is imperative that financial controls are in place before theft occurs. The board should be responsible for approving the organization's annual budget. Board members should expect the CEO (or other designated staff) to produce timely and adequate income and expense statements, balance sheets and budget status reports, and should expect to receive these in advance of board meetings. With large organizations, the board should employ, either directly or through an audit and finance committee, an independent auditor and review the auditor's annual report at a face-to-face meeting.

The board should oversee the effective use of the resources of the organization. Policies should be adopted and large transactions approved to ensure that the organization's assets are not misapplied or wasted. The board should ensure that the assets are invested prudently, avoiding high risk investments and employing some diversification of investments.

All donations must be used in a manner which is consistent with the organization's stated mission. However, some donors designate that gifts are to be used for a particular purpose. It is important to keep faith with donor intentions. The board is obligated to see that such restricted funds are used for the stated purpose(s).

Some organizations decide to hire professional fundraisers to conduct or assist in soliciting donations. When hiring a fundraiser, select one who is trustworthy; ask for references. Make sure any contract with a professional fundraiser or consultant, especially the terms for compensation, is fair and reasonable from the charity's perspective. Be aware that most donors expect the majority of their contributions to be used for program services and that many "watchdog" organization standards limit annual fundraising costs to no more than 35% of total expenditures. Certain types of contracts require the organization's officers and directors to observe specific procedures. ORS 128.814.

PERSONAL LIABILITY

It is possible that board members of a charitable corporation will find themselves sued as personal defendants in a lawsuit filed by an “outside third party” who has incurred some personal injury or financial loss as a result of dealings with the organization. To encourage citizens to serve as board members for charities, the law cloaks volunteer board members with qualified immunity. They cannot be sued for negligent acts. They may, however, be subject to lawsuits alleging that a loss was due to their gross negligence, willful or fraudulent acts.

NOTE – The IRS may also hold directors personally liable if the organization violates federal tax law. The most likely situation is the failure of the organization to perform mandatory payroll withholding.

Because there is some degree of risk, including the cost of defending a frivolous claim, directors should discuss with the organization’s attorney the prospect of purchasing directors and officers (D and O) liability insurance, and/or including indemnification provisions in the organization’s governing documents.

SUGGESTED RESOURCES:

Oregon Department of Justice
1515 SW 5th Avenue, Suite 410
Portland, OR 97201-5451
Phone: (971) 673-1880
Website: www.doj.state.or.us

Nonprofit Association of Oregon
5100 SW Macadam Avenue, Ste. 360
Portland, Oregon 97239
Phone: (503) 239-4001
The Nonprofit Information & Referral Helpline
Phone: (503) 233-9240 or (888) 206-3076
Email: helpline@nonprofitoregon.org
Website: www.nonprofitoregon.org

The Oregon Nonprofit Corporation Handbook (5th ed.)
by Cynthia Cumfer and Kay Sohl, is available from
Nonprofit Association of Oregon (503) 239-4001 and
Center for Nonprofit Stewardship (541) 929-9320

The Institute for Nonprofit Management
Portland State University - PA/INPM
PO Box 751
Portland, OR 97207-0751
Phone: (503) 725-8081
Email: inpm@pdx.edu
Website: www.inpm.pdx.edu

BoardSource
750 9th Street, NW, Suite 650
Washington, DC 20001-4793
Phone: (202) 349-2500 or Toll Free at (877) 892-6273
Email: members@boardsource.org
Website: www.boardsource.org

Center for Nonprofit Stewardship
Nonprofit Organization Board Training
119 S. 16th Street
PO Box 1600
Philomath, OR 97370
Phone: (541) 929-9320
Email: TheCenter@nonprofitsteward.org
Website: www.nonprofitsteward.org



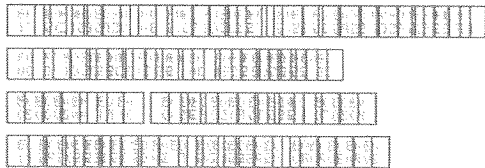
The Americans with Disabilities Act of 1990 (ADA) requires all programs, services and activities of state and local governmental agencies to be accessible to persons with disabilities.

The Oregon Department of Justice does not discriminate in providing access to its programs, services and activities on the basis of race, color, religion, ancestry, national origin, political affiliation, sex, age, marital status, sexual orientation, physical or mental disability, or any other inappropriate reason prohibited by law or policy of the state or federal government.

For additional information regarding (1) the department's ADA compliance, (2) its policy of nondiscrimination, (3) availability of the information in this pamphlet in a different format or (4) procedures for resolving a complaint that the department has discriminated in providing access to the department's programs, services and activities - please contact the department's ADA coordinator:

ADA Coordinator
1162 Court Street, NE
Salem, Oregon 97301-4096
Telephone: 503-378-5555
(800) 735-2900 - TTY
Fax: 503-378-8732

Revised 12/17/13



Ellen F. Rosenblum
Attorney General



301 E. Fourth Street, Cincinnati, OH 45202

ExecProsm
DECLARATIONS
for
**Nonprofit Solution
Insurance Policy**

Insurance is afforded by the company indicated below: (Each a capital stock corporation)

☒ Great American Insurance Company

Policy Number: EPP5372208

Policy Form Number: D16100-G

Item 1. Name of **Organization**: NATIONAL ASSOCIATION OF JAPAN AMERICA SOCIETIES

Mailing Address: 1819 L STREET, NW - SUITE # 200

City, State, Zip Code: WASHINGTON, DC 20036

Attn: Executive Director/President

Item 2. **Policy Period**: From 7/1/2024 To 7/1/2025
(Month, Day, Year) (Month, Day, Year)
(Both dates at 12:01 a.m. Standard Time at the address of the **Organization** as stated in Item 1)

Item 3. Aggregate Limit(s) of Liability for each **Policy Year**:

- (a) \$2,000,000 for all **Claims** other than **Claims** for **Employment Practices Wrongful Acts**.
(b) \$10,000 Donor Data Loss Crisis Fund Sublimit of Liability. This limit is part of and not in addition to the Limit of Liability provided for in 3(a).
(c) \$2,000,000 for all **Claims** for **Employment Practices Wrongful Acts**. This limit is:
☐ part of and not in addition to the Limit of Liability provided for in 3(a).
☒ separate from and in addition to the Limit of Liability provided for in 3(a).
(d) \$150,000 FLSA Defense Sublimit of Liability. This limit is part of and not in addition to the Limit of Liability provided for in 3(c).

Item 4. Retentions:

| | | |
|---------------------------------|---------|-------------------|
| Insuring Agreement A: | \$ 0 | Each Claim |
| Insuring Agreements B and/or C: | \$5,000 | Each Claim |

Item 5. Premium: Payable as follows:
\$10,283

Item 6. Endorsements Attached:

D16530 D16542 D16548 D16705 D16707 D16712 (13) D16808 DTCOV IL7324

Item 7. Notices: All notices required to be given to the **Insurer** under this Policy shall be addressed to:

*Great American Insurance Companies
Executive Liability Division
P.O. Box 66943
Chicago, Illinois 60666*

Item 8. Prior & Pending Litigation Date: 7/1/2002

These Declarations along with the completed and signed Proposal Form and Nonprofit Solution Insurance Policy, shall constitute the contract between the **Insureds** and the **Insurer**.

THIS IS A CLAIMS MADE POLICY. READ IT CAREFULLY.



PAST ACTS EXCLUSION

It is understood and agreed that this Policy does not apply to any **Claim** made against any **Insured** based upon, arising out of, relating to, directly or indirectly resulting from or in consequence of, or in any way involving:

- 1) any **Wrongful Act** committed on or before 07/01/2002 , or
- 2) any **Wrongful Act** occurring on or subsequent to 07/01/2002 , which together with a **Wrongful Act** occurring prior to such date, would constitute **Related Wrongful Acts**.

Nothing herein contained shall be held to vary, alter, waive or extend any of the terms, conditions, provisions, agreements or limitations of the above mentioned Policy other than as above stated.

Insured: NATIONAL ASSOCIATION OF JAPAN AMERICA SOCIETIES

Policy Period: 7/1/2024 to Policy Expiration

Policy Number: 5372208

Countersigned by: _____
Authorized Representative

Endorsement Effective Date: 7/1/2024



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**PRIOR AND PENDING LITIGATION EXCLUSION
ON EXCESS LIMITS**

As it respects the Limit of Liability \$ 1,000,000 excess of \$ 1,000,000 , it is understood and agreed that Item 8 of the Declarations is amended to read 11/01/2005 .

Nothing herein contained shall be held to vary, alter, waive or extend any of the terms, conditions, provisions, agreements or limitations of the above mentioned Policy other than as above stated.

Insured: NATIONAL ASSOCIATION OF JAPAN AMERICA SOCIETIES

Policy Period: 7/1/2024 to Policy Expiration

Policy Number: 5372208

Countersigned by: _____
Authorized Representative

Endorsement Effective Date: 7/1/2024



SUBLIMIT OF COVERAGE FOR TELEPHONE CONSUMER PROTECTION ACT CLAIMS

The **Insurer's** maximum aggregate liability for all **Loss** in connection with **Claims** made against any **Insured** for a **TCPA Wrongful Act** shall be \$ 100,000 for each **Policy Year**, which amount is part of, and not in addition to, the maximum Limit of Liability shown in Item 3.(a) of the Declarations regardless of the number of **Claims** during such **Policy Year**.

In the event a **Claim** involves a **TCPA Wrongful Act** and a **Personal Injury Wrongful Act**, such **Claim** shall be considered a **Claim** for a **TCPA Wrongful Act** and shall be subject to the TCPA Sublimit of Liability.

7. Section V.C. is amended by the addition of the following:

With respect to any **Claim** for a **TCPA Wrongful Act**, **Costs of Defense** incurred either by the **Insurer** or the **Insured** shall be considered **Loss** and, therefore, subject to the TCPA Sublimit of Liability and the Retention.

8. Item 3. of the Declarations is amended by the addition of the following:

\$ 100,000 TCPA Sublimit of Liability for **Claims** for any **TCPA Wrongful Act** for each **Policy Year**.

9. Item 4. of the Declarations is amended by the addition of the following:

\$ 1,000 Retention applicable to Insuring Agreements I.B. and I.C.
for any **Claim** for **TCPA Wrongful Act**.

Nothing herein contained shall be held to vary, alter, waive or extend any of the terms, conditions, provisions, agreements or limitations of the above mentioned Policy other than as above stated.



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ADDITION OF SUBSIDIARY

It is understood and agreed that each of the entities listed herein below is hereby expressly added as a **Subsidiary** pursuant to Section III(P) of the Policy, provided, however, that the Qualification Date listed below for each respective **Subsidiary** shall be deemed the date such entity qualified as a **Subsidiary** under the terms of this Policy.

Name

Qualification Date

Nothing herein contained shall be held to vary, alter, waive or extend any of the terms, conditions, provisions, agreements or limitations of the above mentioned Policy other than as above stated.

Insured: NATIONAL ASSOCIATION OF JAPAN AMERICA SOCIETIES

Policy Period: 7/1/2024 to Policy Expiration

Policy Number: 5372208

Countersigned by: _____
Authorized Representative

Endorsement Effective Date: 7/1/2024



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COSTS OF DEFENSE SUBJECT TO RETENTION

It is understood and agreed that Section V of the Policy is hereby amended as follows:

Section V.C. is deleted and replaced with the following:

- C. **Costs of Defense** incurred by the **Insurer** shall be in addition to the Limit of Liability, and such **Costs of Defense** shall be subject to the Retention amount. If **Costs of Defense** are incurred by the **Insured** with the **Insurer's** consent, such **Costs of Defense** shall be considered **Loss** and thus shall be subject to the Limit of Liability and Retentions.

Nothing herein contained shall be held to vary, alter, waive or extend any of the terms, conditions, provisions, agreements or limitations of the above mentioned Policy other than as above stated.

Insured: NATIONAL ASSOCIATION OF JAPAN AMERICA SOCIETIES

Policy Period: 7/1/2024 to Policy Expiration

Policy Number: 5372208

Countersigned by: _____
Authorized Representative

Endorsement Effective Date: 7/1/2024



GREAT AMERICAN NONPROFIT EAGLE ENDORSEMENT

It is understood and agreed that the following changes are made to the Policy:

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|---------------------------------|
| AMENDMENT TO LIMIT OF LIABILITY |
|---------------------------------|

Additional A-Side Limit of Liability

It is understood and agreed that Section V. is amended by the addition of the following:

Notwithstanding anything in this Policy to the contrary, the Policy provides an Additional Limit of Liability dedicated for directors, trustees, officers, regents, governors and members of the Board of Managers. This Additional Limit of Liability shall be \$ 250,000 , which amount is in addition to, and not part of, the aggregate Limit of Liability as set forth in Item 3. of the Declarations.

This Additional Limit of Liability is available solely for **Loss** resulting from any **Claim** against any director, trustee, officer, regent, governor and/or member of the Board of Managers covered under Section I.A. of this Policy, and:

- (1) Any **Loss** resulting from any **Claim** against any director, trustee, officer, regent, governor and/or member of the Board of Managers covered under Section I.A. of this Policy shall first be paid under the aggregate Limit of Liability as set forth in Item 3. of the Declarations, and such Limit of Liability must be completely exhausted by payment of **Loss** under Section I.A., I.B., and/or I.C. of this Policy before **Loss** shall be paid under the dedicated Additional Limit of Liability, and
- (2) The dedicated Additional Limit of Liability shall be excess of any insurance available that is specifically excess of this Policy, and such excess insurance must be completely exhausted by payment of **Loss** thereunder before the **Insurer** shall have any obligations to make payment on account of the dedicated Additional Limit of Liability

Insured: NATIONAL ASSOCIATION OF JAPAN AMERICA SOCIETIES

Policy Period: 7/1/2024 to Policy Expiration

Policy Number: 5372208

Countersigned by: _____
Authorized Representative

Endorsement Effective Date: 7/1/2024

GREAT AMERICAN NONPROFIT EAGLE ENDORSEMENT

TERRORISM TRAVEL REIMBURSEMENT FUNDS

1. Section III. is amended by the addition of the following:

“Certified Act of Terrorism” shall mean an act that is certified by the Secretary of the Treasury in accordance with the provisions of the Terrorism Risk Insurance Act to be an act of terrorism pursuant to such Act.

“Emergency Travel Expenses” shall mean hotel expenses incurred which directly result from the cancellation of a scheduled transport, by train or air, by a commercial transportation carrier resulting directly from and within forty-eight (48) hours of a **Certified Act of Terrorism**, and the increased amount incurred in air or train fare which may result from rescheduling comparable transport, to replace a similarly scheduled transport canceled by a commercial transportation carrier in direct response to a **Certified Act of Terrorism**.

2. Section VIII. is amended by the addition of the following:

Terrorism Travel Reimbursement Fund

In the event any current director, trustee, officer, regent, governor or member of the Board of Managers of the **Organization** or any **Subsidiary** advises the **Insurer** of **Emergency Travel Expenses** incurred during the **Policy Period**, the **Insurer** shall reimburse the **Emergency Travel Expenses**. This coverage extension shall be subject to the Terrorism Travel Reimbursement Fund Limit of Liability stated below, provided, however, no Retention shall apply.

3. Item 3. of the Declarations is amended by the addition of the following:

\$ 50,000 Aggregate Terrorism Travel Reimbursement Fund Limit of Liability for each **Policy Year**. This Limit of Liability shall be in addition to the Aggregate Limit of Liability provided for in Item 3. of the Declarations.

4. Provided the current director, trustee, officer, regent, governor or member of the Board of Managers of the **Organization** or any **Subsidiary** advises the **Insurer** of **Emergency Travel Expenses** incurred during the **Policy Period** and provides written evidence of such amounts, the **Insurer** shall promptly reimburse such individual within thirty (30) days. Such notice and written evidence shall be provided to the **Insurer** by e-mailing the **Insurer** at: eldclaims@gaig.com.

WORKPLACE VIOLENCE COUNSELING FUND

1. Section III. is amended by the addition of the following:

“Workplace Violence Act” shall mean any actual or alleged intentional and unlawful use of, or threat to use, deadly force with intent to cause harm to others occurring at any building, facility or property occupied by the **Organization** or any **Subsidiary** in the conduct of its operations.

GREAT AMERICAN NONPROFIT EAGLE ENDORSEMENT

2. Section VIII. is amended by the addition of the following:

Workplace Violence Counseling Fund

In the event that a **Workplace Violence Act** occurs during the **Policy Period** and the **Organization** advises the **Insurer** of such **Workplace Violence Act**, the **Insurer** shall, subject to prior written consent, reimburse the **Organization** reasonable expenses incurred for the emotional counseling of **Insured Persons**. This coverage extension is subject to the Workplace Violence Counseling Fund Limit of Liability set forth below, provided, however, no Retention shall apply.

3. Item 3. of the Declarations is amended by the addition of the following:

\$ 50,000 Aggregate Workplace Violence Counseling Fund Limit of Liability for each **Policy Year**. This Limit of Liability shall be in addition to the Aggregate Limit of Liability provided for in Item 3. of the Declarations.

4. The **Organization** shall advise the **Insurer** of such **Workplace Violence Act** during the **Policy Period** by e-mailing the **Insurer** at: eldclaims@gaig.com. The consent of the **Insurer** shall not be unreasonably withheld.

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| INCIDENT CRISIS FUND |
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1. Section III. is amended by the addition of the following:

“**Crisis**” shall mean the public announcement that an **Incident** occurred at any building, facility or property occupied by the **Organization** or any **Subsidiary** in the conduct of its operations.

“**Incident**” shall mean an accident or other event resulting in the death or **Serious Bodily Injury** to three or more persons.

“**Serious Bodily Injury**” shall mean an injury to a person that creates a substantial risk of death, serious permanent disfigurement, or protracted loss or impairment of the function of any bodily member or organ.

2. Section VIII. is amended by the addition of the following:

Incident Crisis Fund

The **Insurer** shall, subject to prior written consent, reimburse the **Organization** reasonable expenses incurred to hire an image consulting company for the purpose of reducing damage to reputation suffered by the **Organization** or any **Subsidiary** arising from a **Crisis** during the **Policy Period**. This coverage extension is subject to the Incident Crisis Fund Limit of Liability set forth below, provided, however, no Retention shall apply.

GREAT AMERICAN NONPROFIT EAGLE ENDORSEMENT

3. Item 3. of the Declarations is amended by the addition of the following:
- \$ 50,000** Aggregate Incident Crisis Fund Limit of Liability for each **Policy Year**. This Limit of Liability shall be in addition to the Aggregate Limit of Liability provided for in Item 3. of the Declarations.
4. The **Organization** shall advise the **Insurer** of such **Crisis** during the **Policy Period** by e-mailing the **Insurer** at: eldclaims@gaig.com. The consent of the **Insurer** shall not be unreasonably withheld.

AMENDMENT TO PERSONAL PROFIT EXCLUSION

Section IV.A. is deleted and replaced with the following:

- A. brought about or contributed to by:
- (1) any **Insureds** gaining any personal profit, financial advantage or remuneration to which they were not legally entitled; or
 - (2) the deliberately fraudulent or criminal acts of any **Insureds**;
- provided, however, this exclusion shall not apply unless and until there is a final non-appealable adjudication as to such conduct in the underlying proceeding. This exclusion shall not apply to coverage provided under Insuring Agreement I.B.;

AMENDMENT TO OTHER INSURANCE EXCLUSION

Section IV.B. is amended by the addition of the following:

If this Policy includes coverage for any **Claim** for **Employment Practices Wrongful Acts**, such coverage shall be deemed primary over any similar coverage maintained either by the **Organization** or any **Subsidiary**.

AMENDMENT TO INSURED vs. INSURED EXCLUSION

Section IV.H. is deleted and replaced with the following:

- H. by, or for the benefit of, or at the behest of the **Organization** or any **Subsidiary** or any entity which controls, is controlled by, or is under common control with the **Organization** or any **Subsidiary**, or any person or entity which succeeds to the interests of the **Organization** or any **Subsidiary**, provided, however, this exclusion shall not apply to any **Claim**, if such **Claim**:
- (1) is for an **Employment Practices Wrongful Act** brought by an **Insured Person**;

GREAT AMERICAN NONPROFIT EAGLE ENDORSEMENT

- (2) is brought by the receiver, conservator, creditors' committee, liquidator, trustee, rehabilitator, examiner or similar official of the **Organization**, if any, in the event of **Financial Insolvency**;
- (3) is brought or maintained derivatively, including any **Claim** brought or maintained under any federal, state, local or foreign whistleblower law or whistleblower provision of any law if the individual bringing such **Claim** is acting totally independent of, and without the solicitation, assistance, active participation or intervention of any director, officer, trustee, regent, governor or member of the Board of Managers of the **Organization** or any **Subsidiary**;
- (4) is brought by any former director, officer, trustee, regent, or governor of the **Organization** or any **Subsidiary** who has not served in that capacity with the **Organization** or any **Subsidiary** for at least two (2) years prior to the commencement of such **Claim**, and is acting totally independent of, and without the solicitation, assistance, active participation or intervention of any director, officer, trustee, regent, governor or member of the Board of Managers of the **Organization** or any **Subsidiary**.

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| COSTS OF DEFENSE SUBLIMIT FOR BREACH OF EMPLOYMENT AGREEMENT CLAIMS |
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It is understood and agreed that the Policy is amended as follows:

- 1. Section IV.I. is deleted and replaced with the following:
 - I.** for any actual or alleged breach by the **Organization** or any **Subsidiary** of an express or implied contract, provided, however, this exclusion shall not apply to:
 - (1) employment-related obligations which would have attached absent such contract or agreement; or
 - (2) **Costs of Defense** if such **Claim** is for any actual or alleged breach of an employment agreement and such coverage for **Costs of Defense** shall be subject to the Sublimit stated below.
- 2. Item 3. of the Declarations is amended by the addition of the following:

\$ 100,000 Sublimit for **Costs of Defense** for **Claims** for Breach of an Employment Agreement. This Sublimit is part of and not in addition to the Limit of Liability set forth in Item 3. of the Declarations.

GREAT AMERICAN NONPROFIT EAGLE ENDORSEMENT

AMENDMENT TO COSTS OF DEFENSE AND SETTLEMENTS

Section VI.B. is deleted and replaced with the following:

- B. The **Insurer** has the right to investigate and settle any **Claim** as it deems expedient. If the **Insurer** recommends a settlement and the **Insured** refuses to consent thereto, the **Insurer's** liability for such **Claim** is limited to the amount in excess of the Retention, which the **Insurer** would have contributed had the **Insured** consented to the settlement, the **Costs of Defense** covered by the Policy and incurred prior to the date of such refusal to settle, and eighty percent (80 %) of any additional covered **Loss**, including **Costs of Defense**, incurred subsequent to such refusal and subject to the Limit of Liability.

If the **Insured** refuses to consent to a settlement as contemplated above, **Costs of Defense** shall be subject to the Retention.

100% COSTS OF DEFENSE ALLOCATION

Section VI. is amended by the addition of the following:

- C. If a **Claim** made against any **Insured** includes both covered and uncovered matters, the **Insureds** and the **Insurer** recognize that there must be an allocation between insured **Loss** and uninsured loss, therefore, the **Insureds** and the **Insurer** shall allocate such amount as follows:
1. with respect to **Costs of Defense**, one hundred percent (100%) of all **Costs of Defense** which must otherwise be allocated as described above shall be allocated to the insured **Loss**; and
 2. with respect to **Loss** other than **Costs of Defense**, the **Insurer** and the **Insureds** shall use their best efforts to agree upon a fair and proper allocation of such amounts between insured **Loss** and uninsured loss.

AMENDMENT TO SUBROGATION

Section IX.H. is deleted and replaced with the following:

- H. In the event of payment under this Policy, the **Insurer** shall be subrogated to all the **Insureds'** rights of recovery. The **Insureds** shall do everything necessary to secure such rights, including the execution of such documents necessary to enable the **Insurer** to effectively bring suit in the name of any **Insured**. In no event, however, shall the **Insurer** exercise its rights to subrogation against an **Insured Person** under this Policy unless the exclusion set forth in Section IV.A. of the Policy applies to such **Insured Person**.



GREAT AMERICAN NONPROFIT EAGLE ENDORSEMENT

In the event the **Insurer** shall for any reason pay indemnifiable **Loss** on behalf of an **Insured Person**, the **Insurer** shall have the contractual right hereunder to recover from the **Organization** or any **Subsidiary** the amount of such **Loss** equal to the amount of the Retention not satisfied by the **Organization** or any **Subsidiary** and shall be subrogated to rights of the **Insured Persons** hereunder.

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| INCONSISTENCY COVERAGE |
|------------------------|

Section IX. is amended by the addition of the following:

Inconsistency Coverage

In the event of an inconsistency between this endorsement, or a state amendatory endorsement, and any other endorsement attached to this Policy, the **Insurer**, as permitted by law, shall apply those terms and conditions which are more favorable to the **Insureds**.

Nothing herein contained shall be held to vary, alter, waive or extend any of the terms, conditions, provisions, agreements or limitations of the above mentioned Policy other than as above stated.



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**AMENDMENT TO DECLARATIONS PAGE
(Sub-Limit)**

It is understood and agreed that Item 3 of the Declarations is hereby amended to read as follows:

Item 3. Limit of Liability:

\$ 1,000,000 Aggregate Limit of Liability for Each **Policy Year**

It is further understood and agreed that the Limit of Liability provided under this endorsement is part of, and not in addition to, the Limit of Liability provide for in Item 3 of the Declarations and shall only apply as respects to:

EACH ENTITY LISTED ON ENDORSEMENT(S) D16705 OR ANY ATTACHMENT
THERE TO

Nothing herein contained shall be held to vary, alter, waive or extend any of the terms, conditions, provisions, agreements or limitations of the above mentioned Policy other than as above stated.

Insured: NATIONAL ASSOCIATION OF JAPAN AMERICA SOCIETIES

Policy Period: 7/1/2024 to Policy Expiration

Policy Number: 5372208

Countersigned by: _____
Authorized Representative

Endorsement Effective Date: 7/1/2024



TERRORISM COVERAGE ENDORSEMENT CAP ON LOSS FROM CERTIFIED ACTS

Subject to all terms and conditions of this Policy, including any follow-form provisions, this Policy is amended by the addition of the following:

CERTIFIED ACTS OF TERRORISM COVERAGE

"Certified Act of Terrorism" means an act that is certified by the Secretary of the Treasury, in concurrence with the Secretary of Homeland Security and the Attorney General of the United States, to be an act pursuant to the federal Terrorism Risk Insurance Act. The criteria contained in the Terrorism Risk Insurance Act for a "Certified Act of Terrorism" include the following:

1. the act resulted in insured losses in excess of \$5 million in the aggregate attributable to all types of insurance subject to the Terrorism Risk Insurance Act; and
2. the act is a violent act or an act that is dangerous to human life, property or infrastructure and is committed by an individual or individuals, as part of an effort to coerce the civilian population of the United States or to influence the policy or affect the conduct of the United States government by coercion.

If the aggregate insured losses attributable to terrorist acts certified under the Terrorism Risk Insurance Act exceed \$100 billion in a calendar year in the aggregate and the Insurer has met its deductible under the Terrorism Risk Insurance Act, the Insurer shall not be liable for the payment of any portion of the amount of such losses that exceeds \$100 billion, and in such case insured losses up to that amount are subject to pro rate allocation in accordance with procedures established by the Secretary of the Treasury.

It is understood and agreed that the Premium section of the Declarations is amended by the addition of the following:

Terrorism Premium: \$ 0.00

The Policyholder Disclosure Offer of Terrorism Coverage is attached to and is to be considered as incorporated in and constituting a part of this Policy.

This coverage shall not apply to any commercial crime or errors & omissions coverages that may be included in this policy.

This endorsement does not extend any additional coverage or otherwise change the terms and conditions of any coverage under this Policy.

Insured: NATIONAL ASSOCIATION OF JAPAN AMERICA SOCIETIES

Policy Period: 7/1/2024 to Policy Expiration

Policy Number: 5372208

Countersigned by: _____
Authorized Representative

Endorsement Effective Date: 7/1/2024



ECONOMIC AND TRADE SANCTIONS CLAUSE

This insurance does not apply to the extent that trade or economic sanctions or other laws or regulations prohibit us from providing insurance.

Insured: NATIONAL ASSOCIATION OF JAPAN AMERICA SOCIETIES

Policy Period: 7/1/2024 to Policy Expiration

Policy Number: 5372208

Countersigned by: _____
Authorized Representative

Endorsement Effective Date: 7/1/2024



POLICYHOLDER DISCLOSURE OFFER OF TERRORISM COVERAGE

The Terrorism Risk Insurance Act establishes a program within the Department of the Treasury, under which the federal government shares, with the insurance industry, the risk of loss from future terrorist attacks. The Act applies when the Secretary of the Treasury certifies that an event meets the definition of an act of terrorism. The Act provides that, to be certified, an act of terrorism must cause losses of at least five million dollars and must have been committed by an individual or individuals as part of an effort to coerce the government or population of the United States.

The United States Government, Department of the Treasury, will pay a share of terrorism losses insured under the federal program. The federal share equals 80% beginning on January 1, 2020, of that portion of the amount of such insured losses that exceeds the applicable insurer retention. However, if aggregate insured losses attributable to terrorist acts certified under the Terrorism Risk Insurance Act exceed \$100 billion in a calendar year, the Treasury shall not make any payment for any portion of the amount of such losses that exceeds \$100 billion.

If aggregate insured losses attributable to terrorist acts certified under the Terrorism Risk Insurance Act exceed \$100 billion in a calendar year and we have met our insurer deductible under the Terrorism Risk Insurance Act, we shall not be liable for the payment of any portion of the amount of such losses that exceeds \$100 billion, and in such case insured losses up to that amount are subject to pro rata allocation in accordance with procedures established by the Secretary of the Treasury.

