



**Section II. Fee Calculation**

9.	<b>Total Revenue</b> ..... (From Line 12 (current year) on Form 990; Line 9 on Form 990-EZ; Part I, Line 12a on Form 990-PF; Line 9 on Form 1041; or see the CT-12 instructions for how to calculate total revenue. <b>Attach explanation if Total Revenue is \$0.</b> )	9.	\$530,395.00																
10.	<b>Revenue Fee</b> ..... (See chart below. Minimum fee is \$20, even if total revenue is a negative amount.)	10.	\$300.00																
	<table border="1"> <thead> <tr> <th>Amount on Line 9</th> <th>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		
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																		
11.	<b>Net Assets or Fund Balances at End of the Reporting Period</b> ..... (From Line 22 (end of year) on Form 990, Line 21 on Form 990-EZ, or Part III, Line 6 on Form 990-PF; or see the CT-12 instructions to calculate. <b>Attach explanation if amount is \$0 or a negative number</b> )	11.	\$981,111.00																
12.	<b>Net Fixed Assets Used to Conduct Charitable Activities</b> ..... (Generally, from Part X, Line 10c on Form 990, Line 23B on Form 990-EZ or Part II, Line 14b on Form 990-PF; or see the CT-12 instructions to calculate. See the CT-12 instructions if organization owns income-producing assets.)	12.	\$591,543.00																
13.	<b>Amount Subject to Net Assets or Fund Balances Fee</b> ..... (Line 11 minus Line 12. If Line 11 minus Line 12 is less than \$50,000, write \$0.)	13.	\$389,568.00																
14.	<b>Net Assets or Fund Balances Fee</b> ..... (Line 13 multiplied by .0001. If the fee is less than \$5, enter \$0. <b>Not to exceed \$2,000.</b> Round cents to the nearest whole dollar.)	14.	\$39.00																
15.	Are you filing this report late? <input type="checkbox"/> Yes <input checked="" 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.)	15.	\$0.00																
16.	<b>Total Amount Due</b> ..... (Add Lines 10, 14, and 15. Make check payable to the Oregon Department of Justice.)	16.	\$339.00																

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 as the organization 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.

**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.

⇒ *Chuck Trent*  
Signature of officer  
  
Chuck Trent  
Officer's name (printed)

8/3/2020  
Date  
  
Executive Director  
Title  
  
83421 Hwy 101, Florence, OR 97439  
Address  
  
541-551-0649  
Phone

**Paid Preparer's Use Only**

⇒ *Michael S. Buckwald*  
Preparer's signature  
  
Michael S. Buckwald  
Preparer's name (printed)

8-3-20  
Date  
  
541-997-7173  
Phone  
  
PO Box 239, Florence, OR 97439  
Address

Line-by-line instructions for completing the annual report form can be found at <https://www.doj.state.or.us/charitable-activities/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](mailto:charitable@doj.state.or.us).

**Return of Organization Exempt From Income Tax**  
Under section 501(c), 527, or 4947(a)(1) of the Internal Revenue Code (except private foundations)  
▶ Do not enter social security numbers on this form as it may be made public.  
▶ Go to [www.irs.gov/Form990](http://www.irs.gov/Form990) for instructions and the latest information.

**2019**

Open to Public Inspection

Department of the Treasury  
Internal Revenue Service

**A For the 2019 calendar year, or tax year beginning** , 2019, and ending

<b>B</b> Check if applicable: <input type="checkbox"/> Address change <input type="checkbox"/> Name change <input type="checkbox"/> Initial return <input type="checkbox"/> Final return/terminated <input type="checkbox"/> Amended return <input type="checkbox"/> Application pending	<b>C</b> BOYS & GIRLS CLUB OF WESTERN LANE COUNTY P.O. Box 739 Florence, OR 97439		<b>D</b> Employer identification number 93-1236854
	<b>F</b> Name and address of principal officer: Same As C Above		<b>E</b> Telephone number 541-902-0304
<b>I</b> Tax-exempt status: <input checked="" type="checkbox"/> 501(c)(3) <input type="checkbox"/> 501(c) ( ) (insert no.) <input type="checkbox"/> 4947(a)(1) or <input type="checkbox"/> 527		<b>G</b> Gross receipts \$ 588,097.	
<b>J</b> Website: <a href="http://www.bgcwlc.org">www.bgcwlc.org</a>		<b>H(a)</b> Is this a group return for subordinates? <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No	
<b>K</b> Form of organization: <input checked="" type="checkbox"/> Corporation <input type="checkbox"/> Trust <input type="checkbox"/> Association <input type="checkbox"/> Other ▶		<b>H(b)</b> Are all subordinates included? <input type="checkbox"/> Yes <input type="checkbox"/> No If "No," attach a list. (see instructions)	
<b>L</b> Year of formation: 2002		<b>M</b> State of legal domicile: OR	
<b>H(c)</b> Group exemption number ▶			

**Part I Summary**

1 Briefly describe the organization's mission or most significant activities: To promote the health, social, educational, vocational and character development of youth between the ages of 6 and 18 years.

2 Check this box  if the organization discontinued its operations or disposed of more than 25% of its net assets.

<b>3</b> Number of voting members of the governing body (Part VI, line 1a).....	<b>3</b>	7
<b>4</b> Number of independent voting members of the governing body (Part VI, line 1b).....	<b>4</b>	6
<b>5</b> Total number of individuals employed in calendar year 2019 (Part V, line 2a).....	<b>5</b>	28
<b>6</b> Total number of volunteers (estimate if necessary).....	<b>6</b>	65
<b>7a</b> Total unrelated business revenue from Part VIII, column (C), line 12.....	<b>7a</b>	0.
<b>7b</b> Net unrelated business taxable income from Form 990-T, line 39.....	<b>7b</b>	0.

	Prior Year	Current Year
<b>8</b> Contributions and grants (Part VIII, line 1h).....	174,208.	226,145.
<b>9</b> Program service revenue (Part VIII, line 2g).....	75,227.	77,316.
<b>10</b> Investment income (Part VIII, column (A), lines 3, 4, and 7d).....	-35,120.	60,901.
<b>11</b> Other revenue (Part VIII, column (A), lines 5, 6d, 8c, 9c, 10c, and 11e).....	134,051.	166,033.
<b>12</b> Total revenue - add lines 8 through 11 (must equal Part VIII, column (A), line 12).....	348,366.	530,395.
<b>13</b> Grants and similar amounts paid (Part IX, column (A), lines 1-3).....		
<b>14</b> Benefits paid to or for members (Part IX, column (A), line 4).....		
<b>15</b> Salaries, other compensation, employee benefits (Part IX, column (A), lines 5-10).....	235,384.	254,538.
<b>16a</b> Professional fundraising fees (Part IX, column (A), line 11e).....		
<b>b</b> Total fundraising expenses (Part IX, column (D), line 25) ▶ 14,233.		
<b>17</b> Other expenses (Part IX, column (A), lines 11a-11d, 11f-24e).....	169,396.	181,990.
<b>18</b> Total expenses. Add lines 13-17 (must equal Part IX, column (A), line 25).....	404,780.	436,528.
<b>19</b> Revenue less expenses. Subtract line 18 from line 12.....	-56,414.	93,867.

	Beginning of Current Year	End of Year
<b>20</b> Total assets (Part X, line 16).....	1,133,044.	1,214,643.
<b>21</b> Total liabilities (Part X, line 26).....	245,800.	233,532.
<b>22</b> Net assets or fund balances. Subtract line 21 from line 20.....	887,244.	981,111.

**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.

<b>Sign Here</b>	Signature of officer	Date
	<b>Chuck Trent</b> Type or print name and title	<b>Executive Director</b>

<b>Paid Preparer Use Only</b>	Print/Type preparer's name <b>MICHAEL BUCKWALD</b>	Preparer's signature	Date	Check <input type="checkbox"/> if self-employed	PTIN <b>P01280326</b>
	Firm's name ▶ <b>BUCKWALD &amp; HORNING CPAS PC</b>	Firm's EIN ▶ <b>93-0860004</b>			
	Firm's address ▶ <b>777 MAPLE ST STE 2 FLORENCE, OR 97439-9491</b>	Phone no. <b>(541) 997-7173</b>			

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

**Part III Statement of Program Service Accomplishments**

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

1 Briefly describe the organization's mission:

To promote the health, social, educational, vocational and character development of youth between the ages of 6 and 18 years.

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 \$ 309,661. including grants of \$ ) (Revenue \$ 143,918.)

Operating a program for young people, between the ages of 6-18 years, after school and on non-school days, including salaries of personnel who are hired to operate the program.

4b (Code: ) (Expenses \$ 8,407. including grants of \$ ) (Revenue \$ 8,835.)

Operating an athletic program for people, between the ages of 6-18 years, after school and on non-school days, including salaries of personnel who are hired to operate the program.

