FOR TAX YEAR 2019

CALAPOOIA WATERSHED COUNCIL

CPA WorldTax, LLC 12022 Blue Valley Parkway Overland Park, KS 66213 (913)708-8306

CPANDOLOGIA Cibil to Local Support for Your Tax Preparation Heeds

CPA WorldTax, LLC

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September 21, 2020

Calapooia Watershed Council PO Box 844 Brownsville, OR 97327

Calapooia Watershed Council:

Enclosed is the 2019 amended federal return for a tax-exempt organization, prepared for Calapooia Watershed Council from the information provided. This return will be e-filed with the IRS once we receive a signed Form 8879-EO, IRS e-file Signature Authorization for an Exempt Organization.

The organization's amended federal return reflects neither a refund nor a balance due.

Thank you for the opportunity to be of service. For further assistance with your tax return needs, contact our office at (913)708-8306.

Sincerely,

Suzanne Bartling, CPA

Suzanne Bartling CPA WorldTax, LLC

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Form	93	90	R	Return of	Organiz	zation E	cempt	From Ir	icom	e lax			2019
(Rev.	Januai	ry 2020)	Under section	on 501(c), 527	, or 4947(a)	(1) of the Inte	rnal Reve	enue Code (except	private fou	ndations	5)	2019
				o not enter so								Í	Open to Public
		the Treasury nue Service	►	Go to www.ii	rs.gov/Forn	n990 for instr	uctions a	and the late	st infori	mation.			Inspection
A F	or the	e 2019 calendar					07-0		and end		06	-30	,2020
B c	heck if a	applicable:	C Name of orga	nizatiorCalapo	ooia Wat	ershed Co	uncil				D Emplo	oyer ide	ntification number
A	ddress	change	Doing busines	ss as							-	26-	4228349
	lame ch		Number and s	street (or P.O. box i	if mail is not deli	vered to street ad	dress)		Room/su	uite	E Teleph	none nur	nber
Ir	nitial retu	urn	PO Box 84	4								(54)	1)466-3493
F	inal retu	urn/terminated	City or town, s	state or province, c	ountry, and ZIP	or foreign postal c	ode				G Gross	-	
X A	mendeo	d return	Brownsvil	le, OR 97	327						\$		672,445
Application pending F Name and address of principal officer: H(a) Is this a group return for subordir													
										H(b) Are all	subordinate	s includ	ed? Yes No
ΙТ	ax-exen	npt status: X 50	01(c)(3) 501	(c) () 🗸 ((insert no.)	4947(a)(1) o	r 🗌 5	27		7	attach a lis		
JV	Vebsite:		calapooia.	org	· · · ·					H(c) Group	exemption	number	r 🕨
κ F	orm of c	organization: X Co	orporation True	st Association	n 🗌 Other 🕨	•	L	. Year of format	tion: 20	08 м	State of lega	al domic	ile: OR
Pa	_	Summary					I						
	1	Briefly describe	e the organizatio	n's mission or	most signific	cant activities:	The	Calapoo:	ia Wat	ershed	Counc	il sl	hall provide
		•	ies for me		•								-
Governance			and its co				•						
'naı								-					
vel	2	Check this box	► if the ora	anization disco	ontinued its o	perations or o	disposed o	of more than	25% of	its net asse	ts.		
ö	3	Check this box ► [] if the organization discontinued its operations or disposed of more than 25% of its net assets. Number of voting members of the governing body (Part VI, line 1a)										12	
کہ م	4												12
itie	5		dependent voting members of the governing body (Part VI, line 1b) 4 of individuals employed in calendar year 2019 (Part V, line 2a) 5										
Activities &	6		f individuals employed in calendar year 2019 (Part V, line 2a) 5 8 f volunteers (estimate if necessary) 6 100										
Ă	-		ted business revenue from Part VIII, column (C), line 12									0	
		Net unrelated b											0
						,			· · · ·	Prior Year			Current Year
	8	Contributions a	nd grants (Part	VIII. line 1h)							9.076		671,012
ē	9					209,076							448
Revenue	10		ome (Part VIII, c								2,347		985
Re	11		(Part VIII, colum							-	,		0
	12		add lines 8 thro	().						29(,699		672,445
	13		ilar amounts pa	-							,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,		0
	14		o or for members										0
	15		compensation, e	· · ·						250),939		288,796
ses	16a	Professional fu									,,		0
Expenses		Total fundraisir						45					Ŭ
Ă	17		s (Part IX, colum						-	23	5,767		316,721
	18		. Add lines 13-				25)				5,706		605,517
	19		expenses. Subt		*	. ,	,				5,007)		66,928
es										inning of Curr	-		End of Year
ets c lanc	20	Total assets (P	art X, line 16)							-	9,637		566,906
Ass I Ba	21		(Part X, line 26)								1,869		105,210
Net Assets or Fund Balances	22		und balances.								1,768		461,696
Pa	_	Signature							-		-,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,		
Unde	r penalti	ies of perjury, I declar	e that I have examin						t of my kno	wledge and be	lief, it is		
true,	correct,	and complete. Declar	ation of preparer (oth	ner than officer) is l	based on all info	rmation of which p	preparer has	any knowledge.			1		
		Collir	Mccandles	s									
Sigi	n	Signature o									Dat	e	
Her			Mccandles	s. Evenut	tive Dir	ector							
	-		nt name and title	EACCUL									
		Print/Type prepa			arer's signature	artling	ρ_{i}			Check	if	PTIN	
Paio	ł	Suzanne 1		Juza	nne Bar	aning	, CP	(Y) 09-21-20	120		iployed		0093563
		Sazanne	-ar crang		anne Dal	y V		~~~~~~~~~~~~~~~~~~~~~~~~~~~~~~~~~~~~~~~	~ ~ ~ ~	301-011	10,00	FU	

Preparer	Firm's name	CPA WorldTax, LLC	Firm's EIN 🕨								
Use Only	Firm's address 🕨	12022 Blue Valley Parkway	Phone no.								
		Overland Park KS 66213	913-708-8306								
May the IRS discuss this return with the preparer shown above? (see instructions)											

No

Form	990 (2019) Calapooia Watershed Council 26-4228349 Page 2
Pa	t III Statement of Program Service Accomplishments
	Check if Schedule O contains a response or note to any line in this Part III
1	Briefly describe the organization's mission:
	The Calapooia Watershed Council shall provide opportunities for membership to cooperate in
	promoting and sustaining the health of the watershed and its communities.
_	
2	Did the organization undertake any significant program services during the year which were not listed on the
	prior Form 990 or 990-EZ?
3	Did the organization cease conducting, or make significant changes in how it conducts, any program
5	services?
	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 \$ 483,825 including grants of \$) (Revenue \$)
	The Calapooia Watershed Council's (CWC) primary program activities included planting, site
	preparation, maintenance, and native plant restoration along local streams, youth watershed
	education, community engagement, and operations. In fiscal year 2019-2020 plants were installed
	in the Calapooia Basin by contracted crews thanks to our restoration program that has received
	long-term support from Meyer Memorial Trust, the Nature Conservancy, and Oregon Watershed
	Enhancement Board. Staff invested time in regional collaborations to develop and support our
	model watershed program's long-term funding, and new partnerships to increase diversity, equity
	and inclusion measures in our work. We also conducted seasonal monitoring and spawning surveys in
	the Upper Calapooia. We continue to work closely with the Oregon Parks and Recreation Department
	US Forest Service, as well as regional schools to deliver our well-supported youth education
	programs.
46	(Code:) (Expenses \$ including grants of \$) (Revenue \$)
4b	(Code:) (Expenses \$ including grants of \$) (Revenue \$)
4c	(Code:) (Expenses \$ including grants of \$) (Revenue \$)
4d	Other program services (Describe on Schedule O.)
	(Expenses \$ including grants of \$) (Revenue \$)
4e	Total program service expenses 483,825
	Form 990 (2019)