In accordance with the Terrorism Risk Insurance Act, we are required to offer you coverage for losses resulting from an act of terrorism **that is certified under the federal program** as an act of terrorism. The policy's other provisions will still apply to such an act.

This coverage shall not apply to any commercial crime coverage that may be included in this policy.

Terrorism coverage for acts of terrorism that are certified under the federal program as an act of terrorism is included for no additional premium. Nonetheless, if you would like to reject such Terrorism coverage, please provide Great American written confirmation of such, and an exclusion will be attached to your policy.

This coverage shall not apply to any commercial crime or errors & omissions coverages that may be included in this policy.

Experienced team. Exceptional service. Expert protection.



Terminating an employee?

Prior to any employee termination, call the
hotline service number:

888-544-8320

Your insurance policy includes confidential telephone consultation on basic workplace employment topics via this toll-free number. Calls are handled by national law firm Jackson Lewis.

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ExecPro®

Nonprofit Solution



Nonprofit Solution

Great American Insurance Group – Executive Liability Division
Headquarters: 301 E. Fourth Street, Cincinnati, Ohio 45202

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GREAT AMERICAN INSURANCE GROUP®

Headquarters: 301 E. Fourth Street, Cincinnati, Ohio 45202

THIS IS A CLAIMS MADE AND REPORTED POLICY. READ IT CAREFULLY.

In consideration of the payment of the premium and in reliance upon all statements made and information furnished to the company shown in the Declarations (a stock insurance company, hereinafter called the **Insurer**), including the statements made in the Proposal Form and subject to all terms, conditions and limitations of this Policy, the **Insured** and **Insurer** agree:

Section I. Insuring Agreements

- A. If during the **Policy Period** or the **Discovery Period** any **Claim** is first made against any **Insured Persons** for a **Wrongful Act**, the **Insurer** shall pay on behalf of the **Insured Persons**, **Loss** and **Costs of Defense** resulting from such **Claim**, except for any **Loss** and **Costs of Defense** which the **Organization** or any **Subsidiary** actually pays as indemnification.
- B. If during the **Policy Period** or the **Discovery Period** any **Claim** is first made against any **Insured Persons** for a **Wrongful Act**, the **Insurer** shall pay on behalf of the **Organization** or any **Subsidiary**, **Loss** and **Costs of Defense** resulting from such **Claim**, but only to the extent the **Organization** or any **Subsidiary** is required or permitted by law to indemnify the **Insured Persons**.
- C. If during the **Policy Period** or the **Discovery Period** any **Claim** is first made against the **Organization** or any **Subsidiary** for a **Wrongful Act**, the **Insurer** shall pay on behalf of the **Organization** or any **Subsidiary**, **Loss** and **Costs of Defense** resulting from such **Claim**.

The **Insurer** has the right and duty to defend any **Claim** to which this insurance applies, even if the allegations of such **Claim** are groundless, false or fraudulent.

Section II. Discovery Period

- A. If this Policy is not renewed or is cancelled by the **Insurer**, for any reason other than non-payment of premium, then without any additional premium being required, the **Organization** shall receive an automatic ninety (90) day extension of the coverage granted by this Policy for **Claims** first made against an **Insured**, but only with respect to **Wrongful Acts** committed prior to the end of the **Policy Period**. This additional reporting period shall be referred to as the **Automatic Discovery Period**. In addition, if prior to the end of the **Automatic Discovery Period**, the **Organization** pays the **Insurer** an additional amount equal to forty (40%), seventy-five (75%), or one hundred (100%) percent of the annual premium of this Policy, the **Organization** shall receive an extension of the coverage granted by this Policy for an additional twelve (12), twenty-four (24), or thirty-six (36) months respectively from the end of the **Automatic Discovery Period** for **Claims** first made against an **Insured**, but only with respect to **Wrongful Acts** committed prior to the end of the **Policy Period**. This additional reporting period shall be referred to as the **Discovery Period**. The **Organization** has no right to purchase this **Discovery Period** at any later date or to elect more than one **Discovery Period**.
- B. If this Policy is not renewed or is cancelled by the **Organization**, and if no later than sixty (60) days after the end of the **Policy Period** the **Organization** pays the **Insurer** an additional amount equal to forty (40%), seventy-five (75%), or one hundred (100%) percent of the annual premium of this Policy, the **Organization** shall receive a **Discovery Period** for an additional twelve (12), twenty-four (24), or thirty-six (36) months respectively from the end of the **Policy Period**. The **Organization** has no right to purchase this **Discovery Period** at any later date or to elect more than one **Discovery Period**.

- C. The fact that this Policy may be extended by virtue of the **Automatic Discovery Period** or **Discovery Period** shall not in any way increase the Limit of Liability stated in Item 3 of the Declarations. For purposes of the Limit of Liability, the **Automatic Discovery Period** and the **Discovery Period** is considered to be part of and not in addition to the last **Policy Year**.

Section III. Definitions

A. **"Claim"** shall mean:

- (1) a written demand for monetary or non-monetary (including injunctive) relief made against any **Insured**;
- (2) a civil proceeding, including any appeals therefrom made against any **Insured** seeking monetary or non-monetary (including injunctive) relief commenced by service of a complaint or similar pleading;
- (3) a criminal proceeding, including any appeals therefrom made against any **Insured** commenced by the return of an indictment or the filing of notice of charge or similar document,
- (4) a formal administrative proceeding, including any proceeding before the Equal Employment Opportunity Commission (EEOC) or any similar governmental body, made against any **Insured** commenced by the receipt of charges, formal investigative order, service of summons or similar document;
- (5) any arbitration, mediation or similar alternative dispute resolution proceeding if any **Insured** is obligated to participate in such proceeding; or
- (6) a written request to enter into an agreement to toll any applicable statute of limitation prior to the commencement of any judicial, administrative, regulatory or arbitration proceeding.

In no event shall the term **Claim** include any labor or grievance proceeding which is subject to a collective bargaining agreement.

B. **"Claimant"** shall mean:

- (1) any past, present, and future **Insured Persons** or applicants for employment with the **Organization** or any **Subsidiary**;
- (2) a government entity or agency, including but not limited to the Equal Employment Opportunity Commission (EEOC) or any similar governmental body, when acting on behalf of or for the benefit of any individual in (1) above; or
- (3) all persons who were, now are, or shall be independent contractors, but only to the extent such individuals perform work or services for or on behalf of the **Organization** or any **Subsidiary** and only to the extent such individuals are indemnified by the **Organization** or any **Subsidiary**.

- C. **"Costs of Defense"** shall mean reasonable and necessary legal fees, costs and expenses incurred in the investigation or defense of any **Claim**, including the costs of any appeal or appeal bond, attachment bond or similar bond (but without any obligation on the part of the **Insurer** to apply for or furnish such bonds); provided, however, **Costs of Defense** shall not include: (1) salaries, wages, overhead or benefit expenses associated with any **Insured Persons**, and (2) any amounts incurred in defense of any **Claim** which any other insurer has a duty to defend, regardless of whether or not such other insurer undertakes such duty.

- D. **"Employed Lawyer Legal Services"** shall mean legal services provided by any **Insured Person** as an attorney, but only if such services are performed for the **Organization** or any **Subsidiary** and in the **Insured Person's** capacity with the **Organization** or any **Subsidiary**. **Employed Lawyer Legal Services** shall not include legal services rendered by any **Insured Person** for any third party.
- E. **"Employment Practices Wrongful Act"** shall mean any of the following acts related to employment, but only if alleged by or on behalf of a **Claimant**:
- (1) wrongful dismissal, discharge or termination of employment, whether actual or constructive;
 - (2) misrepresentation;
 - (3) violation of employment laws;
 - (4) sexual or workplace harassment;
 - (5) discrimination;
 - (6) wrongful failure to employ or promote;
 - (7) wrongful discipline;
 - (8) wrongful deprivation of career opportunity including a wrongful failure to hire or promote;
 - (9) failure to grant tenure;
 - (10) negligent employee evaluation;
 - (11) retaliation;
 - (12) failure to provide adequate workplace or employment policies or procedures;
 - (13) defamation (including libel and slander);
 - (14) invasion of privacy;
 - (15) wrongful demotion;
 - (16) negligent reassignment;
 - (17) violation of any federal, state or local civil rights laws;
 - (18) negligent hiring;
 - (19) negligent supervision;
 - (20) negligent training;
 - (21) negligent retention; or
 - (22) acts described in (1) through (21) above arising from the use of the **Organization's** or **Subsidiary's** Internet, e-mail, telecommunication or similar systems, including the failure to provide and enforce adequate policies and procedures relating to such use of the **Organization's** or **Subsidiary's** Internet, e-mail, telecommunication or similar systems.
- F. **"Financial Insolvency"** shall mean the **Organization** becoming a Debtor in Possession, or the appointment of a receiver, conservator, liquidator, trustee, rehabilitator or similar official to control, supervise, manage or liquidate the **Organization**.
- G. **"Insured"** shall mean:
- (1) the **Organization**;
 - (2) any **Subsidiary**;
 - (3) in the event of **Financial Insolvency**, the resulting Debtor in Possession (or foreign equivalent status), if any; and
 - (4) all **Insured Persons**.
- H. **"Insured Persons"** shall mean all persons who were, now are, or shall be directors, trustees, officers, regents, governors, members of the Board of Managers, employees, leased employees, temporary or seasonal employees, interns, student teachers, substitute teachers, teaching assistants, volunteers or staff members of the **Organization** or any **Subsidiary**, including any executive board members and committee members whether salaried or not.

I. **"Loss"** shall mean settlements, judgments, pre-judgment and post-judgment interest, front and back pay, compensatory damages, punitive or exemplary damages, the multiple portion of any multiplied damage award, and subject to the provisions of Section V and VI, **Costs of Defense** incurred by the **Insured**. **Loss** shall not include:

- (1) criminal or civil fines or penalties imposed by law, or taxes (except for the 10% "excess benefit" tax assessed by the Internal Revenue Service against any **Insured Person** pursuant to 26 USC Section 4958 (a)(2));
- (2) the value of tuition or scholarships, employment related benefits, stock options, perquisites, deferred compensation or any other type of compensation earned in the course of employment or the equivalent value thereof; and
- (3) any amounts which may be deemed uninsurable under the law pursuant to which this Policy shall be construed.

It is understood and agreed that the enforceability of the foregoing coverage shall be governed by such applicable law which most favors coverage for compensatory, punitive, or exemplary damages or the multiple portion of any multiplied damage award.

J. **"Organization"** shall mean the entity named in Item 1 of the Declarations.

K. **"Outside Entity"** shall mean any not-for-profit corporation, community chest, fund or foundation that is not included in the definition of **Organization** or **Subsidiary** and that is exempt from federal income tax as an organization described in Section 501(c)(3) of the Internal Revenue Code of 1986, as amended, and any other entity organized for a religious or charitable purpose under any non-profit organization act or statute.

L. **"Personal Injury Wrongful Act"** shall mean any actual or alleged invasion of privacy, wrongful entry, eviction, false arrest, false imprisonment, malicious prosecution, libel or slander.

M. **"Policy Year"** shall mean the period of one year following the effective date and hour of this Policy or the period of one year following any anniversary date thereof falling within the **Policy Period**; or if the time between the effective date or any anniversary date and the termination of this Policy is less than one year, such lesser period. Any **Discovery Period** or **Automatic Discovery Period** shall be considered part of and not in addition to the last **Policy Year**.

N. **"Policy Period"** shall mean the period from the inception of this Policy to the expiration date stated in Item 2 of the Declarations or its earlier termination, if applicable.

O. **"Related Wrongful Acts"** shall mean **Wrongful Acts** which are causally connected by reason of any common fact, circumstance, situation, transaction, casualty, event or decision.

P. **"Subsidiary"** shall mean:

- (1) any entity which qualifies as a not-for-profit organization under the Internal Revenue Code, other than a political committee organized pursuant to Section 432 of the Federal Election Campaign Act of 1971 (and amendments thereto), and for which the **Organization** has or controls the right to elect or appoint more than fifty percent (50%) of the Board of Directors or other governing body of such entity as of the inception date of this Policy;
- (2) any similar entity which was created or acquired by the **Organization** after the inception date of this Policy, if the entity's total assets do not exceed thirty-five percent (35%) of the total consolidated assets of the **Organization** as of the inception date of this Policy; or

(3) any other entity added as a **Subsidiary** by written endorsement to this Policy.

Coverage shall apply to a **Subsidiary** only for **Wrongful Acts** allegedly committed during the time such entity qualified as a **Subsidiary**.

Q. "Third Party Wrongful Act" shall mean:

- (1) actual or alleged discrimination against a third party based upon such third party's race, color, religion, creed, age, sex, national origin, disability, pregnancy, HIV status, marital status, sexual orientation or preference, military status or other status protected pursuant to any applicable federal, state, or local statutory law; or
- (2) actual or alleged sexual harassment, including unwelcome sexual advances against, or requests for sexual favors of, a third party; or
- (3) actual or alleged civil rights violations against a third party related to (1) or (2) above.

R. "Wrongful Act" shall mean:

- (1) any of the following by the **Organization**, and/or any **Subsidiary**, and/or any **Insured Persons** acting in their capacity with the **Organization** or a **Subsidiary**:
 - (a) actual or alleged error, misstatement, misleading statement, act or omission, neglect or breach of duty;
 - (b) actual or alleged error or omission in the rendering of or the failure to render **Employed Lawyer Legal Services**;
 - (c) **Employment Practices Wrongful Act**;
 - (d) **Personal Injury Wrongful Act**; or
 - (e) **Third Party Wrongful Act**;
- (2) any matter claimed against any **Insured Person** solely by reason of their status with the **Organization** or any **Subsidiary**; or
- (3) any matter claimed against any **Insured Person** arising out of their service as directors, trustees, officers, regents, governors, or member of the Board of Managers of an **Outside Entity**, but only if such service is at the request of the **Organization** or any **Subsidiary**.

Section IV. Exclusions

This Policy does not apply to any **Claim** made against any **Insured**:

- A.** brought about or contributed to by: (1) any **Insured** gaining any profit, advantage or remuneration to which they were not legally entitled; or (2) the deliberate fraudulent or criminal acts of any **Insured**; however, this exclusion shall not apply unless it is finally adjudicated such conduct in fact occurred, nor shall it apply to coverage provided under Insuring Agreement I.B.;
- B.** to the extent it is insured in whole or in part by any other valid and collectible policy or policies, (except with respect to any excess beyond the amount or amounts of coverage under such other policy or policies), whether such other policy or policies are stated to be primary, contributory, excess, contingent, or otherwise. It is further understood and agreed that coverage for all **Claims** for **Personal Injury Wrongful Acts** shall be specifically excess of any similar coverage provided by the **Organization's** General Liability Policy.

- C. based upon, arising out of, relating to, directly or indirectly resulting from or in consequence of, or in any way involving:
- (1) any **Wrongful Act** or **Related Wrongful Act** or any fact, circumstance or situation which has been the subject of any notice or **Claim** given under any other policy of which this Policy is a renewal or replacement; or
 - (2) any civil, criminal, administrative or investigative proceeding involving any **Insured** pending as of or prior to the date stated in Item 8 of the Declarations, or any fact, circumstance or situation underlying or alleged in such proceeding;
- D. based upon, arising out of, relating to, directly or indirectly resulting from or in consequence of, or in any way involving: (1) bodily injury, sickness, disease or death of any person, assault or battery; (2) damage to or destruction of any tangible property or the loss of use of any tangible property; or (3) humiliation, mental anguish, or emotional distress; provided, however, that part (3) of this exclusion shall not apply to any **Claim** for an **Employment Practices Wrongful Act**, **Personal Injury Wrongful Act**, or **Third Party Wrongful Act**;
- E. for any actual or alleged violation by any **Insured** of the Employee Retirement Income Security Act of 1974, the National Labor Relations Act, the Worker Adjustment and Retraining Notification Act, the Consolidated Omnibus Budget Reconciliation Act of 1985, the Occupational Safety and Health Act or any rules or regulations promulgated under these acts or any similar provisions of any federal, state, local or foreign law, except a **Claim** alleging retaliation for the exercise of any rights under such laws;
- F. for any **Wrongful Act** of any **Insured Persons** in their respective capacity as a director, officer, trustee, regent, governor, member of the Board of Managers, or equivalent position of an entity other than the **Organization**, any **Subsidiary**, or **Outside Entity**;
- G. based upon, arising out of, relating to, directly or indirectly resulting from or in consequence of, or in any way involving actual or alleged seepage, pollution, radiation, emission, contamination or irritant of any kind, including but not limited to smoke, vapor, dust, fibers, mold, spores, fungi, germs, soot, fumes, acids, alkalis, asbestos, chemicals or waste of any kind, provided, however, this exclusion shall not apply to coverage provided under Insuring Agreement I.A.;
- H. by, or for the benefit of, or at the behest of the **Organization** or any **Subsidiary** or any entity which controls, is controlled by, or is under common control with the **Organization** or any **Subsidiary**, or any person or entity which succeeds to the interests of the **Organization** or any **Subsidiary**, provided, however, this exclusion shall not apply to any **Claim** brought by the receiver, conservator, liquidator, trustee, rehabilitator, examiner or similar official of the **Organization**, if any, in the event of **Financial Insolvency**;
- I. for any actual or alleged breach by the **Organization** or any **Subsidiary** of an express or implied contract, except for employment related obligations which would have attached absent such contract or agreement;
- J. other than **Costs of Defense**:
- (1) for any obligation of the **Organization** or any **Subsidiary**, as a result of a **Claim**, seeking relief or redress in any form other than money damages, including but not limited to any obligations of the **Organization** or any **Subsidiary** to modify any building or property; or

- (2) for any obligation of the **Organization** or any **Subsidiary** to pay compensation earned by any **Insured Person** in the course of employment, but not paid by the **Organization** or any **Subsidiary**, including any unpaid salary, bonus, wages, severance pay, retirement benefits, vacation days or sick days, provided, however, this exclusion shall not apply to front pay and back pay; or
- (3) for any actual or alleged violation by any **Insured** of the Fair Labor Standards Act or any similar state or local law, provided, however, this shall not apply to the Equal Pay Act. **Costs of Defense** provided pursuant to this section, J.(3), shall be subject to the FLSA Defense Sublimit of Liability stated in Item 3(d) of the Declarations, if any;

- K. for any obligations under a worker's compensation, disability benefits, insurance benefits or unemployment compensation law, or any similar law; provided, however this exclusion shall not apply to a **Claim** for an **Employment Practices Wrongful Act** involving retaliation with regard to benefits paid or payable;
- L. for the performance of or failure to perform psychological, counseling, financial counseling/advisory, legal (except **Employed Lawyer Legal Services**), arbitration, insurance or investment advisory services or referrals, if brought by or on behalf of any individual and/or entity for whom such services were, now are, or shall be performed;
- M. based upon, arising out of, relating to, directly or indirectly resulting from or in consequence of, or in any way involving infringement of any patent or misappropriation of trade secrets, provided, however, this exclusion shall not apply to copyright or trademark infringement;

With respect to this section of the Policy, no fact pertaining to or conduct by any **Insured Person** shall be imputed to any other **Insured Person**; and only facts pertaining to or conduct by any past, present, or future Executive Director, President, or Chairman of the **Organization** shall be imputed to the **Organization** or any **Subsidiary** to determine if coverage is available.

Section V. Limits of Liability and Retention

- A. The **Insurer** shall be liable to pay one hundred percent (100%) of **Loss** in excess of the Retention stated in Item 4 of the Declarations. The **Insurer's** maximum Limit of Liability for the aggregate amount of **Loss** resulting from all **Claims** deemed to have been made in a **Policy Year** shall be shown in Item 3 of the Declarations.
- B. One Retention shall apply to each and every **Claim**. More than one **Claim** involving the same **Wrongful Act** or **Related Wrongful Acts** of one or more **Insureds** shall be considered a single **Claim**, and only one Retention shall be applicable to such single **Claim**. All such **Claims**, constituting a single **Claim**, shall be deemed to have been made on the earlier of the following dates: (1) the earliest date on which any such **Claim** was first made; or (2) the earliest date on which any such **Wrongful Act** or **Related Wrongful Act** was reported under this Policy or any other policy providing similar coverage.
- C. **Costs of Defense** incurred by the **Insurer** shall be in addition to the Limit of Liability, and such **Costs of Defense** shall not be subject to the Retention amount. If **Costs of Defense** are incurred by the **Insured** with the **Insurer's** consent, such **Costs of Defense** shall be considered **Loss** and thus subject to the Limit of Liability and Retention.
- D. With respect to all **Claims** deemed to have been made in a **Policy Year**, should the Limit of Liability be exhausted by payment of **Loss** resulting from one or more of such **Claims**, the **Insurer's** duty to defend shall cease and any and all obligations of the **Insurer** hereunder shall be deemed to be completely fulfilled and extinguished and the **Insurer** shall have no further obligations.

- E. For the purposes of the application of the Retention, **Loss** applicable to Insuring Agreement I.B. includes that for which indemnification is legally permissible, regardless of whether actual indemnification is granted. The certificate of incorporation, charter or other organizational document of the **Organization**, including by-laws and resolutions, shall be deemed to require indemnification and advancement of **Loss** to the **Insured Persons** to the fullest extent permitted by law.

Section VI. Costs of Defense and Settlements

- A. The **Insureds** shall not incur **Costs of Defense**, or admit liability, offer to settle, or agree to any settlement in connection with any **Claim** without the express written consent of the **Insurer**, which consent shall not be unreasonably withheld. The **Insureds** shall provide the **Insurer** with full cooperation and all information and particulars it may reasonably request in order to reach a decision as to such consent. Any **Loss** resulting from any admission of liability, agreement to settle, or **Costs of Defense** incurred prior to the **Insurer's** consent shall not be covered hereunder.
- B. The **Insurer** has the right to investigate and settle any **Claim** as it deems expedient. If the **Insurer** recommends a settlement and the **Insured** refuses to consent thereto, the **Insurer's** liability for such **Claim** is limited to the amount in excess of the Retention, which the **Insurer** would have contributed had the **Insured** consented to the settlement, the **Costs of Defense** covered by the Policy and incurred prior to the date of such refusal to settle, and seventy percent (70%) of any additional covered **Loss**, including **Costs of Defense**, incurred subsequent to such refusal and subject to the Limit of Liability.

If the **Insured** refuses to consent to a settlement as contemplated above, **Costs of Defense** shall be subject to the Retention.

Section VII. Notice of Claim

- A. The **Insureds** shall, as a condition precedent of their rights under this Policy, give the **Insurer** notice in writing of any **Claim** made during the **Policy Period**. Such notice shall be given as soon as practicable after the date the President, Executive Director, Chief Financial Officer, General Counsel, or person with equivalent responsibility has knowledge of the **Claim**, and in no event later than ninety (90) days after the end of the **Policy Year**.
- B. If during the **Policy Period** or **Discovery Period**, any **Insured** first becomes aware of a specific **Wrongful Act** and gives notice to the **Insurer** of: (1) the specific **Wrongful Act**; (2) the injury or damage which has or may result therefrom; and (3) the circumstances by which the **Insured** first became aware thereof; then any **Claim** arising out of such **Wrongful Act** which is subsequently made against the **Insured** shall be deemed to have been made at the time the **Insurer** received such written notice from the **Insured**.
- C. In addition to furnishing the notice as provided in Section VII A or B, the **Insured** shall, as soon as practicable, provide the **Insurer** with copies of reports, investigations, pleadings and other documents in connection therewith, and shall provide all information, assistance and cooperation which the **Insurer** reasonably requests and do nothing to prejudice the **Insurer's** position or its potential or actual rights of recovery.
- D. Notice to the **Insurer** as provided in Section VII A or B shall be emailed to **ELDClaims@gaig.com** or mailed to **GREAT AMERICAN INSURANCE GROUP, EXECUTIVE LIABILITY DIVISION, CLAIMS DEPARTMENT, P.O. BOX 66943, CHICAGO, IL 60666**.

Section VIII. Coverage Extensions

A. Spousal/Domestic Partner Provision

The coverage provided by this Policy shall also apply to the lawful spouse or "Domestic Partner" of any **Insured Person**, but only for **Claims** arising out of any actual or alleged **Wrongful Acts** of any **Insured Person**. The term "Domestic Partner" shall mean any natural person qualifying as a domestic partner under the provisions of any applicable federal, state or local law.

B. Worldwide Provision

The coverage provided under this Policy shall apply worldwide. The term **Insured Persons** is deemed to include individuals who serve in equivalent positions in foreign **Subsidiaries**.

C. Estates and Legal Representatives

The coverage provided by this Policy shall also apply to the estates, heirs, legal representatives, or assigns of any **Insured Persons** in the event of their death, incapacity or bankruptcy, but only for **Claims** arising out of any actual or alleged **Wrongful Acts** of any **Insured Persons**.

D. Donor Data Loss Crisis Fund

The **Insurer** shall, subject to prior written consent, reimburse the **Organization** reasonable expenses incurred to hire an image consulting company for the purpose of reducing damage to reputation suffered by the **Organization** or any **Subsidiary** arising from donor information that is lost or stolen during the **Policy Period** and reported to the **Insurer** pursuant to the terms of this Policy, not to exceed the Donor Data Loss Crisis Fund Sublimit of Liability stated in Item 3(b) of the Declarations, if any. No Retention shall apply to this coverage extension.

Section IX. General Conditions

A. Cancellation or Non-Renewal

- (1) This Policy may be cancelled by the **Organization** at any time by written notice to the **Insurer**. In the event the **Organization** cancels this Policy for reasons other than the downgrade of the **Insurer's** rating by A.M. Best, the **Insurer** shall retain the customary short rate portion of the premium. However, if the **Organization** cancels the Policy due to a downgrade of the **Insurer's** rating to below [A-] by A.M. Best, the **Insurer** shall refund any unearned premium on a pro rata basis. Payment of any unearned premium by the **Insurer** shall not be a condition precedent of the effectiveness of cancellation but such payment shall be made as soon as practicable.
- (2) This Policy will only be cancelled by the **Insurer** if the **Organization** does not pay the premium when due.
- (3) If the **Insurer** elects not to renew this Policy, the **Insurer** shall provide the **Organization** with at least sixty (60) days advance notice thereof.

B. Proposal Form

It is agreed the particulars and statements contained in Proposal Forms submitted to the **Insurer** (and any material submitted therewith) are the representations of the **Insured** and are to be considered as incorporated in and constituting part of this Policy. It is also agreed this Policy is issued in reliance upon the truth of such representations. However, coverage shall not be excluded as a result of any untrue statement in the Proposal Form, except:

- (1) as to any **Insured Person** making such untrue statement or having knowledge of its falsity; or
- (2) as to the **Organization** and any **Subsidiary**, if the person(s) who signed the Proposal Form(s) for this coverage or any **Insured Person** who is or was a past, present or future Chief Financial Officer, President, or Executive Director of the **Organization** made such untrue statement or had knowledge of its falsity.

In no event shall Insuring Agreement I.A. of this Policy be rescinded by the **Insurer**.

C. Outside Entity Provision

In the event a **Claim** is made against any **Insured Persons** arising out of their service as a director, officer, trustee, regent, governor, or member of the Board of Managers of an **Outside Entity**, coverage as may be afforded under this Policy shall be excess of any indemnification provided by the **Outside Entity** and any insurance provided to the **Outside Entity** which covers its directors, trustees, officers, regents, governors, member of the Board of Managers, or natural person general partners.

In the event Great American Insurance Group provides Directors' and Officers' Liability Insurance for the **Outside Entity**, all **Loss** incurred from all **Claims** submitted under this Policy and the **Outside Entity's** Policy (hereinafter referred to as **Respective Policy(ies)**), arising out of **Related Wrongful Acts**, shall be considered a single **Loss** and the maximum annual aggregate Limit of Liability shall not exceed, under the **Respective Policies**, the higher Limit of Liability between the **Respective Policies**, such Limit of Liability being part of, and not in addition to, the Limits of Liability of the **Respective Policies** previously referenced.

D. Order of Payments

In the event of **Loss** arising from a covered **Claim** for which payment is due under the provisions of this Policy, the **Insurer** shall first, pay **Loss** for which coverage is provided under Insuring Agreement I.A. of this Policy; and thereafter with respect to whatever remaining amount of the Limit of Liability is available after such payment, pay such other **Loss** for which coverage is provided under any other applicable Insuring Agreements in Section I of this Policy.

E. Merger or Acquisition

If, during the **Policy Period**, the **Organization** acquires the assets of another entity, by merger or otherwise, and the acquired assets of such other entity exceed thirty-five percent (35%) of the assets of the **Organization** as of the inception date of the Policy, written notice thereof shall be given to the **Insurer** as soon as practicable, but in no event later than ninety (90) days from the effective date of the transaction, together with such information as the **Insurer** may request. Premium adjustment and coverage revisions shall be effected as may be required by the **Insurer**.

F. Conversion to Run-Off Coverage

If prior to the end of the **Policy Period**, the **Organization** merges into another organization and the **Organization** is not the surviving entity, another organization or person acquires the right to elect or appoint more than fifty percent (50%) of the Board of Directors or other governing body of the **Organization**, or the **Organization** ceases to qualify as a not-for-profit organization under any federal, provincial and territorial legislation and/or the Internal Revenue Code (such events hereinafter referred to as **Transaction**), then:

- (1) the **Organization** must give written notice of such **Transaction** to the **Insurer** within thirty (30) days after the effective date of such **Transaction**, and provide the **Insurer** with such information as the **Insurer** may deem necessary; and
- (2) this Policy, including the **Discovery Period** if elected, shall apply, but only with respect to any **Wrongful Act** committed prior to the effective date of such **Transaction**.