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 **318,068.**

**Part IV Checklist of Required Schedules**

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

**Part IV Checklist of Required Schedules** (continued)

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

**Part V Statements Regarding Other IRS Filings and Tax Compliance**

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

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

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

		Yes	No
<b>2 a</b>	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. . . . . <b>2 a</b> 28		
<b>b</b>	If at least one is reported on line 2a, did the organization file all required federal employment tax returns? . . . . . <b>2 b</b>		X
<b>Note:</b> If the sum of lines 1a and 2a is greater than 250, you may be required to e-file (see instructions)			
<b>3 a</b>	Did the organization have unrelated business gross income of \$1,000 or more during the year? . . . . . <b>3 a</b>		X
<b>b</b>	If 'Yes,' has it filed a Form 990-T for this year? If 'No' to line 3b, provide an explanation on Schedule O. . . . . <b>3 b</b>		
<b>4 a</b>	At any time during the calendar year, did the organization have an interest in, or a signature or other authority over, a financial account in a foreign country (such as a bank account, securities account, or other financial account)? . . . . . <b>4 a</b>		X
<b>b</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).		
<b>5 a</b>	Was the organization a party to a prohibited tax shelter transaction at any time during the tax year? . . . . . <b>5 a</b>		X
<b>b</b>	Did any taxable party notify the organization that it was or is a party to a prohibited tax shelter transaction? . . . . . <b>5 b</b>		X
<b>c</b>	If 'Yes,' to line 5a or 5b, did the organization file Form 8886-T? . . . . . <b>5 c</b>		
<b>6 a</b>	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? . . . . . <b>6 a</b>		X
<b>b</b>	If 'Yes,' did the organization include with every solicitation an express statement that such contributions or gifts were not tax deductible? . . . . . <b>6 b</b>		
<b>7</b>	<b>Organizations that may receive deductible contributions under section 170(c).</b>		
<b>a</b>	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? . . . . . <b>7 a</b>		X
<b>b</b>	If 'Yes,' did the organization notify the donor of the value of the goods or services provided? . . . . . <b>7 b</b>		
<b>c</b>	Did the organization sell, exchange, or otherwise dispose of tangible personal property for which it was required to file Form 8282? . . . . . <b>7 c</b>		X
<b>d</b>	If 'Yes,' indicate the number of Forms 8282 filed during the year. . . . . <b>7 d</b>		
<b>e</b>	Did the organization receive any funds, directly or indirectly, to pay premiums on a personal benefit contract? . . . . . <b>7 e</b>		X
<b>f</b>	Did the organization, during the year, pay premiums, directly or indirectly, on a personal benefit contract? . . . . . <b>7 f</b>		X
<b>g</b>	If the organization received a contribution of qualified intellectual property, did the organization file Form 8899 as required? . . . . . <b>7 g</b>		
<b>h</b>	If the organization received a contribution of cars, boats, airplanes, or other vehicles, did the organization file a Form 1098-C? . . . . . <b>7 h</b>		
<b>8</b>	<b>Sponsoring organizations maintaining donor advised funds.</b> Did a donor advised fund maintained by the sponsoring organization have excess business holdings at any time during the year? . . . . . <b>8</b>		
<b>9</b>	<b>Sponsoring organizations maintaining donor advised funds.</b>		
<b>a</b>	Did the sponsoring organization make any taxable distributions under section 4966? . . . . . <b>9 a</b>		
<b>b</b>	Did the sponsoring organization make a distribution to a donor, donor advisor, or related person? . . . . . <b>9 b</b>		
<b>10</b>	<b>Section 501(c)(7) organizations.</b> Enter:		
<b>a</b>	Initiation fees and capital contributions included on Part VIII, line 12. . . . . <b>10 a</b>		
<b>b</b>	Gross receipts, included on Form 990, Part VIII, line 12, for public use of club facilities . . . . . <b>10 b</b>		
<b>11</b>	<b>Section 501(c)(12) organizations.</b> Enter:		
<b>a</b>	Gross income from members or shareholders . . . . . <b>11 a</b>		
<b>b</b>	Gross income from other sources (Do not net amounts due or paid to other sources against amounts due or received from them.) . . . . . <b>11 b</b>		
<b>12 a</b>	<b>Section 4947(a)(1) non-exempt charitable trusts.</b> Is the organization filing Form 990 in lieu of Form 1041? . . . . . <b>12 a</b>		
<b>b</b>	If 'Yes,' enter the amount of tax-exempt interest received or accrued during the year. . . . . <b>12 b</b>		
<b>13</b>	<b>Section 501(c)(29) qualified nonprofit health insurance issuers.</b>		
<b>a</b>	Is the organization licensed to issue qualified health plans in more than one state? . . . . . <b>13 a</b>		
<b>Note:</b> See the instructions for additional information the organization must report on Schedule O.			
<b>b</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 . . . . . <b>13 b</b>		
<b>c</b>	Enter the amount of reserves on hand . . . . . <b>13 c</b>		
<b>14 a</b>	Did the organization receive any payments for indoor tanning services during the tax year? . . . . . <b>14 a</b>		X
<b>b</b>	If 'Yes,' has it filed a Form 720 to report these payments? If 'No,' provide an explanation on Schedule O. . . . . <b>14 b</b>		
<b>15</b>	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? . . . . . <b>15</b>		X
If 'Yes,' see instructions and file Form 4720, Schedule N.			
<b>16</b>	Is the organization an educational institution subject to the section 4968 excise tax on net investment income? . . . . . <b>16</b>		X
If 'Yes,' complete Form 4720, Schedule O.			

**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**

		Yes	No
<b>1 a</b> Enter the number of voting members of the governing body at the end of the tax year . . . . .	<b>1 a</b> 7		
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.			
<b>b</b> Enter the number of voting members included on line 1a, above, who are independent . . . . .	<b>1 b</b> 6		
<b>2</b> 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? . . . . .	<b>2</b>		X
<b>3</b> 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? . . . . .	<b>3</b>		X
<b>4</b> Did the organization make any significant changes to its governing documents since the prior Form 990 was filed? . . . . .	<b>4</b>		X
<b>5</b> Did the organization become aware during the year of a significant diversion of the organization's assets? . . . . .	<b>5</b>		X
<b>6</b> Did the organization have members or stockholders? . . . . .	<b>6</b>		X
<b>7 a</b> 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? . . . . .	<b>7 a</b>		X
<b>b</b> Are any governance decisions of the organization reserved to (or subject to approval by) members, stockholders, or persons other than the governing body? . . . . .	<b>7 b</b>		X
<b>8</b> Did the organization contemporaneously document the meetings held or written actions undertaken during the year by the following:			
<b>a</b> The governing body? . . . . .	<b>8 a</b>	X	
<b>b</b> Each committee with authority to act on behalf of the governing body? . . . . .	<b>8 b</b>	X	
<b>9</b> 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. . . . .	<b>9</b>		X

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

	Yes	No
<b>10 a</b> Did the organization have local chapters, branches, or affiliates? . . . . .	<b>10 a</b>	X
<b>b</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? . . . . .	<b>10 b</b>	
<b>11 a</b> Has the organization provided a complete copy of this Form 990 to all members of its governing body before filing the form? . . . . .	<b>11 a</b>	X
<b>b</b> Describe in Schedule O the process, if any, used by the organization to review this Form 990. See Schedule O . . . . .		
<b>12 a</b> Did the organization have a written conflict of interest policy? If 'No,' go to line 13. . . . .	<b>12 a</b>	X
<b>b</b> Were officers, directors, or trustees, and key employees required to disclose annually interests that could give rise to conflicts? . . . . .	<b>12 b</b>	X
<b>c</b> Did the organization regularly and consistently monitor and enforce compliance with the policy? If 'Yes,' describe in Schedule O how this was done. See Schedule O. . . . .	<b>12 c</b>	X
<b>13</b> Did the organization have a written whistleblower policy? . . . . .	<b>13</b>	X
<b>14</b> Did the organization have a written document retention and destruction policy? . . . . .	<b>14</b>	X
<b>15</b> 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?		
<b>a</b> The organization's CEO, Executive Director, or top management official . . . . .	<b>15 a</b>	X
<b>b</b> Other officers or key employees of the organization. . . . .	<b>15 b</b>	X
If 'Yes' to line 15a or 15b, describe the process in Schedule O (see instructions).		
<b>16 a</b> Did the organization invest in, contribute assets to, or participate in a joint venture or similar arrangement with a taxable entity during the year? . . . . .	<b>16 a</b>	X
<b>b</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? . . . . .	<b>16 b</b>	

**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. See Schedule O
- 20** State the name, address, and telephone number of the person who possesses the organization's books and records ▶  
 Chuck Trent P.O. Box 739 Florence OR 97439 (541) 902-0304



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

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

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

**1 a** 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 instructions for definition of 'key employee.'
- List the organization's five **current** highest compensated employees (other than an officer, director, trustee, or key employee) who received reportable compensation (Box 5 of Form W-2 and/or Box 7 of Form 1099-MISC) of more than \$100,000 from the organization and any related organizations.
- List all of the organization's **former** officers, key employees, and highest compensated employees who received more than \$100,000 of reportable compensation from the organization and any related organizations.
- List all of the organization's **former directors or trustees** that received, in the capacity as a former director or trustee of the organization, more than \$10,000 of reportable compensation from the organization and any related organizations.