Forr	n 990 (2019) Calapooia Watershed Council 26-4228	349	F	Page 3
Pa	Int IV Checklist of Required Schedules			T
1	Is the organization described in section 501(c)(3) or 4947(a)(1) (other than a private foundation)? If "Yes,"		Yes	No
•	complete Schedule A	1	x	
2	Is the organization required to complete Schedule B, Schedule of Contributors (see instructions)?	2	x	
3	Did the organization engage in direct or indirect political campaign activities on behalf of or in opposition to	-		
5	candidates for public office? If "Yes," complete Schedule C, Part I	3		x
4	Section 501(c)(3) organizations. Did the organization engage in lobbying activities, or have a section 501(h)	J		
-	election in effect during the tax year? If "Yes," complete Schedule C, Part II	4		x
5	Is the organization a section $501(c)(4)$, $501(c)(5)$, or $501(c)(6)$ organization that receives membership dues,	-		
Ū	assessments, or similar amounts as defined in Revenue Procedure 98-19? If "Yes," complete Schedule C, Part III	5		x
6	Did the organization maintain any donor advised funds or any similar funds or accounts for which donors			
·	have the right to provide advice on the distribution or investment of amounts in such funds or accounts? If			
	"Yes," complete Schedule D, Part I	6		x
7	Did the organization receive or hold a conservation easement, including easements to preserve open space,			
-	the environment, historic land areas, or historic structures? If "Yes," complete Schedule D, Part II	7		x
8	Did the organization maintain collections of works of art, historical treasures, or other similar assets? If "Yes,"	-		
	complete Schedule D, Part III	8		x
9	Did the organization report an amount in Part X, line 21, for escrow or custodial account liability, serve as a			
	custodian for amounts not listed in Part X; or provide credit counseling, debt management, credit repair, or			
	debt negotiation services? If "Yes," complete Schedule D, Part IV	9		x
10	Did the organization, directly or through a related organization, hold assets in donor-restricted endowments			
	or in quasi endowments? If "Yes," complete Schedule D, Part V	10		x
11	If the organization's answer to any of the following questions is "Yes," then complete Schedule D, Parts VI,			
	VII, VIII, IX, or X as applicable.			
a	Did the organization report an amount for land, buildings, and equipment in Part X, line 10? If "Yes,"			
	complete Schedule D, Part VI	11a	x	
k	Did the organization report an amount for investments - other securities in Part X, line 12, that is 5% or more			
	of its total assets reported in Part X, line 16? If "Yes," complete Schedule D, Part VII	11b		x
c	Did the organization report an amount for investments - program related in Part X, line 13, that is 5% or more			
	of its total assets reported in Part X, line 16? If "Yes," complete Schedule D, Part VIII	11c		х
c	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? If "Yes," complete Schedule D, Part IX	11d		х
e	Did the organization report an amount for other liabilities in Part X, line 25? If "Yes," complete Schedule D, Part X	11e	х	
f				
	the organization's liability for uncertain tax positions under FIN 48 (ASC 740)? If "Yes," complete Schedule D, Part X	11f		х
12a				
	Schedule D, Parts XI and XII	12a		х
b	5			
	"Yes," and if the organization answered "No" to line 12a, then completing Schedule D, Parts XI and XII is optional	12b		х
13	Is the organization a school described in section 170(b)(1)(A)(ii)? If "Yes," complete Schedule E	13		х
14a	5	14a		x
b				
	fundraising, business, investment, and program service activities outside the United States, or aggregate			
45	foreign investments valued at \$100,000 or more? If "Yes," complete Schedule F, Parts I and IV	14b		x
15	Did the organization report on Part IX, column (A), line 3, more than \$5,000 of grants or other assistance to or	45		
46	for any foreign organization? If "Yes," complete Schedule F, Parts II and IV	15		x
16	Did the organization report on Part IX, column (A), line 3, more than \$5,000 of aggregate grants or other	10		
47	assistance to or for foreign individuals? If "Yes," complete Schedule F, Parts III and IV	16		x
17	Did the organization report a total of more than \$15,000 of expenses for professional fundraising services on	17		v
10	Part IX, column (A), lines 6 and 11e? If "Yes," complete Schedule G, Part I (see instructions)	17		x
18	Did the organization report more than \$15,000 total of fundraising event gross income and contributions on Part VIII lines 1c and 832 if "Yes," complete Schedule G. Part II	10		v
10	Part VIII, lines 1c and 8a? If "Yes," complete Schedule G, Part II	18		x
19	If "Yes," complete Schedule G, Part III.	19		v
20 a		20a		x
	b If "Yes" to line 20a, did the organization attach a copy of its audited financial statements to this return?	20a 20b		^
21	Did the organization report more than \$5,000 of grants or other assistance to any domestic organization or	200		+
~ 1	domestic government on Part IX, column (A), line 1? If "Yes," complete Schedule I, Parts I and II	21		x
				<u> </u>

Form	990 (2019) Calapooia Watershed Council 26-4228	349	Р	age 4
Pa	rt IV Checklist of Required Schedules (continued)			
			Yes	No
22	Did the organization report more than \$5,000 of grants or other assistance to or for domestic individuals on			
	Part IX, column (A), line 2? If "Yes," complete Schedule I, Parts I and III	22		х
23	Did the organization answer "Yes" to Part VII, Section A, line 3, 4, or 5 about compensation of the			
	organization's current and former officers, directors, trustees, key employees, and highest compensated			
	employees? If "Yes," complete Schedule J	23		x
24a	Did the organization have a tax-exempt bond issue with an outstanding principal amount of more than			
	\$100,000 as of the last day of the year, that was issued after December 31, 2002? If "Yes," answer lines 24b			
	through 24d and complete Schedule K. If "No," go to line 25a	24a		х
b	Did the organization invest any proceeds of tax-exempt bonds beyond a temporary period exception?	24b		
С	Did the organization maintain an escrow account other than a refunding escrow at any time during the year			
	to defease any tax-exempt bonds?	24c		
d	Did the organization act as an "on behalf of" issuer for bonds outstanding at any time during the year?	24d		
25a	Section 501(c)(3), 501(c)(4), and 501(c)(29) organizations. Did the organization engage in an excess benefit			
	transaction with a disqualified person during the year? If "Yes," complete Schedule L, Part I	25a		x
b	Is the organization aware that it engaged in an excess benefit transaction with a disqualified person in a prior			
	year, and that the transaction has not been reported on any of the organization's prior Forms 990 or 990-EZ?	0.51		
~~	If "Yes," complete Schedule L, Part L	25b		x
26	Did the organization report any amount on Part X, line 5 or 22, for receivables from or payables to any current			
	or former officer, director, trustee, key employee, creator or founder, substantial contributor, or 35%	-		
27	controlled entity or family member or any of these persons? If "Yes," complete Schedule L, Part II	26		x
27	Did the organization provide a grant or other assistance to any current or former officer, director, trustee, key			
	employee, creator or founder, substantial contributor or employee thereof, a grant selection committee member, or to a 35% controlled entity (including an employee thereof) or family member of any of these			
	persons? If "Yes," complete Schedule L, Part III	27		x
28	Was the organization a party to a business transaction with one of the following parties (see Schedule L, Part	21		
20	IV instructions, for applicable filing thresholds, conditions, and exceptions):			
а	A current or former officer, director, trustee, key employee, creator or founder, or substantial contributor? If			
u	"Yes," complete Schedule L, Part IV.	28a		x
b	A family member of any individual described in line 28a? If "Yes," complete Schedule L, Part IV	28b		x
c	A 35% controlled entity of one or more individuals and/or organizations described in lines 28a or 28b? If			
Ū	"Yes," complete Schedule L, Part IV.	28c		x
29	Did the organization receive more than \$25,000 in non-cash contributions? If "Yes," complete Schedule M.	29		x
30	Did the organization receive contributions of art, historical treasures, or other similar assets, or qualified			
	conservation contributions? If "Yes," complete Schedule M.	30		x
31	Did the organization liquidate, terminate, or dissolve and cease operations? If "Yes," complete Schedule N, Part I	31		x
32	Did the organization sell, exchange, dispose of, or transfer more than 25% of its net assets? If "Yes,"			
	complete Schedule N, Part II.	32		x
33	Did the organization own 100% of an entity disregarded as separate from the organization under Regulations			ĺ
	sections 301.7701-2 and 301.7701-3? If "Yes," complete Schedule R, Part I	33		x
34	Was the organization related to any tax-exempt or taxable entity? If "Yes," complete Schedule R, Part II, III,			
	or IV, and Part V, line 1	34		x
35a	Did the organization have a controlled entity within the meaning of section 512(b)(13)?	35a		x
b	If "Yes" to line 35a, did the organization receive any payment from or engage in any transaction with a			
	controlled entity within the meaning of section 512(b)(13)? If "Yes," complete Schedule R, Part V, line 2	35b		
36	Section 501(c)(3) organizations. Did the organization make any transfers to an exempt non-charitable			
	related organization? If "Yes," complete Schedule R, Part V, line 2	36		x
37	Did the organization conduct more than 5% of its activities through an entity that is not a related organization			
	and that is treated as a partnership for federal income tax purposes? If "Yes," complete Schedule R, Part VI	37		х
38	Did the organization complete Schedule O and provide explanations in Schedule O for Part VI, lines 11b and			
	19? Note: All Form 990 filers are required to complete Schedule O.	38	x	Ĺ
Par				
	Check if Schedule O contains a response or note to any line in this Part V			┍┶┷
			Yes	No
1a	Enter the number reported in Box 3 of Form 1096. Enter -0- if not applicable	-		
b		-		
С	Did the organization comply with backup withholding rules for reportable payments to vendors and			
	reportable gaming (gambling) winnings to prize winners?	1c	х	Ĺ

Form	m 990 (2019) Calapooia Watershed Council 26	6-422834	9	P	Page 5
Pa	art V Statements Regarding Other IRS Filings and Tax Compliance (continued)				
		_		Yes	No
2a	Enter the number of employees reported on Form W-3, Transmittal of Wage and Tax				
	Statements, filed for the calendar year ending with or within the year covered by this returm 2a	8			
b	If at least one is reported on line 2a, did the organization file all required federal employment tax returns?	[2b	х	
	Note: If the sum of lines 1a and 2a is greater than 250, you may be required to e-file (see instructions)				
3a	Did the organization have unrelated business gross income of \$1,000 or more during the year?		3a		х
b	If "Yes," has it filed a Form 990-T for this year? If "No" to line 3b, provide an explanation in Schedule O	[3b		
4a	At any time during the calendar year, did the organization have an interest in, or a signature or other authority over,				
	a financial account in a foreign country (such as a bank account, securities account, or other financial account)?		4a		x
b	■ If "Yes," enter the name of the foreign country				
	See instructions for filing requirements for FinCEN Form 114, Report of Foreign Bank and Financial Accounts (FBAR).				
5a	Was the organization a party to a prohibited tax shelter transaction at any time during the tax year?		5a		x
b	Did any taxable party notify the organization that it was or is a party to a prohibited tax shelter transaction?	[5b		х
с	If "Yes" to line 5a or 5b, did the organization file Form 8886-T?.	[5c		
6a	Does the organization have annual gross receipts that are normally greater than \$100,000, and did the				
	organization solicit any contributions that were not tax deductible as charitable contributions?		6a		x
b	If "Yes," did the organization include with every solicitation an express statement that such contributions or				
	gifts were not tax deductible?		6b		
7	Organizations that may receive deductible contributions under section 170(c).				
а					
	and services provided to the payor?		7a		x
b			7b		
с		-			
	required to file Form 8282?		7c		x
d			-		
е			7e		x
f	Did the organization, during the year, pay premiums, directly or indirectly, on a personal benefit contract?	-	7f		x
g	If the organization received a contribution of qualified intellectual property, did the organization file Form 8899 as required?	-	7g		
h		-	7h		
8	Sponsoring organizations maintaining donor advised funds. Did a donor advised fund maintained by the				
	sponsoring organization have excess business holdings at any time during the year?		8		
9	Sponsoring organizations maintaining donor advised funds.		-		
а			9a		
b		-	9b		<u> </u>
10	Section 501(c)(7) organizations. Enter:				
a	Initiation fees and capital contributions included on Part VIII, line 12				
b					
11	Section 501(c)(12) organizations. Enter:				
a					
b					
	against amounts due or received from them.)				
12a			12a		
b		••••			
13	Section 501(c)(29) qualified nonprofit health insurance issuers.				
а			13a		
u	Note: See the instructions for additional information the organization must report on Schedule O.		Tou		<u> </u>
b					
5	the organization is licensed to issue qualified health plans				
с					
14a			14a		x
b			14a 14b		~
	Is the organization subject to the section 4960 tax on payment(s) of more than \$1,000,000 in remuneration or	••••	1-+D		
15			15		v
		••••	13		x
16	If "Yes," see instructions and file Form 4720, Schedule N.		16		v
16	Is the organization an educational institution subject to the section 4968 excise tax on net investment income?	••••	10		x
	If "Yes," complete Form 4720, Schedule O.				