G. Action Against the Insurer

- (1) No action shall be taken against the **Insurer** unless, as a condition precedent thereto, there shall have been full compliance with all the terms of this Policy, and until the **Insured's** obligation to pay shall have been finally determined by an adjudication against the **Insured** or by written agreement of the **Insured**, those filing the claim, and the **Insurer**.
- (2) No person or organization shall have any right under this Policy to join the **Insurer** as a party to any **Claim** against any **Insured** nor shall the **Insurer** be impleaded by any **Insured** or their legal representative in any such **Claim**.

H. Subrogation

In the event of payment under this Policy, the **Insurer** shall be subrogated to all the **Insureds'** rights of recovery. The **Insureds** shall do everything necessary to secure such rights, including the execution of such documents necessary to enable the **Insurer** to effectively bring suit in the name of any **Insured**. In no event, however, shall the **Insurer** exercise its rights to subrogation against an **Insured Person** under this Policy unless, such **Insured Person**:

- (1) has been convicted of a deliberate criminal act, or
- (2) has been determined by a final adjudication adverse to the **Insured Person** to have committed a deliberate fraudulent act, or to have obtained any profit, advantage or remuneration to which such **Insured Person** was not legally entitled.

In the event the **Insurer** shall for any reason pay indemnifiable **Loss** on behalf of an **Insured Person**, the **Insurer** shall have the contractual right hereunder to recover from the **Organization** or any **Subsidiary** the amount of such **Loss** equal to the amount of the Retention not satisfied by the **Organization** or any **Subsidiary** and shall be subrogated to rights of the **Insured Persons** hereunder.

I. Conformity to Law

Any terms of this Policy which are in conflict with the terms of any applicable laws are hereby amended to conform to such laws.

J. Assignment

Assignment of interest under this Policy shall not bind the **Insurer** until its consent is endorsed hereon.

K. Representative of the Insurer

Great American Insurance Group, Executive Liability Division, Post Office Box 66943, Chicago, Illinois, 60666 shall act on behalf of the **Insurer** for all purposes including, but not limited to, the giving and receiving of all notices and correspondence.

L. Organization Represents Insured

By acceptance of this Policy, the **Organization** shall be designated to act on behalf of the **Insureds** for all purposes including, but not limited to, giving and receiving of all notices and correspondence, the cancellation or non-renewal of this Policy, the payment of premiums, and the receipt of any return premiums that may be due under this Policy.

M. Entire Agreement

By acceptance of this Policy, the **Insured** and the **Insurer** agree that this Policy (including the Proposal Forms submitted to the **Insurer** and any materials submitted therewith) and any written endorsements attached hereto constitute the entire agreement between the parties.

In witness whereof the **Insurer** has caused this Policy to be signed by its President and Secretary and countersigned, if required, on the Declarations page by a duly authorized agent of the **Insurer**.

GREAT AMERICAN INSURANCE COMPANY®



President



Secretary

JAPAN-AMERICA SOCIETY OF OREGON 2024-2025 GOVERNANCE CONTACT LIST

OFFICERS

Masa Yamaguchi, CHAIR
Cathy Bowman, CHAIR-ELECT
Paul Waldram, TREASURER
Rick Aizawa, SECRETARY

VICE-CHAIRS

Tatsuo Ito
Rob Langstaff
Masami Nishishiba

BOARD OF DIRECTORS

| | | | |
|---|--|----------------|----------------|
| <i>RICK AIZAWA</i> | rick.aizawa@portofportland.com | (503) 415-6800 | Term ends 2025 |
| Senior Manager Air Service Development, Port of Portland, P.O. Box 3529, Portland, OR 97208 | | | |
| <i>NICK BOESE</i> | naeboese@outlook.com | (503) 927-9972 | Term ends 2025 |
| Design Engineer The Greenbrier Companies, One Centerpointe Drive, Suite 200 Lake Oswego, Oregon 97035 | | | |
| <i>CATHY BOWMAN</i> | cbowman@mcknze.com | (503) 224-9560 | Term ends 2026 |
| Senior Associate / Assistant Department Head of Architecture Mackenzie, 1515 SE Water Ave, #100, Portland OR 97214 | | | |
| <i>LISA CHRISTY</i> | lchristy@japanese garden.org | (503)-328-0050 | Term ends 2025 |
| Executive Director Portland Japanese Garden, 611 SW Kingston Ave Portland, OR 97205 | | | |
| <i>EMI DAY</i> | emd46@cornell.edu | (815) 751-8673 | Term ends 2025 |
| Individual Member 2167 NW Irving St #9 Portland, OR 97210 | | | |
| <i>RAY EDWARDS</i> | raymond.edwards@nwnatural.com | (860) 303-0778 | Term ends 2025 |
| Major Accounts Manager NW Natural, 250 SW Taylor Street Portland, OR 97217 | | | |
| <i>SALLY SAEKO FUJIMOTO</i> | sfujimoto@shokookai.org | (503) 644-9579 | Term ends 2025 |
| Executive Director Shokookai of Portland, 10700 Beaverton Hillsdale Highway #600 Park Plaza West Beaverton, OR 97005 | | | |
| <i>TATSUO ITO</i> | tatsuo_ito@sehamerica.com | (360) 883-7000 | Term ends 2025 |
| Executive Vice President SEH America, Inc., P.O. Box 8965, Vancouver, WA 98668 | | | |
| <i>ROB LANGSTAFF</i> | rob.langstaffpdx@gmail.com | (503) 929-1620 | Term ends 2026 |
| CEO Sweet Onion Consulting, 320 Maywood Drive NW, Portland, OR 97210 | | | |

| | | |
|---|----------------|----------------|
| <i>HIROSHI MOKUDAI</i> hiroshi.mokudai@gmail.com Sr. Director, Global Women's Operations Nike, One Bowerman Drive, Beaverton, OR 97008 | (971) 713-9964 | Term ends 2026 |
| <i>JOHN MOTLEY</i> jmotley@columbia.com Associate General Counsel, Director of IP Columbia Sportswear Company, 14375 NW Science Park Drive, Portland, OR 97229 | (503) 985-3812 | Term ends 2025 |
| <i>MICHIKO MURAKAMI</i> michiko.murakami@delta.com Senior Sales Account Executive Delta Air Lines, 423 Broadway, Suite 703 Millbrae, CA 94030 | (612) 237-8054 | Term ends 2026 |
| <i>SATOMI HAYASHI NEWSOM</i> satomih@lclark.edu Japanese Section Head, Department of World Languages and Literature Lewis and Clark College, 615 S. Palatine Hill Road Portland, OR 97219 | (503) 768-7000 | Term ends 2026 |
| <i>CYDELLE HIGA-JOHNSTON</i> cydelle@ownitnorthwest.com Licensed Realtor, Windermere Realty Trust 1731 SE Knapp St, Portland, OR 97202 | (503) 459-8538 | Term ends 2026 |
| <i>MASAMI NISHISHIBA</i> nishism@pdx.edu Chair, Dept. of Public Administration, Mark O. Hatfield School of Government, College of Urban & Public Affairs Portland State University, P.O. Box 751, Portland, OR 97207 | (503) 725-5151 | Term ends 2025 |
| <i>PAUL OWEN</i> paul.owen@vanport-intl.com President & CEO Vanport International, P.O. Box 97, Boring, OR 97009 | (503) 663-4447 | Term ends 2025 |
| <i>PATTY PICKERING</i> patty.pickering@jpmorgan.com Vice President, Multinational Corporations, Commercial 1301 2nd Ave, Floor 24, Seattle, WA 98101 | (206) 769-9491 | Term ends 2026 |
| <i>NIKKI SWIFT</i> nswift@cablehuston.com Partner Cable Huston, 1455 SW Broadway, #1500, Portland, OR 97201 | (503) 224-3092 | Term ends 2025 |
| <i>STEVE VUYLSTEKE</i> stevev@sakeone.com President & CEO SakeOne, 820 Elm St, Forest Grove, OR 97116 | (503) 313-1276 | Term ends 2026 |
| <i>PAUL WALDRAM</i> paul.waldram@pdwintl.com Owner, PDW International, 15788 SW Village Circle, Beaverton, OR 97007 | (503) 702-6156 | Term ends 2026 |
| <i>MASA YAMAGUCHI</i> yamaguchim@lanepowell.com Shareholder Lane Powell PC, 601 SW Second Ave., #2100, Portland, OR 97204 | (503) 778-2174 | Term ends 2025 |
| <i>JUNKI YOSHIDA</i> junki.yoshida@yoshida.com Owner Yoshida Group, 8440 NE Alderwood Road, #A, Portland, OR 97220 | (503) 284-1114 | Term ends 2025 |

EX-OFFICIO DIRECTORS

YUZO YOSHIOKA yuzo.yoshioka@mofa.go.jp (503) 221-1811
Consul General
Consular Office of Japan in Portland, 1300 SW Fifth Ave., #2700, Portland, OR 97201

TAMAHO HAYASHI tahayashi@deloitte.com (503) 453-6046 Term ends 2025
Managing Director
Deloitte LLP, 1600 NW Couch, #600, Portland, OR 97209

HONORARY DIRECTORS

GOVERNOR Tina Kotek
Office of the Governor, State Capitol, Salem, OR 97310

MAYOR Ted Wheeler
Office of the Mayor, City Hall, 1220 SW Fifth Ave., Portland, OR 97204

Officers & Executive Committee Members

2024-25 Nominating Committee Report

Officers

Chair

Masa Yamaguchi, *Lane Powell*

Chair-Elect

Cathy (Chiharu) Bowman, *Mackenzie*

Treasurer

Paul Waldram, *PDW International*

Secretary

Rick Aizawa, *Port of Portland*

Vice-Chairs

Tatsuo Ito, *SEH America*

Rob Langstaff, *Sweet Onion Consulting*

Masami Nishishiba, *Portland State University*

Executive Committee is comprised of the Officers & Vice-Chairs, plus the Executive Director

Staff

Alyssa Derania, *Membership & Communications Coordinator*

Kaoru Miyanaga, *Assistant Director*

Graham Morris, *Executive Director*

Ayumi Naraoka, *Intern*

Sarah Saito, *Program Director*

Board of Directors

Board of Directors (*Term Ends 2025*)

Rick Aizawa, *Port of Portland*

Nick Boesé, *Individual Member*

Lisa Christy, *Portland Japanese Garden*

Emi Day, *Individual Member*

Ray Edwards, *NW Natural*

Sally Saeko Fujimoto, *Shokookai of Portland*

Tatsuo Ito, *SEH America*

John Motley, *Columbia Sportswear*

Masami Nishishiba, *Portland State University*

Paul Owen, *Vanport International*

Nikki Swift, *Cable Huston*

Masa Yamaguchi, *Lane Powell*

Junki Yoshida, *Yoshida Group*

Board of Directors (*Term Ends 2026*)

Cathy (Chiharu) Bowman, *Mackenzie*

Justin Eckley, *Moss Adams*

Cydelle Higa-Johnston, *Windermere Realty Trust*

Rob Langstaff, *Sweet Onion Consulting*

Hiroshi Mokudai, *Individual Member*

Michiko Murakami, *Delta Air Lines*

Satomi Newsom, *Lewis & Clark College*

Patty Pickering, *JPMorgan Chase*

Steve Vuylsteke, *SakéOne*

Paul Waldram, *PDW International*

Ex-Officio Directors

Consul General Yuzo Yoshioka, *Consular Office of Japan in Portland*

Immediate Past Chair Tamako Hayashi, *Deloitte (Term ends 2025)*

Honorary Directors

Governor Tina Kotek

Mayor Ted Wheeler



Conflict of Interest Policy

ARTICLE I PURPOSE

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

ARTICLE II DEFINITIONS

1. The term "interested person" means any director, principal officer, or member of a committee with Board delegated powers, who has a direct or indirect financial interest, as defined below.
2. The term "financial interest" means a person has a financial interest if the person has, directly or indirectly, through business, investment, or family:
 - a. An ownership or investment interest in any entity with which JASO has a transaction or arrangement,
 - b. A compensation arrangement with JASO or with any entity or individual with which JASO has a transaction or arrangement, or
 - c. A potential ownership or investment interest in, or compensation arrangement with, any entity or individual with which JASO is negotiating a transaction or arrangement.

Compensation includes direct and indirect remuneration as well as gifts or favors that are not insubstantial.

A financial interest is not necessarily a conflict of interest. A person who has a financial interest may have a conflict of interest only if the Board or Executive Committee decides that a conflict of interest exists, in accordance with this policy.

ARTICLE III PROCEDURES

1. **Duty to Disclose.** In connection with any actual or possible conflict of interest, an interested person must disclose the existence of the financial interest and be

given the opportunity to disclose all material facts to the Board or Executive Committee.

2. **Recusal of Self.** Any director may recuse himself or herself at any time from involvement in any decision or discussion in which the director believes he or she has or may have a conflict of interest, without going through the process of determining whether a conflict of interest exists, by informing the Board or Executive Committee of his or her recusal based on a possible conflict of interest.
3. **Determining Whether a Conflict of Interest Exists.** After disclosure of the financial interest and all material facts, and after any discussion with the interested person, he or she shall leave the Board or Executive Committee meeting while the determination of a conflict of interest is discussed and voted upon. The remaining Board or Executive Committee members shall decide if a conflict of interest exists.
4. **Procedures for Addressing the Conflict of Interest.**
 - a. An interested person may make a presentation at the Board or Executive Committee meeting, but after the presentation, he or she shall leave the meeting during the discussion of, and the vote on, the transaction or arrangement involving the possible conflict of interest.
 - b. The Chairperson of the Board or Executive Committee shall, if appropriate, appoint a disinterested person or committee to investigate alternatives to the proposed transaction or arrangement.
 - c. After exercising due diligence, the Board or Executive Committee shall determine whether JASO can obtain with reasonable efforts a more advantageous transaction or arrangement from a person or entity that would not give rise to a conflict of interest.
 - d. If a more advantageous transaction or arrangement is not reasonably possible under circumstances not producing a conflict of interest, the Board or Executive Committee shall determine by a majority vote of the disinterested directors whether the transaction or arrangement is in JASO's best interest, for its own benefit, and whether it is fair and reasonable. In conformity with the above determination it shall make its decision as to whether to enter into the transaction or arrangement.
5. **Violations of the Conflicts of Interest Policy.**
 - a. If the Board or Executive Committee has reasonable cause to believe a member has failed to disclose actual or possible conflicts of interest, it shall inform the member of the basis for such belief and afford the member an opportunity to explain the alleged failure to disclose.
 - b. If, after hearing the member's response and after making further investigation as warranted by the circumstances, the Board or Executive Committee

determines the member has failed to disclose an actual or possible conflict of interest, it shall take appropriate disciplinary and corrective action.

ARTICLE IV

RECORDS OF PROCEEDINGS

The minutes of the Board and all committees with board delegated powers shall contain:

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

ARTICLE V

COMPENSATION

- a. A voting member of the governing board who receives compensation, directly or indirectly, from JASO for services is precluded from voting on matters pertaining to that member's compensation.
- b. A voting member of any committee whose jurisdiction includes compensation matters and who receives compensation, directly or indirectly, from JASO for services is precluded from voting on matters pertaining to that member's compensation.
- c. No voting member of the Board or any committee whose jurisdiction includes compensation matters and who receives compensation, directly or indirectly, from JASO, either individually or collectively, is prohibited from providing information to any committee regarding compensation.

ARTICLE VI

ANNUAL STATEMENT

Each director, principal officer and member of a committee with Board delegated powers shall annually sign a statement which affirms such person:

- a. Has received a copy of the Conflict of Interest Policy;
- b. Has read and understands the policy;
- c. Has agreed to comply with the policy; and
- d. Understands JASO is charitable and to maintain its federal tax exemption it must engage primarily in activities that accomplish one or more of its tax-exempt purposes.

ARTICLE VII PERIODIC REVIEWS

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

- a. Whether compensation arrangements and benefits are reasonable, based on competent survey information (if reasonably available), and the result of arm's length bargaining.
- b. Whether partnerships, joint ventures, and arrangements with management organizations conform to JASO's written policies, are properly recorded, reflect reasonable investment or payments for goods and services, further charitable purposes and do not result in inurement, impermissible private benefit or in an excess benefit transaction.

ARTICLE VIII USE OF OUTSIDE EXPERTS

When conducting the periodic reviews as provided for in Article VII, JASO may, but need not, use outside advisors. If outside experts are used, their use shall not relieve the Board of its responsibility for ensuring periodic reviews are conducted.

Policy approved by the Board of Directors on

Annual Conflict of Interest, Independence, and Relationship Statement

1. Name: _____ Date: _____

2. Title: Director Officer: _____

| Conflict of Interest Policy Affirmations | YES | NO |
|---|-----|----|
| 1. I have received a copy of the JASO Conflict of Interest Policy. | | |
| 2. I have read and understand the policy. | | |
| 3. I agree to comply with the policy. | | |
| 4. I understand that JASO is charitable and to maintain its federal tax exemption it must engage primarily in activities which accomplish one or more of tax-exempt purposes. | | |

| Conflict of Interest Policy Affirmations | YES | NO |
|--|-----|----|
| 1. Do you have a financial interest (current or potential), including a compensation arrangement, as defined in the Conflict of Interest Policy with JASO? | | |
| A. If your answer to question no. 1 above is "Yes," please describe it: _____ | | |
| B. If your answer to question no. 1 above is "Yes," has the financial interest been disclosed, as provided in the Conflict of Interest Policy? | | |
| 2. In the past, have you had a financial interest, including a compensation arrangement, as defined in the Conflict of Interest Policy with JASO? | | |
| A. If your answer to question no. 2 above is "Yes," please describe it: _____ | | |
| B. If your answer to question no. 2 above is "Yes," has the | | |

| | | |
|--|--|--|
| financial interest been disclosed, as provided in the Conflict of Interest Policy? | | |
|--|--|--|

| Independence of Director | YES | NO |
|---|------------|-----------|
| 1. Were you compensated as an officer or other employee from JASO or a related organization? | | |
| 2. Did you receive total compensation or other payments Exceeding \$10,000 for the year from JASO or a related organization as an independent contractor? (This figure does not include reimbursement of expenses or reasonable compensation for services provided in the capacity as a member of the governing body.) | | |
| 3. Did you receive, directly or indirectly, material financial benefits from JASO or a related organization, including: | | |
| a. Loans between you and the organization of greater than \$50,000? | | |
| b. Loans under \$50,000 on arm's length or more favorable terms? | | |
| c. A transaction in which an economic benefit is provided to you, directly or indirectly, and the value of the economic benefit provided exceeds the value of the consideration (including the performance of services) received for providing such benefit? | | |
| d. Loans, salary advances, and other advances and receivables? | | |
| e. A grant, scholarship, fellowship, internship, prize, award, or other assistance (including provisions of goods, services, or use of facilities) to you or one of your relatives? (Do not include business transactions for full and fair consideration engaged in to serve the direct and immediate needs of the organization, such as payment of compensation to an employee or consultant in exchange for services of comparable value.) | | |
| f. A direct business relationship with the organization (other than as an officer, director, trustee, or key employee)? | | |
| g. An indirect business relationship through ownership of more than 35 percent in another entity? | | |
| h. A family member who has a direct or indirect business relationship with your organization? | | |
| i. Serve as an officer, director, trustee, key employee, partner, or member of another entity doing business with your organization? | | |
| 4. Did you have a family member that received compensation or other material financial benefits from JASO or a related organization? | | |

| |
|-------------------------------------|
| Family Relations of Director |
|-------------------------------------|

1. Please identify all family relationships with another officer, director, or JASO employee who is a spouse, ancestor, brother or sister (whether whole or half blood), child (whether natural or adopted), grandchild, and spouse of brothers, sisters, children, and grandchildren: _____

Business Relationships of Director with another Director or Officer

1. Please identify all business relationships where one or more of the following exists:

a. one person is employed by the other in a sole proprietorship, or, employed by an organization with which the other is associated as a trustee, director, officer, or greater-than-35% owner:

b. one person is transacting business with the other (***other than in the ordinary course of either party's business on the same terms as are generally offered to the public***), directly or indirectly, in one or more contracts of sale, lease, license, loan, performance of services, or other transaction involving transfers of cash or property valued in excess of \$10,000 in the aggregate during the organization's tax year. Indirect transactions are transactions with an organization with which the one person is associated as trustee, director, officer, or greaterthan-35% owner:

c. the two persons are each a director, trustee, officer, or greater than 10% owner in the same business or investment entity:

Signature Date: _____

Print Name: _____

Date of Review by Executive Committee: _____

JAPAN AMERICA SOCIETY OF OREGON

Whistleblower Protection Policy

JASO requires directors, officers and employees to observe high standards of business and personal ethics in the conduct of their duties and responsibilities. As employees and representatives of JASO, we must practice honesty and integrity in fulfilling our responsibilities and comply with all applicable laws and regulations.

1. Reporting Responsibility

This Whistleblower Protection Policy is intended to encourage and enable employees and others to raise serious concerns internally so that JASO can address and correct inappropriate conduct and actions. It is the responsibility of all Board members, officers, employees and volunteers to report concerns about violations of JASO's code of ethics or suspected violations of law or regulations that govern JASO's operations.

2. No Retaliation

It is contrary to the values of JASO for anyone to retaliate against any Board member, officer, employee or volunteer who in good faith reports an ethics violation, or a suspected violation of law, such as a complaint of discrimination, or suspected fraud, or suspected violation of any regulation governing the operations of JASO. An employee who retaliates against someone who has reported a violation in good faith is subject to discipline up to and including termination of employment.

3. Reporting Procedure

JASO has an open door policy and suggests that employees share their questions, concerns, suggestions or complaints with the Executive Director. If you are not comfortable speaking with the Executive Director or you are not satisfied with the Executive Director's response, you are encouraged to speak with Chairperson, Treasurer, or Executive Committee member. The Executive Director, Chairperson, Treasurer, or Executive Committee member to whom a report of ethics violation or suspected violation of law is made is required to immediately advise the Compliance Officer.

4. Compliance Officer

JASO's Treasurer is responsible for ensuring that all complaints about unethical or illegal conduct are investigated and resolved. The Compliance Officer will advise the Executive Committee of all complaints and their resolution and will report at least annually to the Board of Directors on compliance activity relating to accounting or alleged financial improprieties.

5. Acting in Good Faith

Anyone filing a complaint concerning a violation or suspected violation must be acting in good faith and have reasonable grounds for believing the information disclosed indicates a violation. Any allegations that prove not to be substantiated and which prove to have been made maliciously or knowingly to be false will be viewed as a serious disciplinary offense.

6. Confidentiality

Violations or suspected violations may be submitted on a confidential basis by the complainant. Reports of violations or suspected violations will be kept confidential to the extent possible, consistent with the need to conduct an adequate investigation.

7. Handling of Reported Violations

JASO's Treasurer will notify the person who submitted a complaint and acknowledge receipt of the reported violation or suspected violation. All reports will be promptly investigated and appropriate corrective action will be taken if warranted by the investigation.

Policy approved by the Board of Directors on

JAPAN AMERICA SOCIETY OF OREGON

Document Retention and Destruction Policy

1. Policy and Purposes

This Policy represents the policy of JASO with respect to the retention and destruction of documents and other records, both in hard copy and electronic media (which may merely be referred to as "documents" in this Policy). Purposes of the Policy include (a) retention and maintenance of documents necessary for the proper functioning of the organization as well as to comply with applicable legal requirements; (b) destruction of documents which no longer need to be retained; and (c) guidance for the Board of Directors, officers, staff and other constituencies with respect to their responsibilities concerning document retention and destruction. Notwithstanding the foregoing, the organization reserves the right to revise or revoke this Policy at any time.

2. Administration

The Executive Director shall be the administrator ("Administrator") in charge of the administration of this Policy. The Administrator's responsibilities shall include supervising and coordinating the retention and destruction of documents pursuant to this Policy and particularly the Document Retention Schedule included below. The Administrator shall also be responsible for documenting the actions taken in accordance with this Policy. The Administrator may also modify the Document Retention Schedule from time to time as necessary to comply with law or to include additional or revised document categories as may be appropriate to reflect organizational policies and procedures.

3. Suspension of Document Destruction; Compliance.

JASO becomes subject to a duty to preserve (or halt the destruction of) documents once litigation, an audit or a government investigation is reasonably anticipated. Therefore, if the Administrator becomes aware that litigation, a governmental audit or a government investigation has been instituted, or is reasonably anticipated or contemplated, the Administrator shall immediately order a halt to all document destruction under this Policy, communicating the order to all affected constituencies in writing, including, but not limited to staff and computer personnel or storage services. The Administrator may thereafter amend or rescind the order only after conferring with legal counsel.

4. Electronic Documents; Document Integrity.

Documents in electronic format shall be maintained just as hard copy or paper documents are, in accordance with the Document Retention Schedule. Due to the fact that the integrity of electronic documents, whether with respect to the ease of alteration or deletion, or otherwise, may come into question, the Administrator shall attempt to establish standards for document

integrity, including guidelines for handling electronic files, backup procedures, archiving of documents, and regular checkups of the reliability of the system; provided, that such standards shall only be implemented to the extent that they are reasonably attainable considering the resources and other priorities of the organization.

5. Document Retention Schedule.

| <u>Document Type</u> | <u>Retention Period</u> |
|---|---------------------------------|
| Accounting and Finance | |
| Accounts Payable | 7 years |
| Accounts Receivable | 7 years |
| Annual Financial Statements and Audit Reports | Permanent |
| Bank Statements, Reconciliations & Deposit Slips | 7 years |
| Canceled Checks – routine | 7 years |
| Canceled Checks – special, such as loan repayment | Permanent |
| Credit Card Receipts | 3 years |
| Employee/Business Expense Reports/Documents | 7 years |
| General Ledger | Permanent |
| Interim Financial Statements | 7 years |
| Contributions/Gifts/Grants | |
| Contribution Records | Permanent |
| Documents Evidencing Terms of Gifts | Permanent |
| Grant Records | 7 yrs after end of grant period |
| Corporate and Exemption | |
| Articles of Incorporation and Amendments | Permanent |
| Bylaws and Amendments | Permanent |
| Minute Books, including Board & Committee Minutes | Permanent |
| Annual Reports to Attorney General & Secretary of State | Permanent |
| Other Corporate Filings | Permanent |
| IRS Exemption Application (Form 1023 or 1024) | Permanent |
| IRS Exemption Determination Letter | Permanent |
| Licenses and Permits | Permanent |
| Employer Identification (EIN) Designation | Permanent |

Correspondence and Internal Memoranda

Hard copy correspondence and internal memoranda relating to a particular document otherwise addressed in this Schedule should be retained for the same period as the document to which they relate.

| | |
|--|------------------------------|
| Hard copy correspondence and internal memoranda relating to routine matters with no lasting significance | Two years |
| Correspondence and internal memoranda important to the organization or having lasting significance | Permanent, subject to review |

Electronic Mail (E-mail) to or from JASO

Electronic mail (e-mails) relating to a particular document otherwise addressed in this Schedule should be retained for the same period as the document to which they relate, but may be retained in hard copy form with the document to which they relate.

| | |
|--|------------------------------|
| E-mails considered important to the organization or of lasting significance should be printed and stored in a central repository | Permanent, subject to review |
| E-mails not included in either of the above categories | 12 months |

Electronically Stored Documents

Electronically stored documents (e.g., in pdf, text or other electronic format) comprising or relating to a particular document otherwise addressed in this Schedule should be retained for the same period as the document which they comprise or to which they relate, but may be retained in hard copy form (unless the electronic aspect is of significance).

| | |
|--|------------------------------|
| Electronically stored documents considered important to the organization or of lasting significance should be printed and stored in a central repository (unless the electronic aspect is of significance) | Permanent, subject to review |
|--|------------------------------|

| | |
|--|-----------|
| Electronically stored documents not included in either of the above categories | Two years |
|--|-----------|

Employment, Personnel and Pension

| | |
|---|------------------------------|
| Job applications (not hired) | 3 years |
| Personnel Records | 10 yrs after employment ends |
| I-9 Employment Eligibility Verification | 5 years after termination |
| Workers Compensation | 6 years |
| Time Cards | 7 years |

Retirement and pension records

Permanent

Insurance

Property, D&O, Workers' Compensation and

General Liability Insurance Policies

Permanent

Insurance Claims Records

Permanent

Legal and Contracts

Contracts, related correspondence and other
supporting documentation

10 yrs after termination

Legal correspondence

Permanent

Management and Miscellaneous

Strategic Plans

7 years after expiration

Disaster Recovery Plan

7 years after replacement

Policies and Procedures Manual

Current version with revision
history

Property – Real, Personal and Intellectual

Property Tax

Permanent

Real Property Lease

Permanent

Personal Property Leases

10 years after termination

Trademarks, Copyrights and Patents

Permanent

Tax

Tax exemption documents & correspondence

Permanent

IRS Rulings

Permanent

Annual information returns – federal & state

Permanent

Tax returns

Permanent

Payroll tax withholdings

7 years

Payroll tax returns

7 years

W-2 statements

7 years

Policy approved by the Board of Directors on

JAPAN AMERICA SOCIETY OF OREGON

COMPENSATION POLICY

The Executive Director of JASO is the principal representative of the organization, and the person responsible for the efficient operation of it. Therefore, it is the desire of JASO to provide a fair yet reasonable and not excessive compensation for the Executive Director.

The annual process for determining compensation is as follows: The Executive Committee shall annually evaluate the Executive Director on his or her performance, and ask for his or her input on matters of performance and compensation.

Board Approval. The Executive Committee will obtain research and information to make a recommendation to the Board for the compensation (salary and benefits) of the Executive Director (and other highly compensated employees or consultants) based on a review of comparability data. For example, the Committee will secure data that documents compensation levels and benefits for similarly qualified individuals in comparable positions at similar organizations. This data may include the following:

1. Salary and benefit compensation studies by independent sources;
2. Written job offers for positions at similar organizations;
3. Documented telephone calls about similar positions at both nonprofit and for profit organizations; and
4. Information obtained from the IRS Form 990 filings of similar organizations.