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

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

(A) Name and title	(B) Average hours per week (list any hours for related organizations below dotted line)	(C) Position (do not check more than one box, unless person is both an officer and a director/trustee)					(D) Reportable compensation from the organization (W-2/1099-MISC)	(E) Reportable compensation from related organizations (W-2/1099-MISC)	(F) Estimated amount of other compensation from the organization and related organizations
		Individual trustee or director	Institutional trustee	Officer	Key employee	Highest compensated employee			
(1) <u>Chuck Trent</u> Executive Dir.	60 0	X					2.	0.	0.
(2) <u>Eddie Osorio</u> Director	10 0	X					0.	0.	0.
(3) <u>Nancy Pearson</u> Secretary	15 0			X			0.	0.	0.
(4) <u>Pat Bennett</u> Treasurer	10 0			X			0.	0.	0.
(5) <u>Larry Martindale</u> President	20 0			X			0.	0.	0.
(6) <u>Pixie Center</u> Vice President	10 0			X			0.	0.	0.
(7) <u>Michael Pearson</u> Past President	10 0					X	0.	0.	0.
(8) -----									
(9) -----									
(10) -----									
(11) -----									
(12) -----									
(13) -----									
(14) -----									

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

(A) Name and title	(B) Average hours per week (list any hours for related organizations below dotted line)	(C) Position (do not check more than one box, unless person is both an officer and a director/trustee)					(D) Reportable compensation from the organization (W-2/1099-MISC)	(E) Reportable compensation from related organizations (W-2/1099-MISC)	(F) Estimated amount of other compensation from the organization and related organizations
		Individual trustee or director	Institutional trustee	Officer	Key employee	Highest compensated employee			
(15) -----									
(16) -----									
(17) -----									
(18) -----									
(19) -----									
(20) -----									
(21) -----									
(22) -----									
(23) -----									
(24) -----									
(25) -----									
<b>1 b Subtotal</b> .....						2.	0.	0.	
<b>c Total from continuation sheets to Part VII, Section A</b> .....						0.	0.	0.	
<b>d Total (add lines 1b and 1c)</b> .....						2.	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  0

	Yes	No
3 Did the organization list any <b>former</b> officer, director, trustee, key employee, or highest compensated employee on line 1a? <i>If 'Yes,' complete Schedule J for such individual</i> .....	<input checked="" type="checkbox"/>	<input type="checkbox"/>
4 For any individual listed on line 1a, is the sum of reportable compensation and other compensation from the organization and related organizations greater than \$150,000? <i>If 'Yes,' complete Schedule J for such individual</i> .....	<input type="checkbox"/>	<input checked="" type="checkbox"/>
5 Did any person listed on line 1a receive or accrue compensation from any unrelated organization or individual for services rendered to the organization? <i>If 'Yes,' complete Schedule J for such person</i> .....	<input type="checkbox"/>	<input checked="" type="checkbox"/>

**Section B. Independent Contractors**

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

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

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

**Part VIII Statement of Revenue**

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

			(A) Total revenue	(B) Related or exempt function revenue	(C) Unrelated business revenue	(D) Revenue excluded from tax under sections 512-514	
<b>Contributions, Gifts, Grants and Other Similar Amounts</b>	<b>1 a</b> Federated campaigns.....	<b>1 a</b>					
	<b>b</b> Membership dues.....	<b>1 b</b>					
	<b>c</b> Fundraising events.....	<b>1 c</b> 21,833.					
	<b>d</b> Related organizations.....	<b>1 d</b>					
	<b>e</b> Government grants (contributions)....	<b>1 e</b>					
	<b>f</b> All other contributions, gifts, grants, and similar amounts not included above....	<b>1 f</b> 204,312.					
	<b>g</b> Noncash contributions included in lines 1a-1f.....	<b>1 g</b> 4,720.					
	<b>h Total.</b> Add lines 1a-1f.....		226,145.				
<b>Program Service Revenue</b>	<b>2 a</b> <u>Program Service Revenue</u> <b>Business Code</b> 611710		68,481.	68,481.			
	<b>b</b> <u>Athletic Program</u> 611710		8,835.	8,835.			
	<b>c</b> -----						
	<b>d</b> -----						
	<b>e</b> -----						
	<b>f</b> All other program service revenue....						
	<b>g Total.</b> Add lines 2a-2f.....			77,316.			
<b>Other Revenue</b>	<b>3</b> Investment income (including dividends, interest, and other similar amounts).....		60,901.	60,901.			
	<b>4</b> Income from investment of tax-exempt bond proceeds..						
	<b>5</b> Royalties.....						
	<b>6 a</b> Gross rents.....	<b>6 a</b>	(i) Real				
			(ii) Personal				
			<b>b</b> Less: rental expenses <b>6 b</b>				
			<b>c</b> Rental income or (loss) <b>6 c</b>				
	<b>d</b> Net rental income or (loss).....						
	<b>7 a</b> Gross amount from sales of assets other than inventory	<b>7 a</b>	(i) Securities				
			(ii) Other				
			<b>b</b> Less: cost or other basis and sales expenses <b>7 b</b>				
			<b>c</b> Gain or (loss)..... <b>7 c</b>				
	<b>d</b> Net gain or (loss).....						
	<b>8 a</b> Gross income from fundraising events (not including \$ 21,833. of contributions reported on line 1c). See Part IV, line 18.....	<b>8 a</b>	209,199.				
<b>b</b> Less: direct expenses..... <b>8 b</b>			57,702.				
<b>c</b> Net income or (loss) from fundraising events.....			151,497.				
<b>9 a</b> Gross income from gaming activities. See Part IV, line 19.....	<b>9 a</b>						
		<b>b</b> Less: direct expenses..... <b>9 b</b>					
<b>c</b> Net income or (loss) from gaming activities.....							
<b>10 a</b> Gross sales of inventory, less. returns and allowances.....	<b>10 a</b>						
		<b>b</b> Less: cost of goods sold.... <b>10 b</b>					
<b>c</b> Net income or (loss) from sales of inventory.....							
<b>Miscellaneous Revenue</b>	<b>11 a</b> <u>Miscellaneous</u> <b>Business Code</b>		14,536.	14,536.			
	<b>b</b> -----						
	<b>c</b> -----						
	<b>d</b> All other revenue.....						
	<b>e Total.</b> Add lines 11a-11d.....			14,536.			
<b>12 Total revenue.</b> See instructions.....			530,395.	152,753.	0.	0.	

**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. |

<b>Do not include amounts reported on lines 6b, 7b, 8b, 9b, and 10b of Part VIII.</b>	<b>(A)</b> Total expenses	<b>(B)</b> Program service expenses	<b>(C)</b> Management and general expenses	<b>(D)</b> 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.	2.	0.	2.	0.
6 Compensation not included above to disqualified persons (as defined under section 4958(f)(1)) and persons described in section 4958(c)(3)(B).	0.	0.	0.	0.
7 Other salaries and wages.	224,543.	201,495.	23,048.	
8 Pension plan accruals and contributions (include section 401(k) and 403(b) employer contributions).				
9 Other employee benefits.	5,301.	1,278.	4,023.	
10 Payroll taxes.	24,692.	23,481.	1,211.	
11 Fees for services (nonemployees):				
a Management.				
b Legal.				
c Accounting.				
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 Schedule O.)	30,650.	2,805.	27,845.	
12 Advertising and promotion.	8,628.	1,060.	5,464.	2,104.
13 Office expenses.	4,297.	980.	2,512.	805.
14 Information technology.				
15 Royalties.				
16 Occupancy.	29,774.	21,159.	8,615.	
17 Travel.	1,877.	792.	1,085.	
18 Payments of travel or entertainment expenses for any federal, state, or local public officials.				
19 Conferences, conventions, and meetings.				
20 Interest.	8,875.		8,875.	
21 Payments to affiliates.				
22 Depreciation, depletion, and amortization.	22,807.	22,807.		
23 Insurance.	10,866.		10,866.	
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 <u>Teen &amp; Elementary Program</u>	21,029.	20,649.	380.	
b <u>Miscellaneous</u>	13,405.	1,121.	3,143.	9,141.
c <u>Athletics Expense</u>	8,407.	8,407.		
d <u>Supplies</u>	7,007.	7,007.		
e All other expenses.	14,368.	5,027.	7,158.	2,183.
25 Total functional expenses. Add lines 1 through 24e.	436,528.	318,068.	104,227.	14,233.
26 <b>Joint costs.</b> Complete this line only if the organization reported in column (B) joint costs from a combined educational campaign and fundraising solicitation. Check here <input type="checkbox"/> if following SOP 98-2 (ASC 958-720).				

**Part X Balance Sheet**

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

		(A) Beginning of year		(B) End of year	
<b>Assets</b>	1	Cash – non-interest-bearing .....	76,868.	1	101,683.
	2	Savings and temporary cash investments .....	14,696.	2	15,057.
	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 .....	729,253.		
		<b>10a</b>			
	b	Less: accumulated depreciation .....	137,710.		
		<b>10b</b>			
			592,669.	<b>10c</b>	591,543.
	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 .....	448,811.	15	506,360.	
16	<b>Total assets.</b> Add lines 1 through 15 (must equal line 33) .....	1,133,044.	16	1,214,643.	
<b>Liabilities</b>	17	Accounts payable and accrued expenses .....	12,337.	17	17,185.
	18	Grants payable .....		18	
	19	Deferred revenue .....	55,900.	19	55,000.
	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 .....	168,563.	23	161,347.
	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 .....	9,000.	25	
	26	<b>Total liabilities.</b> Add lines 17 through 25 .....	245,800.	26	233,532.
<b>Net Assets or Fund Balances</b>	<b>Organizations that follow FASB ASC 958, check here ▶ <input checked="" type="checkbox"/></b> <b>and complete lines 27, 28, 32, and 33.</b>				
	27	Net assets without donor restrictions .....	428,106.	27	457,167.
	28	Net assets with donor restrictions .....	459,138.	28	523,944.
	<b>Organizations that do not follow FASB ASC 958, check here ▶ <input type="checkbox"/></b> <b>and complete lines 29 through 33.</b>				
	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	<b>Total net assets or fund balances.</b> .....	887,244.	32	981,111.
	33	<b>Total liabilities and net assets/fund balances.</b> .....	1,133,044.	33	1,214,643.