Form **990** (2019)

Form	1990 (2019) Calapooia Watershed Council 26-42283	49	P	2age 6
Pa	rt VI Governance, Management, and Disclosure For each "Yes" response to lines 2 through 7b below, and for a	≀ "No"		
	response to line 8a, 8b, or 10b below, describe the circumstances, processes, or changes in Schedule O. See instruction	s.		
	Check if Schedule O contains a response or note to any line in this Part VI			. x
Sec	tion A. Governing Body and Management			
			Yes	No
1a	Enter the number of voting members of the governing body at the end of the tax year 1a 12	-		
	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	Enter the number of voting members included in line 1a, above, who are independent	-		
2	Did any officer, director, trustee, or key employee have a family relationship or a business relationship with			
	any other officer, director, trustee, or key employee?	2		х
3	Did the organization delegate control over management duties customarily performed by or under the direct			
	supervision of officers, directors, or trustees, or key employees to a management company or other person?	3		х
4	Did the organization make any significant changes to its governing documents since the prior Form 990 was filed?	4		х
5	Did the organization become aware during the year of a significant diversion of the organization's assets?	5		x
6	Did the organization have members or stockholders?	6		x
7a	Did the organization have members, stockholders, or other persons who had the power to elect or appoint			
	one or more members of the governing body?	7a		х
b	Are any governance decisions of the organization reserved to (or subject to approval by) members,			
-	stockholders, or persons other than the governing body?	7b		x
8	Did the organization contemporaneously document the meetings held or written actions undertaken during			
	the year by the following:			
a	The governing body?	8a	X	
b	Each committee with authority to act on behalf of the governing body?	8b	x	
9	Is there any officer, director, trustee, or key employee listed in Part VII, Section A, who cannot be reached at	•		
500	the organization's mailing address? If "Yes," provide the names and addresses on Schedule O	9		х
Sec	tion D. Policies (This Section B requests information about policies not required by the internal Revenue Code.)		Vee	Na
102	Did the organization have local chapters branches or effiliates?	10a	Yes	No
10a b	Did the organization have local chapters, branches, or affiliates?	10a		x
b	affiliates, and branches to ensure their operations are consistent with the organization's exempt purposes?	10b		
110		11a	v	
11a b	Has the organization provided a complete copy of this Form 990 to all members of its governing body before filing the form? Describe in Schedule O the process, if any, used by the organization to review this Form 990.	Tia	x	
12a	Did the organization have a written conflict of interest policy? <i>If "No," go to line 13</i>	12a	x	
b	Were officers, directors, or trustees, and key employees required to disclose annually interests that could give rise to conflicts?	12a	x	
c	Did the organization regularly and consistently monitor and enforce compliance with the policy? <i>If "Yes,"</i>	125		
C	describe in Schedule O how this was done	12c	x	
13	Did the organization have a written whistleblower policy?	13	x	
14	Did the organization have a written document retention and destruction policy?	14	x	
15	Did the process for determining compensation of the following persons include a review and approval by			
	independent persons, comparability data, and contemporaneous substantiation of the deliberation and decision?			
а	The organization's CEO, Executive Director, or top management official	15a	x	
b	Other officers or key employees of the organization	15b		x
	If "Yes" to line 15a or 15b, describe the process in Schedule O (see instructions).			
16a	Did the organization invest in, contribute assets to, or participate in a joint venture or similar arrangement			
	with a taxable entity during the year?	16a		x
b	If "Yes," did the organization follow a written policy or procedure requiring the organization to evaluate its			
	participation in joint venture arrangements under applicable federal tax law, and take steps to safeguard the			
	organization's exempt status with respect to such arrangements?	16b		
Sec	tion C. Disclosure			
17	List the states with which a copy of this Form 990 is required to be filed			
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.			
	X Own website X Another's website X Upon request Other (explain on Schedule O)			
19	Describe on Schedule O whether (and if so, how) the organization made its governing documents, conflict of interest policy,			
	and financial statements available to the public during the tax year.			
20	State the name, address, and telephone number of the person who possesses the organization's books and records			
	Fiona Julian (541)466-3493, PO Box 844, Brownsville, OR 97327			

Form 990 (20	9) Calapooia Watershed Council	26-4228349	Page 7						
Part VII	Compensation of Officers, Directors, Trustees, Key Employees, Highest Con Independent Contractors	npensated Employe	es, and						
	Check if Schedule O contains a response or note to any line in this Part VII								
Section A.	Officers, Directors, Trustees, Key Employees, and Highest Compensated Employees								
1a Complete this table for all persons required to be listed. Report compensation for the calendar year ending with or within the organization's tax year.									

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

• List all of the organization's current key employees, if any. See 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.

				((C)					
(A)	(B)				sition			(D)	(E)	(F)
Name and title	Average	(do not check more than one box, unless person is both an				Reportable	Reportable	Estimated amount		
	hours					/trustee)		compensation	compensation	of other
	per week							from the	from related organizations	compensation from the
	(list any	or	Ins	Officer	Ke	em	T O	organization (W-2/1099-MISC)	(W-2/1099-MISC)	organization and
	hours for related	director	tituti	Cer	y em	ploy	Former			related organizations
	organizations	or director	Institutional trustee		Key employee	ee				
	below	ustee	trust		ee	pen				
	dotted line)		ee			Highest compensated employee				
						<u> </u>				
(1) Collin McCandless	40.00									
Executive Director		x			х			57,193	0	0
(2) Mark Running	6.00									
Co-Chair		x		х				0	0	0
(3) Matt_Mellenthin	<u> </u>									
<u>Co-Chair</u>		x		х				0	0	0
(4) Dee Swayze	4.00									
Secretary		х		х				0	0	0
(5) Aimee Addison	4.00									
Treasurer		х		х				0	0	0
(6) Jim Merzenich	1.00									
Board Member		x						0	0	0
(7) James Wagner	<u>1.0</u> 0									
Board Member		x						0	0	0
(8) Heather Medina Sauceda	1.00									
Board Member		x						0	0	0
(9) Rick Jones	1.00									
Board Member		х						0	0	0
(10)John Joiner	1.00									
Board Member		х						0	0	0
(11)Nate_Meehan	1.00									
Board Member		х						0	0	0
(12)David Lawlor	6.00									
Board Member		х						0	0	0
<u>(13)</u>										
<u>(14)</u>										

	990 (2019) Calapooia Watersh										228349	F	9age 8
Part	VII Section A. Officers, Directors, Trustee	es, Key Emp	oloyee	s, ar	nd H	ligh	est Co	omp	ensated Employe	es (continued))		
	(A) Name and title	(B) Average hours per week (list any hours for related organizations below dotted line)	box	, unles er and	Pos eck m ss per d a di	rson i rector	han one s both ar //trustee) employee	n)	(D) Reportable compensation from the organization (W-2/1099-MISC)	(E) Reportable compensation from related organizations (W-2/1099-MISC) org	(F) mated arr of other ompensat from the anization ad organia	ion and
<u>(15)</u>													
(16)		 											
(17)													
<u>(18)</u>													
(0.4)													
(25)													
1b	Subtotal							• •					
с	Total from continuation sheets to Part VII, Sect							•					
d	Total (add lines 1b and 1c)										0		0
2	Total number of individuals (including but not limit reportable compensation from the organization		listed a	bove	e) wi	no re	eceive	d mo	ore than \$100,000	of			
												Yes	0 No
3	Did the organization list any former officer, direc	tor, trustee,	key en	nploy	/ee,	or h	ighest	con	npensated				
	employee on line 1a? If "Yes," complete Schedu										3		x
4	For any individual listed on line 1a, is the sum of re	•	•					•					
	organization and related organizations greater th												
5	individual										4		X
-	for services rendered to the organization? If "Yes	•		-			-				5		x
Secti	on B. Independent Contractors												
1	Complete this table for your five highest compensa compensation from the organization. Report comp										ear.		
	(A)								(B)		(C)		
	Name and business addres	SS							Description of service	es	Comper	sation	
_													
2	Total number of independent contractors (includin	g but not lim	ited to	thos	e lis	ted	above) wh	0				

►

received more than \$100,000 of compensation from the organization

	990 (2019) Calapooia Watershed Counc t VIII Statement of Revenue	il			26-42283	49 Pag
an	Check if Schedule O contains a response or note to an	v line in this Par	+ \/III			
			(A) otal revenue	(B) Related or exempt function revenue	(C) Unrelated business revenue	(D) Revenue excluded from tax under sections 512–514
	1a Federated campaigns 1a					
ts	b Membership dues 1b					
oun	c Fundraising events					
and Other Similar Amounts	d Related organizations					
lar		13,847				
Sin	f All other contributions, gifts, grants,					
Jer		57,165				
₹	g Noncash contributions included in					
and	lines 1a-1f	7,850				
	h Total. Add lines 1a-1f		671,012			
		ess Code				
	2a Program Service 54110	0	448	448		
he	b					
le Di						
Re	d					
Revenue	f All other program service revenue					
	g Total. Add lines 2a-2f		448			
		••••	110			
	3 Investment income (including dividends, interest, and other similar amounts)	F	985	985		
	5 Royalties					
		ersonal				
	6a Gross rents 6a					
	b Less: rental expenses 6b					
	c Rental income or (loss) 6c					
	d Net rental income or (loss)					
	7a Gross amount from (i) Securities (ii)	Other				
	sales of assets					
	b Less: cost or other basis 7a					
2	and sales expenses 7b					
	c Gain or (loss) 7c					
	d Net gain or (loss)	►				
2	8a Gross income from fundraising					
)	events (not including \$					
	of contributions reported on line					
	1c). See Part IV, line 18					
	b Less: direct expenses					
	c Net income or (loss) from fundraising events 9a Gross income from gaming	►				
	activities, See Part IV, line 19 9a b Less: direct expenses 9b					
	c Net income or (loss) from gaming activities	•				
		•••				
	10a Gross sales of inventory, less returns and allowances 10a					
	b Less: cost of goods sold 10b					
	c Net income or (loss) from sales of inventory					
		ss Code				
	11a					
	b					
	c					
	d All other revenue					
	e Total. Add lines 11a-11d	►				

Calapooia Watershed Council Statement of Functional Expenses Part IX

Section 50	1(c)(3) and 501(c)(4)	organizations mus	t complete all columns	. All other organizations m	ust complete column (A).