Concurrent Documentation. To approve the compensation for the Executive Director, the Board must document how it reached its decisions, including the data on which it relied, in minutes of the meeting during which the compensation was approved. Documentation will include:

- a) A description of the compensation and benefits and the date it was approved;
- b) The members of the Board who were present during the discussion about compensation and benefits, and the results of the vote;
- c) A description of the comparability data relied upon and how the data was obtained; and
- d) Any actions taken (such as abstaining from discussion and vote) with respect to consideration of the compensation by anyone who is otherwise a member of the Board but who had a conflict of interest with respect to the decision on the compensation and benefits.

Independence in Setting Compensation: The Chairperson of the Board of Directors, who is a volunteer and not compensated JASO, will operate independently without undue influence from the Executive Director.

No member of the Executive Committee will be a staff member, the relative of a staff member, or have any relationship with staff that could present a conflict of interest.

Policy approved by the Board of Directors on

TAX RETURN FILING INSTRUCTIONS

OREGON FORM CT-12

FOR THE YEAR ENDING

December 31, 2022

Prepared For:

Japan America Society of Oregon
900 SW Fifth Avenue 1810
Portland, OR 97204

Prepared By:

Moss Adams LLP
805 SW Broadway Ste 1400
Portland, OR 97205

Amount of Tax:

Balance due of \$265

Make Check Payable To:

Oregon Department of Justice

Mail Tax Return To:

Charitable Activities Section
Oregon Department of Justice
100 SW Market Street
Portland, Oregon 97201-5702

Return must be received by:

November 15, 2023

Special Instructions:

The report should be signed and dated by an authorized individual(s).

Section I. General Information

1 14045 Cross Through Incorrect Items and Correct Here:
(See instructions for change of name or accounting period.)

Section II. Fee Calculation

| <p>9. Total Revenue (From Part I, Line 12 (current year) on Form 990; Line 9 on Form 990-EZ; Part I, Line 12a on Form 990-PF. For 990-N filers or others, see the CT-12 instructions for how to calculate total revenue. Attach explanation if Total Revenue is \$0.)</p> | 9. | 373,401. | | | | | | | | | | | | | | | | | | |
|---|------------------|-------------|----------------|------|---------------------|------|---------------------|------|-----------------------|-------|-----------------------|-------|-----------------------|-------|---------------------|-------|--|--|-----|------|
| <p>10. Revenue Fee (See chart below. Minimum fee is \$20, even if total revenue is \$0 or a negative amount.) The revenue fee is determined by the amount on line 9.</p> <table border="1" style="width: 100%; border-collapse: collapse; margin-top: 10px;"> <thead> <tr> <th style="text-align: left;">Amount on Line 9</th> <th style="text-align: left;">Revenue Fee</th> </tr> </thead> <tbody> <tr><td>\$0 - \$24,999</td><td>\$20</td></tr> <tr><td>\$25,000 - \$49,999</td><td>\$50</td></tr> <tr><td>\$50,000 - \$99,999</td><td>\$90</td></tr> <tr><td>\$100,000 - \$249,999</td><td>\$150</td></tr> <tr><td>\$250,000 - \$499,999</td><td>\$200</td></tr> <tr><td>\$500,000 - \$999,999</td><td>\$300</td></tr> <tr><td>\$1,000,000 or more</td><td>\$400</td></tr> </tbody> </table> | Amount on Line 9 | Revenue Fee | \$0 - \$24,999 | \$20 | \$25,000 - \$49,999 | \$50 | \$50,000 - \$99,999 | \$90 | \$100,000 - \$249,999 | \$150 | \$250,000 - \$499,999 | \$200 | \$500,000 - \$999,999 | \$300 | \$1,000,000 or more | \$400 | | | 10. | 200. |
| Amount on Line 9 | Revenue Fee | | | | | | | | | | | | | | | | | | | |
| \$0 - \$24,999 | \$20 | | | | | | | | | | | | | | | | | | | |
| \$25,000 - \$49,999 | \$50 | | | | | | | | | | | | | | | | | | | |
| \$50,000 - \$99,999 | \$90 | | | | | | | | | | | | | | | | | | | |
| \$100,000 - \$249,999 | \$150 | | | | | | | | | | | | | | | | | | | |
| \$250,000 - \$499,999 | \$200 | | | | | | | | | | | | | | | | | | | |
| \$500,000 - \$999,999 | \$300 | | | | | | | | | | | | | | | | | | | |
| \$1,000,000 or more | \$400 | | | | | | | | | | | | | | | | | | | |
| <p>11. Net Assets or Fund Balances at End of the Reporting Period (From Part I, Line 22 (end of year) on Form 990; Line 21 on Form 990-EZ; or Part III, Line 6 on Form 990-PF. For 990-N filers or others, see the CT-12 instructions to calculate. Attach explanation if amount is \$0 or a negative number)</p> | 11. | 453,954. | | | | | | | | | | | | | | | | | | |
| <p>12. Net Fixed Assets Used to Conduct Charitable Activities (Generally, from Part X, Line 10c on Form 990; Line 23B and possibly 24B on Form 990-EZ; or Part II, Line 14b on Form 990-PF. For 990-N filers or others, see the CT-12 instructions to calculate. See the CT-12 instructions if organization owns income-producing assets.</p> | 12. | 0. | | | | | | | | | | | | | | | | | | |
| <p>13. Amount Subject to Net Assets or Fund Balances Fee (Line 11 minus Line 12. If Line 11 minus Line 12 is less than \$50,000, write \$0.)</p> | 13. | 453,954. | | | | | | | | | | | | | | | | | | |
| <p>14. Net Assets or Fund Balances Fee (Line 13 multiplied by .0001. If the fee is less than \$5, enter \$0. Not to exceed \$2,000. Round cents to the nearest whole dollar.)</p> | | | 14. | 45. | | | | | | | | | | | | | | | | |
| <p>15. Are you filing this report late? <input checked="" type="checkbox"/> Yes <input type="checkbox"/> No (If yes, the late fee is a minimum of \$20. You may owe more depending on how late the report is. See Instruction 15 for additional information or contact the Charitable Activities Section at (971) 673-1880 to obtain late fee amount.)</p> | | | 15. | 20. | | | | | | | | | | | | | | | | |
| <p>16. Total Amount Due (Add Lines 10, 14, and 15. Make check payable to the Oregon Department of Justice.)</p> | | | 16. | 265. | | | | | | | | | | | | | | | | |
| <p>17. Attach a copy of the organization's federal 990 or other return and all supporting schedules and attachments that were filed with the IRS, except that Form 990 & 990EZ filers do not need to attach a copy of their Schedule B. Also, if the organization did not file with the IRS or filed a 990-N, but had Total Revenue of \$50,000 or more, or Net Assets or Fund Balances of \$100,000 or more, see the instructions. Such organizations may be required to complete certain IRS forms for Oregon purposes only. If the attached return was not filed with the IRS, then mark any such return as "For Oregon Purposes Only." If your organization files IRS Form 990-N (e-Postcard) please attach a copy if available.</p> | | | | | | | | | | | | | | | | | | | | |

Please Sign Here

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

| | |
|--|--|
| <p>Signature of officer</p> <p><u>MASAYUKI YAMAGUCHI</u></p> <p>Officer's name (printed)</p> | <p>CHAIR</p> <p>Date</p> <p><u>900 SW FIFTH AVENUE, 1810, PORTLAN</u></p> <p>Address</p> <p><u>503-552-8811</u></p> <p>Phone</p> |
|--|--|

Paid Preparer's Use Only

| | |
|---|--|
| <p>Preparer's Signature</p> <p><u>WENDY CAMPOS</u></p> <p>Preparer's name (printed)</p> | <p>11/09/23</p> <p>Date</p> <p><u>503-242-1447</u></p> <p>Phone</p> <p><u>805 SW BROADWAY STE 1400, PORTLAN</u></p> <p>Address</p> |
|---|--|

Line-by-line instructions for completing the annual report form can be found at <https://www.doj.state.or.us/charitableactivities/annual-reporting-for-charities/file-your-annual-report>. If you click the appropriate link for this year's form, the instructions are included in that document. If you would like us to send a copy of the instructions, please call us at 971-673-1880 or send an email to charitable@doj.state.or.us.

Form **990****Return of Organization Exempt From Income Tax****2022**

Open to Public Inspection

Department of the Treasury
Internal Revenue Service

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 for instructions and the latest information.**A For the 2022 calendar year, or tax year beginning and ending****B** Check if applicable:

- ☒ Address change
☐ Name change
☐ Initial return
☐ Final return/terminated
☐ Amended return
☐ Application pending

C Name of organization

JAPAN AMERICA SOCIETY OF OREGON

Doing business as

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

900 SW FIFTH AVENUE

Room/suite

1810

City or town, state or province, country, and ZIP or foreign postal code

PORTLAND, OR 97204

F Name and address of principal officer: MASAYUKI YAMAGUCHI

SAME AS C ABOVE

D Employer identification number

93-0783407

E Telephone number

503-552-8811

G Gross receipts \$

410,169.

H(a) Is this a group returnfor 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) () (insert no.) ☐ 4947(a)(1) or ☐ 527**J** Website: WWW.JASO.ORG**K** Form of organization: ☐ Corporation ☐ Trust ☒ Association ☐ Other**L** Year of formation: 1907**M** State of legal domicile: OR**Part I Summary**

| | | | | |
|-----------------------------|--|---|---------------------------|--------------|
| Activities & Governance | 1 | Briefly describe the organization's mission or most significant activities: | SEE SCHEDULE O | |
| | 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 | 21 |
| | 4 | Number of independent voting members of the governing body (Part VI, line 1b) | 4 | 21 |
| | 5 | Total number of individuals employed in calendar year 2022 (Part V, line 2a) | 5 | 4 |
| | 6 | Total number of volunteers (estimate if necessary) | 6 | 103 |
| | 7a | Total unrelated business revenue from Part VIII, column (C), line 12 | 7a | 0. |
| 7b | Net unrelated business taxable income from Form 990-T, Part I, line 11 | 7b | 0. | |
| Revenue | 8 | Contributions and grants (Part VIII, line 1h) | Prior Year | Current Year |
| | 9 | Program service revenue (Part VIII, line 2g) | 259,767. | 210,976. |
| | 10 | Investment income (Part VIII, column (A), lines 3, 4, and 7d) | 66,354. | 110,850. |
| | 11 | Other revenue (Part VIII, column (A), lines 5, 6d, 8c, 9c, 10c, and 11e) | 9,771. | 12,197. |
| | 12 | Total revenue - add lines 8 through 11 (must equal Part VIII, column (A), line 12) | -4,106. | 39,378. |
| | 12 | | 331,786. | 373,401. |
| Expenses | 13 | Grants and similar amounts paid (Part IX, column (A), lines 1-3) | 0. | 0. |
| | 14 | Benefits paid to or for members (Part IX, column (A), line 4) | 0. | 0. |
| | 15 | Salaries, other compensation, employee benefits (Part IX, column (A), lines 5-10) | 165,369. | 191,050. |
| | 16a | Professional fundraising fees (Part IX, column (A), line 11e) | 0. | 0. |
| | b | Total fundraising expenses (Part IX, column (D), line 25) | 15,735. | |
| | 17 | Other expenses (Part IX, column (A), lines 11a-11d, 11f-24e) | 96,353. | 143,295. |
| | 18 | Total expenses. Add lines 13-17 (must equal Part IX, column (A), line 25) | 261,722. | 334,345. |
| 19 | Revenue less expenses. Subtract line 18 from line 12 | 70,064. | 39,056. | |
| 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) | 367,137. | 453,954. |
| | 22 | Net assets or fund balances. Subtract line 21 from line 20 | 0. | 0. |
| 22 | | 367,137. | 453,954. | |

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 | | |
| | MASAYUKI YAMAGUCHI, CHAIR | | | | |
| Paid Preparer Use Only | Print/Type preparer's name | Preparer's signature | Date | Check if self-employed <input type="checkbox"/> | PTIN |
| | WENDY CAMPOS | WENDY CAMPOS | 11/09/23 | | P00448102 |
| Preparer Use Only | Firm's name | Firm's EIN | | 91-0189318 | |
| | Firm's address | 805 SW BROADWAY STE 1400 PORTLAND, OR 97205 | | Phone no. 503-242-1447 | |

May the IRS discuss this return with the preparer shown above? See instructions ☒ Yes ☐ No

Part III Statement of Program Service AccomplishmentsCheck if Schedule O contains a response or note to any line in this Part III ☒ **X****1** Briefly describe the organization's mission:

TO SUPPORT BUSINESS AND DEVELOP COMMUNITY BY STRENGTHENING THE
US-JAPAN RELATIONSHIP IN OUR COMMUNITY. JASO WORKS IN OREGON AND
SOUTHWEST WASHINGTON.

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 \$ 274,779. including grants of \$) (Revenue \$ 110,850.)

BUSINESS: JASO HOSTS A BUSINESS SPEAKER SERIES, CREATES PROGRAMS FOR
WOMEN TO DEVELOP THEIR LEADERSHIP SKILLS, HOSTS EVENTS FOR YOUNG
PROFESSIONALS, HOLDS LANGUAGE CLASSES AND PROMOTES AN OUTREACH PROGRAM
TO TEACH US EMPLOYEES AT JAPANESE COMPANIES ABOUT JAPANESE WORKPLACE
CULTURE, PLUS NETWORKING EVENTS.

EDUCATION: JASO VISITS MORE THAN 100 ELEMENTARY SCHOOL CLASSROOMS EACH
YEAR TO INTRODUCE STUDENTS TO JAPAN; HOSTS A LANGUAGE AND CULTURE QUIZ
FOR HIGH SCHOOL STUDENTS AROUND THE PACIFIC NORTHWEST; HOLDS A SPEECH
CONTEST FOR LOCAL COLLEGE STUDENTS; AND RUNS A PROGRAM THAT CONNECTS
STUDENTS IN OREGON WITH STUDENTS IN TOYAMA PREFECTURE IN JAPAN VIA THE
INTERNET.

4b (Code:) (Expenses \$ including grants of \$) (Revenue \$)**4c** (Code:) (Expenses \$ including grants of \$) (Revenue \$)**4d** Other program services (Describe on Schedule O.)

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

4e Total program service expenses 274,779.Form **990** (2022)

Part IV Checklist of Required Schedules

| | Yes | No |
|---|-------------|----|
| 1 Is the organization described in section 501(c)(3) or 4947(a)(1) (other than a private foundation)? <i>If "Yes," complete Schedule A</i> | 1 X | |
| 2 Is the organization required to complete <i>Schedule B, Schedule of Contributors</i> ? See instructions | 2 X | |
| 3 Did the organization engage in direct or indirect political campaign activities on behalf of or in opposition to candidates for public office? <i>If "Yes," complete Schedule C, Part I</i> | 3 | X |
| 4 Section 501(c)(3) organizations. 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> | 4 | X |
| 5 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> | 5 | X |
| 6 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> | 6 | X |
| 7 Did the organization receive or hold a conservation easement, including easements to preserve open space, the environment, historic land areas, or historic structures? <i>If "Yes," complete Schedule D, Part II</i> | 7 | X |
| 8 Did the organization maintain collections of works of art, historical treasures, or other similar assets? <i>If "Yes," complete Schedule D, Part III</i> | 8 | X |
| 9 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> | 9 | X |
| 10 Did the organization, directly or through a related organization, hold assets in donor-restricted endowments or in quasi endowments? <i>If "Yes," complete Schedule D, Part V</i> | 10 X | |
| 11 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. | | |
| a 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> | 11a | X |
| 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> | 11b | X |
| c 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> | 11c | X |
| d 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> | 11d | X |
| e Did the organization report an amount for other liabilities in Part X, line 25? <i>If "Yes," complete Schedule D, Part X</i> | 11e | X |
| f 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> | 11f | X |
| 12a Did the organization obtain separate, independent audited financial statements for the tax year? <i>If "Yes," complete Schedule D, Parts XI and XII</i> | 12a | X |
| 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> | 12b | X |
| 13 Is the organization a school described in section 170(b)(1)(A)(ii)? <i>If "Yes," complete Schedule E</i> | 13 | X |
| 14a Did the organization maintain an office, employees, or agents outside of the United States? | 14a | X |
| 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> | 14b | X |
| 15 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> | 15 | X |
| 16 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> | 16 | X |
| 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? <i>If "Yes," complete Schedule G, Part I. See instructions</i> | 17 | X |
| 18 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> | 18 X | |
| 19 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> | 19 | X |
| 20a Did the organization operate one or more hospital facilities? <i>If "Yes," complete Schedule H</i> | 20a | X |
| b If "Yes" to line 20a, did the organization attach a copy of its audited financial statements to this return? | 20b | |
| 21 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> | 21 | X |

Part IV Checklist of Required Schedules (continued)

| | Yes | No |
|---|------------|----|
| 22 Did the organization report more than \$5,000 of grants or other assistance to or for domestic individuals on Part IX, column (A), line 2? <i>If "Yes," complete Schedule I, Parts I and III</i> | 22 | 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? <i>If "Yes," complete Schedule J</i> | 23 | X |
| 24a Did the organization have a tax-exempt bond issue with an outstanding principal amount of more than \$100,000 as of the last day of the year, that was issued after December 31, 2002? <i>If "Yes," answer lines 24b through 24d and complete Schedule K. If "No," go to line 25a</i> | 24a | X |
| b Did the organization invest any proceeds of tax-exempt bonds beyond a temporary period exception? | 24b | |
| 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? | 24c | |
| d Did the organization act as an "on behalf of" issuer for bonds outstanding at any time during the year? | 24d | |
| 25a Section 501(c)(3), 501(c)(4), and 501(c)(29) organizations. Did the organization engage in an excess benefit transaction with a disqualified person during the year? <i>If "Yes," complete Schedule L, Part I</i> | 25a | 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? <i>If "Yes," complete Schedule L, Part I</i> | 25b | X |
| 26 Did the organization report any amount on Part X, line 5 or 22, for receivables from or 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? <i>If "Yes," complete Schedule L, Part II</i> | 26 | X |
| 27 Did the organization provide a grant or other assistance to any current or former officer, director, trustee, key employee, creator or founder, substantial contributor or employee thereof, a grant selection committee member, or to a 35% controlled entity (including an employee thereof) or family member of any of these persons? <i>If "Yes," complete Schedule L, Part III</i> | 27 | X |
| 28 Was the organization a party to a business transaction with one of the following parties (see the Schedule L, Part IV, instructions for applicable filing thresholds, conditions, and exceptions): | | |
| a A current or former officer, director, trustee, key employee, creator or founder, or substantial contributor? <i>If "Yes," complete Schedule L, Part IV</i> | 28a | X |
| b A family member of any individual described in line 28a? <i>If "Yes," complete Schedule L, Part IV</i> | 28b | X |
| c A 35% controlled entity of one or more individuals and/or organizations described in line 28a or 28b? <i>If "Yes," complete Schedule L, Part IV</i> | 28c | X |
| 29 Did the organization receive more than \$25,000 in non-cash contributions? <i>If "Yes," complete Schedule M</i> | 29 | X |
| 30 Did the organization receive contributions of art, historical treasures, or other similar assets, or qualified conservation contributions? <i>If "Yes," complete Schedule M</i> | 30 | X |
| 31 Did the organization liquidate, terminate, or dissolve and cease operations? <i>If "Yes," complete Schedule N, Part I</i> | 31 | X |
| 32 Did the organization sell, exchange, dispose of, or transfer more than 25% of its net assets? <i>If "Yes," complete Schedule N, Part II</i> | 32 | X |
| 33 Did the organization own 100% of an entity disregarded as separate from the organization under Regulations sections 301.7701-2 and 301.7701-3? <i>If "Yes," complete Schedule R, Part I</i> | 33 | X |
| 34 Was the organization related to any tax-exempt or taxable entity? <i>If "Yes," complete Schedule R, Part II, III, or IV, and Part V, line 1</i> | 34 | X |
| 35a Did the organization have a controlled entity within the meaning of section 512(b)(13)? | 35a | X |
| b If "Yes" to line 35a, did the organization receive any payment from or engage in any transaction with a controlled entity within the meaning of section 512(b)(13)? <i>If "Yes," complete Schedule R, Part V, line 2</i> | 35b | |
| 36 Section 501(c)(3) organizations. Did the organization make any transfers to an exempt non-charitable related organization? <i>If "Yes," complete Schedule R, Part V, line 2</i> | 36 | X |
| 37 Did the organization conduct more than 5% of its activities through an entity that is not a related organization and that is treated as a partnership for federal income tax purposes? <i>If "Yes," complete Schedule R, Part VI</i> | 37 | X |
| 38 Did the organization complete Schedule O and provide explanations on Schedule O for Part VI, lines 11b and 19? Note: All Form 990 filers are required to complete Schedule O | 38 | X |

Part V Statements Regarding Other IRS Filings and Tax ComplianceCheck if Schedule O contains a response or note to any line in this Part V ☐

| | Yes | No |
|---|-----------|----|
| 1a Enter the number reported in box 3 of Form 1096. Enter -0- if not applicable | 1a | 9 |
| b Enter the number of Forms W-2G included on line 1a. Enter -0- if not applicable | 1b | 0 |
| c Did the organization comply with backup withholding rules for reportable payments to vendors and reportable gaming (gambling) winnings to prize winners? | 1c | X |

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

| | | Yes | No |
|--|-------------|-----|----|
| 2a Enter the number of employees reported on Form W-3, Transmittal of Wage and Tax Statements, filed for the calendar year ending with or within the year covered by this return | 2a 4 | | |
| b If at least one is reported on line 2a, did the organization file all required federal employment tax returns? | 2b | X | |
| 3a Did the organization have unrelated business gross income of \$1,000 or more during the year? | 3a | | X |
| b If "Yes," has it filed a Form 990-T for this year? <i>If "No" to line 3b, provide an explanation on Schedule O</i> | 3b | | |
| 4a At any time during the calendar year, did the organization have an interest in, or a signature or other authority over, a financial account in a foreign country (such as a bank account, securities account, or other financial account)? | 4a | | X |
| b If "Yes," enter the name of the foreign country See instructions for filing requirements for FinCEN Form 114, Report of Foreign Bank and Financial Accounts (FBAR). | | | |
| 5a Was the organization a party to a prohibited tax shelter transaction at any time during the tax year? | 5a | | X |
| b Did any taxable party notify the organization that it was or is a party to a prohibited tax shelter transaction? | 5b | | X |
| c If "Yes" to line 5a or 5b, did the organization file Form 8886-T? | 5c | | |
| 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 as charitable contributions? | 6a | | X |
| b If "Yes," did the organization include with every solicitation an express statement that such contributions or gifts were not tax deductible? | 6b | | |
| 7 Organizations that may receive deductible contributions under section 170(c). | | | |
| a Did the organization receive a payment in excess of \$75 made partly as a contribution and partly for goods and services provided to the payor? | 7a | | X |
| b If "Yes," did the organization notify the donor of the value of the goods or services provided? | 7b | | |
| c Did the organization sell, exchange, or otherwise dispose of tangible personal property for which it was required to file Form 8282? | 7c | | X |
| d If "Yes," indicate the number of Forms 8282 filed during the year | 7d | | |
| e Did the organization receive any funds, directly or indirectly, to pay premiums on a personal benefit contract? | 7e | | X |
| f Did the organization, during the year, pay premiums, directly or indirectly, on a personal benefit contract? | 7f | | X |
| g If the organization received a contribution of qualified intellectual property, did the organization file Form 8899 as required? | 7g | | |
| h If the organization received a contribution of cars, boats, airplanes, or other vehicles, did the organization file a Form 1098-C? | 7h | | |
| 8 Sponsoring organizations maintaining donor advised funds. Did a donor advised fund maintained by the sponsoring organization have excess business holdings at any time during the year? | 8 | | |
| 9 Sponsoring organizations maintaining donor advised funds. | | | |
| a Did the sponsoring organization make any taxable distributions under section 4966? | 9a | | |
| b Did the sponsoring organization make a distribution to a donor, donor advisor, or related person? | 9b | | |
| 10 Section 501(c)(7) organizations. Enter: | | | |
| a Initiation fees and capital contributions included on Part VIII, line 12 | 10a | | |
| b Gross receipts, included on Form 990, Part VIII, line 12, for public use of club facilities | 10b | | |
| 11 Section 501(c)(12) organizations. Enter: | | | |
| a Gross income from members or shareholders | 11a | | |
| b Gross income from other sources. (Do not net amounts due or paid to other sources against amounts due or received from them.) | 11b | | |
| 12a Section 4947(a)(1) non-exempt charitable trusts. Is the organization filing Form 990 in lieu of Form 1041? | 12a | | |
| b If "Yes," enter the amount of tax-exempt interest received or accrued during the year | 12b | | |
| 13 Section 501(c)(29) qualified nonprofit health insurance issuers. | | | |
| a Is the organization licensed to issue qualified health plans in more than one state? Note: See the instructions for additional information the organization must report on Schedule O. | 13a | | |
| b Enter the amount of reserves the organization is required to maintain by the states in which the organization is licensed to issue qualified health plans | 13b | | |
| c Enter the amount of reserves on hand | 13c | | |
| 14a Did the organization receive any payments for indoor tanning services during the tax year? | 14a | | X |
| b If "Yes," has it filed a Form 720 to report these payments? <i>If "No," provide an explanation on Schedule O</i> | 14b | | |
| 15 Is the organization subject to the section 4960 tax on payment(s) of more than \$1,000,000 in remuneration or excess parachute payment(s) during the year? If "Yes," see the instructions and file Form 4720, Schedule N. | 15 | | X |
| 16 Is the organization an educational institution subject to the section 4968 excise tax on net investment income? If "Yes," complete Form 4720, Schedule O. | 16 | | X |
| 17 Section 501(c)(21) organizations. Did the trust, or any disqualified or other person engage in any activities that would result in the imposition of an excise tax under section 4951, 4952 or 4953? If "Yes," complete Form 6069. | 17 | | |

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 on 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

| | 1a | 1b | 2 | 3 | 4 | 5 | 6 | 7a | 7b | 8a | 8b | 9 |
|--|----|----|---|----|---|---|---|----|----|----|----|---|
| 1a Enter the number of voting members of the governing body at the end of the tax year If there are material differences in voting rights among members of the governing body, or if the governing body delegated broad authority to an executive committee or similar committee, explain on Schedule O. | 21 | | | | | | | | | | | |
| b Enter the number of voting members included on line 1a, above, who are independent | | 21 | | | | | | | | | | |
| 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? | | | 2 | | | | | | | X | | |
| 3 Did the organization delegate control over management duties customarily performed by or under the direct supervision of officers, directors, trustees, or key employees to a management company or other person? | | | | 3 | | | | | | | X | |
| 4 Did the organization make any significant changes to its governing documents since the prior Form 990 was filed? | | | | 4 | | | | | | | X | |
| 5 Did the organization become aware during the year of a significant diversion of the organization's assets? | | | | 5 | | | | | | | X | |
| 6 Did the organization have members or stockholders? | | | | 6 | X | | | | | | | |
| 7a Did the organization have members, stockholders, or other persons who had the power to elect or appoint one or more members of the governing body? | | | | 7a | X | | | | | | | |
| b Are any governance decisions of the organization reserved to (or subject to approval by) members, stockholders, or persons other than the governing body? | | | | 7b | | | | | | | X | |
| 8 Did the organization contemporaneously document the meetings held or written actions undertaken during the year by the following: | | | | | | | | | | | | |
| a The governing body? | | | | 8a | X | | | | | | | |
| b Each committee with authority to act on behalf of the governing body? | | | | 8b | 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 on Schedule O | | | | 9 | | | | | | | | X |

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

| | 10a | 10b | 11a | 12a | 12b | 12c | 13 | 14 | 15a | 15b | 16a | 16b |
|---|-----|-----|-----|-----|-----|-----|----|----|-----|-----|-----|-----|
| 10a Did the organization have local chapters, branches, or affiliates? | 10a | | | | | | | | | | | |
| b If "Yes," did the organization have written policies and procedures governing the activities of such chapters, affiliates, and branches to ensure their operations are consistent with the organization's exempt purposes? | | 10b | | | | | | | | | | |
| 11a Has the organization provided a complete copy of this Form 990 to all members of its governing body before filing the form? | | | 11a | | | | | | | | | |
| b Describe on Schedule O the process, if any, used by the organization to review this Form 990. | | | | | | | | | | | | |
| 12a Did the organization have a written conflict of interest policy? If "No," go to line 13 | | | | 12a | X | | | | | | | |
| b Were officers, directors, or trustees, and key employees required to disclose annually interests that could give rise to conflicts? | | | | 12b | X | | | | | | | |
| c Did the organization regularly and consistently monitor and enforce compliance with the policy? If "Yes," describe on Schedule O how this was done | | | | | | 12c | X | | | | | |
| 13 Did the organization have a written whistleblower policy? | | | | 13 | X | | | | | | | |
| 14 Did the organization have a written document retention and destruction policy? | | | | 14 | X | | | | | | | |
| 15 Did the process for determining compensation of the following persons include a review and approval by independent persons, comparability data, and contemporaneous substantiation of the deliberation and decision? | | | | | | | | | | | | |
| a The organization's CEO, Executive Director, or top management official | | | | 15a | X | | | | | | | |
| b Other officers or key employees of the organization | | | | 15b | | | | | | X | | |
| If "Yes" to line 15a or 15b, describe the process on Schedule O. See instructions. | | | | | | | | | | | | |
| 16a Did the organization invest in, contribute assets to, or participate in a joint venture or similar arrangement with a taxable entity during the year? | | | | 16a | | | | | | | X | |
| b If "Yes," did the organization follow a written policy or procedure requiring the organization to evaluate its participation in joint venture arrangements under applicable federal tax law, and take steps to safeguard the organization's exempt status with respect to such arrangements? | | | | 16b | | | | | | | | |

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 (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.
☐ Own website ☐ Another's website ☒ Upon request ☐ Other (explain on Schedule O)