**Part XI Reconciliation of Net Assets**

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

<b>1</b>	Total revenue (must equal Part VIII, column (A), line 12)	<b>1</b>	530,395.
<b>2</b>	Total expenses (must equal Part IX, column (A), line 25)	<b>2</b>	436,528.
<b>3</b>	Revenue less expenses. Subtract line 2 from line 1	<b>3</b>	93,867.
<b>4</b>	Net assets or fund balances at beginning of year (must equal Part X, line 32, column (A))	<b>4</b>	887,244.
<b>5</b>	Net unrealized gains (losses) on investments	<b>5</b>	
<b>6</b>	Donated services and use of facilities	<b>6</b>	
<b>7</b>	Investment expenses	<b>7</b>	
<b>8</b>	Prior period adjustments	<b>8</b>	
<b>9</b>	Other changes in net assets or fund balances (explain on Schedule O)	<b>9</b>	0.
<b>10</b>	Net assets or fund balances at end of year. Combine lines 3 through 9 (must equal Part X, line 32, column (B))	<b>10</b>	981,111.

**Part XII Financial Statements and Reporting**

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

		Yes	No
<b>1</b>	Accounting method used to prepare the Form 990: <input type="checkbox"/> Cash <input checked="" type="checkbox"/> Accrual <input type="checkbox"/> Other _____ If the organization changed its method of accounting from a prior year or checked 'Other,' explain in Schedule O.		
<b>2 a</b>	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>2 b</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 checked="" type="checkbox"/> Separate basis <input type="checkbox"/> Consolidated basis <input type="checkbox"/> Both consolidated and separate basis	X	
<b>2 c</b>	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.	X	
<b>3 a</b>	As a result of a federal award, was the organization required to undergo an audit or audits as set forth in the Single Audit Act and OMB Circular A-133?		X
<b>3 b</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		

**SCHEDULE A**  
**(Form 990 or 990-EZ)**

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

OMB No. 1545-0047

**2019**

**Open to Public Inspection**

<b>Name of the organization</b> BOYS & GIRLS CLUB OF WESTERN LANE COUNTY	<b>Employer identification number</b> 93-1236854
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**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 or 990-EZ).)
- 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 in 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		
(A)							
(B)							
(C)							
(D)							
(E)							
<b>Total</b>							

**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) 2015	(b) 2016	(c) 2017	(d) 2018	(e) 2019	(f) Total
<b>1</b> Gifts, grants, contributions, and membership fees received. (Do not include any 'unusual grants'.) . . . . .	292,732.	563,104.	410,653.	168,582.	204,312.	1,639,383.
<b>2</b> Tax revenues levied for the organization's benefit and either paid to or expended on its behalf. . . . .						0.
<b>3</b> The value of services or facilities furnished by a governmental unit to the organization without charge . . . . .						0.
<b>4 Total.</b> Add lines 1 through 3. . . . .	292,732.	563,104.	410,653.	168,582.	204,312.	1,639,383.
<b>5</b> 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) . . . . .						872,539.
<b>6 Public support.</b> Subtract line 5 from line 4. . . . .						766,844.

**Section B. Total Support**

Calendar year (or fiscal year beginning in) ▶	(a) 2015	(b) 2016	(c) 2017	(d) 2018	(e) 2019	(f) Total
<b>7</b> Amounts from line 4. . . . .	292,732.	563,104.	410,653.	168,582.	204,312.	1,639,383.
<b>8</b> Gross income from interest, dividends, payments received on securities loans, rents, royalties, and income from similar sources. . . . .						0.
<b>9</b> Net income from unrelated business activities, whether or not the business is regularly carried on. . . . .						0.
<b>10</b> Other income. Do not include gain or loss from the sale of capital assets (Explain in Part VI.) . . . . .						0.
<b>11 Total support.</b> Add lines 7 through 10. . . . .						1,639,383.
<b>12</b> Gross receipts from related activities, etc. (see instructions). . . . .					12	393,387.
<b>13 First five years.</b> 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 <b>stop here</b> . . . . . ▶ <input type="checkbox"/>						

**Section C. Computation of Public Support Percentage**

<b>14</b> Public support percentage for 2019 (line 6, column (f) divided by line 11, column (f)). . . . .	<b>14</b>	46.78 %
<b>15</b> Public support percentage from 2018 Schedule A, Part II, line 14. . . . .	<b>15</b>	53.21 %
<b>16a 33-1/3% support test—2019.</b> If the organization did not check the box on line 13, and line 14 is 33-1/3% or more, check this box and <b>stop here</b> . The organization qualifies as a publicly supported organization. . . . . ▶ <input checked="" type="checkbox"/>		
<b>b 33-1/3% support test—2018.</b> 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 <b>stop here</b> . The organization qualifies as a publicly supported organization. . . . . ▶ <input type="checkbox"/>		
<b>17a 10%-facts-and-circumstances test—2019.</b> 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 <b>stop here</b> . Explain in Part VI how the organization meets the 'facts-and-circumstances' test. The organization qualifies as a publicly supported organization. . . . . ▶ <input type="checkbox"/>		
<b>b 10%-facts-and-circumstances test—2018.</b> 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 <b>stop here</b> . Explain in Part VI how the organization meets the 'facts-and-circumstances' test. The organization qualifies as a publicly supported organization. . . . . ▶ <input type="checkbox"/>		
<b>18 Private foundation.</b> If the organization did not check a box on line 13, 16a, 16b, 17a, or 17b, check this box and see instructions. . . . . ▶ <input type="checkbox"/>		



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

(Complete only if you checked the box on line 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) 2015	(b) 2016	(c) 2017	(d) 2018	(e) 2019	(f) Total
<b>1</b> Gifts, grants, contributions, and membership fees received. (Do not include any 'unusual grants'.) .....						
<b>2</b> 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 .....						
<b>3</b> Gross receipts from activities that are not an unrelated trade or business under section 513.						
<b>4</b> Tax revenues levied for the organization's benefit and either paid to or expended on its behalf .....						
<b>5</b> The value of services or facilities furnished by a governmental unit to the organization without charge ...						
<b>6 Total.</b> Add lines 1 through 5. ...						
<b>7a</b> Amounts included on lines 1, 2, and 3 received from disqualified persons .....						
<b>b</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 .....						
<b>c</b> Add lines 7a and 7b .....						
<b>8 Public support.</b> (Subtract line 7c from line 6.) .....						

**Section B. Total Support**

Calendar year (or fiscal year beginning in) ▶	(a) 2015	(b) 2016	(c) 2017	(d) 2018	(e) 2019	(f) Total
<b>9</b> Amounts from line 6. ....						
<b>10a</b> Gross income from interest, dividends, payments received on securities loans, rents, royalties, and income from similar sources .....						
<b>b</b> Unrelated business taxable income (less section 511 taxes) from businesses acquired after June 30, 1975 ..						
<b>c</b> Add lines 10a and 10b .....						
<b>11</b> Net income from unrelated business activities not included in line 10b, whether or not the business is regularly carried on .....						
<b>12</b> Other income. Do not include gain or loss from the sale of capital assets (Explain in Part VI.) .....						
<b>13 Total support.</b> (Add lines 9, 10c, 11, and 12.) .....						

**14 First five years.** If the Form 990 is for the organization's first, second, third, fourth, or fifth tax year as a section 501(c)(3) organization, check this box and **stop here**.

**Section C. Computation of Public Support Percentage**

<b>15</b> Public support percentage for 2019 (line 8, column (f), divided by line 13, column (f)) .....	<b>15</b>	%
<b>16</b> Public support percentage from 2018 Schedule A, Part III, line 15 .....	<b>16</b>	%

**Section D. Computation of Investment Income Percentage**

<b>17</b> Investment income percentage for 2019 (line 10c, column (f), divided by line 13, column (f)) .....	<b>17</b>	%
<b>18</b> Investment income percentage from 2018 Schedule A, Part III, line 17 .....	<b>18</b>	%

**19a 33-1/3% support tests—2019.** 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—2018.** 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 in line 12 on Part I. If you checked 12a of Part I, complete Sections A and B. If you checked 12b of Part I, complete Sections A and C. If you checked 12c of Part I, complete Sections A, D, and E. If you checked 12d of 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? If 'No,' describe in <b>Part VI</b> how the supported organizations are designated. If designated by class or purpose, describe the designation. If historic and continuing relationship, explain.		
2 Did the organization have any supported organization that does not have an IRS determination of status under section 509(a)(1) or (2)? If 'Yes,' explain in <b>Part VI</b> how the organization determined that the supported organization was described in section 509(a)(1) or (2).		
3a Did the organization have a supported organization described in section 501(c)(4), (5), or (6)? If 'Yes,' answer (b) and (c) below.		
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)? If 'Yes,' describe in <b>Part VI</b> when and how the organization made the determination.		
c Did the organization ensure that all support to such organizations was used exclusively for section 170(c)(2)(B) purposes? If 'Yes,' explain in <b>Part VI</b> what controls the organization put in place to ensure such use.		
4a Was any supported organization not organized in the United States ('foreign supported organization')? If 'Yes' and if you checked 12a or 12b in Part I, answer (b) and (c) below.		
b Did the organization have ultimate control and discretion in deciding whether to make grants to the foreign supported organization? If 'Yes,' describe in <b>Part VI</b> how the organization had such control and discretion despite being controlled or supervised by or in connection with its supported organizations.		
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)? If 'Yes,' explain in <b>Part VI</b> 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.		
5a Did the organization add, substitute, or remove any supported organizations during the tax year? If 'Yes,' answer (b) and (c) below (if applicable). Also, provide detail in <b>Part VI</b> , 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).		
b <b>Type I or Type II only.</b> Was any added or substituted supported organization part of a class already designated in the organization's organizing document?		
c <b>Substitutions only.</b> 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? If 'Yes,' provide detail in <b>Part VI</b> .		
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? If 'Yes,' complete Part I of Schedule L (Form 990 or 990-EZ).		
8 Did the organization make a loan to a disqualified person (as defined in section 4958) not described in line 7? If 'Yes,' complete Part I of Schedule L (Form 990 or 990-EZ).		
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))? If 'Yes,' provide detail in <b>Part VI</b> .		
b Did one or more disqualified persons (as defined in line 9a) hold a controlling interest in any entity in which the supporting organization had an interest? If 'Yes,' provide detail in <b>Part VI</b> .		
c Did a disqualified person (as defined in line 9a) have an ownership interest in, or derive any personal benefit from, assets in which the supporting organization also had an interest? If 'Yes,' provide detail in <b>Part VI</b> .		
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)? If 'Yes,' answer 10b below.		
b Did the organization have any excess business holdings in the tax year? (Use Schedule C, Form 4720, to determine whether the organization had excess business holdings.)		