Page 10

	Check if Schedule O contains a response or note to	any line in this Part IX			
Do r	not include amounts reported on lines 6b, 7b,	(A) Total expenses	(B) Program service	(C) Management and	(D) Fundraising
8b, 9	9b, and 10b of Part VIII.	Total expenses	expenses	general expenses	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	57,193	40,035	17,158	
6	Compensation not included above, to disqualified				
	persons (as defined under section 4958(f)(1)) and				
	persons described in section 4958(c)(3)(B)				
7	Other salaries and wages	168,650	127,755	40,895	
8	Pension plan accruals and contributions (include				
	section 401(k) and 403(b) employer contributions)				
9	Other employee benefits	31,601		31,601	
10	Payroll taxes	31,352	23,293	8,059	
11	Fees for services (nonemployees):				
а	Management				
b	Legal				
С		8,160		8,160	
d	Lobbying				
е	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.)				
12	Advertising and promotion	80		35	45
13	Office expenses	1,168		1,168	
14	Information technology				
15	Royalties				
16	Occupancy	13,758	9,218	4,540	
17	Travel	·			
18	Payments of travel or entertainment expenses				
	for any federal, state, or local public officials				
19	Conferences, conventions, and meetings				
20					
21	Payments to affiliates	1.0.0		1.4.5	
22 22		106		106 2,224	
23 24	Insurance	2,224		2,224	
24	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.)				
2		E 111	2 4 2 2	1 600	
a b	Utilities Payroll Fees	5,111	3,423	1,688 577	
с С	Program Services Expenses	278,925	278,925	5//	
d	Youth Education Program	596	596		
u e	All other expenses	6,016	590	5,436	
25	Total functional expenses. Add lines 1 through 24e.	605,517	483,825	121,647	45
26	Joint costs. Complete this line only if the	000,017	103,023	121,01/	
-	organization reported in column (B) joint costs				
	from a combined educational campaign and				
	fundraising solicitation. Check here b if following SOP 98-2 (ASC 958-720)				

	990 (20	019) Calapooia Watershed Council		26	5-4228	349 Page 11
Par	t X	Balance Sheet				_
		Check if Schedule O contains a response or note to any line in this Part X				
				(A)		(B)
				Beginning of year		End of year
	1	Cash - non-interest-bearing	F	50,693	1	78,015
	2	Savings and temporary cash investments	F	255,982	2	336,401
	3	Pledges and grants receivable, net	F	98,555	3	151,304
	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	
S	7	Notes and loans receivable, net			7	
Assets	8	Inventories for sale or use	F		8	
Ä	9	Prepaid expenses and deferred charges		850	9	235
	10a	Land, buildings, and equipment: cost or other				
		basis. Complete Part VI of Schedule D 10a	7,412			
	b	Less: accumulated depreciation		1,057	10c	951
	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	E E E E E E E E E E E E E E E E E E E		14	
	15	Other assets. See Part IV, line 11		2,500	15	
	16	Total assets. Add lines 1 through 15 (must equal line 33)		409,637	16	566,906
	17	Accounts payable and accrued expenses		14,869	17	32,866
	18	Grants payable			18	
	19	Deferred revenue			19	
	20	Tax-exempt bond liabilities	E E		20	
	21	$Escrow\ or\ custodial\ account\ liability.\ Complete\ Part\ IV\ of\ Schedule\ D$.			21	
ies	22	Loans and other payables to any current or former officer, director,				
Liabilities		trustee, key employee, creator or founder, substantial contributor, or 35%				
Liał					22	
	23	Secured mortgages and notes payable to unrelated third parties			23	
	24				24	
	25	Other liabilities (including federal income tax, payables to related third				
		parties, and other liabilities not included on lines 17-24). Complete Part \boldsymbol{X}				
		of Schedule D			25	72,344
	26	Total liabilities. Add lines 17 through 25		14,869	26	105,210
		Organizations that follow FASB ASC 958, check here 🕨 🗴				
es		and complete lines 27, 28, 32, and 33.				
anc	27	Net assets without donor restrictions		32,238	27	99,166
Bal	28	Net assets with donor restrictions		362,530	28	362,530
pd		Organizations that do not follow FASB ASC 958, check here]			
Fu		and complete lines 29 through 33.				
Net Assets or Fund Balances	29	Capital stock or trust principal, or current funds	F		29	
set	30		•••••		30	
As	31				31	
Net	32	Total net assets or fund balances	F	394,768	32	461,696
	33	Total liabilities and net assets/fund balances		409,637	33	566,906

EEA

Form 990 (2019)

Form	990 (2019) Calapooia Watershed Council	26-422834	9	Pa	age 12
Pa	rt XI Reconciliation of Net Assets				
	Check if Schedule O contains a response or note to any line in this Part XI				. 🗌
1	Total revenue (must equal Part VIII, column (A), line 12)	. 1		672,	445
2	Total expenses (must equal Part IX, column (A), line 25)	. 2		605,	517
3	Revenue less expenses. Subtract line 2 from line 1	. 3		66,	928
4	Net assets or fund balances at beginning of year (must equal Part X, line 32, column (A))	. 4		394,	768
5	Net unrealized gains (losses) on investments	. 5			
6	Donated services and use of facilities	. 6			
7	Investment expenses	. 7			
8	Prior period adjustments	. 8			
9	Other changes in net assets or fund balances (explain on Schedule O)	. 9			0
10	Net assets or fund balances at end of year. Combine lines 3 through 9 (must equal Part X, line				
	32, column (B))	. 10		461,	696
Pa	rt XII Financial Statements and Reporting				
	Check if Schedule O contains a response or note to any line in this Part XII				. 🗌
				Yes	No
1	Accounting method used to prepare the Form 990: Cash X Accrual Other				
	If the organization changed its method of accounting from a prior year or checked "Other," explain in				
	Schedule O.				
2a	Were the organization's financial statements compiled or reviewed by an independent accountant?		2a		х
	If "Yes," check a box below to indicate whether the financial statements for the year were compiled or				
	reviewed on a separate basis, consolidated basis, or both:				
	Separate basis Consolidated basis Both consolidated and separate basis				
b	Were the organization's financial statements audited by an independent accountant?		2b		x
	If "Yes," check a box below to indicate whether the financial statements for the year were audited on a				
	separate basis, consolidated basis, or both:)			
	Separate basis Consolidated basis Both consolidated and separate basis				
С	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?		2c		
	If the organization changed either its oversight process or selection process during the tax year, explain on				
	Schedule O.				
3a	As a result of a federal award, was the organization required to undergo an audit or audits as set forth in the				
	Single Audit Act and OMB Circular A-133?		3a		х
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		3b		
EEA			Form	990 (2019)

SCHE	DUL	E A
------	-----	-----

(C)

(D)

(E) Total

Public Charity Status and Public Support

OMB No. 1545-0047 2019

Increation

(Form 990 or 990-EZ)	Complete if
Department of the Treasury	
Internal Revenue Service	

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.