19 Describe on 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
 GRAHAM MORRIS - 503-552-8811
 900 SW FIFTH AVENUE, SUITE 1810, PORTLAND, OR 97204

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

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 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) GRAHAM MORRIS EXECUTIVE DIRECTOR | 40.00 | | | X | | | | 102,099. | 0. | 0. |
| (2) TAMAKO HAYASHI CHAIR | 3.00 | X | | X | | | | 0. | 0. | 0. |
| (3) CATHY BOWMAN SECRETARY | 3.00 | X | | X | | | | 0. | 0. | 0. |
| (4) PAUL WALDRAM TREASURER | 3.00 | X | | X | | | | 0. | 0. | 0. |
| (5) MASA YAMAGUCHI CHAIR-ELECT | 3.00 | X | | X | | | | 0. | 0. | 0. |
| (6) MASAMI NISHISHIBA VICE CHAIR | 2.00 | X | | | | | | 0. | 0. | 0. |
| (7) RICK AIZAWA VICE CHAIR | 2.00 | X | | | | | | 0. | 0. | 0. |
| (8) ROB LANGSTAFF VICE CHAIR | 2.00 | X | | | | | | 0. | 0. | 0. |
| (9) TATSUO ITO VICE CHAIR | 2.00 | X | | | | | | 0. | 0. | 0. |
| (10) NANCY LANGE VICE CHAIR THRU JUNE 2022 | 2.00 | X | | | | | | 0. | 0. | 0. |
| (11) DEAN ALTERMAN EX-OFFICIO DIRECTOR | 1.00 | X | | | | | | 0. | 0. | 0. |
| (12) MASAKI SHIGA EX-OFFICIO DIRECTOR | 1.00 | X | | | | | | 0. | 0. | 0. |
| (13) JOHN MOTLEY DIRECTOR | 1.00 | X | | | | | | 0. | 0. | 0. |
| (14) JUNKI YOSHIDA DIRECTOR | 1.00 | X | | | | | | 0. | 0. | 0. |
| (15) NIKKI SWIFT DIRECTOR | 1.00 | X | | | | | | 0. | 0. | 0. |
| (16) PAUL OWEN DIRECTOR | 1.00 | X | | | | | | 0. | 0. | 0. |
| (17) LISA CHRISTY DIRECTOR | 1.00 | 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 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) KOJIRO SHIRAIWA DIRECTOR | 1.00 | X | | | | | | 0. | 0. | 0. |
| (19) HIROSHI MOKUDAI DIRECTOR | 1.00 | X | | | | | | 0. | 0. | 0. |
| (20) SATOMI NEWSOM DIRECTOR | 1.00 | X | | | | | | 0. | 0. | 0. |
| (21) JUN OHARA DIRECTOR | 1.00 | X | | | | | | 0. | 0. | 0. |
| (22) MICHIKO MURAKAMI DIRECTOR | 1.00 | X | | | | | | 0. | 0. | 0. |
| (23) MARI WATANABE DIRECTOR THRU DEC 2022 | 1.00 | X | | | | | | 0. | 0. | 0. |
| (24) PATRICK MAYER DIRECTOR THRU DEC 2022 | 1.00 | X | | | | | | 0. | 0. | 0. |
| (25) AKINORI YOKOSAWA DIRECTOR THRU DEC 2022 | 1.00 | X | | | | | | 0. | 0. | 0. |
| (26) MITSUHIRO YAMAZAKI DIRECTOR THRU DEC 2022 | 1.00 | X | | | | | | 0. | 0. | 0. |
| 1b Subtotal | | | | | | | | 102,099. | 0. | 0. |
| c Total from continuation sheets to Part VII, Section A | | | | | | | | 0. | 0. | 0. |
| d Total (add lines 1b and 1c) | | | | | | | | 102,099. | 0. | 0. |

2 Total number of individuals (including but not limited to those listed above) who received more than \$100,000 of reportable compensation from the organization

1

3 Did the organization list any **former** officer, director, trustee, key employee, or highest compensated employee on line 1a? If "Yes," complete Schedule J for such individual

| | Yes | No |
|----------|-----|----|
| 3 | | X |
| 4 | | X |
| 5 | | X |

4 For any individual listed on line 1a, is the sum of reportable compensation and other compensation from the organization and related organizations greater than \$150,000? If "Yes," complete Schedule J for such individual

5 Did any person listed on line 1a receive or accrue compensation from any unrelated organization or individual for services rendered to the organization? If "Yes," complete Schedule J for such person

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 |
|---|--------------------------------|---------------------|
| NONE | | |
| | | |
| | | |
| | | |
| | | |
| 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 | |

SEE PART VII, SECTION A CONTINUATION SHEETS

Form **990** (2022)

| | |
|-----------------|--|
| Part VII | Section A. Officers, Directors, Trustees, Key Employees, and Highest Compensated Employees <i>(continued)</i> |
|-----------------|--|

[illegible]

Part VIII Statement of RevenueCheck if Schedule O contains a response or note to any line in this Part VIII ☐

| | | | | (A) Total revenue | (B) Related or exempt function revenue | (C) Unrelated business revenue | (D) Revenue excluded from tax under sections 512 - 514 |
|--|--|--|---------------------------|----------------------|--|--------------------------------------|---|
| Contributions, Gifts, Grants and Other Similar Amounts | 1 a Federated campaigns | 1a | | | | | |
| | b Membership dues | 1b | 103,147. | | | | |
| | 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 | 107,829. | | | | |
| | g Noncash contributions included in lines 1a-1f | 1g | \$ | | | | |
| | h Total. Add lines 1a-1f | | | | | | |
| Program Service Revenue | 2 a SERVICE FEES | Business Code | 561499 | 110,850. | 110,850. | | |
| | b | | | | | | |
| | c | | | | | | |
| | d | | | | | | |
| | e | | | | | | |
| | f All other program service revenue | | | | | | |
| | g Total. Add lines 2a-2f | | | 110,850. | | | |
| | Other Revenue | 3 Investment income (including dividends, interest, and other similar amounts) | | | 9,001. | | |
| 4 Income from investment of tax-exempt bond proceeds | | | | | | | |
| 5 Royalties | | | | | | | |
| 6 a Gross rents | | 6a | (i) Real (ii) Personal | | | | |
| b Less: rental expenses ... | | 6b | | | | | |
| c Rental income or (loss) | | 6c | | | | | |
| d Net rental income or (loss) | | | | | | | |
| 7 a Gross amount from sales of assets other than inventory | | 7a | (i) Securities (ii) Other | | | | |
| b Less: cost or other basis and sales expenses | | 7b | | 3,202. | | | |
| c Gain or (loss) | | 7c | | 6. | | | |
| d Net gain or (loss) | | | | 3,196. | | | 3,196. |
| 8 a Gross income from fundraising events (not including \$ _____ of contributions reported on line 1c). See Part IV, line 18 | | 8a | | 76,140. | | | |
| b Less: direct expenses | | 8b | | 36,762. | | | |
| c Net income or (loss) from fundraising events | | | | 39,378. | | | 39,378. |
| 9 a Gross income from gaming activities. See Part IV, line 19 | | 9a | | | | | |
| b Less: direct expenses | 9b | | | | | | |
| c Net income or (loss) from gaming activities | | | | | | | |
| 10 a Gross sales of inventory, less returns and allowances | 10a | | | | | | |
| b Less: cost of goods sold | 10b | | | | | | |
| c Net income or (loss) from sales of inventory | | | | | | | |
| Miscellaneous Revenue | 11 a | Business Code | | | | | |
| | b | | | | | | |
| | c | | | | | | |
| | d All other revenue | | | | | | |
| | e Total. Add lines 11a-11d | | | | | | |
| | 12 Total revenue. See instructions | | | 373,401. | 110,850. | 0. | 51,575. |

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 |
|--|-----------------------|---------------------------------|--|-----------------------------|
| 1 Grants and other assistance to domestic organizations and domestic governments. See Part IV, line 21 ... | | | | |
| 2 Grants and other assistance to domestic individuals. See Part IV, line 22 | | | | |
| 3 Grants and other assistance to foreign organizations, foreign governments, and foreign individuals. See Part IV, lines 15 and 16 | | | | |
| 4 Benefits paid to or for members | | | | |
| 5 Compensation of current officers, directors, trustees, and key employees | 102,099. | 78,616. | 16,336. | 7,147. |
| 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 | 65,598. | 50,510. | 10,496. | 4,592. |
| 8 Pension plan accruals and contributions (include section 401(k) and 403(b) employer contributions) | | | | |
| 9 Other employee benefits | | | | |
| 10 Payroll taxes | 23,353. | 17,982. | 3,736. | 1,635. |
| 11 Fees for services (nonemployees): | | | | |
| a Management | | | | |
| b Legal | | | | |
| c Accounting | 5,853. | | 5,853. | |
| d Lobbying | | | | |
| e Professional fundraising services. See Part IV, line 17 | | | | |
| f Investment management fees | | | | |
| g Other. (If line 11g amount exceeds 10% of line 25, column (A), amount, list line 11g expenses on Sch O.) | 5,195. | 4,000. | 831. | 364. |
| 12 Advertising and promotion | | | | |
| 13 Office expenses | 660. | 483. | 123. | 54. |
| 14 Information technology | | | | |
| 15 Royalties | | | | |
| 16 Occupancy | 10,460. | 8,054. | 1,674. | 732. |
| 17 Travel | 356. | 274. | 57. | 25. |
| 18 Payments of travel or entertainment expenses for any federal, state, or local public officials ... | | | | |
| 19 Conferences, conventions, and meetings | | | | |
| 20 Interest | | | | |
| 21 Payments to affiliates | | | | |
| 22 Depreciation, depletion, and amortization | | | | |
| 23 Insurance | 4,373. | 4,373. | | |
| 24 Other expenses. Itemize expenses not covered above. (List miscellaneous expenses on line 24e. If line 24e amount exceeds 10% of line 25, column (A), amount, list line 24e expenses on Schedule O.) | | | | |
| a PROGRAM EXPENSES | 92,222. | 92,222. | | |
| b COMMUNICATIONS | 7,339. | 5,300. | 2,032. | 7. |
| c BANK CHARGES | 7,082. | 5,453. | 1,133. | 496. |
| d OFFICE EQUIPMENT | 5,800. | 4,466. | 928. | 406. |
| e All other expenses | 3,955. | 3,046. | 632. | 277. |
| 25 Total functional expenses. Add lines 1 through 24e | 334,345. | 274,779. | 43,831. | 15,735. |
| 26 Joint costs. Complete this line only if the organization reported in column (B) joint costs from a combined educational campaign and fundraising solicitation. Check here <input type="checkbox"/> if following SOP 98-2 (ASC 958-720) | | | | |

Part X Balance SheetCheck if Schedule O contains a response or note to any line in this Part X ☐

| | | (A) Beginning of year | | (B) End of year |
|--|--|--------------------------|------------|--------------------|
| Assets | 1 Cash - non-interest-bearing | 256,283. | 1 | 340,597. |
| | 2 Savings and temporary cash investments | 110,854. | 2 | 113,357. |
| | 3 Pledges and grants receivable, net | | 3 | |
| | 4 Accounts receivable, net | | 4 | |
| | 5 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 | | 5 | |
| | 6 Loans and other receivables from other disqualified persons (as defined under section 4958(f)(1)), and persons described in section 4958(c)(3)(B) | | 6 | |
| | 7 Notes and loans receivable, net | | 7 | |
| | 8 Inventories for sale or use | | 8 | |
| | 9 Prepaid expenses and deferred charges | | 9 | |
| | 10a Land, buildings, and equipment: cost or other basis. Complete Part VI of Schedule D | 10a | | |
| | b Less: accumulated depreciation | 10b | 10c | |
| | 11 Investments - publicly traded securities | | 11 | |
| | 12 Investments - other securities. See Part IV, line 11 | | 12 | |
| | 13 Investments - program-related. See Part IV, line 11 | | 13 | |
| | 14 Intangible assets | | 14 | |
| | 15 Other assets. See Part IV, line 11 | | 15 | |
| 16 Total assets. Add lines 1 through 15 (must equal line 33) | 367,137. | 16 | 453,954. | |
| Liabilities | 17 Accounts payable and accrued expenses | | 17 | |
| | 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 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 | | 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 (including federal income tax, payables to related third parties, and other liabilities not included on lines 17-24). Complete Part X of Schedule D | | 25 | |
| | 26 Total liabilities. Add lines 17 through 25 | 0. | 26 | 0. |
| Net Assets or Fund Balances | Organizations that follow FASB ASC 958, check here <input checked="" type="checkbox"/> and complete lines 27, 28, 32, and 33. | | | |
| | 27 Net assets without donor restrictions | 334,308. | 27 | 421,125. |
| | 28 Net assets with donor restrictions | 32,829. | 28 | 32,829. |
| | Organizations that do not follow FASB ASC 958, check here <input type="checkbox"/> and complete lines 29 through 33. | | | |
| | 29 Capital stock or trust principal, or current funds | | 29 | |
| | 30 Paid-in or capital surplus, or land, building, or equipment fund | | 30 | |
| | 31 Retained earnings, endowment, accumulated income, or other funds | | 31 | |
| | 32 Total net assets or fund balances | 367,137. | 32 | 453,954. |
| | 33 Total liabilities and net assets/fund balances | 367,137. | 33 | 453,954. |

Form **990** (2022)

Part XI Reconciliation of Net AssetsCheck if Schedule O contains a response or note to any line in this Part XI ☒

| | | | |
|-----------|--|-----------|----------|
| 1 | Total revenue (must equal Part VIII, column (A), line 12) | 1 | 373,401. |
| 2 | Total expenses (must equal Part IX, column (A), line 25) | 2 | 334,345. |
| 3 | Revenue less expenses. Subtract line 2 from line 1 | 3 | 39,056. |
| 4 | Net assets or fund balances at beginning of year (must equal Part X, line 32, column (A)) | 4 | 367,137. |
| 5 | Net unrealized gains (losses) on investments | 5 | |
| 6 | Donated services and use of facilities | 6 | |
| 7 | Investment expenses | 7 | |
| 8 | Prior period adjustments | 8 | |
| 9 | Other changes in net assets or fund balances (explain on Schedule O) | 9 | 47,761. |
| 10 | Net assets or fund balances at end of year. Combine lines 3 through 9 (must equal Part X, line 32, column (B)) | 10 | 453,954. |

Part XII Financial Statements and ReportingCheck if Schedule O contains a response or note to any line in this Part XII ☐

| | Yes | No |
|---|-----|----|
| 1 Accounting method used to prepare the Form 990: <input checked="" type="checkbox"/> Cash <input type="checkbox"/> Accrual <input type="checkbox"/> 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: <input type="checkbox"/> Separate basis <input type="checkbox"/> Consolidated basis <input type="checkbox"/> Both consolidated and separate basis | | X |
| 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: <input type="checkbox"/> Separate basis <input type="checkbox"/> Consolidated basis <input type="checkbox"/> Both consolidated and separate basis | | X |
| 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 on 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 Uniform Guidance, 2 C.F.R. Part 200, Subpart F? _____ | | X |
| 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 on Schedule O and describe any steps taken to undergo such audits _____ | | |

Form **990** (2022)

SCHEDULE A
(Form 990)

Department of the Treasury
Internal Revenue Service

Public Charity Status and Public Support

Complete if the organization is a section 501(c)(3) organization or a section 4947(a)(1) nonexempt charitable trust.
Attach to Form 990 or Form 990-EZ.

Go to www.irs.gov/Form990 for instructions and the latest information.

OMB No. 1545-0047

2022

Open to Public
Inspection

Name of the organization

JAPAN AMERICA SOCIETY OF OREGON

Employer identification number

93-0783407

Part I Reason for Public Charity Status. (All organizations must complete this part.) See instructions.

The organization is not a private foundation because it is: (For lines 1 through 12, check only one box.)

- 1 ☐ A church, convention of churches, or association of churches described in **section 170(b)(1)(A)(i).**
- 2 ☐ A school described in **section 170(b)(1)(A)(ii).** (Attach Schedule E (Form 990).)
- 3 ☐ A hospital or a cooperative hospital service organization described in **section 170(b)(1)(A)(iii).**
- 4 ☐ A medical research organization operated in conjunction with a hospital described in **section 170(b)(1)(A)(iii).** Enter the hospital's name, city, and state: _____
- 5 ☐ An organization operated for the benefit of a college or university owned or operated by a governmental unit described in **section 170(b)(1)(A)(iv).** (Complete Part II.)
- 6 ☐ A federal, state, or local government or governmental unit described in **section 170(b)(1)(A)(v).**
- 7 ☐ An organization that normally receives a substantial part of its support from a governmental unit or from the general public described in **section 170(b)(1)(A)(vi).** (Complete Part II.)
- 8 ☐ A community trust described in **section 170(b)(1)(A)(vi).** (Complete Part II.)
- 9 ☐ An agricultural research organization described in **section 170(b)(1)(A)(ix)** operated in conjunction with a land-grant college or university or a non-land-grant college of agriculture (see instructions). Enter the name, city, and state of the college or university: _____
- 10 ☒ An organization that normally receives (1) more than 33 1/3% of its support from contributions, membership fees, and gross receipts from activities related to its exempt functions, subject to certain exceptions; and (2) no more than 33 1/3% of its support from gross investment income and unrelated business taxable income (less section 511 tax) from businesses acquired by the organization after June 30, 1975. See **section 509(a)(2).** (Complete Part III.)
- 11 ☐ An organization organized and operated exclusively to test for public safety. See **section 509(a)(4).**
- 12 ☐ An organization organized and operated exclusively for the benefit of, to perform the functions of, or to carry out the purposes of one or more publicly supported organizations described in **section 509(a)(1)** or **section 509(a)(2).** See **section 509(a)(3).** Check the box on lines 12a through 12d that describes the type of supporting organization and complete lines 12e, 12f, and 12g.
- a ☐ **Type I.** A supporting organization operated, supervised, or controlled by its supported organization(s), typically by giving the supported organization(s) the power to regularly appoint or elect a majority of the directors or trustees of the supporting organization. **You must complete Part IV, Sections A and B.**
- b ☐ **Type II.** A supporting organization supervised or controlled in connection with its supported organization(s), by having control or management of the supporting organization vested in the same persons that control or manage the supported organization(s). **You must complete Part IV, Sections A and C.**
- c ☐ **Type III functionally integrated.** A supporting organization operated in connection with, and functionally integrated with, its supported organization(s) (see instructions). **You must complete Part IV, Sections A, D, and E.**
- d ☐ **Type III non-functionally integrated.** A supporting organization operated in connection with its supported organization(s) that is not functionally integrated. The organization generally must satisfy a distribution requirement and an attentiveness requirement (see instructions). **You must complete Part IV, Sections A and D, and Part V.**
- e ☐ Check this box if the organization received a written determination from the IRS that it is a Type I, Type II, Type III functionally integrated, or Type III non-functionally integrated supporting organization.

f Enter the number of supported organizations

g Provide the following information about the supported organization(s).

| (i) Name of supported organization | (ii) EIN | (iii) Type of organization (described on lines 1-10 above (see instructions)) | (iv) Is the organization listed in your governing document? | | (v) Amount of monetary support (see instructions) | (vi) Amount of other support (see instructions) |
|------------------------------------|----------|---|---|----|---|---|
| | | | Yes | No | | |
| | | | | | | |
| | | | | | | |
| | | | | | | |
| | | | | | | |
| | | | | | | |
| | | | | | | |
| Total | | | | | | |

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

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

Section A. Public Support

| Calendar year (or fiscal year beginning in) | (a) 2018 | (b) 2019 | (c) 2020 | (d) 2021 | (e) 2022 | (f) Total |
|--|----------|----------|----------|----------|----------|-----------|
| 1 Gifts, grants, contributions, and membership fees received. (Do not include any "unusual grants.") | | | | | | |
| 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 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. | | | | | | |

Section B. Total Support

| Calendar year (or fiscal year beginning in) | (a) 2018 | (b) 2019 | (c) 2020 | (d) 2021 | (e) 2022 | (f) Total |
|---|----------|----------|----------|----------|----------|-----------|
| 7 Amounts from line 4 | | | | | | |
| 8 Gross income from interest, dividends, payments received on securities loans, rents, royalties, and income from similar sources | | | | | | |
| 9 Net income from unrelated business activities, whether or not the business is regularly carried on | | | | | | |
| 10 Other income. Do not include gain or loss from the sale of capital assets (Explain in Part VI.) | | | | | | |
| 11 Total support. Add lines 7 through 10 | | | | | | |
| 12 Gross receipts from related activities, etc. (see instructions) | | | | | 12 | |
| 13 First 5 years. If the Form 990 is for the organization's first, second, third, fourth, or fifth tax year as a section 501(c)(3) organization, check this box and stop here | | | | | | |

Section C. Computation of Public Support Percentage

| | | |
|---|-----------|---|
| 14 Public support percentage for 2022 (line 6, column (f), divided by line 11, column (f)) | 14 | % |
| 15 Public support percentage from 2021 Schedule A, Part II, line 14 | 15 | % |
| 16a 33 1/3% support test - 2022. If the organization did not check the box on line 13, and line 14 is 33 1/3% or more, check this box and stop here. The organization qualifies as a publicly supported organization | | |
| b 33 1/3% support test - 2021. If the organization did not check a box on line 13 or 16a, and line 15 is 33 1/3% or more, check this box and stop here. The organization qualifies as a publicly supported organization | | |
| 17a 10% -facts-and-circumstances test - 2022. 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 VI how the organization meets the facts-and-circumstances test. The organization qualifies as a publicly supported organization | | |
| b 10% -facts-and-circumstances test - 2021. 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 VI how the organization meets the facts-and-circumstances test. The organization qualifies as a publicly supported organization | | |
| 18 Private foundation. If the organization did not check a box on line 13, 16a, 16b, 17a, or 17b, check this box and see instructions | | |

Schedule A (Form 990) 2022

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

(Complete only if you checked the box on line 10 of Part I or if the organization failed to qualify under Part II. If the organization fails to qualify under the tests listed below, please complete Part II.)

Section A. Public Support

| Calendar year (or fiscal year beginning in) | (a) 2018 | (b) 2019 | (c) 2020 | (d) 2021 | (e) 2022 | (f) Total |
|---|----------|----------|----------|----------|----------|------------|
| 1 Gifts, grants, contributions, and membership fees received. (Do not include any "unusual grants.") | 129,898. | 133,555. | 218,901. | 259,767. | 210,976. | 953,097. |
| 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 | 87,453. | 140,457. | 77,827. | 66,354. | 110,850. | 482,941. |
| 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 | 217,351. | 274,012. | 296,728. | 326,121. | 321,826. | 1,436,038. |
| 7a Amounts included on lines 1, 2, and 3 received from disqualified persons | 7,975. | 8,452. | 2,400. | 1,500. | 1,500. | 21,827. |
| 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 | | | | | | 0. |
| c Add lines 7a and 7b | 7,975. | 8,452. | 2,400. | 1,500. | 1,500. | 21,827. |
| 8 Public support. (Subtract line 7c from line 6.) | | | | | | 1,414,211. |

Section B. Total Support

| Calendar year (or fiscal year beginning in) | (a) 2018 | (b) 2019 | (c) 2020 | (d) 2021 | (e) 2022 | (f) Total |
|--|----------|----------|----------|----------|----------|------------|
| 9 Amounts from line 6 | 217,351. | 274,012. | 296,728. | 326,121. | 321,826. | 1,436,038. |
| 10a Gross income from interest, dividends, payments received on securities loans, rents, royalties, and income from similar sources | 4,028. | 3,110. | 1,330. | 1,213. | 9,001. | 18,682. |
| b Unrelated business taxable income (less section 511 taxes) from businesses acquired after June 30, 1975 | | | | | | |
| c Add lines 10a and 10b | 4,028. | 3,110. | 1,330. | 1,213. | 9,001. | 18,682. |
| 11 Net income from unrelated business activities not included on 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 VI.) | 124,607. | 97,399. | 12,286. | -4,106. | 39,378. | 269,564. |
| 13 Total support. (Add lines 9, 10c, 11, and 12.) | 345,986. | 374,521. | 310,344. | 323,228. | 370,205. | 1,724,284. |

14 First 5 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 2022 (line 8, column (f), divided by line 13, column (f)) | 15 | 82.02 % |
| 16 Public support percentage from 2021 Schedule A, Part III, line 15 | 16 | 76.28 % |

Section D. Computation of Investment Income Percentage

| | | |
|--|-----------|--------|
| 17 Investment income percentage for 2022 (line 10c, column (f), divided by line 13, column (f)) | 17 | 1.08 % |
| 18 Investment income percentage from 2021 Schedule A, Part III, line 17 | 18 | .83 % |

19a 33 1/3% support tests - 2022. 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 - 2021. If the organization did not check a box on line 14 or line 19a, and line 16 is more than 33 1/3%, and line 18 is not more than 33 1/3%, check this box and **stop here**. The organization qualifies as a publicly supported organization ☐

20 Private foundation. If the organization did not check a box on line 14, 19a, or 19b, check this box and see instructions ☐

Part IV Supporting Organizations

(Complete only if you checked a box on line 12 of Part I. If you checked box 12a, Part I, complete Sections A and B. If you checked box 12b, Part I, complete Sections A and C. If you checked box 12c, Part I, complete Sections A, D, and E. If you checked box 12d, Part I, complete Sections A and D, and complete Part V.)

Section A. All Supporting Organizations

| | Yes | No |
|--|-----|----|
| 1 Are all of the organization's supported organizations listed by name in the organization's governing documents? <i>If "No," describe in Part VI how the supported organizations are designated. If designated by class or purpose, describe the designation. If historic and continuing relationship, explain.</i> | | |
| 2 Did the organization have any supported organization that does not have an IRS determination of status under section 509(a)(1) or (2)? <i>If "Yes," explain in Part VI how the organization determined that the supported organization was described in section 509(a)(1) or (2).</i> | | |
| 3a Did the organization have a supported organization described in section 501(c)(4), (5), or (6)? <i>If "Yes," answer lines 3b and 3c below.</i> | | |
| b Did the organization confirm that each supported organization qualified under section 501(c)(4), (5), or (6) and satisfied the public support tests under section 509(a)(2)? <i>If "Yes," describe in Part VI when and how the organization made the determination.</i> | | |
| c Did the organization ensure that all support to such organizations was used exclusively for section 170(c)(2)(B) purposes? <i>If "Yes," explain in Part VI what controls the organization put in place to ensure such use.</i> | | |
| 4a Was any supported organization not organized in the United States ("foreign supported organization")? <i>If "Yes," and if you checked box 12a or 12b in Part I, answer lines 4b and 4c below.</i> | | |
| b Did the organization have ultimate control and discretion in deciding whether to make grants to the foreign supported organization? <i>If "Yes," describe in Part VI how the organization had such control and discretion despite being controlled or supervised by or in connection with its supported organizations.</i> | | |
| c Did the organization support any foreign supported organization that does not have an IRS determination under sections 501(c)(3) and 509(a)(1) or (2)? <i>If "Yes," explain in Part VI what controls the organization used to ensure that all support to the foreign supported organization was used exclusively for section 170(c)(2)(B) purposes.</i> | | |
| 5a Did the organization add, substitute, or remove any supported organizations during the tax year? <i>If "Yes," answer lines 5b and 5c below (if applicable). Also, provide detail in Part VI, including (i) the names and EIN numbers of the supported organizations added, substituted, or removed; (ii) the reasons for each such action; (iii) the authority under the organization's organizing document authorizing such action; and (iv) how the action was accomplished (such as by amendment to the organizing document).</i> | | |
| b Type I or Type II only. Was any added or substituted supported organization part of a class already designated in the organization's organizing document? | | |
| c Substitutions only. Was the substitution the result of an event beyond the organization's control? | | |
| 6 Did the organization provide support (whether in the form of grants or the provision of services or facilities) to anyone other than (i) its supported organizations, (ii) individuals that are part of the charitable class benefited by one or more of its supported organizations, or (iii) other supporting organizations that also support or benefit one or more of the filing organization's supported organizations? <i>If "Yes," provide detail in Part VI.</i> | | |
| 7 Did the organization provide a grant, loan, compensation, or other similar payment to a substantial contributor (as defined in section 4958(c)(3)(C)), a family member of a substantial contributor, or a 35% controlled entity with regard to a substantial contributor? <i>If "Yes," complete Part I of Schedule L (Form 990).</i> | | |
| 8 Did the organization make a loan to a disqualified person (as defined in section 4958) not described on line 7? <i>If "Yes," complete Part I of Schedule L (Form 990).</i> | | |
| 9a Was the organization controlled directly or indirectly at any time during the tax year by one or more disqualified persons, as defined in section 4946 (other than foundation managers and organizations described in section 509(a)(1) or (2))? <i>If "Yes," provide detail in Part VI.</i> | | |
| b Did one or more disqualified persons (as defined on line 9a) hold a controlling interest in any entity in which the supporting organization had an interest? <i>If "Yes," provide detail in Part VI.</i> | | |
| c Did a disqualified person (as defined on line 9a) have an ownership interest in, or derive any personal benefit from, assets in which the supporting organization also had an interest? <i>If "Yes," provide detail in Part VI.</i> | | |
| 10a Was the organization subject to the excess business holdings rules of section 4943 because of section 4943(f) (regarding certain Type II supporting organizations, and all Type III non-functionally integrated supporting organizations)? <i>If "Yes," answer line 10b below.</i> | | |
| b Did the organization have any excess business holdings in the tax year? <i>(Use Schedule C, Form 4720, to determine whether the organization had excess business holdings.)</i> | | |

Part IV Supporting Organizations (continued)

| | Yes | No |
|--|-----|----|
| 11 Has the organization accepted a gift or contribution from any of the following persons? | | |
| a A person who directly or indirectly controls, either alone or together with persons described on lines 11b and 11c below, the governing body of a supported organization? | | |
| 11a | | |
| b A family member of a person described on line 11a above? | | |
| 11b | | |
| c A 35% controlled entity of a person described on line 11a or 11b above? If "Yes" to line 11a, 11b, or 11c, provide detail in Part VI . | | |
| 11c | | |