**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 in (b) and (c) below, the governing body of a supported organization?	11a	
b A family member of a person described in (a) above?	11b	
c A 35% controlled entity of a person described in (a) or (b) above? If 'Yes' to a, b, or c, provide detail in Part VI.	11c	

**Section B. Type I Supporting Organizations**

	Yes	No
1 Did the directors, trustees, or membership of one or more supported organizations have the power to regularly appoint or elect at least a majority of the organization's 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 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 in (2), 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 government entity (see instructions).			
2 Activities Test. Answer (a) and (b) below.		Yes	No
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 in (a) 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 (a) and (b) 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? 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.

<b>Section A – Adjusted Net Income</b>		(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	<b>Adjusted Net Income</b> (subtract lines 5, 6, and 7 from line 4)	8	

<b>Section B – Minimum Asset Amount</b>		(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	<b>Total</b> (add lines 1a, 1b, and 1c)	1d	
e	<b>Discount</b> claimed for blockage or other factors (explain in detail in <b>Part VI</b> ):		
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 1-1/2% 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 .035.	6	
7	Recoveries of prior-year distributions	7	
8	<b>Minimum Asset Amount</b> (add line 7 to line 6)	8	

<b>Section C – Distributable Amount</b>		(A) Prior Year	(B) Current Year
1	Adjusted net income for prior year (from Section A, line 8, Column A)	1	
2	Enter 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	<b>Distributable Amount.</b> Subtract line 5 from line 4, unless subject to emergency temporary reduction (see instructions).	6	

7  Check here if the current year is the organization's first as a non-functionally integrated Type III supporting organization (see instructions).

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**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	
2 Amounts paid to perform activity that directly furthers exempt purposes of supported organizations, in excess of income from activity	
3 Administrative expenses paid to accomplish exempt purposes of supported organizations	
4 Amounts paid to acquire exempt-use assets	
5 Qualified set-aside amounts (prior IRS approval required)	
6 Other distributions (describe in Part VI). See instructions.	
<b>7 Total annual distributions.</b> Add lines 1 through 6.	
8 Distributions to attentive supported organizations to which the organization is responsive (provide details in Part VI). See instructions.	
9 Distributable amount for 2019 from Section C, line 6	
10 Line 8 amount divided by line 9 amount	

Section E – Distribution Allocations (see instructions)	(i) Excess Distributions	(ii) Underdistributions Pre-2019	(iii) Distributable Amount for 2019
1 Distributable amount for 2019 from Section C, line 6			
2 Underdistributions, if any, for years prior to 2019 (reasonable cause required – explain in Part VI). See instructions.			
3 Excess distributions carryover, if any, to 2019			
a From 2014			
b From 2015			
c From 2016			
d From 2017			
e From 2018			
f Total of lines 3a through e			
g Applied to underdistributions of prior years			
h Applied to 2019 distributable amount			
i Carryover from 2014 not applied (see instructions)			
j Remainder. Subtract lines 3g, 3h, and 3i from 3f.			
4 Distributions for 2019 from Section D, line 7:                                 \$			
a Applied to underdistributions of prior years			
b Applied to 2019 distributable amount			
c Remainder. Subtract lines 4a and 4b from 4.			
5 Remaining underdistributions for years prior to 2019, if any. Subtract lines 3g and 4a from line 2. For result greater than zero, explain in Part VI. See instructions.			
6 Remaining underdistributions for 2019. Subtract lines 3h and 4b from line 1. For result greater than zero, explain in Part VI. See instructions.			
<b>7 Excess distributions carryover to 2020.</b> Add lines 3j and 4c.			
8 Breakdown of line 7:			
a Excess from 2015			
b Excess from 2016			
c Excess from 2017			
d Excess from 2018			
e Excess from 2019			

BAA

Schedule A (Form 990 or 990-EZ) 2019

**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.)

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SCHEDULE D (Form 990)

Supplemental Financial Statements

OMB No. 1545-0047

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.

2019

Open to Public Inspection

Department of the Treasury Internal Revenue Service

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

Name of the organization

Employer identification number

BOYS & GIRLS CLUB OF WESTERN LANE COUNTY

93-1236854

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.

Table with 3 columns: Line number, (a) Donor advised funds, (b) Funds and other accounts. Rows 1-4 for total number, aggregate value of contributions, grants, and 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...
6 Did the organization inform all grantees, donors, and donor advisors in writing that grant funds can be used only for charitable purposes...

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).
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.

Table with 2 columns: Line number, Held at the End of the Tax Year. Rows 2a-2d for conservation easement details.

- 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?
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...

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.

- 1 a 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:
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:

**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.

1 a 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:

	Amount
c Beginning balance	1 c
d Additions during the year	1 d
e Distributions during the year	1 e
f Ending balance	1 f

2 a 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
1 a Beginning of year balance	448,811.	487,279.	37,401.	0.	0.
b Contributions			408,665.	37,000.	
c Net investment earnings, gains, and losses	83,201.	-10,865.	49,108.	453.	
d Grants or scholarships	20,632.	20,359.	1,665.		
e Other expenditures for facilities and programs				0.	
f Administrative expenses	8,521.	7,244.	6,230.	52.	
g End of year balance	502,859.	448,811.	487,279.	37,401.	0.

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  %
- c Term endowment  %

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

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

	Yes	No
(i) Unrelated organizations	X	
(ii) Related organizations		X
b If 'Yes' on line 3a(ii), are the related organizations listed as required on Schedule R?		

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

**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
1 a Land		50,000.		50,000.
b Buildings		599,492.	91,211.	508,281.
c Leasehold improvements		22,707.	8,323.	14,384.
d Equipment		57,054.	38,176.	18,878.
e Other				

**Total.** Add lines 1a through 1e. (Column (d) must equal Form 990, Part X, column (B), line 10c.) 591,543.



**Part VII Investments – Other Securities.**

N/A

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) -----		
(I) -----		
<b>Total.</b> (Column (b) must equal Form 990, Part X, column (B) line 12.)		

**Part VIII Investments – Program Related.**

N/A

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)		
(10)		
<b>Total.</b> (Column (b) must equal Form 990, Part X, column (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) Vehicle held for sale	3,501.
(2) West Lane Community Foundation	502,859.
(3)	
(4)	
(5)	
(6)	
(7)	
(8)	
(9)	
(10)	
<b>Total.</b> (Column (b) must equal Form 990, Part X, column (B) line 15.)	506,360.

**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)	
(10)	
(11)	
<b>Total.</b> (Column (b) must equal Form 990, Part X, column (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.

**Part XI Reconciliation of Revenue per Audited Financial Statements With Revenue per Return.** N/A

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.....	2 a	
	b Donated services and use of facilities.....	2 b	
	c Recoveries of prior year grants.....	2 c	
	d Other (Describe in Part XIII.).....	2 d	
	e Add lines 2a through 2d.....		2 e
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.....	4 a	
	b Other (Describe in Part XIII.).....	4 b	
	c Add lines 4a and 4b.....		4 c
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.** N/A

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.....	2 a	
	b Prior year adjustments.....	2 b	
	c Other losses.....	2 c	
	d Other (Describe in Part XIII.).....	2 d	
	e Add lines 2a through 2d.....		2 e
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.....	4 a	
	b Other (Describe in Part XIII.).....	4 b	
	c Add lines 4a and 4b.....		4 c
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 - Intended Uses Of Endowment Fund**

The purpose of the fund is to establish a permanent endowment, the earnings of which will be used to fund continuing education scholarships. Distributions from the fund are intended for the award of academic scholarships to graduates of the Siuslaw High School, Florence, Oregon and/or Mapleton High School, Mapleton, Oregon. It is for colleges or trade/vocational schools.

**SCHEDULE G  
(Form 990 or 990-EZ)**

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

OMB No. 1545-0047

**2019**

**Open to Public Inspection**

Name of the organization

**BOYS & GIRLS CLUB OF WESTERN LANE COUNTY**

Employer identification number

**93-1236854**

**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

2a 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 column (i)	(vi) Amount paid to (or retained by) organization
		Yes	No			
1						
2						
3						
4						
5						
6						
7						
8						
9						
10						
<b>Total</b>						<b>0.</b>

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.

REVENUE		(a) Event #1	(b) Event #2	(c) Other events	(d) Total events	
		Homecoming (event type)	Other (event type)	1 (total number)	(add column (a) through column (c))	
1	Gross receipts.....	124,687.	68,892.	37,453.	231,032.	
2	Less: Contributions.....	10,372.	9,555.	1,906.	21,833.	
3	Gross income (line 1 minus line 2).....	114,315.	59,337.	35,547.	209,199.	
DIRECT EXPENSES	4	Cash prizes.....				
	5	Noncash prizes.....				
	6	Rent/facility costs.....				
	7	Food and beverages.....				
	8	Entertainment.....				
	9	Other direct expenses.....	23,676.	23,323.	10,703.	57,702.
	10	Direct expense summary. Add lines 4 through 9 in column (d).....				57,702.
11	Net income summary. Subtract line 10 from line 3, column (d).....				151,497.	