Open to Public wine were found to a instruction of and the latest information

			Go to www.irs.go		lons and	ine ialesi		
Name of the organization Employer identification number								
	Calapooia Watershed Council 26-4228349 Part I Reason for Public Charity Status (All organizations must complete this part.) See instructions.							
	rt I		· · · ·	•				•
	orga	nization is not a private foundation bec	,	•	•			
1		A church, convention of churches, or						
2		A school described in section 170(b						
3		A hospital or a cooperative hospital s	•					
4		A medical research organization ope	rated in conjunctio	on with a hospital describ	ed in sect	ion 170(b)	(1)(A)(III). Enter the	
_		hospital's name, city, and state:						
5		An organization operated for the bene	•	university owned or opera	ated by a g	governmen	tal unit described in	
		section 170(b)(1)(A)(iv). (Complete	,					
6	Ц	A federal, state, or local government	0					
7	х	An organization that normally receive	s a substantial part	t of its support from a gov	/ernmental	unit or fro	m the general public	
	_	described in section 170(b)(1)(A)(vi). (Complete Part I	II.)				
8		A community trust described in secti	on 170(b)(1)(A)(v	 i). (Complete Part II.) 				
9		An agricultural research organization	described in sect	ion 170(b)(1)(A)(ix) ope	rated in co	onjunction	with a land-grant colleg	je
		or university or a non-land-grant colle	ge of agriculture (s	see instructions). Enter the	e name, cit	ty, and stat	e of the college or	
	_	university:						
10		An organization that normally receive	s: (1) more than 33	3 1/3% of its support from	n contributi	ons, memb	ership fees, and gross	
		receipts from activities related to its e	xempt functions - s	subject to certain exception	ons, and (2	2) no more	than 33 1/3% of its	
		support from gross investment income	e and unrelated bu	siness taxable income (le	ess sectior	n 511 tax) f	rom businesses	
	_	acquired by the organization after Ju	ne 30, 1975. See s	section 509(a)(2). (Com	plete Part	III.)		
11		An organization organized and operation	ated exclusively to	test for public safety. Se	e section	509(a)(4).		
12		An organization organized and operat	ted exclusively for	the benefit of, to perform	the functio	ns of, or to	carry out the purposes	3
		of one or more publicly supported or	ganizations descrit	oed in section 509(a)(1)	or section	n 509(a)(2)). See section 509(a)(3).
		Check the box in lines 12a through 12	2d that describes th	ne type of supporting orga	anization a	nd comple	te lines 12e, 12f, and 1	2g.
	а	Type I. A supporting organization	n operated, superv	vised, or controlled by its	supported	l organizat	ion(s), typically by givir	ng
		the supported organization(s) the	power to regularly	appoint or elect a major	rity of the c	lirectors or	trustees of the	
		supporting organization. You mu	ist complete Part	IV, Sections A and B.				
	b	Type II. A supporting organizatio	n supervised or co	ontrolled in connection w	ith its supp	orted orga	anization(s), by having	
		control or management of the sup	porting organization	on vested in the same pe	rsons that o	control or r	nanage the supported	
		organization(s). You must comp	olete Part IV, Sect	tions A and C.				
	С	Type III functionally integrated	. A supporting org	anization operated in cor	nnection w	ith, and fu	nctionally integrated w	ith,
		its supported organization(s) (see	e instructions). Yo	u must complete Part I	V, Section	ns A, D, ar	ld E.	
	d	Type III non-functionally integr	ated. A supporting	g organization operated i	n connecti	ion with its	supported organizatio	n(s)
		that is not functionally integrated.	The organization g	generally must satisfy a d	istribution I	requiremer	nt and an attentiveness	
		requirement (see instructions). Y	ou must complet	e Part IV, Sections A a	nd D, and	Part V.		
	е	Check this box if the organization	received a written	determination from the IF	RS that it is	a Type I, [*]	Type II, Type III	
		functionally integrated, or Type III	non-functionally in	ntegrated supporting orga	anization.			
	f	Enter the number of supported organ	izations					
	g	Provide the following information about	ut the supported or	rganization(s).				
	(i) Name of supported organization	(ii) EIN	(iii) Type of organization	(iv) Is the o	rganization	(v) Amount of monetary	(vi) Amount of
				(described on lines 1-10 above (see instructions))	listed in you docum	Ir governing	support (see instructions)	other support (see instructions)
					uocum			
					Yes	No		
(
(A)								
(P)								
(B)								

Sche		Watershed				26-422834	· <u> </u>
Pa	IT II Support Schedule for Organization	ations Descri	ibed in Secti	ons 170(b)(1)(A)(iv) and	170(b)(1)(A)(v	i)
	(Complete only if you checked th	ne box on line	5, 7, or 8 of I	Part I or if the	organization	failed to qualif	y under
	Part III. If the organization fails to	o qualify unde	r the tests list	ted below, ple	ease complet	e Part III.)	
Se	ction A. Public Support						
Cal	endar year (or fiscal year beginning in)►	(a) 2015	(b) 2016	(c) 2017	(d) 2018	(e) 2019	(f) Total
1	Gifts, grants, contributions, and						
	membership fees received. (Do not						
	include any "unusual grants.")	742,681	492,103	754,362	826,549	288,352	3,104,047
2	Tax revenues levied for the						
	organization's benefit and either paid						
	to or expended on its behalf						
3	The value of services or facilities						
	furnished by a governmental unit to the						
	organization without charge						
4	Total. Add lines 1 through 3	742,681	492,103	754 , 362	826,549	288,352	3,104,047
5	The portion of total contributions by	-	-	-	-		<u> </u>
	each person (other than a						
	governmental unit or publicly						
	supported organization) included on						
	line 1 that exceeds 2% of the amount						
	shown on line 11, column (f)						
6	Public support. Subtract line 5 from line 4						3,104,047
_	ction B. Total Support						
_	endar year (or fiscal year beginning in)►	(a) 2015	(b) 2016	(c) 2017	(d) 2018	(e) 2019	(f) Total
	Amounts from line 4	742,681	492,103		826,549		3,104,047
8	Gross income from interest, dividends,						
	payments received on securities loans,						
	rents, royalties and income from						
	similar sources	171	271	981	681	2,347	4,451
9	Net income from unrelated business						
	activities, whether or not the business						
	is regularly carried on						
10	Other income. Do not include gain or						
-	loss from the sale of capital assets						
	(Explain in Part VI.)						
11	Total support. Add lines 7 through 10.		-				3,108,498
	Gross receipts from related activities, etc. (s	ee instructions)				12	
	First five years. If the Form 990 is for the or						3)
	organization, check this box and stop here						
Se	ction C. Computation of Public Suppo						
	Public support percentage for 2019 (line 6, c			olumn (f))		14	99.86 %
	Public support percentage from 2018 Sched					15	99.93 %
	33 1/3% support test - 2019. If the organization					% or more, chec	
	box and stop here. The organization qualifie						
k	33 1/3% support test - 2018. If the organization						
	this box and stop here. The organization qu						
17a	10%-facts-and-circumstances test - 2019.	•	• • • •	•			
	10% or more, and if the organization meets	-					
	Part VI how the organization meets the "fact				-		
	organization			-	-		_
ŀ	0 10%-facts-and-circumstances test - 2018.						
	15 is 10% or more, and if the organization m	-					
	Explain in Part VI how the organization meet					-	lv
	supported organization					-	-
18	Private foundation. If the organization did r						
	instructions						► □

Sche	dule A (Form 990 or 990-EZ) 2019 Calapooia	Watershed	Council			26-4228349	Page 3
Pa	rt III Support Schedule for Organiz	ations Desc	ribed in Sec	tion 509(a)(2	2)		
	(Complete only if you checked t	he box on line	e 10 of Part I	or if the orga	nization failed	l to qualify unde	r Part II.
	If the organization fails to qualify	y under the te	ests listed belo	ow, please co	omplete Part I	l.)	
See	tion A. Public Support					•	
Cal	endar year (or fiscal year beginning in)►	(a) 2015	(b) 2016	(c) 2017	(d) 2018	(e) 2019	(f) Total
1	Gifts, grants, contributions, and membership fees						
	received. (Do not include any "unusual grants.")						
2	Gross receipts from admissions, merchandise						
	sold or services performed, or facilities fumished in any activity that is related to the						
	organization's tax-exempt purpose						
3	Gross receipts from activities that are not an						
-	unrelated trade or business under section 513.						
4	Tax revenues levied for the						
-	organization's benefit and either paid to						
	or expended on its behalf						
5	The value of services or facilities						
Ũ	furnished by a governmental unit to the						
	organization without charge						
6	Total. Add lines 1 through 5						
	Amounts included on lines 1, 2, and 3						
74	received from disqualified persons						
h	Amounts included on lines 2 and 3						
~	received from other than disgualified						
	persons that exceed the greater of \$5,000						
	or 1% of the amount on line 13 for the year						
c	Add lines 7a and 7b						
	Public support. (Subtract line 7c from						
U	line 6.)						
Sol	tion B. Total Support						
_	endar year (or fiscal year beginning in)►	(a) 2015	(b) 2016	(c) 2017	(d) 2018	(e) 2019	(f) Total
	Amounts from line 6	(a) 2013	(b) 2010	(c) 2017	(u) 2010	(e) 2019	
	Gross income from interest, dividends,						
TUa							
	payments received on securities loans, rents,						
h	royalties, and income from similar sources Unrelated business taxable income (less						
D	section 511 taxes) from businesses						
	acquired after June 30, 1975						
~	Add lines 10a and 10b						
	Net income from unrelated business						
••	activities not included in line 10b, whether						
12	or not the business is regularly carried on Other income. Do not include gain or						
14	loss from the sale of capital assets						
	(Explain in Part VI.)						
12							
13	Total support. (Add lines 9, 10c, 11,						
	and 12.)			al farrath an fif		\sim	<u>\</u>
14	First five years. If the Form 990 is for the or						
<u> </u>	organization, check this box and stop here				••••		··· ► 🗋
	ction C. Computation of Public Support					45	
	Public support percentage for 2019 (line 8, c					15	%
	Public support percentage from 2018 Sched					16	%
	ction D. Computation of Investment In			no 12 oclumn	<i>(f</i>))	17	0/
17	Investment income percentage for 2019 (line						%
	Investment income percentage from 2018 Se					18 then 22 1/29/ on	<u>%</u>
198	33 1/3% support tests - 2019. If the organiz						
Ŀ	17 is not more than 33 1/3%, check this box	-	-				
a	33 1/3% support tests - 2018. If the organiz						
20	line 18 is not more than 33 1/3%, check this Private foundation. If the organization did r						
∠∪	i mate roundation. Il the organization dia f	IOL CHECK & DOX		a, ur 190, 61180	ULT YOU SHOW		· · · 🖻 📋

	e A (Form 990 or 990-EZ) 2019 Calapooia Watershed Council 26-422834	-	-	age
	(Complete only if you checked a box in line 12 on Part I. If you checked 12a of Part I, complete S	Section	ns A	
	and B. If you checked 12b of Part I, complete Sections A and C. If you checked 12c of Part I and C. If you checked 12c of Part I and C. If you checked 12c of Part I			
			;	
1	Sections A, D, and E. If you checked 12d of Part I, complete Sections A and D, and complete Pa	art v.)		
ect	ion A. All Supporting Organizations		Vaa	
4	Are all of the argonization's supported argonizations listed by name in the argonization's governing		Yes	N
1	Are all of the organization's supported organizations listed by name in the organization's governing			
	documents? If "No," describe in Part VI how the supported organizations are designated. If designated by			
_	class or purpose, describe the designation. If historic and continuing relationship, explain.	1		
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 Part VI how the organization determined that the supported			
	organization was described in section 509(a)(1) or (2).	2		
а	Did the organization have a supported organization described in section 501(c)(4), (5), or (6)? If "Yes," answer			
	(b) and (c) below.	3a		
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 Part VI when and how the			
	organization made the determination.	3b		
С	Did the organization ensure that all support to such organizations was used exclusively for section 170(c)(2)(B)			
	purposes? If "Yes," explain in Part VI what controls the organization put in place to ensure such use.	3c		
a	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.	4a		
b	Did the organization have ultimate control and discretion in deciding whether to make grants to the foreign			
	supported organization? If "Yes," describe in Part VI how the organization had such control and discretion			
	despite being controlled or supervised by or in connection with its supported organizations.	4b		
~	Did the organization support any foreign supported organization that does not have an IRS determination	70		
C	under sections 501(c)(3) and 509(a)(1) or (2)? If "Yes," explain in Part VI what controls the organization used			
	to ensure that all support to the foreign supported organization was used exclusively for section 170(c)(2)(B)			
		40		
_	purposes.	4c		
a	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 Part VI , including (i) the names and EIN			
	numbers of the supported organizations added, substituted, or removed; (ii) the reasons for each such action;			
	(iii) the authority under the organization's organizing document authorizing such action; and (iv) how the action			
	was accomplished (such as by amendment to the organizing document).	5a		
b	Type I or Type II only. Was any added or substituted supported organization part of a class already			
	designated in the organization's organizing document?	5b		
С	Substitutions only. Was the substitution the result of an event beyond the organization's control?	5c		
	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 Part VI.	6		
	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).	7		
	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).	8		
а	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 Part VI .	9a		
h	Did one or more disqualified persons (as defined in line 9a) hold a controlling interest in any entity in which	Ja		
b		0		
~	the supporting organization had an interest? If "Yes," provide detail in Part VI .	9b		
С	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 Part VI .	9c		
Ja	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.	10a		_
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.)	10b		