Section B. Type I Supporting Organizations

| | Yes | No |
|---|-----|----|
| 1 Did the governing body, members of the governing body, officers acting in their official capacity, or membership of one or more supported organizations have the power to regularly appoint or elect at least a majority of the organization's officers, directors, or trustees at all times during the tax year? If "No," describe in Part VI how the supported organization(s) effectively operated, supervised, or controlled the organization's activities. If the organization had more than one supported organization, describe how the powers to appoint and/or remove officers, directors, or trustees were allocated among the supported organizations and what conditions or restrictions, if any, applied to such powers during the tax year. | | |
| 1 | | |
| 2 Did the organization operate for the benefit of any supported organization other than the supported organization(s) that operated, supervised, or controlled the supporting organization? If "Yes," explain in Part VI how providing such benefit carried out the purposes of the supported organization(s) that operated, supervised, or controlled the supporting organization. | | |
| 2 | | |

Section C. Type II Supporting Organizations

| | Yes | No |
|--|-----|----|
| 1 Were a majority of the organization's directors or trustees during the tax year also a majority of the directors or trustees of each of the organization's supported organization(s)? If "No," describe in Part VI how control or management of the supporting organization was vested in the same persons that controlled or managed the supported organization(s). | | |
| 1 | | |

Section D. All Type III Supporting Organizations

| | Yes | No |
|---|-----|----|
| 1 Did the organization provide to each of its supported organizations, by the last day of the fifth month of the organization's tax year, (i) a written notice describing the type and amount of support provided during the prior tax year, (ii) a copy of the Form 990 that was most recently filed as of the date of notification, and (iii) copies of the organization's governing documents in effect on the date of notification, to the extent not previously provided? | | |
| 1 | | |
| 2 Were any of the organization's officers, directors, or trustees either (i) appointed or elected by the supported organization(s) or (ii) serving on the governing body of a supported organization? If "No," explain in Part VI how the organization maintained a close and continuous working relationship with the supported organization(s). | | |
| 2 | | |
| 3 By reason of the relationship described on line 2, above, did the organization's supported organizations have a significant voice in the organization's investment policies and in directing the use of the organization's income or assets at all times during the tax year? If "Yes," describe in Part VI the role the organization's supported organizations played in this regard. | | |
| 3 | | |

Section E. Type III Functionally Integrated Supporting Organizations

| | | | |
|---|--|--|--|
| 1 Check the box next to the method that the organization used to satisfy the Integral Part Test during the year (see instructions). | | | |
| a <input type="checkbox"/> The organization satisfied the Activities Test. Complete line 2 below. | | | |
| b <input type="checkbox"/> The organization is the parent of each of its supported organizations. Complete line 3 below. | | | |
| c <input type="checkbox"/> The organization supported a governmental entity. Describe in Part VI how you supported a governmental entity (see instructions). | | | |
| 2 Activities Test. Answer lines 2a and 2b below. | | | |
| a Did substantially all of the organization's activities during the tax year directly further the exempt purposes of the supported organization(s) to which the organization was responsive? If "Yes," then in Part VI identify those supported organizations and explain how these activities directly furthered their exempt purposes, how the organization was responsive to those supported organizations, and how the organization determined that these activities constituted substantially all of its activities. | | | |
| 2a | | | |
| b Did the activities described on line 2a, above, constitute activities that, but for the organization's involvement, one or more of the organization's supported organization(s) would have been engaged in? If "Yes," explain in Part VI the reasons for the organization's position that its supported organization(s) would have engaged in these activities but for the organization's involvement. | | | |
| 2b | | | |
| 3 Parent of Supported Organizations. Answer lines 3a and 3b below. | | | |
| a Did the organization have the power to regularly appoint or elect a majority of the officers, directors, or trustees of each of the supported organizations? If "Yes" or "No" provide details in Part VI . | | | |
| 3a | | | |
| b Did the organization exercise a substantial degree of direction over the policies, programs, and activities of each of its supported organizations? If "Yes," describe in Part VI the role played by the organization in this regard. | | | |
| 3b | | | |

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

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

| Section A - Adjusted Net Income | | (A) Prior Year | (B) Current Year (optional) |
|---------------------------------|--|----------------|-----------------------------|
| 1 | Net short-term capital gain | 1 | |
| 2 | Recoveries of prior-year distributions | 2 | |
| 3 | Other gross income (see instructions) | 3 | |
| 4 | Add lines 1 through 3. | 4 | |
| 5 | Depreciation and depletion | 5 | |
| 6 | Portion of operating expenses paid or incurred for production or collection of gross income or for management, conservation, or maintenance of property held for production of income (see instructions) | 6 | |
| 7 | Other expenses (see instructions) | 7 | |
| 8 | Adjusted Net Income (subtract lines 5, 6, and 7 from line 4) | 8 | |

| Section B - Minimum Asset Amount | | (A) Prior Year | (B) Current Year (optional) |
|----------------------------------|---|----------------|-----------------------------|
| 1 | Aggregate fair market value of all non-exempt-use assets (see instructions for short tax year or assets held for part of year): | | |
| a | Average monthly value of securities | 1a | |
| b | Average monthly cash balances | 1b | |
| c | Fair market value of other non-exempt-use assets | 1c | |
| d | Total (add lines 1a, 1b, and 1c) | 1d | |
| e | Discount claimed for blockage or other factors (<i>explain in detail in Part VI</i>): | | |
| 2 | Acquisition indebtedness applicable to non-exempt-use assets | 2 | |
| 3 | Subtract line 2 from line 1d. | 3 | |
| 4 | Cash deemed held for exempt use. Enter 0.015 of line 3 (for greater amount, see instructions). | 4 | |
| 5 | Net value of non-exempt-use assets (subtract line 4 from line 3) | 5 | |
| 6 | Multiply line 5 by 0.035. | 6 | |
| 7 | Recoveries of prior-year distributions | 7 | |
| 8 | Minimum Asset Amount (add line 7 to line 6) | 8 | |

| Section C - Distributable Amount | | | Current Year |
|----------------------------------|---|---|--------------|
| 1 | Adjusted net income for prior year (from Section A, line 8, column A) | 1 | |
| 2 | Enter 0.85 of line 1. | 2 | |
| 3 | Minimum asset amount for prior year (from Section B, line 8, column A) | 3 | |
| 4 | Enter greater of line 2 or line 3. | 4 | |
| 5 | Income tax imposed in prior year | 5 | |
| 6 | Distributable Amount. Subtract line 5 from line 4, unless subject to emergency temporary reduction (see instructions). | 6 | |
| 7 | <input type="checkbox"/> Check here if the current year is the organization's first as a non-functionally integrated Type III supporting organization (see instructions). | | |

Schedule A (Form 990) 2022

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

| | | Current Year |
|-----------|---|--------------|
| 1 | Amounts paid to supported organizations to accomplish exempt purposes | 1 |
| 2 | Amounts paid to perform activity that directly furthers exempt purposes of supported organizations, in excess of income from activity | 2 |
| 3 | Administrative expenses paid to accomplish exempt purposes of supported organizations | 3 |
| 4 | Amounts paid to acquire exempt-use assets | 4 |
| 5 | Qualified set-aside amounts (prior IRS approval required - <i>provide details in Part VI</i>) | 5 |
| 6 | Other distributions (<i>describe in Part VI</i>). See instructions. | 6 |
| 7 | Total annual distributions. Add lines 1 through 6. | 7 |
| 8 | Distributions to attentive supported organizations to which the organization is responsive (<i>provide details in Part VI</i>). See instructions. | 8 |
| 9 | Distributable amount for 2022 from Section C, line 6 | 9 |
| 10 | Line 8 amount divided by line 9 amount | 10 |

| Section E - Distribution Allocations (see instructions) | (i) Excess Distributions | (ii) Underdistributions Pre-2022 | (iii) Distributable Amount for 2022 |
|--|-----------------------------|--|---|
| 1 Distributable amount for 2022 from Section C, line 6 | | | |
| 2 Underdistributions, if any, for years prior to 2022 (reasonable cause required - <i>explain in Part VI</i>). See instructions. | | | |
| 3 Excess distributions carryover, if any, to 2022 | | | |
| a From 2017 | | | |
| b From 2018 | | | |
| c From 2019 | | | |
| d From 2020 | | | |
| e From 2021 | | | |
| f Total of lines 3a through 3e | | | |
| g Applied to underdistributions of prior years | | | |
| h Applied to 2022 distributable amount | | | |
| i Carryover from 2017 not applied (see instructions) | | | |
| j Remainder. Subtract lines 3g, 3h, and 3i from line 3f. | | | |
| 4 Distributions for 2022 from Section D, line 7: \$ | | | |
| a Applied to underdistributions of prior years | | | |
| b Applied to 2022 distributable amount | | | |
| c Remainder. Subtract lines 4a and 4b from line 4. | | | |
| 5 Remaining underdistributions for years prior to 2022, if any. Subtract lines 3g and 4a from line 2. For result greater than zero, <i>explain in Part VI</i> . See instructions. | | | |
| 6 Remaining underdistributions for 2022. Subtract lines 3h and 4b from line 1. For result greater than zero, <i>explain in Part VI</i> . See instructions. | | | |
| 7 Excess distributions carryover to 2023. Add lines 3j and 4c. | | | |
| 8 Breakdown of line 7: | | | |
| a Excess from 2018 | | | |
| b Excess from 2019 | | | |
| c Excess from 2020 | | | |
| d Excess from 2021 | | | |
| e Excess from 2022 | | | |

Schedule A (Form 990) 2022

Part VI

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

SCHEDULE A, PART III, LINE 12, EXPLANATION FOR OTHER INCOME:

OTHER INCOME

2020 AMOUNT: \$ 806.

2021 AMOUNT: \$ -17,018.

2022 AMOUNT: \$ 0.

SPECIAL EVENTS (NET)

2018 AMOUNT: \$ 124,607.

2019 AMOUNT: \$ 97,399.

2020 AMOUNT: \$ 11,480.

2021 AMOUNT: \$ 12,912.

2022 AMOUNT: \$ 39,378.

Schedule B
(Form 990)Department of the Treasury
Internal Revenue Service**Schedule of Contributors**Attach to Form 990 or Form 990-PF.
Go to www.irs.gov/Form990 for the latest information.

OMB No. 1545-0047

2022

Name of the organization

JAPAN AMERICA SOCIETY OF OREGON

Employer identification number

93-0783407

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 foundationCheck if your organization is covered by the **General Rule** or a **Special Rule**.**Note:** Only a section 501(c)(7), (8), or (10) organization can check boxes for both the General Rule and a Special Rule. See instructions.**General Rule**☒ For an organization filing Form 990, 990-EZ, or 990-PF that received, during the year, contributions totaling \$5,000 or more (in money or property) from any one contributor. Complete Parts I and II. See instructions for determining a contributor's total contributions.**Special Rules**☐ For an organization described in section 501(c)(3) filing Form 990 or 990-EZ that met the 33 1/3% support test of the regulations under sections 509(a)(1) and 170(b)(1)(A)(vi), that checked Schedule A (Form 990), Part II, line 13, 16a, or 16b, and that received from any one contributor, during the year, total contributions of the greater of **(1)** \$5,000; or **(2)** 2% of the amount on (i) Form 990, Part VIII, line 1h; or (ii) Form 990-EZ, line 1. Complete Parts I and II.☐ For an organization described in section 501(c)(7), (8), or (10) filing Form 990 or 990-EZ that received from any one contributor, during the year, total contributions of more than \$1,000 exclusively for religious, charitable, scientific, literary, or educational purposes, or for the prevention of cruelty to children or animals. Complete Parts I (entering "N/A" in column (b) instead of the contributor name and address), II, and III.☐ For an organization described in section 501(c)(7), (8), or (10) filing Form 990 or 990-EZ that received from any one contributor, during the year, contributions *exclusively* for religious, charitable, etc., purposes, but no such contributions totaled more than \$1,000. If this box is checked, enter here the total contributions that were received during the year for an *exclusively* religious, charitable, etc., purpose. Don't complete any of the parts unless the **General Rule** applies to this organization because it received *nonexclusively* religious, charitable, etc., contributions totaling \$5,000 or more during the year \$**Caution:** An organization that isn't covered by the General Rule and/or the Special Rules doesn't file Schedule B (Form 990), but it **must** answer "No" on Part IV, line 2, of its Form 990; or check the box on line H of its Form 990-EZ or on its Form 990-PF, Part I, line 2, to certify that it doesn't meet the filing requirements of Schedule B (Form 990).

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

Schedule B (Form 990) (2022)

| | |
|---------------------------------|--------------------------------|
| Name of organization | Employer identification number |
| JAPAN AMERICA SOCIETY OF OREGON | 93-0783407 |

Part I Contributors (see instructions). Use duplicate copies of Part I if additional space is needed.

| (a) No. | (b) Name, address, and ZIP + 4 | (c) Total contributions | (d) Type of contribution |
|------------|-----------------------------------|----------------------------|---|
| 1 | | \$ 30,000. | Person <input checked="" type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II for noncash contributions.) |
| 2 | | \$ 25,389. | Person <input checked="" type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II for noncash contributions.) |
| 3 | | \$ 20,000. | Person <input checked="" type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II for noncash contributions.) |
| 4 | | \$ 7,800. | Person <input checked="" type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II for noncash contributions.) |
| 5 | | \$ 6,924. | Person <input checked="" type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II for noncash contributions.) |
| 6 | | \$ 5,000. | Person <input checked="" type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II for noncash contributions.) |

| | |
|---------------------------------|--------------------------------|
| Name of organization | Employer identification number |
| JAPAN AMERICA SOCIETY OF OREGON | 93-0783407 |

Part II **Noncash Property** (see instructions). Use duplicate copies of Part II if additional space is needed.

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

| | |
|---------------------------------|--------------------------------|
| Name of organization | Employer identification number |
| JAPAN AMERICA SOCIETY OF OREGON | 93-0783407 |

Part III Exclusively religious, charitable, etc., contributions to organizations described in section 501(c)(7), (8), or (10) that total more than \$1,000 for the year from any one contributor. Complete columns (a) through (e) and the following line entry. For organizations completing Part III, enter the total of exclusively religious, charitable, etc., contributions of **\$1,000 or less** for the year. (Enter this info. once.) \$ _____

Use duplicate copies of Part III if additional space is needed.

| (a) No. from Part I | (b) Purpose of gift | (c) Use of gift | (d) Description of how gift is held |
|---------------------------|---|-----------------|--|
| | | | |
| | | | |
| | | | |
| | (e) Transfer of gift | | |
| | Transferee's name, address, and ZIP + 4 | | Relationship of transferor to transferee |
| | | | |
| | | | |
| | | | |
| | | | |
| | | | |
| | | | |
| | (e) Transfer of gift | | |
| | Transferee's name, address, and ZIP + 4 | | Relationship of transferor to transferee |
| | | | |
| | | | |
| | | | |
| | | | |
| | | | |
| | | | |
| | (e) Transfer of gift | | |
| | Transferee's name, address, and ZIP + 4 | | Relationship of transferor to transferee |
| | | | |
| | | | |
| | | | |
| | | | |
| | | | |
| | | | |
| | (e) Transfer of gift | | |
| | Transferee's name, address, and ZIP + 4 | | Relationship of transferor to transferee |
| | | | |
| | | | |
| | | | |

SCHEDULE D
(Form 990)Department of the Treasury
Internal Revenue Service**Supplemental Financial Statements**Complete if the organization answered "Yes" on Form 990,
Part IV, line 6, 7, 8, 9, 10, 11a, 11b, 11c, 11d, 11e, 11f, 12a, or 12b.
Attach to Form 990.Go to www.irs.gov/Form990 for instructions and the latest information.

OMB No. 1545-0047

2022Open to Public
Inspection

Name of the organization

JAPAN AMERICA SOCIETY OF OREGON

Employer identification number

93-0783407

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

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

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

1 Purpose(s) of conservation easements held by the organization (check all that apply).
Preservation of land for public use (for example, recreation or education) ☐ Preservation of a historically important land area
Protection of natural habitat ☐ Preservation of a certified historic structure
Preservation of open space

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

| | Held at the End of the Tax Year |
|--|---------------------------------|
| a Total number of conservation easements | 2a |
| b Total acreage restricted by conservation easements | 2b |
| c Number of conservation easements on a certified historic structure included in (a) | 2c |
| d Number of conservation easements included in (c) acquired after July 25, 2006, and not on a historic structure listed in the National Register | 2d |

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

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

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

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

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

8 Does each conservation easement reported on line 2(d) above satisfy the requirements of section 170(h)(4)(B)(i) and section 170(h)(4)(B)(ii)?

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

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

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

1a If the organization elected, as permitted under FASB ASC 958, not to report in its revenue statement and balance sheet works of art, historical treasures, or other similar assets held for public exhibition, education, or research in furtherance of public service, provide in Part XIII the text of the footnote to its financial statements that describes these items.

b If the organization elected, as permitted under FASB ASC 958, to report in its revenue statement and balance sheet works of art, historical treasures, or other similar assets held for public exhibition, education, or research in furtherance of public service, provide the following amounts relating to these items:

(i) Revenue included on Form 990, Part VIII, line 1 \$

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

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

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

b Assets included in Form 990, Part X \$

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

Schedule D (Form 990) 2022

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 make 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 program

e ☐ Other _____

4 Provide a description of the organization's collections and explain how they further the organization's exempt purpose in Part XIII.

5 During the year, did the organization solicit or receive donations of art, historical treasures, or other similar assets

to be sold to raise funds rather than to be maintained as part of the organization's collection? **Yes** **No**

Part IV Escrow and Custodial Arrangements. Complete if the organization answered "Yes" on Form 990, Part IV, line 9, or reported an amount on Form 990, Part X, line 21.

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 XIII and complete the following table:

c Beginning balance

d Additions during the year

e Distributions during the year

f Ending balance

| | Amount |
|-----------|--------|
| 1c | |
| 1d | |
| 1e | |
| 1f | |

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

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

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

| | (a) Current year | (b) Prior year | (c) Two years back | (d) Three years back | (e) Four years back |
|---|------------------|----------------|--------------------|----------------------|---------------------|
| 1a Beginning of year balance | 102,296. | 106,300. | 164,049. | 129,369. | 107,842. |
| b Contributions | | | | 3,479. | 11,519. |
| c Net investment earnings, gains, and losses | 11,061. | -4,004. | -57,749. | 35,361. | 20,069. |
| d Grants or scholarships | | | | | 10,061. |
| e Other expenditures for facilities and programs | | | | 4,010. | |
| f Administrative expenses | | | | 150. | |
| g End of year balance | 113,357. | 102,296. | 106,300. | 164,049. | 129,369. |

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

a Board designated or quasi-endowment %

b Permanent endowment 100 %

c Term endowment %

The percentages on lines 2a, 2b, and 2c should equal 100%.

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

(i) Unrelated organizations

(ii) Related organizations

b If "Yes" on line 3a(ii), are the related organizations listed as required on Schedule R?

| | Yes | No |
|---------------|-----|----|
| 3a(i) | | X |
| 3a(ii) | | X |
| 3b | | |

4 Describe in Part XIII the intended uses of the organization's endowment funds.

Part VI Land, Buildings, and Equipment.

Complete if the organization answered "Yes" on Form 990, Part IV, line 11a. See Form 990, Part X, line 10.

| Description of property | (a) Cost or other basis (investment) | (b) Cost or other basis (other) | (c) Accumulated depreciation | (d) Book value |
|--|--------------------------------------|---------------------------------|------------------------------|----------------|
| 1a Land | | | | |
| b Buildings | | | | |
| c Leasehold improvements | | | | |
| d Equipment | | | | |
| e Other | | | | |
| Total. Add lines 1a through 1e. (Column (d) must equal Form 990, Part X, column (B), line 10c.) | | | | 0. |

Schedule D (Form 990) 2022

Part VII Investments - Other Securities.

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

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

Part VIII Investments - Program Related.

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

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

Part IX Other Assets.

Complete if the organization answered "Yes" on Form 990, Part IV, line 11d. See Form 990, Part X, line 15.

| (a) Description | (b) Book value |
|---|----------------|
| (1) | |
| (2) | |
| (3) | |
| (4) | |
| (5) | |
| (6) | |
| (7) | |
| (8) | |
| (9) | |
| Total. (Column (b) must equal Form 990, Part X, col. (B) line 15.) | |

Part X Other Liabilities.

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

| 1. (a) Description of liability | (b) Book value |
|---|----------------|
| (1) Federal income taxes | |
| (2) | |
| (3) | |
| (4) | |
| (5) | |
| (6) | |
| (7) | |
| (8) | |
| (9) | |
| Total. (Column (b) must equal Form 990, Part X, col. (B) line 25.) | |

2. Liability for uncertain tax positions. In Part XIII, provide the text of the footnote to the organization's financial statements that reports the organization's liability for uncertain tax positions under FASB ASC 740. Check here if the text of the footnote has been provided in Part XIII ... ☐

Schedule D (Form 990) 2022

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

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

| | | | | |
|----------|--|-----------|-----------|--|
| 1 | Total revenue, gains, and other support per audited financial statements | | 1 | |
| 2 | Amounts included on line 1 but not on Form 990, Part VIII, line 12: | | | |
| a | Net unrealized gains (losses) on investments | 2a | | |
| b | Donated services and use of facilities | 2b | | |
| c | Recoveries of prior year grants | 2c | | |
| d | Other (Describe in Part XIII.) | 2d | | |
| e | Add lines 2a through 2d | | 2e | |
| 3 | Subtract line 2e from line 1 | | 3 | |
| 4 | Amounts included on Form 990, Part VIII, line 12, but not on line 1: | | | |
| a | Investment expenses not included on Form 990, Part VIII, line 7b | 4a | | |
| b | Other (Describe in Part XIII.) | 4b | | |
| c | Add lines 4a and 4b | | 4c | |
| 5 | Total revenue. Add lines 3 and 4c . (This must equal Form 990, Part I, line 12.) | | 5 | |

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

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

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

Part XIII Supplemental Information.

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

PART V, LINE 4:

DIVIDENDS AND INTEREST ON THE ENDOWMENT FUND ARE USED TO SUPPLEMENT

OPERATIONAL ACTIVITIES. FROM TIME TO TIME, THE BOARD DETERMINES WHETHER TO

APPLY CAPITAL GAINS AND OTHER APPRECIATION IN THE ENDOWMENT FUND TO

SUPPORT SPECIAL PROJECTS.

Department of the Treasury
Internal Revenue Service

Supplemental Information Regarding Fundraising or Gaming Activities

Complete if the organization answered "Yes" on Form 990, Part IV, line 17, 18, or 19, or if the organization entered more than \$15,000 on Form 990-EZ, line 6a.

Attach to Form 990 or Form 990-EZ.

Go to www.irs.gov/Form990 for instructions and the latest information.

OMB No. 1545-0047

2022

Open to Public Inspection

Name of the organization

JAPAN AMERICA SOCIETY OF OREGON

Employer identification number

93-0783407

Part I

Fundraising Activities. Complete if the organization answered "Yes" on Form 990, Part IV, line 17. Form 990-EZ filers are not required to complete this part.

1 Indicate whether the organization raised funds through any of the following activities. Check all that apply.

- a ☐ Mail solicitations
- b ☐ Internet and email solicitations
- c ☐ Phone solicitations
- d ☐ In-person solicitations
- e ☐ Solicitation of non-government grants
- f ☐ Solicitation of government grants
- g ☐ Special fundraising events

2 a Did the organization have a written or oral agreement with any individual (including officers, directors, trustees, or key employees listed in Form 990, Part VII) or entity in connection with professional fundraising services?

☐ Yes☐ **No**

b If "Yes," list the 10 highest paid individuals or entities (fundraisers) pursuant to agreements under which the fundraiser is to be compensated at least \$5,000 by the organization.

| (i) Name and address of individual or entity (fundraiser) | (ii) Activity | (iii) Did fundraiser have custody or control of contributions? | | (iv) Gross receipts from activity | (v) Amount paid to (or retained by) fundraiser listed in col. (i) | (vi) Amount paid to (or retained by) organization |
|---|---------------|--|----|-----------------------------------|---|---|
| | | Yes | No | | | |
| | | | | | | |
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| | | | | | | |
| Total | | | | | | |

3 List all states in which the organization is registered or licensed to solicit contributions or has been notified it is exempt from registration or licensing.

Part II Fundraising Events. Complete if the organization answered "Yes" on Form 990, Part IV, line 18, or reported more than \$15,000 of fundraising event contributions and gross income on Form 990-EZ, lines 1 and 6b. List events with gross receipts greater than \$5,000.

| | | (a) Event #1 | (b) Event #2 | (c) Other events | (d) Total events (add col. (a) through col. (c)) |
|---|--|-----------------|--------------|------------------|--|
| | | GOLF TOURNAMENT | | 4 | |
| | | (event type) | (event type) | (total number) | |
| Revenue | 1 Gross receipts | 76,140. | | | 76,140. |
| | 2 Less: Contributions | | | | |
| | 3 Gross income (line 1 minus line 2) | 76,140. | | | 76,140. |
| Direct Expenses | 4 Cash prizes | | | | |
| | 5 Noncash prizes | | | | |
| | 6 Rent/facility costs | | | | |
| | 7 Food and beverages | | | | |
| | 8 Entertainment | | | | |
| | 9 Other direct expenses | 36,762. | | | 36,762. |
| | 10 Direct expense summary. Add lines 4 through 9 in column (d) | | | | 36,762. |
| 11 Net income summary. Subtract line 10 from line 3, column (d) | | | | 39,378. | |

Part III Gaming. Complete if the organization answered "Yes" on Form 990, Part IV, line 19, or reported more than \$15,000 on Form 990-EZ, line 6a.

| | | (a) Bingo | (b) Pull tabs/instant bingo/progressive bingo | (c) Other gaming | (d) Total gaming (add col. (a) through col. (c)) |
|-----------------|--|---|---|---|---|
| Revenue | 1 Gross revenue | | | | |
| Direct Expenses | 2 Cash prizes | | | | |
| | 3 Noncash prizes | | | | |
| | 4 Rent/facility costs | | | | |
| | 5 Other direct expenses | | | | |
| | 6 Volunteer labor | <input type="checkbox"/> Yes _____ % <input type="checkbox"/> No | <input type="checkbox"/> Yes _____ % <input type="checkbox"/> No | <input type="checkbox"/> Yes _____ % <input type="checkbox"/> No | |
| | 7 Direct expense summary. Add lines 2 through 5 in column (d) | | | | |
| | 8 Net gaming income summary. Subtract line 7 from line 1, column (d) | | | | |

9 Enter the state(s) in which the organization conducts gaming activities: _____

a Is the organization licensed to conduct gaming activities in each of these states? ☐ Yes ☐ No

b If "No," explain: _____

10a Were any of the organization's gaming licenses revoked, suspended, or terminated during the tax year? ☐ Yes ☐ No

b If "Yes," explain: _____

- 11** Does the organization conduct gaming activities with nonmembers? ☐ Yes ☐ No
- 12** Is the organization a grantor, beneficiary or trustee of a trust, or a member of a partnership or other entity formed to administer charitable gaming? ☐ Yes ☐ No
- 13** Indicate the percentage of gaming activity conducted in:
- | | | |
|--------------------------------------|------------|---|
| a The organization's facility | 13a | % |
| b An outside facility | 13b | % |
- 14** Enter the name and address of the person who prepares the organization's gaming/special events books and records:

Name _____

Address _____

- 15a** Does the organization have a contract with a third party from whom the organization receives gaming revenue? ☐ Yes ☐ No

b If "Yes," enter the amount of gaming revenue received by the organization \$ _____ and the amount of gaming revenue retained by the third party \$ _____

c If "Yes," enter name and address of the third party:

Name _____

Address _____

- 16** Gaming manager information:

Name _____

Gaming manager compensation \$ _____

Description of services provided _____

☐ Director/officer ☐ Employee ☐ Independent contractor

- 17** Mandatory distributions:

a Is the organization required under state law to make charitable distributions from the gaming proceeds to retain the state gaming license? ☐ Yes ☐ No

b Enter the amount of distributions required under state law to be distributed to other exempt organizations or spent in the organization's own exempt activities during the tax year \$ _____

Part IV Supplemental Information. Provide the explanations required by Part I, line 2b, columns (iii) and (v); and Part III, lines 9, 9b, 10b, 15b, 15c, 16, and 17b, as applicable. Also provide any additional information. See instructions.

| | |
|----------------|--|
| Part IV | Supplemental Information <i>(continued)</i> |
|----------------|--|

[illegible]

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 Form 990-EZ.
Go to www.irs.gov/Form990 for the latest information.

OMB No. 1545-0047

2022

Open to Public
Inspection

Name of the organization

JAPAN AMERICA SOCIETY OF OREGON

Employer identification number

93-0783407

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

TO SUPPORT BUSINESS AND DEVELOP COMMUNITY BY STRENGTHENING THE US-JAPAN

RELATIONSHIP IN OUR COMMUNITY. JASO WORKS IN OREGON AND SOUTHWEST

WASHINGTON.

FORM 990, PART III, LINE 4A, PROGRAM SERVICE ACCOMPLISHMENTS:

CULTURE: JASO HOLDS AUTHENTIC TRADITIONAL JAPANESE CULTURAL

CELEBRATIONS INCLUDING A NEW YEAR'S PARTY AND SUMMERTIME BEER GARDEN.