**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.

REVENUE		(a) Bingo	(b) Pull tabs/instant bingo/progressive bingo	(c) Other gaming	(d) Total gaming
					(add column (a) through column (c))
1	Gross revenue.....				
DIRECT EXPENSES	2	Cash prizes.....			
	3	Noncash prizes.....			
	4	Rent/facility costs.....			
	5	Other direct expenses.....			
	6	Volunteer labor.....	Yes _____ % No	Yes _____ % No	Yes _____ % 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: \_\_\_\_\_

10 a 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:

<b>a</b> The organization's facility	<b>13 a</b>	%
<b>b</b> An outside facility	<b>13 b</b>	%

**14** Enter the name and address of the person who prepares the organization's gaming/special events books and records:

Name ▶ \_\_\_\_\_

Address ▶ \_\_\_\_\_

**15 a** 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.

**SCHEDULE O**  
**(Form 990 or 990-EZ)**

Department of the Treasury  
Internal Revenue Service

Name of the organization

**Supplemental Information to Form 990 or 990-EZ**

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

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

OMB No. 1545-0047

**2019**

**Open to Public  
Inspection**

Employer identification number

**BOYS & GIRLS CLUB OF WESTERN LANE COUNTY**

**93-1236854**

**Form 990, Part VI, Line 11b - Form 990 Review Process**

990 prepared by organization's CPA and reviewed by the board prior to filing.

**Form 990, Part VI, Line 12c - Explanation of Monitoring and Enforcement of Conflicts**

Disqualified persons must disclose any activity or relationship that is or might appear to be a conflict of interest. Once per year, each board member shall be required to submit a signed disclosure statement that describes activities such as employment, other board memberships (corporate or nonprofit), relevant affiliations, related personal or professional dealings, and any other relationships or business interest that might result in conflict. The related activities of close family members should also be reported.

**Form 990, Part VI, Line 19 - Other Organization Documents Publicly Available**

Governing docs and policies are disclosed on own website and are made available on request.

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**BOYS & GIRLS CLUB  
OF WESTERN LANE COUNTY**

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**FINANCIAL STATEMENTS  
(Audited)**

**For the Years Ended  
December 31, 2019 and 2018**

**BOYS & GIRLS CLUB OF WESTERN LANE COUNTY**

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The Board of Directors  
Boys & Girls Club of Western Lane County  
Florence, Oregon

### **INDEPENDENT AUDITORS' REPORT**

We have audited the accompanying financial statements of Boys & Girls Club of Western Lane County (a non-profit organization) which comprise the statements of financial position as of December 31, 2019, and the related statements of activities, changes in net assets, functional expenses and cash flows for the years then ended, and the related notes to the financial statements.

#### **Management's Responsibility for the Financial Statements**

Management is responsible for the preparation and fair presentation of these financial statements in accordance with accounting principles generally accepted in the United States of America; this includes the design, implementation and maintenance of internal control relevant to the preparation and fair presentation of financial statements that are free from material misstatement, whether due to fraud or error.

#### **Auditors' Responsibility**

Our responsibility is to express an opinion on these financial statements based on our audits. We conducted our audits in accordance with auditing standards generally accepted in the United States of America. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free from material misstatement.

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial statements. The procedures selected depend on the auditor's judgment, including the assessment of the risks of material misstatement of the financial statements, whether due to fraud or error. In making those risk assessments, the auditor considers internal control relevant to the entity's preparation and fair presentation of the financial statements in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the

CAPSTONE CERTIFIED PUBLIC ACCOUNTANTS, LLC

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735 SW 9<sup>th</sup> St., Redmond, OR 97756 phone: 541-548-3569 fax: 541-548-3580  
257 S Pine St, Sisters, OR 97759 phone: 541-549-1237 fax: 541-549-4465  
7555 Falcon Crest Dr., Redmond, OR 97756 phone: 541-797-0649

entity's internal control. Accordingly, we express no such opinion. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluating the overall presentation of the financial statements.

We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinion.

### **Opinion**

In our opinion, the financial statements referred to above present fairly, in all material respects, the financial position of Boys & Girls Club of Western Lane County as of December 31, 2019 and the changes in its net assets and its cash flows for the years then ended in accordance with accounting principles generally accepted in the United States of America.

### **Report on Summarized Comparative Information**

We have previously audited Boys & Girls Club of Western Lane County's December 31, 2018 financial statements, and we expressed an unmodified audit opinion on those audited financial statements in our report dated May 17, 2019. In our opinion, the summarized comparative information presented herein as of and for the year ended December 31, 2018, is consistent, in all material respects, with the audited financial statements from which it has been derived.

*Capstone Certified Public Accountants, L.L.C.*

Capstone Certified Public Accountants, L.L.C.  
March 27, 2020

# BOYS & GIRLS CLUB OF WESTERN LANE COUNTY

## STATEMENTS OF FINANCIAL POSITION

(See Independent Auditor's Report)

December 31,	2019	2018
<b>ASSETS</b>		
<b>Current assets:</b>		
Cash (Note 2)	\$ 116,740	\$ 91,564
<b>Total current assets</b>	<b>116,740</b>	<b>91,564</b>
Property and equipment (Note 3)	729,253	707,571
Less accumulated depreciation	<u>137,710</u>	<u>114,903</u>
<b>Net property and improvements</b>	<b>591,543</b>	<b>592,668</b>
Vehicle held for sale	3,501	-
Beneficial interests (Note 4)	<u>502,859</u>	<u>448,811</u>
	<u><b>\$ 1,214,643</b></u>	<u><b>\$ 1,133,043</b></u>

December 31,	2019	2018
<b>LIABILITIES AND NET ASSETS</b>		
<b>Current liabilities:</b>		
Accounts payable	\$ 2,093	\$ 3,352
Accrued payroll liabilities	15,092	8,984
Deferred revenues (Note 5)	55,000	55,900
Line of credit (Note 7)	15,983	20,125
Current portion of long term debt (Note 6)	<u>3,314</u>	<u>12,148</u>
<b>Total current liabilities</b>	<b>91,482</b>	<b>100,509</b>
Long term debt (Note 6)	<u>142,050</u>	<u>145,290</u>
<b>Total liabilities</b>	<b>233,532</b>	<b>245,799</b>
<b>Net assets:</b>		
Without donor restriction	457,167	428,106
With donor restriction (Note 9)	<u>523,944</u>	<u>459,138</u>
<b>Total net assets</b>	<u>981,111</u>	<u>887,244</u>
	<u><b>\$ 1,214,643</b></u>	<u><b>\$ 1,133,043</b></u>

*The accompanying notes are an integral part of the financial statements.*

# BOYS & GIRLS CLUB OF WESTERN LANE COUNTY

## STATEMENTS OF ACTIVITIES AND CHANGES IN NET ASSETS

*(See Independent Auditor's Report)*

**For the Year Ended December 31, 2019**

**(With Comparative Totals for the Year Ended December 31, 2018)**

	Without Donor Restriction	With Donor Restriction	2019 Total	2018 Total
<b>Support, revenues and program receipts:</b>				
Program fees	\$ 77,316	\$ -	\$ 77,316	\$ 75,227
Grants	15,500	96,000	111,500	50,000
Contributions	87,312	5,500	92,812	85,484
Special events, net of cost	173,330	-	173,330	160,728
Miscellaneous	14,556	-	14,556	837
<b>Total support, revenues and program receipts</b>	<b>368,014</b>	<b>101,500</b>	<b>469,514</b>	<b>372,276</b>
<b>Net assets released from restriction:</b>	<b>97,575</b>	<b>( 97,575)</b>	<b>-</b>	<b>-</b>
<b>Operating expenses:</b>				
Program services	318,068	-	318,068	323,984
General and administrative	104,227	-	104,227	78,910
Fundraising	14,233	-	14,233	1,886
<b>Total expenses</b>	<b>436,528</b>	<b>-</b>	<b>436,528</b>	<b>404,780</b>
<b>Change in net assets from operations</b>	<b>29,061</b>	<b>3,925</b>	<b>32,986</b>	<b>( 32,504)</b>
<b>Nonoperating activities</b>				
Investment return, net	-	60,881	60,881	-
Loss on disposition of assets	-	-	-	( 23,910)
<b>Total nonoperating activities</b>	<b>-</b>	<b>60,881</b>	<b>60,881</b>	<b>( 23,910)</b>
<b>Change in net assets</b>	<b>29,061</b>	<b>64,806</b>	<b>93,867</b>	<b>( 56,414)</b>
Net assets - beginning of year	428,106	459,138	887,244	943,658
<b>Net assets - end of year</b>	<b>\$ 457,167</b>	<b>\$ 523,944</b>	<b>\$ 981,111</b>	<b>\$ 887,244</b>