11 Has the organization accepted a gift or contribution from any of the following persons? a 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 11c	Yes	
 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? b A family member of a person described in (a) above? c A 35% controlled entity of a person described in (a) or (b) above? <i>If "Yes" to a, b, or c, provide detail in Part VI.</i> Section B. Type I Supporting Organizations 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? <i>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.</i> 	Yes	
 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? b A family member of a person described in (a) above? c A 35% controlled entity of a person described in (a) or (b) above? <i>If "Yes" to a, b, or c, provide detail in Part VI.</i> Section B. Type I Supporting Organizations 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? <i>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.</i> 		No
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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 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		
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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.		
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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.		
organizations and what conditions or restrictions, if any, applied to such powers during the tax year.		
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.		
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).		
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?		
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)		
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		

supported organizations played in this regard. 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 The organization satisfied the Activities Test. Complete line 2 below.
- **b** The organization is the parent of each of its supported organizations. *Complete line 3 below.*
- c 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.
- 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.

income or assets at all times during the tax year? If "Yes," describe in Part VI the role the organization's

- **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.*
- 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.*
- **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.*

 gard.
 3b

 Schedule A (Form 990 or 990-EZ) 2019

2a

2b

3a

3

Yes

No

Schedule A (Form 990 or 990-EZ) 2019 Calapooia Watershed Council		26-422	8349 Page
Part V Type III Non-Functionally Integrated 509(a)(3) Supporting Org			
1 Check here if the organization satisfied the Integral Part Test as a qualifying t	rust o	on Nov. 20, 1970 (explai	in in Part VI). See
instructions. All other Type III non-functionally integrated supporting organiz	ation	s must complete Section	ns A through E.
Section A - Adjusted Net Income		(A) Prior Year	(B) Current Year
Section A - Adjusted Net Income		(A) FIIOI Teal	(optional)
1 Net short-term capital gain	1		
2 Recoveries of prior-year distributions	2		
3 Other gross income (see instructions)	3		
4 Add lines 1 through 3.	4		
5 Depreciation and depletion	5		
6 Portion of operating expenses paid or incurred for production or			
collection of gross income or for management, conservation, or			
maintenance of property held for production of income (see instructions)	6		
7 Other expenses (see instructions)	7		
8 Adjusted Net Income (subtract lines 5, 6, and 7 from line 4)	8		
Section B - Minimum Asset Amount		(A) Prior Year	(B) Current Year (optional)
1 Aggregate fair market value of all non-exempt-use assets (see			
instructions for short tax year or assets held for part of year):			
a Average monthly value of securities	1a		
b Average monthly cash balances	1b		
c Fair market value of other non-exempt-use assets	1c		
d Total (add lines 1a, 1b, and 1c)	1d		
e Discount claimed for blockage or other			
factors (explain in detail in Part VI):			
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 Minimum Asset Amount (add line 7 to line 6)	8		
Section C - Distributable Amount			Current Year
1 Adjusted net income for prior year (from Section A, line 8, Column A)	1		
2 Enter 85% of line 1.	2		
3 Minimum asset amount for prior year (from Section B, line 8, Column A)	3		
4 Enter greater of line 2 or line 3.	4		
5 Income tax imposed in prior year	5		
6 Distributable Amount. Subtract line 5 from line 4, unless subject to			
emergency temporary reduction (see instructions).	6		
7 Check here if the current year is the organization's first as a non-functionally	integr	ated Type III supporting	organization (see
instructions).	5		

Schedule A (Form 990 or 990-EZ) 2019

	ule A (Form 990 or 990-EZ) 2019 Calapooia Watershed Counc		26-422	8349 Page 7
Pa	t V Type III Non-Functionally Integrated 509(a)(3) Supporting Organiz	zations (continued)	
Sec	tion D - Distributions			Current Year
1	Amounts paid to supported organizations to accomplish exem	npt 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	s of supported organizat	ions	
4	Amounts paid to acquire exempt-use assets			
_5	Qualified set-aside amounts (prior IRS approval required)			
	Other distributions (describe in Part VI). See instructions.			
7	Total annual distributions. Add lines 1 through 6.			
8	Distributions to attentive supported organizations to which the	e organization is respons	sive	
	(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		(!!)	(!!!)
5	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.			
_	Excess distributions carryover, if any, to 2019			
	From 2014			
	From 2015			
	From 2016			
	From 2017			
	From 2018			
	Total of lines 3a through e			
	Applied to underdistributions of prior years			
<u>n</u>	Applied to 2019 distributable amount			
	Carryover from 2014 not applied (see instructions)			
	Remainder. Subtract lines 3g, 3h, and 3i from 3f. Distributions for 2019 from			
4				
	Section D, line 7: \$ Applied to underdistributions of prior years			
	Applied to underdistributions of phot years Applied to 2019 distributable amount			
	Remainder. Subtract lines 4a and 4b from 4.			
5	Remaining underdistributions for years prior to 2019, if			
5	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			
U	and 4b from line 1. For result greater than zero, explain in			
	Part VI. See instructions.			
7	Excess distributions carryover to 2020. Add lines 3j			
•	and 4c.			
8	Breakdown of line 7:			
	Excess from 2015			
	Excess from 2016			
	Excess from 2017			
	Excess from 2018			
	Excess from 2019			
EEA			Sched	ule A (Form 990 or 990-EZ) 2019

Schedule A (For	m 990 or 990-EZ) 2019 Page 8
Part VI	Supplemental Information. Provide the explanations required by Part II, line 10; Part II, line 17a or 17b; Part
	III, line 12; Part IV, Section A, lines 1, 2, 3b, 3c, 4b, 4c, 5a, 6, 9a, 9b, 9c, 11a, 11b, and 11c; Part IV, Section
	B, lines 1 and 2; Part IV, Section C, line 1; Part IV, Section D, lines 2 and 3; Part IV, Section E, lines 1c, 2a, 2b,
	3a, and 3b; Part V, line 1; Part V, Section B, line 1e; Part V, Section D, lines 5, 6, and 8; and Part V, Section E,
	lines 2, 5, and 6. Also complete this part for any additional information. (See instructions.)
_	

Schedule B

Internal Revenue Service

(Form 990, 990-EZ. or 990-PF) Department of the Treasury

Schedule of Contributors

OMB No. 1545-0047

2019

Attach to Form 990, Form 990-EZ, or Form 990-P	▶ At	
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► Go to www.irs.gov/Form990 for the latest information.

Name of the organization	Employer identification number
Calapooia Watershed Council	26-4228349
Organization type (check one):	

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

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

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

General Rule

For an organization filing Form 990, 990-EZ, or 990-PF that received, during the year, contributions totaling \$5,000 or more (in money or property) from any one contributor. Complete Parts I and II. See instructions for determining a contributor's total contributions.

Special Rules

- For an organization described in section 501(c)(3) filing Form 990 or 990-EZ that met the 33 1/3% support test of the х regulations under sections 509(a)(1) and 170(b)(1)(A)(vi), that checked Schedule A (Form 990 or 990-EZ), Part II, line 13, 16a, or 16b, and that received from any one contributor, during the year, total contributions of the greater of (1) \$5,000; or (2) 2% of the amount on (i) Form 990, Part VIII, line 1h; or (ii) Form 990-EZ, line 1. Complete Parts I and II.
- For an organization described in section 501(c)(7), (8), or (10) filing Form 990 or 990-EZ that received from any one contributor, during the year, total contributions of more than \$1,000 exclusively for religious, charitable, scientific, literary, or educational purposes, or for the prevention of cruelty to children or animals. Complete Parts I, II, and III.
- For an organization described in section 501(c)(7), (8), or (10) filing Form 990 or 990-EZ that received from any one contributor, during the year, contributions exclusively for religious, charitable, etc., purposes, but no such contributions totaled more than \$1,000. If this box is checked, enter here the total contributions that were received during the year for an exclusively religious, charitable, etc., purpose. Don't complete any of the parts unless the General Rule applies to this organization because it received nonexclusively religious, charitable, etc., contributions \$

Caution: An organization that isn't covered by the General Rule and/or the Special Rules doesn't file Schedule B (Form 990, 990-EZ, or 990-PF), but it must answer "No" on Part IV, line 2, of its Form 990; or check the box on line H of its Form 990-EZ or on its Form 990-PF, Part I, line 2, to certify that it doesn't meet the filing requirements of Schedule B (Form 990, 990-EZ, or 990-PF).