FORM 990, PART VI, SECTION A, LINE 6:

MEMBERSHIP CLASSES CURRENTLY CONSIST OF:

- INDIVIDUAL CLASSES: SENIOR, STUDENT, YOUNG PRO, INDIVIDUAL, COLUMBIA

CIRCLE

- CORPORATE CLASSES: COPPER, BRONZE, SILVER, GOLD, PLATINUM, DIAMOND

ANY INDIVIDUAL OR BUSINESS DIRECTLY OR INDIRECTLY INTERESTED IN THE

PURPOSES FOR WHICH THE SOCIETY IS FORMED SHALL BE ELIGIBLE FOR MEMBERSHIP.

BUSINESS ENTITIES SHALL BE ELIGIBLE ONLY FOR CORPORATE, SPONSOR, PATRON,

AND BENEFACTOR MEMBERSHIP.

FORM 990, PART VI, SECTION A, LINE 7A:

THE MEMBERS OF THE BOARD OF DIRECTORS SHALL BE ELECTED FROM AMONG

INDIVIDUAL MEMBERS OF THE SOCIETY PROPOSED BY THE NOMINATING COMMITTEE. THE

ELECTION OF THE MEMBERS OF THE BOARD OF DIRECTORS SHALL BE BY THE VOTE OF A

MAJORITY OF THE MEMBERS PRESENT AT THE ANNUAL MEETING OF THE MEMBERS OF THE

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

Schedule O (Form 990) 2022

| | |
|---------------------------------|--------------------------------|
| Name of the organization | Employer identification number |
| JAPAN AMERICA SOCIETY OF OREGON | 93-0783407 |

SOCIETY. THE CONSUL-GENERAL OF JAPAN AT PORTLAND AND IMMEDIATE PAST CHAIR

OF THE SOCIETY SHALL BE MEMBERS OF THE BOARD OF DIRECTORS, EX OFFICIO. THE

BOARD OF DIRECTORS MAY ALSO APPOINT MEMBERS EMERITUS, WHO SHALL BE

HONORARY, NONVOTING MEMBERS OF THE BOARD OF DIRECTORS FOR LIFE. THE DULY

ELECTED CHAIRPERSON(S) OF THE TOMODACHI COMMITTEE AND THE YOUNG

PROFESSIONALS NETWORK OF THE SOCIETY SHALL BE MEMBERS OF THE BOARD OF

DIRECTORS.

FORM 990, PART VI, SECTION B, LINE 11B:

FORM 990 IS PREPARED BY ACCOUNTANTS, AND THEN IS REVIEWED BY THE EXECUTIVE

DIRECTOR AND CHAIR PRIOR TO FILING. THE FORM 990 IS DISTRIBUTED TO THE

BOARD VIA EMAIL, BUT NOT NECESSARILY PRIOR TO FILING THE FORM 990.

FORM 990, PART VI, SECTION B, LINE 12C:

JASO REQUIRES EACH BOARD MEMBER TO READ AND SIGN THE CONFLICT OF INTEREST

POLICY EVERY YEAR, TO DISCLOSE AND DESCRIBE TO THE EXECUTIVE COMMITTEE ANY

PAST, CURRENT, AND POTENTIAL FINANCIAL INTERESTS WITH JASO, TO IDENTIFY THE

BOARD MEMBER'S BUSINESS AND FAMILY RELATIONSHIPS WITH JASO OFFICERS,

DIRECTORS, AND EMPLOYEES, AND TO ANSWER OTHER QUESTIONS ABOUT THE BOARD

MEMBER'S RELATIONSHIPS WITH JASO. THE EXECUTIVE COMMITTEE REVIEWS THE

QUESTIONNAIRES EVERY YEAR.

FORM 990, PART VI, SECTION B, LINE 15A:

THE COMPENSATION OF THE EXECUTIVE DIRECTOR IS DETERMINED AND APPROVED BY

THE INDEPENDENT BOARD.

FORM 990, PART VI, SECTION C, LINE 19:

THE ORGANIZATION'S GOVERNING DOCUMENTS AND FINANCIAL STATEMENTS ARE MADE

Name of the organization

JAPAN AMERICA SOCIETY OF OREGON

Employer identification number

93-0783407

AVAILABLE TO THE PUBLIC UPON REQUEST.

FORM 990, PART XI, LINE 9, CHANGES IN NET ASSETS:

EMPLOYEE RETENTION CREDIT EXCLUDED FROM REVENUE & EXPENSE

47,761.

| | A | H | K | L | V | AK | AU | BC | BK | BP | BQ | BR |
|----|----------------------------|----------------|------------|----------------|------------|------------|------------|------------|------------|------------|------------|------------|
| 1 | | 2024 Budget | 2023 Final | 2023 Budget | 2022 Final | 2021 Final | 2020 Final | 2019 Final | 2018 Final | 2017 Final | 2016 Final | 2015 Final |
| 2 | FUNDRAISING | | | | | | | | | | | |
| 3 | Grants* | \$ 55,000 | \$ 26,174 | \$ 24,000 | \$ 6,000 | \$ 5,000 | \$ 9,479 | \$ - | \$ 15,000 | \$ 35,000 | \$ 35,000 | \$ - |
| 4 | Donations | \$ 12,000 | \$ 11,238 | \$ 16,000 | \$ 39,685 | \$ 45,444 | \$ 24,156 | \$ 11,534 | \$ 22,228 | \$ 19,534 | \$ 10,211 | \$ 3,199 |
| 5 | Other Fundraising | \$ 3,250 | \$ 3,150 | \$ 2,750 | \$ 2,750 | \$ 2,500 | \$ 37,060 | | | | | |
| 6 | Total | \$ 70,250 | \$ 40,562 | \$ 42,750 | \$ 48,435 | \$ 52,944 | \$ 70,695 | \$ 11,534 | \$ 37,228 | \$ 54,534 | \$ 45,211 | \$ 3,199 |
| 7 | | | | | | | | | | | | |
| 8 | FUNDRAISING EVENTS | | | | | | | | | | | |
| 9 | Dinner | \$ 55,000 | \$ 51,118 | \$ 50,000 | \$ 44,895 | \$ - | \$ - | \$ 57,460 | \$ 61,195 | \$ 43,741 | \$ 42,650 | \$ 40,833 |
| 10 | Golf | \$ 35,000 | \$ 34,130 | \$ 36,500 | \$ 34,245 | \$ 26,425 | \$ - | \$ 29,380 | \$ 27,179 | \$ 27,245 | \$ 31,125 | \$ 35,173 |
| 11 | Total | \$ 90,000 | \$ 85,248 | \$ 86,500 | \$ 79,140 | \$ 26,425 | \$ - | \$ 86,840 | \$ 88,374 | \$ 70,986 | \$ 73,775 | \$ 76,006 |
| 12 | | | | | | | | | | | | |
| 13 | TOTAL FUNDRAISING | \$ 160,250 | \$ 125,810 | \$ 129,250 | \$ 127,575 | \$ 79,369 | \$ 70,695 | \$ 98,374 | \$ 125,602 | \$ 125,520 | \$ 118,986 | \$ 79,205 |
| 14 | | | | | | | | | | | | |
| 15 | MEMBERSHIP | | | | | | | | | | | |
| 16 | Ind | \$ 12,000 | \$ 11,135 | \$ 12,000 | \$ 10,880 | \$ 7,675 | \$ 7,835 | \$ 7,410 | \$ 6,875 | \$ 4,550 | \$ 5,164 | \$ 4,620 |
| 17 | Corp | \$ 105,000 | \$ 92,716 | \$ 100,000 | \$ 92,267 | \$ 93,700 | \$ 77,650 | \$ 92,673 | \$ 86,470 | \$ 74,525 | \$ 73,240 | \$ 48,942 |
| 18 | Total | \$ 117,000 | \$ 103,851 | \$ 112,000 | \$ 103,147 | \$ 101,375 | \$ 85,485 | \$ 100,083 | \$ 93,345 | \$ 79,075 | \$ 78,404 | \$ 53,562 |
| 19 | | | | | | | | | | | | |
| 20 | PROGRAMS | | | | | | | | | | | |
| 21 | | | | | | | | | | | | |
| 22 | BUSINESS | | | | | | | | | | | |
| 23 | Business Affairs | \$ 4,000 | \$ 4,100 | \$ 2,000 | \$ 3,638 | \$ 375 | \$ 1,982 | \$ 15,059 | \$ 14,500 | \$ 14,851 | \$ 5,300 | \$ 250 |
| 24 | Bus Sponsorships | \$ - | \$ - | \$ 4,000 | \$ - | \$ 5,500 | \$ 3,500 | \$ 4,000 | \$ 2,000 | \$ 6,000 | \$ - | \$ - |
| 25 | After Hours | \$ 2,000 | \$ 1,140 | \$ 2,500 | \$ 1,590 | \$ - | \$ - | \$ 560 | \$ 2,200 | \$ 1,200 | \$ 575 | \$ - |
| 26 | Corp Connections | \$ - | \$ - | \$ - | \$ - | \$ 45 | \$ - | | \$ 40 | \$ 920 | \$ 1,145 | \$ - |
| 27 | J-Language | \$ 68,000 | \$ 70,507 | \$ 37,500 | \$ 34,045 | \$ 28,973 | \$ 28,210 | \$ 39,265 | \$ 23,830 | \$ 5,223 | \$ - | \$ - |
| 28 | Women's Leadership Council | \$ 27,000 | \$ 26,193 | \$ 26,000 | \$ 15,098 | \$ 11,771 | \$ 26,049 | \$ 23,572 | \$ 10,720 | \$ - | \$ - | \$ - |
| 29 | Young Pros | \$ 1,000 | \$ 1,400 | \$ 1,000 | \$ 770 | \$ 620 | \$ 85 | | \$ - | \$ - | \$ - | \$ - |
| 30 | Japan Update/Currents | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | | | |
| 31 | Total | \$ 102,000 | \$ 103,340 | \$ 73,000 | \$ 55,141 | \$ 47,284 | \$ 59,826 | \$ 82,456 | \$ 53,290 | \$ 28,194 | \$ 7,020 | \$ 250 |
| 32 | | | | | | | | | | | | |
| 33 | EDUCATION | | | | | | | | | | | |
| 34 | Toyama Cup | \$ 2,500 | \$ 2,382 | \$ 2,200 | \$ 2,150 | \$ 1,900 | \$ 1,900 | \$ 1,928 | \$ 1,950 | \$ 1,549 | \$ 4,077 | \$ - |
| 35 | Japan Bowl | \$ 2,000 | \$ 1,675 | \$ 2,000 | \$ 2,355 | \$ 1,360 | \$ 2,095 | \$ 1,835 | \$ 1,520 | \$ 2,500 | \$ - | \$ - |
| 36 | Ed Sponsorships | \$ 18,000 | \$ 17,500 | \$ 15,000 | \$ 11,500 | \$ 14,500 | \$ 14,961 | \$ 21,524 | \$ 12,350 | \$ 8,500 | \$ - | \$ - |
| 37 | Total | \$ 22,500 | \$ 21,557 | \$ 19,200 | \$ 16,005 | \$ 17,760 | \$ 18,956 | \$ 25,286 | \$ 15,820 | \$ 12,549 | \$ 4,077 | \$ - |
| 38 | | | | | | | | | | | | |
| 39 | CULTURE | | | | | | | | | | | |
| 40 | Shinnenkai | \$ 9,500 | \$ 10,125 | \$ 11,500 | \$ - | \$ 350 | \$ 11,055 | \$ 10,373 | \$ 9,333 | \$ 8,295 | \$ 9,318 | \$ - |
| 41 | Ohanami | | | | \$ - | | | \$ 910 | \$ 1,380 | \$ - | \$ - | \$ 2,000 |

| | A | H | K | L | V | AK | AU | BC | BK | BP | BQ | BR |
|----|-----------------------------------|----------------|------------|----------------|------------|------------|------------|------------|------------|------------|------------|------------|
| 1 | | 2024 Budget | 2023 Final | 2023 Budget | 2022 Final | 2021 Final | 2020 Final | 2019 Final | 2018 Final | 2017 Final | 2016 Final | 2015 Final |
| 42 | Beer Garden* (<i>in-person</i>) | \$ 7,500 | \$ 7,159 | \$ 7,500 | \$ 6,270 | \$ 330 | \$ 540 | \$ 6,520 | \$ 5,765 | \$ 6,722 | \$ 5,765 | \$ 6,647 |
| 43 | Movie Nights | \$ - | \$ - | \$ - | \$ - | \$ 405 | \$ - | | | | | |
| 44 | Festival Japan | | | | \$ - | | | | \$ - | \$ - | \$ - | \$ 300 |
| 45 | Other Cultural | \$ 1,000 | \$ - | \$ 1,000 | \$ 435 | \$ - | \$ - | | \$ - | \$ - | \$ - | \$ - |
| 46 | Total | \$ 18,000 | \$ 17,284 | \$ 20,000 | \$ 6,705 | \$ 1,085 | \$ 11,595 | \$ 17,803 | \$ 16,478 | \$ 15,017 | \$ 15,083 | \$ 8,947 |
| 47 | | | | | | | | | | | | |
| 48 | SPECIAL PROJECTS | | | | | | | | | | | |
| 49 | Other | | | | | \$ 195 | \$ - | \$ 3,293 | \$ 700 | \$ 1,075 | \$ 9,761 | \$ 464 |
| 51 | Hina Sugita Events | \$ 20,000 | \$ 16,673 | \$ 10,000 | \$ 12,640 | | | | | | | |
| 52 | Strategic Plan | | | | \$ 18,183 | | | | | | | |
| 53 | NAJAS convention | \$ 2,000 | | | | | | | | | | |
| 54 | Id-Jpn Assoc | | \$ 5,000 | | \$ 2,689 | | | | | | | |
| 55 | Other Special Projects | \$ 10,000 | \$ 484 | | | | | | | | | |
| 56 | Ec Dev Project | | | | | | | | | | | |
| 57 | Shishimai Project | | \$ 14,590 | \$ 10,000 | | | | | | | | |
| 58 | | \$ 32,000 | \$ 36,747 | \$ 20,000 | \$ 33,512 | \$ 195 | \$ - | \$ 3,293 | \$ 700 | \$ 1,075 | \$ 28,111 | \$ 464 |
| 59 | | | | | | | | | | | | |
| 60 | TOTAL PROGRAMS | \$ 174,500 | \$ 178,928 | \$ 132,200 | \$ 111,363 | \$ 66,324 | \$ 90,377 | \$ 128,838 | \$ 86,288 | \$ 56,835 | \$ 54,291 | \$ 9,661 |
| 61 | | | | | | | | | | | | |
| 62 | RESTRICTED INCOME | | | | | | | | | | | |
| 63 | Tomodachi-kai | | \$ 1,086 | \$ 7,500 | \$ 6,643 | \$ 5,435 | \$ 3,266 | \$ 7,835 | \$ 9,033 | \$ 8,466 | \$ 11,306 | \$ 9,823 |
| 64 | Japan on the Road | \$ 30,000 | \$ 38,315 | \$ 25,000 | \$ 28,750 | \$ 25,200 | \$ 27,400 | \$ 25,637 | \$ 24,900 | \$ 27,146 | \$ 24,669 | \$ 23,550 |
| 69 | Total | \$ 30,000 | \$ 39,401 | \$ 32,500 | \$ 35,393 | \$ 30,635 | \$ 30,666 | \$ 33,472 | \$ 36,553 | \$ 35,612 | \$ 44,235 | \$ 115,404 |
| 70 | | | | | | | | | | | | |
| 71 | Interest Income | \$ 6,000 | \$ 7,192 | \$ 1,500 | \$ 9,001 | \$ 1,213 | \$ 1,331 | \$ 402 | \$ 178 | \$ 145 | \$ 117 | |
| 72 | Other Income | \$ - | \$ 1,391 | \$ - | \$ 62,900 | \$ 31,068 | \$ 36,794 | \$ 1,034 | \$ 327 | \$ 13,050 | | |
| 73 | | | | | | | | | | | | |
| 74 | TOTAL INCOME | \$ 487,750 | \$ 456,574 | \$ 407,450 | \$ 449,379 | \$ 309,984 | \$ 315,348 | \$ 362,203 | \$ 342,293 | \$ 310,237 | \$ 296,033 | \$ 257,832 |
| 75 | | | | | | | | | | | | |
| 76 | FUNDRAISING | | | | | | | | | | | |
| 78 | Total | \$ - | \$ - | \$ - | \$ - | \$ 2,440 | \$ 354 | | \$ - | \$ 250 | \$ - | \$ - |
| 79 | | | | | | | | | | | | |
| 80 | FUNDRAISING EVENTS | | | | | | | | | | | |
| 81 | Dinner* (<i>in-person</i>) | \$ 28,000 | \$ 24,553 | \$ 25,000 | \$ 24,553 | \$ - | \$ - | \$ 34,264 | \$ 43,775 | \$ 26,647 | \$ 21,574 | \$ 21,211 |
| 82 | Golf | \$ 20,000 | \$ 19,067 | \$ 18,500 | \$ 19,067 | \$ 11,073 | \$ - | \$ 13,138 | \$ 11,204 | \$ 11,786 | \$ 13,317 | \$ 14,843 |
| 83 | Total | \$ 48,000 | \$ 43,620 | \$ 43,500 | \$ 43,620 | \$ 11,073 | \$ - | \$ 47,403 | \$ 54,979 | \$ 38,433 | \$ 34,891 | \$ 36,054 |
| 84 | | | | | | | | | | | | |
| 85 | PROGRAMS | | | | | | | | | | | |
| 86 | | | | | | | | | | | | |
| 87 | BUSINESS | | | | | | | | | | | |

| | A | H | K | L | V | AK | AU | BC | BK | BP | BQ | BR |
|-----|-----------------------------------|----------------|------------|----------------|------------|------------|------------|------------|------------|------------|------------|------------|
| 1 | | 2024 Budget | 2023 Final | 2023 Budget | 2022 Final | 2021 Final | 2020 Final | 2019 Final | 2018 Final | 2017 Final | 2016 Final | 2015 Final |
| 88 | Business Affairs | \$ 2,500 | \$ 3,460 | \$ - | \$ 2,973 | \$ 685 | \$ 260 | \$ 14,567 | \$ 12,884 | \$ 12,633 | \$ 5,333 | \$ 350 |
| 89 | After Hours | \$ 1,000 | \$ 174 | \$ - | \$ 1,631 | \$ - | \$ - | | \$ 288 | \$ 512 | \$ 11 | \$ - |
| 90 | Corp Connections | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | | \$ 105 | \$ 227 | \$ 855 | \$ - |
| 91 | New Memb Orient | \$ 500 | \$ 232 | \$ 100 | \$ - | \$ 150 | \$ 108 | \$ 967 | \$ 106 | \$ 258 | \$ - | \$ - |
| 92 | J-Language | \$ 35,000 | \$ 36,169 | \$ 23,500 | \$ 21,546 | \$ 18,262 | \$ 15,848 | \$ 23,929 | \$ 12,685 | \$ 3,063 | \$ - | \$ - |
| 93 | Women's Leader Council | \$ 20,000 | \$ 18,563 | \$ 19,800 | \$ 8,986 | \$ 5,343 | \$ 15,851 | \$ 17,441 | \$ 8,851 | \$ - | \$ - | \$ - |
| 94 | Young Pros | \$ 1,000 | \$ 200 | \$ 1,000 | \$ 411 | \$ 156 | \$ - | \$ 75 | \$ - | \$ - | \$ - | \$ - |
| 95 | Japan Update/Currents | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | | | | |
| 96 | Total | \$ 60,000 | \$ 58,798 | \$ 44,400 | \$ 35,547 | \$ 24,596 | \$ 32,067 | \$ 56,980 | \$ 34,919 | \$ 16,693 | \$ 6,199 | \$ 350 |
| 97 | | | | | | | | | | | | |
| 98 | EDUCATION | | | | | | | | | | | |
| 99 | Toyama Cup | \$ 500 | \$ 35 | \$ 400 | \$ 122 | \$ 406 | \$ 390 | \$ 1,236 | \$ 1,622 | \$ 1,299 | \$ 3,124 | \$ 1,178 |
| 100 | Japan Bowl | \$ 13,500 | \$ 13,475 | \$ 10,500 | \$ 5,694 | \$ 8,006 | \$ 10,274 | \$ 11,923 | \$ 6,945 | \$ 5,854 | \$ - | \$ - |
| 101 | Total | \$ 14,000 | \$ 13,510 | \$ 10,900 | \$ 5,816 | \$ 8,412 | \$ 10,664 | \$ 13,159 | \$ 8,566 | \$ 7,153 | \$ 3,124 | \$ 1,178 |
| 102 | | | | | | | | | | | | |
| 103 | CULTURE | | | | | | | | | | | |
| 104 | Shinnenkai | \$ 7,500 | \$ 8,290 | \$ 10,500 | \$ - | \$ 125 | \$ 10,156 | \$ 8,834 | \$ 8,835 | \$ 7,239 | \$ 6,890 | \$ - |
| 106 | Beer Garden* (<i>in-person</i>) | \$ 3,000 | \$ 1,959 | \$ 2,500 | \$ 1,437 | \$ 357 | \$ 200 | \$ 1,176 | \$ 2,786 | \$ 2,836 | \$ 2,702 | \$ 4,711 |
| 107 | Movie Nights | \$ - | \$ - | \$ - | \$ - | \$ 50 | \$ - | | | | | |
| 108 | Other Cultural | \$ - | \$ - | \$ - | \$ 264 | \$ - | \$ - | | \$ - | \$ - | \$ - | \$ 403 |
| 109 | Total | \$ 10,500 | \$ 10,249 | \$ 13,000 | \$ 1,701 | \$ 532 | \$ 10,356 | \$ 11,282 | \$ 12,747 | \$ 10,075 | \$ 9,592 | \$ 6,674 |
| 110 | | | | | | | | | | | | |
| 111 | SPECIAL PROJECTS | | | | | | | | | | | |
| 112 | Strategic Planning | \$ - | \$ - | \$ - | \$ 17,050 | \$ - | | | | | | |
| 113 | Other | \$ 9,500 | \$ 1,051 | \$ - | \$ - | \$ 192 | \$ 106 | \$ 4,115 | \$ 367 | \$ 1,368 | \$ 10,186 | \$ 130 |
| 114 | Hina Sugita Events | \$ 19,000 | \$ 15,376 | \$ 9,500 | \$ 11,184 | | | | | | | |
| 115 | Idaho-Jpn Assoc | | \$ 4,378 | \$ - | \$ 1,694 | | | | | | | |
| 116 | NAJAS Conference | \$ 2,500 | | | | | | | | | | |
| 117 | Shishimai Project | | \$ 13,317 | \$ 9,500 | | | | | | | | |
| 118 | Volunteers | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ 17,460 | \$ - |
| 119 | Ec Dev Project | | | | | | | | | | | |
| 120 | Ec Dev Hidden | | | | | | | | | | | |
| 121 | Total | \$ 31,000 | \$ 34,121 | \$ 19,000 | \$ 29,928 | \$ 192 | \$ 106 | \$ 4,115 | \$ 367 | \$ 1,368 | \$ 27,646 | \$ 130 |
| 122 | | | | | | | | | | | | |
| 123 | TOTAL PROGRAMS | \$ 115,500 | \$ 116,678 | \$ 87,300 | \$ 72,992 | \$ 33,732 | \$ 53,193 | \$ 85,537 | \$ 56,599 | \$ 35,289 | \$ 46,561 | \$ 8,332 |
| 124 | | | | | | | | | | | | |
| 125 | RESTRICTED | | | | | | | | | | | |
| 126 | Tomodachi-kai | | \$ 8,687 | \$ 7,500 | \$ 5,812 | \$ 2,787 | \$ 1,619 | \$ 7,210 | \$ 10,123 | \$ 8,408 | \$ 11,785 | \$ 10,305 |
| 127 | Japan on the Road | \$ 35,000 | \$ 33,670 | \$ 25,000 | \$ 21,667 | \$ 20,426 | \$ 15,393 | \$ 25,577 | \$ 22,152 | \$ 27,739 | \$ 19,316 | \$ 23,190 |
| 132 | Total | \$ 35,000 | \$ 42,357 | \$ 32,500 | \$ 27,479 | \$ 23,213 | \$ 17,012 | \$ 32,787 | \$ 34,875 | \$ 36,147 | \$ 39,361 | \$ 129,417 |

| | A | H | K | L | V | AK | AU | BC | BK | BP | BQ | BR |
|-----|-------------------------------|-------------|-------------|-------------|-------------|-------------|-------------|-------------|-------------|-------------|-------------|-------------|
| 1 | | 2024 Budget | 2023 Final | 2023 Budget | 2022 Final | 2021 Final | 2020 Final | 2019 Final | 2018 Final | 2017 Final | 2016 Final | 2015 Final |
| 133 | | | | | | | | | | | | |
| 134 | COMMUNICATIONS | | | | | | | | | | | |
| 135 | Web Site | \$ 2,000 | \$ 957 | \$ 1,800 | \$ 1,859 | \$ 622 | \$ 432 | \$ 177 | \$ 297 | \$ 807 | \$ 153 | |
| 136 | CRM | \$ 4,500 | \$ 4,224 | \$ 4,000 | \$ 4,032 | \$ 4,032 | \$ 3,341 | \$ 1,843 | \$ 1,450 | \$ 1,404 | \$ 1,404 | |
| 137 | Social Media | \$ 500 | \$ 100 | \$ 1,500 | \$ 200 | \$ 20 | \$ 195 | \$ 143 | \$ 392 | \$ 770 | \$ 1,168 | |
| 138 | Other | \$ 500 | \$ 560 | \$ 400 | \$ 200 | \$ 500 | \$ 660 | \$ 376 | \$ 358 | \$ 108 | \$ 583 | |
| 139 | Member Promo | \$ 500 | \$ 180 | \$ 200 | \$ 950 | \$ 40 | \$ 238 | \$ 876 | \$ 290 | \$ 501 | \$ - | |
| 140 | | \$ 8,000 | \$ 6,021 | \$ 7,900 | \$ 7,241 | \$ 5,214 | \$ 4,866 | \$ 3,415 | \$ 2,787 | \$ 3,590 | \$ 3,308 | \$ - |
| 141 | | | | | | | | | | | | |
| 142 | OPERATING EXPENSES | | | | | | | | | | | |
| 143 | Salaries/Bens* | \$ 210,000 | \$ 196,482 | \$ 183,000 | \$ 164,251 | \$ 158,456 | \$ 131,496 | \$ 142,329 | \$ 139,030 | \$ 137,678 | \$ 131,910 | \$ 93,095 |
| 144 | Payroll Taxes | \$ 19,000 | \$ 16,471 | \$ 16,500 | \$ 13,889 | \$ 12,994 | \$ 11,111 | \$ 13,036 | \$ 14,196 | \$ 14,097 | \$ 13,221 | \$ 10,346 |
| 145 | Payroll Fees | \$ 2,400 | \$ 2,903 | \$ 2,250 | \$ 9,464 | \$ 2,186 | \$ 1,778 | \$ 2,178 | \$ 1,990 | \$ 2,008 | \$ 1,599 | \$ 1,444 |
| 146 | Print & Post | \$ 2,000 | \$ 120 | \$ 400 | \$ 239 | \$ 429 | \$ 945 | \$ 2,351 | \$ 489 | \$ 256 | \$ 691 | \$ 986 |
| 147 | Office Supplies | \$ 1,500 | \$ 1,842 | \$ 1,750 | \$ 529 | \$ 477 | \$ 598 | \$ 1,599 | \$ 1,893 | \$ 1,348 | \$ 2,596 | \$ 5,320 |
| 148 | Rent | \$ 18,000 | \$ 13,464 | \$ 16,000 | \$ 10,460 | \$ 11,848 | \$ 19,326 | \$ 18,734 | \$ 17,702 | \$ 17,231 | \$ 16,857 | \$ 16,045 |
| 149 | Parking | \$ 4,500 | \$ 2,803 | \$ 3,000 | \$ 209 | \$ 194 | \$ 2,887 | \$ 4,832 | \$ 4,946 | \$ 2,726 | \$ 2,847 | \$ 2,431 |
| 150 | Insurance | \$ 4,500 | \$ 4,149 | \$ 4,500 | \$ 4,373 | \$ 4,292 | \$ 3,969 | \$ 4,032 | \$ 3,060 | \$ 4,915 | \$ 4,243 | \$ 4,147 |
| 151 | Telecommunications | \$ 1,800 | \$ 1,308 | \$ - | \$ 98 | | | | | | | |
| 152 | Office Equipment* | \$ 6,000 | \$ 6,310 | \$ 3,500 | \$ 5,799 | \$ 739 | \$ 5,360 | \$ 886 | \$ 1,213 | \$ 852 | \$ 540 | \$ 1,180 |
| 153 | Office Move | \$ - | | \$ 8,000 | | | | | | | | |
| 154 | Subscriptions | \$ 3,500 | \$ 3,593 | \$ 3,500 | \$ 3,202 | \$ 2,815 | | | | | | |
| 155 | Prof Services | \$ 6,000 | \$ 5,825 | \$ 5,750 | \$ 5,853 | \$ 5,159 | \$ 9,436 | \$ 2,569 | \$ 2,926 | \$ 2,209 | \$ 3,716 | \$ 2,478 |
| 156 | Education & Tuition | \$ 500 | \$ 2,451 | \$ 1,500 | \$ - | \$ 492 | \$ - | \$ 1,940 | \$ 943 | \$ 1,592 | \$ 658 | \$ - |
| 157 | Japan Trip | \$ 2,500 | \$ - | \$ 5,000 | | \$ - | \$ - | | | | | |
| 158 | Gifts, Flowers, Contributions | \$ 750 | \$ 773 | \$ 400 | \$ 545 | \$ 293 | \$ 433 | \$ 860 | \$ 1,361 | \$ 131 | \$ 87 | \$ - |
| 159 | Meetings, Dues, Registrations | \$ 2,500 | \$ 2,339 | \$ 750 | \$ 1,042 | \$ 431 | \$ 189 | \$ 1,599 | \$ 1,286 | \$ 1,131 | \$ 2,239 | \$ 5,806 |
| 160 | Association Dues | \$ 3,000 | \$ 3,125 | \$ 3,850 | \$ 3,866 | \$ 1,850 | \$ 500 | \$ 2,500 | \$ 2,000 | \$ 2,000 | \$ 2,000 | \$ - |
| 161 | Travel, Meals, Entertainment | \$ 500 | \$ 738 | \$ 200 | \$ 356 | \$ 220 | \$ - | \$ 283 | \$ 2,378 | \$ 1,227 | \$ 579 | \$ 2,093 |
| 162 | Other Expenses | \$ 500 | \$ 7,570 | \$ 400 | \$ 287 | \$ 280 | \$ 273 | \$ 398 | \$ 545 | \$ (5,816) | \$ 187 | \$ 1,176 |
| 163 | Bank Charges | \$ 8,000 | \$ 7,763 | \$ 6,000 | \$ 7,082 | \$ 4,519 | \$ 3,653 | \$ 6,635 | \$ 5,386 | \$ 4,447 | \$ 4,637 | \$ 2,823 |
| 164 | JOR Allocation | \$ (25,000) | \$ (24,139) | \$ (22,000) | \$ (17,717) | \$ (19,911) | \$ (14,498) | \$ (15,682) | \$ (13,428) | \$ (17,846) | \$ (10,205) | \$ (14,342) |
| 165 | Other | | | | \$ 2 | \$ (290) | | \$ 1,234 | \$ 53 | \$ 50 | \$ 10 | \$ - |
| 166 | | \$ 272,450 | \$ 255,890 | \$ 244,250 | \$ 213,829 | \$ 187,473 | \$ 177,456 | \$ 192,314 | \$ 187,969 | \$ 170,236 | \$ 178,411 | \$ 135,028 |
| 167 | | | | | \$ - | | | | | | | |
| 168 | TOTAL EXPENSES | \$ 478,950 | \$ 464,567 | \$ 415,450 | \$ 365,161 | \$ 263,145 | \$ 252,881 | \$ 361,456 | \$ 337,208 | \$ 283,945 | \$ 302,532 | \$ 308,831 |
| 169 | | | | | | | | | | | | |
| 170 | | \$ 8,800 | \$ (7,994) | \$ (8,000) | \$ 84,218 | \$ 46,839 | \$ 62,467 | \$ 747 | \$ 5,085 | \$ 26,292 | \$ (6,499) | \$ (50,999) |

JASO 2024 Programs & Events

January

Wed 17, [Shinnenkai 新年会 by SakéOne](#), at Cedartree Hotel in Hillsboro. *in-person*. View pictures [HERE](#).

from Wed 17, **Notohanto Earthquake Recovery Fundraiser**. *100% of donations to recovery*. Donate **NOW**.