*The accompanying notes are an integral part of the financial statements.*

# BOYS & GIRLS CLUB OF WESTERN LANE COUNTY

## STATEMENTS OF FUNCTIONAL EXPENSES

*(See Independent Auditor's Report)*

**For the Year Ended December 31, 2019**

**(With Comparative Totals for the Year Ended December 31, 2018)**

	Program Services	Supporting Services		2019 Total	2018 Total
		Management and General	Fundraising		
Salaries	\$ 201,495	\$ 23,050	\$ -	\$ 224,545	\$ 206,978
Payroll taxes and workers' compensation	23,481	1,211	-	24,692	22,885
Employee benefits	1,278	4,023	-	5,301	5,521
<b>Total salaries and related expenses</b>	<b>226,254</b>	<b>28,284</b>	<b>-</b>	<b>254,538</b>	<b>235,384</b>
Advertising	1,060	5,464	2,104	8,628	6,556
Athletic program	8,407	-	-	8,407	11,872
Bank charges	95	511	1,868	2,474	1,660
Depreciation	22,807	-	-	22,807	11,015
Dues and subscriptions	3,265	510	-	3,775	5,585
Insurance	-	10,866	-	10,866	10,928
Interest expense	-	8,875	-	8,875	5,828
Licenses and fees	-	279	-	279	346
Miscellaneous expense	1,121	3,143	9,141	13,405	6,189
Office	980	2,512	805	4,297	3,098
Printing and publications	1,619	2,348	315	4,282	3,221
Professional fees	2,805	27,566	-	30,371	31,487
Program expenses	20,649	380	-	21,029	30,751
Occupancy	21,159	8,615	-	29,774	33,873
Staff development	48	3,789	-	3,837	4,199
Supplies	7,007	-	-	7,007	2,180
Travel expense	792	1,085	-	1,877	608
<b>Total expenses</b>	<b>\$ 318,068</b>	<b>\$ 104,227</b>	<b>\$ 14,233</b>	<b>\$ 436,528</b>	<b>\$ 428,690</b>

*The accompanying notes are an integral part of the financial statements.*

# BOYS & GIRLS CLUB OF WESTERN LANE COUNTY

## STATEMENTS OF CASH FLOWS

*(See Independent Auditor's Report)*

For the Years Ended December 31,	2019	2018
<b>Operating activities:</b>		
Net change in assets	\$ 93,867	(\$ 56,414)
Adjustments to reconcile change in net assets cash provided by operating activities:		
Depreciation	22,807	11,015
Loss on disposition of property and equipment	-	23,910
(Decrease) increase in operating liabilities:		
Accounts payable	( 1,259)	( 886)
Accrued payroll and benefits	6,108	( 1,284)
Deferred revenue	( 900)	55,900
<b>Net cash provided by operating activities</b>	<b>120,623</b>	<b>34,291</b>
<b>Investing activities:</b>		
Acquisition of equipment	( 25,183)	( 137,445)
Proceeds from note receivable	-	4,793
Investment in beneficial interests	( 54,048)	38,468
<b>Net cash used in investing activities</b>	<b>( 79,231)</b>	<b>( 94,184)</b>
<b>Financing activities:</b>		
Proceeds from line of credit, net	( 4,142)	20,125
Proceeds from issuance of long-term debt	-	9,000
Principal payments of long-term debt	( 12,074)	( 2,482)
<b>Net cash (used in) provided by financing activities</b>	<b>( 16,216)</b>	<b>26,643</b>
<b>Net increase (decrease) in cash</b>	<b>25,176</b>	<b>( 33,250)</b>
Cash, beginning of year	91,564	124,814
<b>Cash, end of year</b>	<b>\$ 116,740</b>	<b>\$ 91,564</b>

*The accompanying notes are an integral part of the financial statements.*

# BOYS & GIRLS CLUB OF WESTERN LANE COUNTY

## NOTES TO FINANCIAL STATEMENTS

(See Independent Auditor's Report)

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### 1 - Significant Accounting Policies

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#### Organization's Activities

The Boys & Girls Club of Western Lane County (hereafter, "the Organization"), is a nonprofit youth guidance agency. It is a local chapter of the Boys & Girls Club of America, and has served the area's youth, ages six to eighteen since 1996. The Organization promotes the health, social, education, vocational, and character development of each member and provides a variety of wholesome, adult-guided activities, and services.

#### Basis of Accounting

The financial statements of the Organization have been prepared on the accrual basis of accounting and accordingly reflect all significant receivables, payables, and other liabilities. Financial statement presentation follows the recommendations of the Financial Accounting Standards Board Accounting Standards Codification (ASC) 958, *Not-For-Profit Organizations*. Under ASC 958, the Organization is required to report information regarding its financial position and activities per two classes of net assets; net assets without donor restriction, and net assets with donor restriction. As permitted by ASC 958, the Organization does not use fund accounting.

#### Basis of Presentation

The accompanying financial statements are prepared on the accrual basis of accounting as required under accounting principles generally accepted in the United States of America of voluntary health and welfare organizations. Net assets and revenues, expenses, gains and losses are classified based on the existence or absence of donor-imposed restrictions. Accordingly, net assets of the Organization and changes therein are classified and reported as follows:

*Net assets without donor restrictions* - net assets that are not subject to donor imposed restrictions and may be expended for any purpose in performing the primary objectives of the organization. These net assets may be used at the discretion of the Organization's management and board of directors.

*Net assets with donor restrictions* - net assets subject to stipulations imposed by donors, and grantors. Some donor restrictions are temporary in nature; those restrictions will be met by the actions of the Organization or by the passage of time. Other donor restrictions are perpetual in nature, where by the donor has stipulated the funds be maintained in perpetuity.



# BOYS & GIRLS CLUB OF WESTERN LANE COUNTY

## NOTES TO FINANCIAL STATEMENTS

(See Independent Auditor's Report)

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### 1 - Significant Accounting Policies - continued

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#### Basis of Presentation - continued

Donor restricted contributions are reported as increases in net assets with donor restrictions. When a restriction expires, net assets are reclassified from net assets with donor restrictions to net assets without donor restrictions in the statements of activities.

#### Fair Value Measurements – Beneficial Interests

Fair value is defined as the price that would be received to sell an asset in principal or most advantageous market for the asset in an orderly transaction between market participants on the measurement date. Fair value should be based on the assumptions market participants would use when pricing an asset. U.S. GAAP establishes a fair value hierarchy that prioritizes investments based on those assumptions. The fair value hierarchy gives the highest priority to quoted prices in active markets (observable inputs) and the lowest priority to an entity's assumptions (unobservable inputs). The Organization groups assets at fair value in three levels, based on the markets in which the assets and liabilities are traded and the reliability of the assumptions used to determine fair value. These levels are:

*Level 1* – Unadjusted quoted market prices for identical assets or liabilities in active markets as of the measurement date.

*Level 2* – Other observable inputs, either directly or indirectly, including:

- Quoted prices for similar assets / liabilities in active markets;
- Quoted prices for identical or similar assets in non-active markets;
- Inputs other than quoted prices that are observable for the asset / liability; and,
- Inputs that are derived principally from or corroborated by other observable market data.

*Level 3* – Unobservable inputs that cannot be corroborated by observable market data.

#### Cash and Cash Equivalents

For the purpose of the statement of cash flows, the Organization considers petty cash and all demand deposits to be cash and cash equivalents. Cash held by financial institutions is insured by the Federal Deposit Insurance Corporation up to \$250,000 for each institution. The balance held by these institutions did not exceed the insured amount during the periods ended December 31, 2019 and 2018, respectively.

# BOYS & GIRLS CLUB OF WESTERN LANE COUNTY

## NOTES TO FINANCIAL STATEMENTS

*(See Independent Auditor's Report)*

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### 1 - Significant Accounting Policies - continued

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#### **Public Support and Revenue**

The organization is supported primarily through donor contributions, grants, and fund raising activities. Contributions may be generated through mail solicitations and special event activities. Contributions are recognized upon receipt. Contributions received are recorded as support without donor or with donor restrictions depending on existence or nature of any donor restrictions. Contributions that are restricted by the donor are reported as increases in net assets without donor restrictions if the restrictions expire in the calendar year in which the contributions are recognized. All other donor-restricted contributions are reported as increases in net assets with donor restrictions depending on the nature of the restrictions. When a restriction expires, net assets with donor restrictions are reclassified to net assets without donor restrictions.

#### **Functional Allocation of Expenses**

The costs of providing the various programs and other activities have been summarized on a functional basis in the statement of functional expenses. Accordingly, certain costs have been allocated among the programs and supported services benefitted.

#### **Property and Equipment**

It is the Organization's policy to capitalize property and equipment over \$500. All significant acquisitions and renovations which increase the value of assets are capitalized. All expenditures for repairs and maintenance are expensed in the period in which the cost is incurred. Purchased property and equipment is capitalized as cost. Depreciation expense for the years ended December 31, 2019 and 2018 were \$22,807 and \$11,015, respectively. The estimated useful lives are as follows:

Property	5 - 39 years
Equipment	3 - 10 years

# BOYS & GIRLS CLUB OF WESTERN LANE COUNTY

## NOTES TO FINANCIAL STATEMENTS - Continued

*(See Independent Auditor's Report)*

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### 1 - Significant Accounting Policies - continued

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#### **Donated Assets**

Donations of property and equipment are recorded as contributions at their estimated fair value. Such donations are reported as contributions without restriction unless the donor has restricted the donated asset to a specific purpose or use. Absent donor stipulations regarding how long the donated asset must be maintained, the Organization reports expirations of donor restrictions when the donated assets are placed in service.

#### **Use of Estimates**

The preparation of financial statements in conformity with accounting principles generally accepted in the United States of America require management to make estimates and assumptions that affect certain reported amounts and disclosures. Accordingly, actual results could differ from those estimates.

#### **Advertising Costs**

The Organization expenses advertising costs as incurred. The Organization incurred \$8,628 and \$6,556 in advertising costs, for the years ended December 31, 2019 and 2018, respectively.

#### **Income Taxes**

The Boys & Girls Clubs is a nonprofit organization as described in Section 501(c)(3) of the Internal Revenue Code and is exempt from federal and state income taxes and classified by the Internal Revenue Service as other than a private foundation.