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

Name of organization

Page 2
Employer identification number

Calapooia Watershed Council

26-4228349

Part I	Contributors (see instructions). Use duplicate copies of I	Part Lif additional space is n	eeded.
(a) No.	(b) Name, address, and ZIP + 4	(c) Total contributions	(d) Type of contribution
1	Oregon Watershed Enhancement Board 775 Summer St NE, Ste 360 Salem, OR 97301	\$ <u>307,329</u>	PersonxPayrollNoncash(Complete Part II for noncash contributions.)
(a) No.	(b) Name, address, and ZIP + 4	(c) Total contributions	(d) Type of contribution
	Bonneville Power Administration PO Box 3621 Portland, OR 97208-3621	\$20,253	PersonxPayrollNoncash(Complete Part II for noncash contributions.)
(a) No.	(b) Name, address, and ZIP + 4	(c) Total contributions	(d) Type of contribution
	Luckiamute Watershed Council 165 D St Independence, OR 97351	\$35,100	Person x Payroll Noncash (Complete Part II for noncash contributions.)
(a) No.	(b) Name, address, and ZIP + 4	(c) Total contributions	(d) Type of contribution
4	The Freshwater Trust 700 SW Taylor Street ste 200 Portland, OR 97205	\$ <u>20,877</u>	Person x Payroll Noncash (Complete Part II for noncash contributions.)
(a) No.	(b) Name, address, and ZIP + 4	(c) Total contributions	(d) Type of contribution
	TNC-ED 821 SE 14th Ave Portland, OR 97214	\$77,141	PersonxPayrollNoncash(Complete Part II for noncash contributions.)
(a) No.	(b) Name, address, and ZIP + 4	(c) Total contributions	(d) Type of contribution Person □ Payroll □
		\$	Noncash (Complete Part II for noncash contributions.)

SCHEE	DULE D
(Form	990)

Supplemental Financial Statements

OMB No. 1545-0047

(F0	(Form 990) ► 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.		2019		
			Attach to Form 990.		Onen te Dublie
Department of the Treasury Internal Revenue Service Go to www.irs.gov/Form990 for instructions and the latest information.			ation	Open to Public Inspection	
	e of the organization		990 for instructions and the latest inform	Employer identification	
	apooia Waters	bed Council		26-4228349	
_	-		unds or Other Similar Funds or Acco		
		if the organization answered "Yes" on			
	00		(a) Donor advised funds	(b) Funds ar	d other accounts
1	Total number at en	nd of year			
2		f contributions to (during year)			
3		f grants from (during year)			
4	Aggregate value at	t end of year			
5	Did the organizatio	n inform all donors and donor advisors in w	riting that the assets held in donor advised		
	funds are the orga	nization's property, subject to the organizati	on's exclusive legal control?		🗌 Yes 🗌 No
6	Did the organizatio	n inform all grantees, donors, and donor ad	visors in writing that grant funds can be used	t	
	only for charitable p	ourposes and not for the benefit of the donc	or or donor advisor, or for any other purpose		
		ssible private benefit?	<u></u>	<u></u>	Yes No
Pa		vation Easements.			
		e if the organization answered "Yes" o			
1		servation easements held by the organization			
		f land for public use (e.g., recreation or edu		f a historically importa	
	Protection of n		Preservation o	of a certified historic st	ructure
•	Preservation o				
2			d conservation contribution in the form of a co		
-		ast day of the tax year.		-	he End of the Tax Year
a h		inservation easements		2a 2b	
b	•		cture included in (a)		
c d		vation easements included in (c) acquired a			
u				2d	
3		-	eased, extinguished, or terminated by the org		
Ū	tax year ►			Jan 2 allor a duning the	
4	· · · · · · · · · · · · · · · · · · ·	where property subject to conservation ease	ement is located >		
5		tion have a written policy regarding the perio			
	-	prcement of the conservation easements it h			Yes No
6			Indling of violations, and enforcing conservat	ion easements during	the year
	►			-	-
7	Amount of expense	s incurred in monitoring, inspecting, handlin	ng of violations, and enforcing conservation e	easements during the	year
	► \$				
8	Does each conserv		e satisfy the requirements of section 170(h)(-		
	and section 170(h)				Yes No
9			on easements in its revenue and expense sta		
			e to the organization's financial statements the	nat describes the	
De	-	ounting for conservation easements.	of Art Illiotonical Tracesures or (Albert Cimiler As	
Pa		-	of Art, Historical Treasures, or C	other Similar As	sets.
10		te if the organization answered "Yes" of			
1a	-		not to report in its revenue statement and t ic exhibition, education, or research in furthe		
		Part XIII the text of the footnote to its finan			
b			3, to report in its revenue statement and bala	nce sheet works of	
0	•		exhibition, education, or research in furtherar		
		ng amounts relating to these items:			
	•	• •			
	.,				
2			sures, or other similar assets for financial ga		
	-	required to be reported under FASB ASC 9	-	· · · · · · · · · · · · · · · · · · ·	
а	-		•••••••••••••••••••••••••••••••••••••••	► \$	

▶ \$

	ule D (Form 990) 2019 Calapooia Watershed					26-4228		Page 2
Pa	rt III Organizations Maintaining Colle	ections of Art, His	torical T	reasures,	or Ot	her Similar As	sets (cc	ontinued)
3	Using the organization's acquisition, accession, and o	other records, check any	of the follo	owing that ma	ıke signi	ficant use of its		
	collection items (check all that apply):							
а	Public exhibition	d	Loan	or exchange	program	S		
b	Scholarly research	е	Other					
с	Preservation for future generations							
4	Provide a description of the organization's collections	s and explain how they f	further the c	organization's	exempt	purpose in Part		
	XIII.	, ,		0				
5	During the year, did the organization solicit or receive	e donations of art. histori	cal treasur	es. or other s	imilar			
	assets to be sold to raise funds rather than to be ma						Yes	No
Pa	rt IV Escrow and Custodial Arrangem		<u> </u>					
	Complete if the organization answe		990 Pa	art IV line	9 or re	ported an amo	unt on F	orm
	990, Part X, line 21.		1000,10	are i v , iii io .	0, 01 10			onn
1a	Is the organization an agent, trustee, custodian or oth	or intermedian for east	ributiona ar	othor occoto	not			
Ia								No
L				• • • • • •			\Box les	
b	If "Yes," explain the arrangement in Part XIII and cor	ipiete the following table	Ð.			A		
_	De stantes helenes					Amo	Dunt	
C	Beginning balance							
d	Additions during the year							
e	Distributions during the year							
f	Ending balance				. <u> 1f</u>			
2a	Did the organization include an amount on Form 990							
b	If "Yes," explain the arrangement in Part XIII. Check	here if the explanation h	has been pr	ovided on Pa	rt XIII	• • • • • • • • •		
Pa	rt V Endowment Funds.							
	Complete if the organization answe	ered "Yes" on Form	n 990, Pa					
		Current year (b) Pr	ior year	(c) Two years	back	(d) Three years back	(e) Four	years back
1a	Beginning of year balance	· · ·						
b	Contributions							
С	Net investment earnings, gains, and							
	losses							
d	Grants or scholarships							
е	Other expenditures for facilities and							
	programs							
f	Administrative expenses							
g	End of year balance							
2	Provide the estimated percentage of the current year	end balance (line 1g, co	olumn (a)) l	held as:				
а	Board designated or quasi-endowment	%						
b	Permanent endowment %							
С	Term endowment %							
	The percentages on lines 2a, 2b, and 2c should equa	l 100%.						
3a	Are there endowment funds not in the possession of	the organization that ar	e held and	administered	for the			
	organization by:						Γ	Yes No
	(i) Unrelated organizations						3a(i)	
	(ii) Related organizations						3a(ii)	
b	If "Yes" on line 3a(ii), are the related organizations list	sted as required on Sch	edule R?.				3b	
4	Describe in Part XIII the intended uses of the organize	•					LI	
Pa	rt VI Land, Buildings, and Equipment							
	Complete if the organization answe		n 990. Pa	art IV. line	11a. S	ee Form 990. P	art X. lir	ne 10.
	Description of property	(a) Cost or other basis		r other basis		Accumulated	(d) Book	
	Description of property	(investment)		other)		epreciation		
1a	Land			,	-			
b	Buildings							
с с	Leasehold improvements							
d				7 410		6 4 6 1		0.51
e Tota	Other	Form 000 Port V colum	(P) line	7,412		6,461		951
rota	I. Add lines 1a through 1e. (Column (d) must equal I	-onn 990, Part X, colun	ш (<i>D),</i> Шпе	iuc.,	• • • •			951

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Schedule D (Form 990) 2019

Schedule D (Form	990) 2019 Calapooia Wa	atershed Council		2	26-4228349	Page 3
Part VII	Investments - Other Securities	6.				
	Complete if the organization ans	wered "Yes" on Forr	m 990, Part IV, I	ine 11b. See Fo	orm 990, Part X,	line 12.
	(a) Description of security or category		(b) Book value		(c) Method of valuation	n:
	(including name of security)		.,	Co	ost or end-of-year market	
(1) Financial	derivatives					
(2) Closely-he	eld equity interests					
(3) Other						
(A)						
(B)						
(C)						
(D)						
(E)						
(F)						
(G)						
(H)						
	n (b) must equal Form 990, Part X, col. (B)	line 12.) ►				
Part VIII	Investments - Program Relate	d.				
	Complete if the organization ans	wered "Yes" on Forr	m 990, Part IV, I	ine 11c. See Fo	orm 990, Part X,	line 13.
	(a) Description of investment		(b) Book value		(c) Method of valuation	n:
			()	Co	ost or end-of-year market	
(1)						
(2)						
(3)						
(4)						
(5)						
(6)						
(7)						
(8)						
(9)						
Total. (Colum	n (b) must equal Form 990, Part X, col. (B)	line 13.) ►				
Part IX	Other Assets.					
	Complete if the organization ans	wered "Yes" on Forr	m 990, Part IV, I	ine 11d. See Fo	orm 990, Part X,	line 15.
		(a) Description			(b) Bo	ok value
(1)						
(2)						
(3)						
(4)						
(5)						
(6)						
(7)						
(8)						
(9)						
	n (b) must equal Form 990, Part X, col. (B)	line 15.) .			•	
Part X	Other Liabilities.					
	Complete if the organization ans	wered "Yes" on Forr	m 990, Part IV, I	ine 11e or 11f. S	See Form 990, I	Part X,
	line 25.					
1.	(a) Description of liability	(b) Book va	alue			
(1) Federal	ncome taxes					
(2Credit	Card Payable		760			
(Зррр гоз	an		70,300			
(Arimolo	TDA Tishiliter		1 204			

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.