Jan 22 to March 15, [Winter Term Japanese Language Classes](#). Portland-based *online*.

Jan 24 to March 13, [New Year Community Conversation Class in Japanese](#). Salem-based *in-person*.

March

Sat 9, [Pacific Northwest Japan Bowl](#), at Clark College in Vancouver, WA. *in-person*. View pictures [HERE](#).

Fri 15, [Women's Leadership Luncheon](#) at Sentinel in Portland. *in-person*. View pictures [HERE](#).

Sat 16, [Cherry Blossom Day at the Capital](#), Oregon State Capital Park, *in-person*, supporting the Salem Japanese community. View pictures [HERE](#) and [HERE](#).

April

Sat 20, [28th Annual Toyama Cup](#), *online*. View pictures [on Facebook](#) and [on the webpage!](#)

Sat 20, [NEXT Pop-Up Lunch at Tokyo Sando](#), Midtown Beer Garden – 431 SW Harvey Milk Street, Portland. NEXT Members only, *in-person*. View pictures [HERE](#).

April 22 to June 12, [Spring Term Japanese Language Classes](#), Portland-based *online*.

April 24 to June 14, [Spring Term Community Conversation Class in Japanese](#). Salem-based *in-person*.

Fri 26, **Shodo with Sora: Celebrating Connections through Calligraphy** in The Atrium at 900 SW 5th Ave, Portland. *in-person*. View pictures [HERE](#).

May

Thurs 23, [Annual Gala & General Meeting](#), *in-person*. [Register HERE](#).

June

Sat 8, [Hina Sugita Community Cheer Section](#), at Providence Park in Portland, *in-person*. [Register HERE](#).

Thurs 20, **Workshop: Business Success with your Japanese Colleagues & Clients**. Gold, Platinum, Diamond-Level members only, *in-person and online*. Free bento dinner for in-person attendees. [Register HERE](#).

Wed 26, **JASO 主催、ビジネスワークショップ『日米異文化マネジメント』**. このセミナーはゴールド、プラチナ、ダイヤモンド会員へ無料で提供しております。日本語で開催いたします。ハイブリッド形式で開催され、イベント会場に来られる方のみお弁当をご用意いたします。 [Register HERE](#).

August

Thurs 1, **Japanese Beer Garden**, on The Patio at 900 SW 5th Ave, Portland, *in-person*. Registration open soon. View last year's Beer Garden details [HERE](#), and photos [HERE](#)

September

Fri 6, **Annual Golf Tournament**, *in-person*. View last year's Golf photos [HERE](#)

Tue 24, **Business Speaker Series**, *in-person*. Details available soon.

JASO Board of Directors 2024-25 Schedule of Board Meetings

Meetings in 2024-2025 will be scheduled by Doodle Poll, to help ensure quorum.
Meetings will take place in:

- Late July/early August
- Late October/early November
- Late January/early February
- Late April/early May

Meetings are usually scheduled from 8:30-10am on zoom

JASO Board Meeting Minutes

Tuesday February 20th, 2024

Board Member Attendees: Masa Yamaguchi, Ray Edwards, Masami Nishishiba, Satomi Newsom, Paul Owen, Paul Waldram, Consul General Yoshioka, Rob Langstaff, John Motley

Guests: Sho Dozono, Doug Smith, Dean Alterman

Staff: Graham Morris, Kaoru Miyanaga, Alyssa Derania

The meeting commenced at 12:07pm.

The **Minutes** were reviewed and passed unanimously.

Graham reviewed the **dashboard** briefly. We received more revenue overall than budgeted, but came in just \$8 different from our budget. Membership held firm on both revenue and numbers. The number of events increased, though mainly more small events, such as jaso next gathering or a new language class. The number of attendees overall is flat, although the smaller purple number shows because we did one fewer Hina Cheer Section in 2023, than we did in 2022. Web site visitation looks strong even though our counter disconnected in the third quarter, and Facebook followers slowly ticks up.

Paul reviewed the **year-end financials**. The **balance sheet** is strong. There is a shift of funds from checking to savings accounts, because a high-interest rate was offered for a 6-month time window, that we gained \$3,500 from. The Tomodachi group disbanded so their account is now zero – the funds in it were returned to donors or donated. There's \$20,000 in accounts receivable, which is \$15,000 of ERTC funds which we still expect to get, and some stock that we received but immediately sold and we were waiting for the cash. There's \$34,000 of deferred revenue, which is Shinnenkai revenue, and a grant that we received at the end of last year to hire our new staff position, which is mainly accrued into 2024.

The **income statement** shows that fundraising went well in 2023 – the dinner and fundraising. Membership was still strong. Language classes have been a real positive and helped balance cash flow through the year. The education work is covered through sponsorships, and the Tomodachi-kai shows the loss of \$8,000. This gives a net deficit of \$7,992.

Operating expenses are as expected. We were hit with expenses from the move, we got a little free rent, but no real surprises.

Investments show a gain on \$87,000 in our endowment account and \$1,800 in the JOR account.

Graham reviewed the **2024 budget**. Grants is highlighted in blue so that you can see under expenses where we are spending it. Grants shows \$55k, and \$25k of that part-covers our new staff position. Next Friday we submit to the Lamfrom Foundation. We received this last year, and now we're asking for \$50k/yr for 2 years. Nearly all organizations that have been approved to submit will receive something.

Donations, we have a similar number to this year at \$12,000 plus \$3,000 split out just so that it is clear to be seen, which comes from Moss Adams when they do our taxes.

For our Annual Gala we have \$55k as our goal revenue, with \$28k expense for a similar net surplus. Golf is the same, and we'll be at a new course on September 6 at Camas Meadows this year.

Under membership, our goal is \$117k, and we raised pricing by 10% from January 1 this year.

Under programming, we have some regular numbers against business affairs, next, and after hours. Language classes doubled this year and we have a similar number for 2024. We get a grant from the Japanese Embassy for \$15k to host our women's lunch, which is Friday March 15th. There are two great speakers coming. The committee has a nice variety of programming through the year. JASO Next has a little money as usual in their line, the Toyama Cup is sponsored by the state of Toyama, and Japan Bowl covered by sponsorships. Shinnenkai and Beer Garden are at typical levels, plus a small amount for something new culturally. Under special projects, we're doing cheer sections again and our first is on June 8 with Shokookai and Oya no Kai. We received a \$2,000 sponsorship from Travel Portland for the NAJAS Convention this summer. Under other, there's \$10,000 in there, and we're already fundraising for the Notohanto Recovery Fund.

With restricted income, there's no more Tomodachi-kai, but Japan on the Road is operating as usual.

With some interest income, that shows our total budgeted revenue of \$487,000.

On the expense side, all costs are associated with the revenue side line item, and typically show us making small surpluses throughout – for hard costs, not including staff time.

Communications shows some web site support, and our WildApricot CRM cost is \$4,000 each year. Member promos, social media and other all show small costs to promote member goods and services, job promotions, and so on.

Under Operating Expenses, a piece of grant money will go towards hiring interns. Each intern costs around \$10,000/yr at \$15-16/hr for 15 hrs/week. We do need some print costs – membership brochures, letterhead and business cards – this year. A full year of rent is \$18,000, of parking and insurance over \$4,000 each. Telecommunications show comcast for wifi and zoom for phone numbers. We'd also like to put some grant money into refreshing some office equipment – our laptops. Subscription services are around \$3,500, and professional services show for our tax filing and quarterly bookkeeping services. Under education we don't have our usual convention costs, and there is a trip to Japan budgeted with a ticket donated by Delta. Meetings number has gone up – bigger meetings, a lot of meetings – all our sandwich, pizza, coffee, lunch meetings. A good investment in our volunteers. Association dues are our NAJAS, AATJ and USJC fees. All our bank charges are our online fees for the entire year.

That puts us at \$8,800 as a small projected surplus for the year.

Ray Edwards asked for some clarification around bank fees – and how the online fees add up to a lot.

The budget was unanimously approved for the year.

The results of the **Board donor campaign** were reviewed. The total amount has gone down consistently each year. We do fundraise more widely in December and actually received around \$8,000 through the

month. We are chasing a couple of Board members who have still to donate. Paul and Ray reminded all that the principle of giving is very important in some of our grant applications.

JASO is in process of purchasing a 9-month **CD** at 5.05% that will bring in \$6,000 for a \$125,000 investment this year. We have money in the savings account and executive committee approved moving forward with that. It should be completed shortly.

Under **Program Chair reports**,

Membership, John Motley has kindly agreed to step up as co-chair of that committee.

Business affairs, Koji Shiraiwa at Yamasa gave us a great event.

Education, Masami reminded all that Japan Bowl happens on March 9, and that we have 50 percent more students signed up this year – 90 total.

Culture, we have been thankful for Junko Seckerson chairing over the years. She has retired, and Ken Shimada from Nissan International Transport has agreed to step up and lead that group. Junko is still supportive and willing to help guide Ken.

Women's Leadership has a great event on Friday March 15th. In late April they have an event with Sora, and a workshop in the fall – they have a great mix of programming.

JASO **NEXT** have been active with their own meet ups and also helping at other events such as Shinnenkai.

Language classes are at 46 total for this term right now, down a touch on last year's numbers but steady.

Under **New Business**, we have opened fundraising for the **Notohanto Recovery Fund**, we have around \$5,000 from more than 20 donors, plus \$1,200 from shinnenkai fukubukuro. We'll continue with discretionary fund donations through registration at our other programs. Funds will go to Open Japan, and Kaoru has that direct connect. We'll look for opportunities through at least June 30, and we'll swallow the transaction fees so that 100% of the donation goes to the recovery effort. Consul General also reported on the fund that he is in process of opening, which will also be able to accept US dollars.

Graham fully reviewed the conversation underway with regional economic development agencies to offer a service to them to **manage select Japanese delegations** coming to Portland, as detailed in the packet. Masa, Paul Owen, Doug Smith, Ray Edwards and Rob Langstaff all commented with guidance on the pros and cons of the service, of any buy-in or connectivity with representatives on the Japan side, of "ownership" of the contact, of ensuring buy-in rather than a simple hand-off from the agencies, of the fact that this proposal doesn't address the topic of FDI at all, and of being careful to recognize and manage capacity. Graham is bulleting a full proposal of what we can do with an able subcontractor, which he will share for comment with those who expressed views and interest before sending on to the agencies involved. We'll move forward with a view to actioning well prior to this summer.

Consul General thanked JASO for hosting the recent Sister Cities meeting prior to the Emperor's Birthday. He reported a Japanese seafood event at the Cedartree Hotel on March 2. The Consular Office speech contest takes place on April 14, and Consul General is travelling to Eugene and Bend to encourage participation. Consul General may host Ambassador Yamada during the NAJAS Annual Meeting, and take him to visit a local Japanese company, depending on the Ambassador's wider

schedule demands. Prime Minister Kishida will meet President Biden shortly, and also one city, the location though, is not publicized.

Graham asked members to ask questions separately from the ***Director's Report*** information if needed.

Hiroshi Mokudai has worked through all the information collected in October's ***Strategic Planning*** implementation meeting - to implement the strategic priorities from our new plan. Hiroshi has identified and documented four threads from materials called outputs – and identified actions detailed under each output. We plan to address each action point-by-point through this year – and review at the year-end. Did we integrate it completely into our operations, are we in process, did we even start it or not at all? From this, we can plan on what the 2025 work looks like. Several members, such as Rob and Hiroshi, have offered to help us as we dive into detailed plans.

The meeting closed at 1:45pm.

CHARTER: JASO NEXT Committee

V1 rev 6-14-24

Purpose: Connecting and networking young professionals in Japan and Oregon.

| | Primary | Supplemental |
|--------------------------------------|--|---|
| Meetings | | |
| People | Co-leader: Nicolas Boese naeboese@outlook.com Co-leader: Emi Day emiday@gmail.com Leilani Powers leilani.h.powers@gmail.com Jack Lien jackl@sakeone.com Lauren Sadataki lauren.sadataki@gmail.com Zheng Lim zheng.da.lim@gmail.com Simon Snow lordofoldbones@gmail.com | |
| Scope | Plan and execute the following events: <ul style="list-style-type: none"> • Inclusive events to foster the next generation of JASO • Networking events • Professional learning and career development opportunities • Provide social opportunities to build friendships and relationships to others in Japan-Oregon community • Reach and support young entrepreneurs and small and new business owners • Foster ongoing engagement and relationship building with members | Ideas: 3 pillars - (e.g. social, cultural...) Theme/continuity of programming over the year keeping goals of JASO Next in mind |
| Events and Program Milestones | <ul style="list-style-type: none"> • Happy Hour Networking • Sake Tasting • Career and resume events • Trivia Night • Cooking Class • Apple Picking/Lunch | Future ideas: career series |
| Relationships | <ul style="list-style-type: none"> • JASO as a whole • Sponsors • Small Business Owners • Volunteers • Collaborate with other local and national external chapters and organizations | <ul style="list-style-type: none"> • Members • Potential Members • Increase Young Members • Build relationships and friendships in the Japan and Oregon young professionals community |
| Major Tasks | <ul style="list-style-type: none"> • Set regular meeting time for JASO Next committee – promote beforehand to encourage attendance, standing monthly meeting with supplemental project based work/planning meetings, post on social media/newsletter to encourage attendance • Event planning: event dates, times • Reach out to sponsors and partners for events • Facilitating social media accounts: Facebook group and Instagram • Collaborate with other JASO committees for planning, marketing, etc. | <ul style="list-style-type: none"> • Check lists • Work with JASO for event registration management |
| Responsibilities | Members | Staff |
| | <ol style="list-style-type: none"> 1. Attend Meetings 2. Engage in one or more areas of event management 3. Communicate with chairs on progress and challenges 4. Engage and participate on Facebook group page | <ol style="list-style-type: none"> 1. Attend meetings when possible 2. Liaise, lead and support chairs and members on individual items as needed 3. Be pro-active to recognize where challenges/weaknesses are 4. Be solution-oriented while empowering volunteer |

CHARTER: Women's leadership Council

v9 rev 6-13-2024.

Purpose: *To inspire and empower women and supporters of women through US-Japan related events. The council provides a collaborative environment for women and supporters of women with a goal to support advancement and growth for women working in organizations*

| | Primary | Supplemental |
|------------------------------|---|---|
| Meetings | Every 6-10 weeks according to program workload | |
| People | Cydelle Higa-Johnston, Co-Chair cydelle@ownitportland.com Kyoko Endo-Zuch, Co-Chair kyoko.zuch@perforce.com Ayaka Tsuboyama ayaka.tsuboyama@gmail.com Dorothy Chongkit DChongkit@partnersindiversity.org Kazuko Curtis curtis@pacificseafood.com Megumi Marange mmarange@japanesegarden.org Malia Nemeth-Webste mnemethwebster@japanesegarden.org Hannah Ishii-Hessler hishiihessler@deloitte.com Celestine Taevs-Nakaya taevsnakayac@gmail.com Jeanne Kawamoto jykwamoto@gmail.com Nikki Swift nswift@cablehouston.com Shiau Yen Chin-Dennis shiauyen.chin-dennis@klgates.com Yayoi Yamamoto yayoi@pdxcoordinator.com Yuki Tanaka yuki.tanaka@rainforgrowth.com | |
| Scope | Host speakers with particular areas of expertise in contemporary business issues for women in leadership | <ul style="list-style-type: none"> • Create networking opportunities. • Create opportunities for participants to speak directly with guest speakers. • Inspire and empower women in the business world |
| Events and Milestones | Plan and execute the following events. <ul style="list-style-type: none"> • WLC speaker event - February/March • Networking Event– May/June • WLC speaker event – Oct/Nov. | |
| Relationships | <ul style="list-style-type: none"> • Facilities • Sponsors • Service providers | <ul style="list-style-type: none"> • Members • Potential members |
| Major Tasks | <ul style="list-style-type: none"> • Event dates, times • Locations/facilities • Manage budgets • Write timelines and task lists • Event schedules • Delegate areas of responsibility | <ul style="list-style-type: none"> • Income generation • Secure in-kind donations • Check lists • Registration management |
| Responsibilities | Members | Staff |
| | <ol style="list-style-type: none"> 1. Attend Meetings 2. Engage in one or more areas of event management 3. Communicate with chairs on progress and challenges | <ol style="list-style-type: none"> 1. Attend meetings 2. Be proactive to recognize challenges/weaknesses 3. Be solution-oriented while empowering volunteer |

CHARTER: JASO Membership & Marketing Committee

V rev 7-8-24

Purpose Statement: Increase and retain corporate and individual memberships, ensure programming and benefits offer real values. Build awareness of and increase engagement with JASO.

| | Primary | Supplemental |
|------------------------------------|---|---|
| Meetings | As determined by co-chairs – regular, but ad hoc basis, every 6-12 weeks | |
| People | Co-Chair - Cathy Chiharu Bowman – cbowman@mcknze.com Co-Chair - John Motley – jmotley@columbia.com Lisa Christy – lchristy@japanesegarden.org Todd Fujinaka – htodd@twofifty.com Natalie Lozano – natalie@natalielozano.com Kumiko O'Grady – kumiko.ogradey@gmail.com Rachel Perry – rachelleigh15@gmail.com Yuki Tanaka – yuki.tanaka@rainforgrowth.com Social Media Planning Group: Hiroshi Mokudai, Scarlet McCauley, Kevin Stone | |
| Scope | <ul style="list-style-type: none"> Oversee all membership programs, levels and benefits Building awareness, recruitment and retention activities Provide JASO member information Enhancing event marketing process | <ul style="list-style-type: none"> Fees, invoicing, collections Ensure programming meets overall needs of members |
| Programs/ Workshops/ Events | <ul style="list-style-type: none"> After Hours – social/networking Cultural Connections (showcase facility) New Member Orientation Meeting Cross-cultural seminars for Gold Members and above | <ul style="list-style-type: none"> Host facility/org commitment Agreement on type and date of event |
| Relationships | <ul style="list-style-type: none"> Members Potential members – event attendees, new companies, social media followers Potential speakers/organizations | |
| Major Tasks | <u>Membership</u> <ul style="list-style-type: none"> List potential members Review benefits of membership levels, membership packets Reach out to potentials, connect to staff <u>Member Committee Events</u> <ul style="list-style-type: none"> Determine Annual Calendar shape List potential After Hours hosts, outreach targets, partners Initial contact and conversation | <u>Membership</u> <ul style="list-style-type: none"> Monitor success rate Monitor quarterly retention Collect feedback on benefits Promote membership at all JASO events |
| Responsibilities | Members | Staff |
| | <ul style="list-style-type: none"> Attend Meetings Try to recruit/retain member organizations and individuals Communicate with current members and receive feedback on quality of programming Plan Member Committee Events, attend Promote membership at other events | <ul style="list-style-type: none"> Manage membership database Manage invoicing, receipts process and reporting Oversee communications – web site, facebook, event flyers, etc Support and lead committee in all areas of recruitment and events |

CHARTER: JASO Education Committee

V3 rev 8-13-21

Purpose: Cradle to grave, Japanese education in every town in Oregon and SW Washington

| | Primary | Supplemental |
|------------------------------|---|---|
| Meetings | | |
| People | CHAIR – Masami Nishishiba – nishism@pdx.edu Susan Tanabe – susan.tanabe@chemeketa.edu (Japan Bowl Chair) Sarah Saito - ssaito@jaso.org (JOR) Josh Metzler – jmetzler@pdx.edu Naoko Horikawa – naokoh@pdx.edu Yoko Sakurauchi - ysakura@pdx.edu Satomi Newsom - satomih@lclark.edu (Toyama Cup Chair) Miiko Suzuki - suzuki@4j.lane.edu Naoko Nakadate - naoko@uoregon.edu | |
| Scope | Plan and execute the following events: <ul style="list-style-type: none"> • Japan Bowl – February or March • Toyama Cup – Sunday of April • Japan on the Road – October through May • ConneToyama | |
| Events and Milestones | Japan Bowl – overall planning & execution Toyama Cup – in case of need Japan on the Road – in case of need | <ul style="list-style-type: none"> • Members • Potential Members • Increase Young Members • Build more relationships with Japanese and/or Japanese related education leaders in the community • Build interest among youth in Japan and JASO |
| Relationships | <ul style="list-style-type: none"> • Facilities • Sponsors • Education Leaders • Career Providers • Volunteers | |
| Major Tasks | <ul style="list-style-type: none"> • Event dates, times • Locations/facilities • Manage budgets • Write timelines and task lists • Event schedules • Delegate areas of responsibility | <ul style="list-style-type: none"> • Creation of a ToolKit (“How To” manual) • Income generation • Secure in-kind donations • Check lists • Registration management |
| Responsibilities | Members | Staff |
| | <ol style="list-style-type: none"> 1. Attend Meetings 2. Engage in one or more areas of event management 3. Communicate with chairs on progress and challenges | <ol style="list-style-type: none"> 1. Attend meetings 2. Liaise, lead and support chairs and members on individual items as needed 3. Be pro-active to recognize where challenges/weaknesses are 4. Be solution-oriented while empowering volunteer |

CHARTER: JASO Business Affairs Committee

Updated 8-23-23

Purpose Statement: To create opportunities for members and businesspeople in Oregon and southwest Washington to learn about contemporary business issues and Japan.

History: for a list of events held so far, click [here](#).

| | Primary | Supplemental |
|------------------------------|--|---|
| Meetings | Every 6-10 weeks – exact dates/times as schedules permit | |
| People | <ul style="list-style-type: none"> • CO-CHAIR – Yoshio Kurosaki – kuro@summitpropertiesinc.com – Owner, Summit Properties • CO-CHAIR – Alix Nathan – anathan@markspencer.com – Owner, Mark Spencer Hotel • Masa Yamaguchi – yamaguchim@lanepowell.com – Shareholder, Lane Powell • Rob Langstaff – rob.langstaffpdx@gmail.com – CEO, Sweet Onion Consulting • Kevin Johnson – johnsonk@preosperportland.com – Project Manager, Metals & Machinery, Prosper Portland • Yasu Yanagisawa – yyanagisawa@henneberyeddy.com – Project Manager, Hennebery Eddy • Patty Pickering, patty.pickering@jpmorgan.com, Middle Market Manager, JP Morgan • Theresa Yoshioka, theresa.yoshioka@oda.oregon.gov, International Trade Manager, Oregon Department of Agriculture • Ajay Malhotra, ajay.malhotra@cbre.com, First Vice President, CBRE • Colin Sears, colin.sears@biz.oregon.gov, Global Trade & Business Services Manager, Business Oregon | |
| Scope | <ol style="list-style-type: none"> 1. Host local guest speakers operating successful businesses in Japan 2. Host Japanese guest speakers operating successful businesses in the US 3. Host speakers with particular areas of expertise in contemporary business issues | <ol style="list-style-type: none"> 1. Create networking opportunities 2. Create opportunities for participants to speak directly with guest speaker |
| Events and Milestones | <ol style="list-style-type: none"> 1. Target speaker list 2. Find connectivity/reach out 3. Reach agreement to host 4. Understand/determine funding mechanisms 5. Event logistics/hosting logistics 6. Hosting | |
| Relationships | <ol style="list-style-type: none"> 1. Local and Japan business & political community members 2. Potential funders 3. Event logistics supporters/suppliers | <ol style="list-style-type: none"> 1. Attendees & Members |
| Major Tasks | <ol style="list-style-type: none"> 1. Outreach/sourcing 2. Funding mechanism agreement 3. Event planning process 4. Hosting | |
| Responsibilities | Members | Staff |
| | <ol style="list-style-type: none"> 1. Attend Meetings 2. Ideas, recruiting 3. Assistance in event planning process 4. Assistance in hosting process, and event management | <ol style="list-style-type: none"> 1. Leadership and support in all areas |

CHARTER: JASO Cultural Committee

V4.0 rev 6-14-24

Purposes: To introduce Japanese culture through traditional & modern Japanese-style events to the community generating networking opportunities.

| | Primary | Supplemental |
|------------------------------|---|---|
| Meetings | Frequent Zoom meeting | |
| People | Ken Shimada - kshimada@nitusa.com Red Gillen - info@slabtownlanguageworks.com Lynn Moyers - lmoyers50@mac.com Sammy Scarpone – sammyscarpone@yahoo.com Carly Poe - Carly.Poe@Dignitymemorial.com Megumi Marange – mmarange@japanesegarden.org Reiko Ishikawa - reiko.waldram@gmail.com Celestine Taevs-Nakaya – taevsnakayac@gmail.com | |
| Scope | Plan and execute all elements of all cultural events | |
| Events and Milestones | Plan and execute the following events <ul style="list-style-type: none"> • Shinnenkai – January (2nd week) • Beer Garden – July (2nd week) • Other culture-related events | |
| Relationships | <ul style="list-style-type: none"> • Facilities • Sponsors • Service providers • Cultural artists • Volunteers | <ul style="list-style-type: none"> • Members • Potential members • General • Students |
| Major Tasks | <ul style="list-style-type: none"> • Event dates, times • Locations/facilities • Manage budgets • Write timelines and task lists • Event schedules • Delegate areas of responsibility • Preparation for events • Attracting attendees | <ul style="list-style-type: none"> • Creation of a ToolKit (“How To” manual) • Income generation • Secure in-kind donations • Registration management |
| Responsibilities | Members | Staff |
| | <ul style="list-style-type: none"> • Attend Meetings • Engage in one or more areas of event management and helping with preparations • Communicate with chairs/staff on progress and challenges • Provide/share ideas | <ul style="list-style-type: none"> • Attend meetings • Attracting attendees • Liaise, lead and support chairs and members on individual items as needed • Be pro-active to recognize where challenges/weaknesses are • Be solution-oriented while empowering volunteer |

**JAPAN-AMERICA SOCIETY OF OREGON
2024-2025
COMMITTEE CHAIR CONTACT INFORMATION**

BUSINESS

BUSINESS AFFAIRS

Co-Chair: Yoshio Kurosaki, Summit Properties, Inc., kuro@summitpropertiesinc.com

Co-Chair: Alix Nathan, Mark Spencer Hotel, anathan@markspencer.com

WOMEN LEADERSHIP COUNCIL

Co-Chair: Kyoko Zuch, Puppet, kyoko.zuch@perforce.com

Co-Chair: Cydelle Higa-Johnston, cydelle@ownitportland.com

JASO NEXT (Young Professionals)

Co-Leader: Nicolas Boesé, naeboese@outlook.com

Co-Leader: Emi Day, emiday@gmail.com

EDUCATION:

Chair: Masami Nishishiba, Portland State University, nishism@pdx.edu

- Toyama Cup Chair, Satomi Hayashi, Lewis & Clark College, satomih@lclark.edu
- Japan Bowl Chair, Susan Tanabe, Chemeketa Community College, susan.tanabe@chemeketa.edu
- Japan on the Road – Sarah Saito, JASO staff ssaito@jaso.org

CULTURE

Chair: Ken Shimada, Nisshin International Transport U.S.A., Inc. kshimada@nitua.com

MEMBERSHIP

Co-Chair: Cathy Bowman, Mackenzie, cbowman@mcknze.com

Co-Chair: John Motley, Columbia, JMotley@columbia.com

GOLF COMMITTEE

Chair: Masa Yamaguchi, Lane Powell, yamaguchim@lanepowerll.com

ANNUAL DINNER COMMITTEE

Open