The Organization follows accounting standards for uncertain income tax positions. The Organization will recognize in its financial statements the benefit of a tax position when it believes that tax position will more likely than not be sustained on audit based on the technical merits of the position. For an exempt organization, uncertain tax positions could result from unrelated business income activities or actions that jeopardize its status as tax-exempt, such as political activity, substantial lobbying expenditures or excessive unrelated business activities. The Organization has concluded that it had no unrecognized income tax benefits at December 31, 2019 and 2018, and it has no tax positions for which it estimates a significant change over the next 12 months.

# BOYS & GIRLS CLUB OF WESTERN LANE COUNTY

## NOTES TO FINANCIAL STATEMENTS - Continued

*(See Independent Auditor's Report)*

### 1 - Significant Accounting Policies - continued

#### New Accounting Pronouncement

On August 18, 2016, FASB issued ASU 2016-14, Not-for-Profit Entities (Topic 958) – *Presentation of Financial Statements of Not-for-Profit Entities*. The update addresses the complexity and understandability of net asset classification, deficiencies in information about liquidity and availability of resources, and the lack of consistency in the type of information provided about expenses and investment return. The Organization has adjusted the presentation of these statements accordingly. The following table represents the presentation of the reclassification of net asset classification:

Net assets as December 31, 2019:

	<b>Without Donor Restrictions</b>	<b>With Donor Restrictions</b>	<b>Total Net Assets</b>
Net asset classifications			
Unrestricted	\$ 457,167	\$ -	\$ 457,167
Temporarily restricted	-	21,085	21,085
Permanently restricted	-	502,859	502,859
<b>Net assets as reclassified</b>	<b>\$ 457,167</b>	<b>\$ 523,944</b>	<b>\$ 981,111</b>

Net assets as of December 31, 2018:

	<b>Without Donor Restrictions</b>	<b>With Donor Restrictions</b>	<b>Total Net Assets</b>
Net asset classifications			
As previously presented:			
Unrestricted	\$ 428,106	\$ -	\$ 428,106
Temporarily restricted	-	10,327	10,327
Permanently restricted	-	448,811	448,811
<b>Net assets as reclassified</b>	<b>\$ 428,106</b>	<b>\$ 459,138</b>	<b>\$ 887,244</b>

# BOYS & GIRLS CLUB OF WESTERN LANE COUNTY

## NOTES TO FINANCIAL STATEMENTS - Continued

(See Independent Auditor's Report)

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### 1 - Significant Accounting Policies - continued

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#### Date of Management's Review

Subsequent events have been evaluated through March 27, 2020, which is the date the financial statements were available to be issued. The COVID-19 outbreak in the United States has caused business disruption through mandated and voluntary closings of the Organization's facilities. While the disruption is currently expected to be temporary, there is considerable uncertainty around the duration of the closings. Therefore, the Organization expects this matter to negatively impact its operating results. However, the related financial impact and duration cannot be reasonably estimated at this time. Management was unaware of any other reportable material subsequent events that required disclosure.

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### 2 - Availability and Liquidity

	2019	2018
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The following represents the Organization's financial assets as of:

Financial assets at year end:

Cash and cash equivalents	\$ 116,740	\$ 91,564
Beneficial interests	<u>502,859</u>	<u>448,811</u>
Total financial assets	619,599	540,375
Less amounts not available to be used within one year:		
Net assets with donor restrictions	<u>523,944</u>	<u>459,138</u>
Financial assets available to meet general expenditures over the next twelve months	<u>\$ 95,655</u>	<u>\$ 81,237</u>

The Organization's goal is generally to maintain financial assets to meet 90 days of operating expenses. As part of its liquidity plan, excess cash may be invested in short-term investments, including money market accounts and certificates of deposit.

# BOYS & GIRLS CLUB OF WESTERN LANE COUNTY

## NOTES TO FINANCIAL STATEMENTS - Continued

*(See Independent Auditor's Report)*

### 3 - Property and Equipment - continued

2019	Cost	Accumulated Depreciation	Net Book Value
Land	\$ 50,000	\$ -	\$ 50,000
Building and improvements	622,198	99,535	522,663
Furniture and equipment	47,322	28,444	18,878
Vehicles	9,731	9,731	-
	<u>\$ 729,251</u>	<u>\$ 137,710</u>	<u>\$ 591,541</u>

2018	Cost	Accumulated Depreciation	Net Book Value
Land	\$ 50,000	\$ -	\$ 50,000
Building and improvements	619,698	80,362	539,336
Furniture and equipment	28,142	24,810	3,332
Vehicles	9,731	9,731	-
	<u>\$ 707,571</u>	<u>\$ 114,903</u>	<u>\$ 592,668</u>

# BOYS & GIRLS CLUB OF WESTERN LANE COUNTY

## NOTES TO FINANCIAL STATEMENTS - Continued

*(See Independent Auditor's Report)*

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### 4 - Beneficial Interests - continued

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#### **Hardison Endowment:**

In 2016, the Organization received a donation to establish a Continuing Education Trust Fund. In 2017, the Organization established the John and Patricia Hardison Children's Charitable Endowment. The Organization established the funds with the Western Lane County Community Foundation. The funds are invested with the Oregon Community Foundation on behalf of the Organization.

The Organization has a \$502,859 and \$448,811 beneficial interest in assets held by The Oregon Community Foundation (beneficial interest) reported in the Statement of Financial Position at December 31, 2019 and 2018, respectively. The beneficial interest is a Level 3 investment. See Note 1 Fair Value Measurements.

The beneficial interest consists of net assets with donor restricted endowment funds, which are subject to The Oregon Community Foundation (OCF) Articles of Incorporation and Bylaws, including, without limitations, the provisions authorizing OCF to unilaterally vary or modify restrictions or conditions (variance power) that it believes are unnecessary, incapable of fulfillment, or inconsistent with the charitable, educational, and scientific needs of the state of Oregon.

Unless instructed otherwise, OCF will distribute a percentage of the beneficial interest determined by OCF's Board of Directors, at least annually, under its grant percentage payout policy for permanent funds. The annual distribution will not be less than a reasonable rate of return. OCF may make distributions in excess of the percentage determined by OCF's Board of Directors upon a majority vote of all of the directors of the Organization, subject to the sole judgement of OCF's Board of Directors that the distribution requested is consistent with the objectives and purposes of the Organization and with the charitable, educational, and scientific needs of the state of Oregon.

#### **Al Pearn Endowment:**

The Organization is also named as the beneficiary of a permanent endowment. The earnings of the endowment are to be used to benefit the Organization. The Organization cannot use the original principal of the endowment. Should the Organization cease to exist, the beneficiary would change to another organization named in the agreement. Based on the preceding facts, the Organization has not recorded an asset for the endowment and only records the distribution of earnings when received.

# BOYS & GIRLS CLUB OF WESTERN LANE COUNTY

## NOTES TO FINANCIAL STATEMENTS - Continued

*(See Independent Auditor's Report)*

### 5 - Deferred Revenues

The following is a summary of deferred revenues:

	2019	2018
Oregon Community Foundation K-12 Initiative Grant for 2019 - 2020 school year	\$ 55,000	\$ -
Oregon Community Foundation K-12 Initiative Grant for 2018 - 2019 school year	-	55,000
2019 Fraudville Event	-	900
	\$ 55,000	\$ 55,900

### 6 - Long-Term Debt

	2019	2018
Note payable to Chuck Trent, the Organization's Executive Director. Note is non interest bearing and was forgiven in 2019.	\$ -	\$ 9,000
Note payable to Oregon Pacific Bank, in monthly installments of \$910, including interest at 5.29% per annum, due March 26, 2028.	145,364	148,438
	145,364	157,438
Less current portion	3,314	12,148
	\$ 142,050	\$ 145,290

Maturities of long-term debt are as follows for the years ending December 31,

2020	\$ 3,314
2021	3,494
2022	3,683
2023	3,883
2024	4,093
Thereafter:	126,897
	145,364
Less current portion	3,314
<b>Long-term portion</b>	<b>\$ 142,050</b>



# BOYS & GIRLS CLUB OF WESTERN LANE COUNTY

## NOTES TO FINANCIAL STATEMENTS - Continued

(See Independent Auditor's Report)

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### 7- Line of Credit

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On April 27, 2018, the Company entered into a \$25,000 Line of Credit agreement with Oregon Pacific Bank. The line is collateralized by all property and equipment of the Organization. The interest rate on the line is a fixed rate of 5.290%. The credit line matures on April 27, 2024.

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### 8 - Fair Value of Financial Instruments

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Unless otherwise indicated, the fair value of all reported assets and liabilities which represent financial instruments, (none of which are held for trading purposes), approximate the Level 1 carrying value of the three levels of the hierarchy.

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### 9 - Net Assets with Donor Restriction

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Net assets with donor restrictions consisted of the following:

	<u>2019</u>	<u>2018</u>
Beneficial Interest	\$ 502,859	\$ 448,811
2018 K-12 Initiative Grant	-	2,943
Edmund Josephine Wallock Memorial Fund	800	-
Florence Air Academy	1,000	-
Fraudville	290	-
Hardison van/bus cover	7,500	6,000
Kiwanis Keep the Lights On	-	1,284
Peacehealth - SMARTGirls / Passport to Manhood	10,000	-
Write Brain Books	-	100
	<u>\$ 522,449</u>	<u>\$ 459,138</u>

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### 10 - Change in Presentation

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Certain amounts in the 2018 financial statements have been reclassified to conform to the 2019 presentation.

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