Sched		26-4228349	Page 4
Pa	rt XI Reconciliation of Revenue per Audited Financial Statements With Revenue p	er Return.	
	Complete if the organization answered "Yes" on Form 990, Part IV, line 12a.	- I	
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:		
а	Net unrealized gains (losses) on investments		
b	Donated services and use of facilities		
С	Recoveries of prior year grants		
d	Other (Describe in Part XIII.)		
е	Add lines 2a through 2d	2e	
3	Subtract line 2e from line 1	3	
4	Amounts included on Form 990, Part VIII, line 12, but not on line 1:		
а	Investment expenses not included on Form 990, Part VIII, line 7b 4a		
b	Other (Describe in Part XIII.)		
С	Add lines 4a and 4b	4c	
5	Total revenue. Add lines 3 and 4c. (This must equal Form 990, Part I, line 12.).	5	
Pa	rt XII Reconciliation of Expenses per Audited Financial Statements With Expenses	s per Return.	
	Complete if the organization answered "Yes" on Form 990, Part IV, line 12a.	1 1	
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:		
а	Donated services and use of facilities	_	
b	Prior year adjustments	_	
С	Other losses	_	
d	Other (Describe in Part XIII.)		
е	Add lines 2a through 2d	2e	
3	Subtract line 2e from line 1	3	
4	Amounts included on Form 990, Part IX, line 25, but not on line 1:		
а	Investment expenses not included on Form 990, Part VIII, line 7b	_	
b	Other (Describe in Part XIII.)		
C	Add lines 4a and 4b	4c	
5	Total expenses. Add lines 3 and 4c. (This must equal Form 990, Part I, line 18.).	5	
Pa	rt 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.

SCHEDULE O (Form 990 or 990-EZ)

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 for the latest information.

Department of the Treasury Internal Revenue Service Name of the organization

Calapooia Watershed Council

OMB No. 1545-0047

2019 Open to Public Inspection

Employer identification number

26-4228349

01. Amended return information

990 return was amended because on Part IX Statement of Functional Expenses some of the

expenses were erroneously classified as Program Service Expenses rather than Management

and General expenses on the originally filed 990 return. Amended 990 properly reflects

classification of these expenses.

02. Form 990 governing body review (Part VI, line 11)

A copy of the 990 is provided to the entire board and Executive Director, with final

review and approval from a board-designated body, including the Executive Director,

Chairs, Treasurer and Secretary.

03. Conflict of interest policy compliance (Part VI, line 12c)

In the case of actual, possible or perceived conflict of interest by a board member, executive director or other disgualified person, the person must disclose the existence of the interest and be given an opportunity to disclose all material facts. Once presented, the remainder of the board will determine if a conflict of interest exists. The person with the conflict of interest must recuse themselves from both discussion and vote on the transaction involving the conflict. The minutes documenting the conflict of interest transaction will show the name of the board member disclosing the conflict, the nature of the conflict, discussion and vote by the board, and all discussion and the decision as to whether the transaction is in the organization's best interest.

04. CEO, executive director, top management comp (Part VI, line 15a)

Board of Directors reviews compensation based on recommendation of management committee.

Schedule O (Form 990 or 990-EZ) (2019) Name of the organization	Page 2 Employer identification number
Calapooia Watershed Council	26-4228349
05. Governing documents, etc, available to public (Part VI, line 19)	
A person can request a copy of the documents from the Executive Director of	r the Operations
Coordinator by telephone, mail or electronically. A copy of the 990 will b	e posted on the
organization's website. All governing documents are also available on the	organization's
website.	

Form	8879-EC)
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IRS *e-file* Signature Authorization for an Exempt Organization

For calendar year 2019, or fiscal year beginning 07-01-2019 , and ending 06-30-2020

Do not send to the IRS. Keep for your records.

OMB No. 1545-1878

2019

Department of the Treasury
Internal Revenue Service
Name of exempt organization

► Go to www.irs.gov/Form8879EO for the latest information.

Employer identification number

26-4228349

Calapooia Watershed Council

Name and title of officer

Gallin Maranilana Recenting Disector
Collin Mccandless, Executive Director Part I Type of Return and Return Information (Whole Dollars Only)
Check the box for the return for which you are using this Form 8879-EO and enter the applicable amount, if any, from the return. If you
check the box on line 1a , 2a , 3a , 4a , or 5a , below, and the amount on that line for the return being filed with this form was blank, then
leave line 1b, 2b, 3b, 4b, or 5b, whichever is applicable, blank (do not enter -0-). But, if you entered -0- on the return, then enter -0- on
the applicable line below. Do not complete more than one line in Part I.
1a Form 990 check here Image: Total revenue, if any (Form 990, Part VIII, column (A), line 12) 672,445
2a Form 990-EZ check here b Total revenue, if any (Form 990-EZ, line 9)
3a Form 1120-POL check here Image: bootstate in the second s
4a Form 990-PF check here ► b Tax based on investment income (Form 990-PF, Part VI, line 5) 4b
5a Form 8868 check here ► □ b Balance Due (Form 8868, line 3c)
Part II Declaration and Signature Authorization of Officer
Under penalties of perjury, I declare that I am an officer of the above organization and that I have examined a copy of the
organization's 2019 electronic retum and accompanying schedules and statements and to the best of my knowledge and belief, they
are true, correct, and complete. I further declare that the amount in Part I above is the amount shown on the copy of the
organization's electronic return. I consent to allow my intermediate service provider, transmitter, or electronic return originator (ERO)
to send the organization's return to the IRS and to receive from the IRS (a) an acknowledgement of receipt or reason for rejection of
the transmission, (b) the reason for any delay in processing the return or refund, and (c) the date of any refund. If applicable, I
authorize the U.S. Treasury and its designated Financial Agent to initiate an electronic funds withdrawal (direct debit) entry to the financial institution account indicated in the tax preparation software for payment of the organization's federal taxes owed on this
return, and the financial institution to debit the entry to this account. To revoke a payment, I must contact the U.S. Treasury Financial
Agent at 1-888-353-4537 no later than 2 business days prior to the payment (settlement) date. I also authorize the financial institutions
involved in the processing of the electronic payment of taxes to receive confidential information necessary to answer inquiries and
resolve issues related to the payment. I have selected a personal identification number (PIN) as my signature for the organization's
electronic return and, if applicable, the organization's consent to electronic funds withdrawal.
Officer's PIN: check one box only
X I authorize CPA WorldTax, LLC to enter my PIN 28349 as my signature
ERO firm name Enter five numbers, but do not enter all zeros
on the organization's tax year 2019 electronically filed return. If I have indicated within this return that a copy of the return is
being filed with a state agency(ies) regulating charities as part of the IRS Fed/State program, I also authorize the aforementioned
ERO to enter my PIN on the return's disclosure consent screen.
As an officer of the organization, I will enter my PIN as my signature on the organization's tax year 2019 electronically filed return.
If I have indicated within this return that a copy of the return is being filed with a state agency(ies) regulating charities as part of
the IRS Fed/State program, I will enter my PIN on the return's disclosure consent screen.
Officer's signature ► Date ► 09-21-2020
Part III Certification and Authentication
ERO's EFIN/PIN. Enter your six-digit electronic filing identification
number (EFIN) followed by your five-digit self-selected PIN. 484767 56789
Do not enter all zeros
I certify that the above numeric entry is my PIN, which is my signature on the 2019 electronically filed retum for the organization
indicated above. I confirm that I am submitting this return in accordance with the requirements of Pub. 4163, Modernized e-File (MeF)
Information for Authorized IRS e-file Providers for Business Returns.
ERO's signature Suzanne Bartling Date 09-21-2020

ERO Must Retain This Form - See Instructions Do Not Submit This Form to the IRS Unless Requested To Do So

For Paperwork Reduction Act Notice, see instructions.

Form 8879-EO (2019)

EEA

	FOR YOUR RECO	RDS ONLY		
Name(s) as shown on return	ederal Supporting	Statements	2019 Tax ID Nun	
Calapooia Watershed Coun	ncil			26-4228349
				20 1220319
Form 990 -	Schedule D - Investments -	Part VI - Line Other	1 e s	tatement #D1e
Description	Cost/basis	Cost/basis		Book
of Investment	(Investment)	(Other)	Depr	
Machinery & Equipment	0	7,412	6,461	951
Total	0	7,412	6 461	951
			_0/101	

990	Overflow Statement		2019 Page 1
Name(s) as shown on return	tershed Council	FEIN	26-4228349
Description	Other Professional Development Expe		Amount 580 580
	Other Management Expenses		
	tions/Fees g Food ntal	\$	<u>Amount</u> 125 1,713 305 566 303 840 1,584 5,436

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Form 990 Worksheet	Schedule A, Line 5 - Excess 2% Limitation Contributors		
	(Keep for your records)	2019	
Name(s) as shown on return		Tax ID Number	
Calapooia Water	rshed Council	26-422834	9
2% of the amount on Sche	dule A, Part II, line 11, column (f)		62,170
Name	(a) (b) (c) (d) (e) 2015 2016 2017 2018 2019	(f) Total	(g) Excess contributions (col. (f) minus the 2% limitation)
Cyndi Anderson	7,850	7,850	
<u>Total</u>			

			Depreciation V ap for your records)	orkoneet		201	19
Name(s) as ahown on return Tax ID Number) Number	
		ershed Council					4228349
m	Multi-Form 1	Prior Office and Laptop	Date 07-01-2014	Basis 4,949	Method M	Life 5	Deduction
	1	Trailer for Stream Table	06-23-2014		M	5	
	1	Laptop	03-28-2018	550	M	5	6.
		TOTAL					6
			C S	38			
		CIQ.					
					1		