

Form **CT-12**

**For Oregon Charities**  
For Accounting Periods Beginning In:

**2021**

**Charitable Activities Section  
Oregon Department of Justice**

100 SW Market Street  
Portland, OR 97201-5702  
Email: charitable@doj.state.or.us  
Website: https://www.doj.state.or.us

VOICE (971) 673-1880  
TTY (800) 735-2900  
FAX (971) 673-1882

**Line-by-line instructions for completing the annual report form can be found on our website.**

**You can now file reports and pay by credit card using our online form at**  
**https://justice.oregon.gov/paymentportal/Account/Login**

**Section I. General Information**

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

Registration #: 53584

Organization Name: North Santiam Watershed Council

Address: 284 E Water Street

City, State, Zip: Stayton, OR, 97383

Phone: 503-930-8202 Fax: Amended Report?

Email: council@northsantiam.org

Period Beginning: 07 / 01 / 2021 Period Ending: 06 / 30 / 2022

2. Did a certified public accountant audit your financial records? - If yes, attach a copy of the auditor's report, financial statements, accompanying notes, schedules, or other documents supplementing the report or financial statements.  Yes  No
3. Is the organization a party to a contract with a fundraising firm that relates to solicitations in Oregon? If yes, check the type of solicitations;  in-person;  direct mail;  advertising;  vending machine;  telephone; or  other solicitations. If yes, also write the name of the fundraising firm(s) here: \_\_\_\_\_ (If you checked "other solicitations", attach an explanation.)  Yes  No
4. Has the organization or any of its officers, directors, trustees, or key employees ever signed a voluntary agreement with any government agency or been a party to legal action in any court or administrative agency regarding charitable solicitation, administration, management, or fiduciary practices? If yes, attach explanation of each such agreement or action. See instructions.  Yes  No
5. During this reporting period, did the organization amend its articles of incorporation, bylaws, or trust documents, OR did the organization receive a determination or revocation letter from the Internal Revenue Service relating to its tax-exempt status? If yes, attach a copy of the amended document or letter.  Yes  No
6. Is the organization ceasing operations and is this the final report? (If yes, see instructions on how to close your registration.)  Yes  No
7. Provide contact information for the person responsible for retaining the organization's records.

| Name              | Position           | Phone        | Mailing Address & Email Address                                      |
|-------------------|--------------------|--------------|--|
| Brandin Hilbrandt | Executive Director | 503-930-8202 | North Santiam Watershed Council<br>284 E. Water St, Stayton OR 97383 |

8. List of Officers, Directors, Trustees and Key Employees – List each person who held one of these positions at any time during the year even if they did not receive compensation. Attach additional sheets if necessary. If an attached IRS form includes substantially the same compensation information, the phrase "See IRS Form" may be entered in lieu of completing this section. (Oregon law requires a minimum of three directors for nonprofit public benefit corporations.)

| (A) Name, mailing address, daytime phone number and email address                    | (B) Title & average weekly hours devoted to position | (C) Compensation (enter \$0 if position unpaid) |
|--|--|---|
| Name: <u>See Attached Form</u><br>Address: _____<br>Phone: (____) _____ Email: _____ |  |   |
| Name: _____<br>Address: _____<br>Phone: (____) _____ Email: _____                    |  |   |
| Name: _____<br>Address: _____<br>Phone: (____) _____ Email: _____                    |  |   |

## Section II. Fee Calculation

| 9.                    | Total Revenue.....<br>(From Part I, Line 12 (current year) on Form 990; Line 9 on Form 990-EZ; Part I, Line 12a on Form 990-PF, or see the CT-12 instructions for how to calculate total revenue. Attach explanation if Total Revenue is \$0.)  | 9                | \$485,329.00 |                |      |                     |      |                     |      |                       |       |                       |       |                       |       |                     |       |  |  |
|-----------------------|---|------------------|--------------|----------------|------|---------------------|------|---------------------|------|-----------------------|-------|-----------------------|-------|-----------------------|-------|---------------------|-------|--|--|
| 10.                   | Revenue Fee.....<br>(See chart below. Minimum fee is \$20, even if total revenue is \$0 or a negative amount.) The revenue fee is determined by the amount on line 9.   | 10.              | \$200.00     |                |      |                     |      |                     |      |                       |       |                       |       |                       |       |                     |       |  |  |
|                       | <table border="1"> <thead> <tr> <th>Amount on Line 9</th> <th>Revenue Fee</th> </tr> </thead> <tbody> <tr> <td>\$0 - \$24,999</td> <td>\$20</td> </tr> <tr> <td>\$25,000 - \$49,999</td> <td>\$50</td> </tr> <tr> <td>\$50,000 - \$99,999</td> <td>\$90</td> </tr> <tr> <td>\$100,000 - \$249,999</td> <td>\$150</td> </tr> <tr> <td>\$250,000 - \$499,999</td> <td>\$200</td> </tr> <tr> <td>\$500,000 - \$999,999</td> <td>\$300</td> </tr> <tr> <td>\$1,000,000 or more</td> <td>\$400</td> </tr> </tbody> </table>  | Amount on Line 9 | Revenue Fee  | \$0 - \$24,999 | \$20 | \$25,000 - \$49,999 | \$50 | \$50,000 - \$99,999 | \$90 | \$100,000 - \$249,999 | \$150 | \$250,000 - \$499,999 | \$200 | \$500,000 - \$999,999 | \$300 | \$1,000,000 or more | \$400 |  |  |
| Amount on Line 9      | Revenue Fee   |                  |              |                |      |                     |      |                     |      |                       |       |                       |       |                       |       |                     |       |  |  |
| \$0 - \$24,999        | \$20  |                  |              |                |      |                     |      |                     |      |                       |       |                       |       |                       |       |                     |       |  |  |
| \$25,000 - \$49,999   | \$50  |                  |              |                |      |                     |      |                     |      |                       |       |                       |       |                       |       |                     |       |  |  |
| \$50,000 - \$99,999   | \$90  |                  |              |                |      |                     |      |                     |      |                       |       |                       |       |                       |       |                     |       |  |  |
| \$100,000 - \$249,999 | \$150   |                  |              |                |      |                     |      |                     |      |                       |       |                       |       |                       |       |                     |       |  |  |
| \$250,000 - \$499,999 | \$200   |                  |              |                |      |                     |      |                     |      |                       |       |                       |       |                       |       |                     |       |  |  |
| \$500,000 - \$999,999 | \$300   |                  |              |                |      |                     |      |                     |      |                       |       |                       |       |                       |       |                     |       |  |  |
| \$1,000,000 or more   | \$400   |                  |              |                |      |                     |      |                     |      |                       |       |                       |       |                       |       |                     |       |  |  |
| 11.                   | Net Assets or Fund Balances at End of the Reporting Period.....<br>(From Part I, Line 22 (end of year) on Form 990; Line 21 on Form 990-EZ; or Part III, Line 6 on Form 990-PF; or see the CT-12 instructions to calculate. Attach explanation if amount is \$0 or a negative number)   | 11.              | \$127,949.00 |                |      |                     |      |                     |      |                       |       |                       |       |                       |       |                     |       |  |  |
| 12.                   | Net Fixed Assets Used to Conduct Charitable Activities.....<br>(Generally, from Part X, Line 10c on Form 990; Line 23B and possibly 24B on Form 990-EZ; or Part II, Line 14b on Form 990-PF; or see the CT-12 instructions to calculate. See the CT-12 instructions if organization owns income-producing assets.)  | 12.              | \$0.00       |                |      |                     |      |                     |      |                       |       |                       |       |                       |       |                     |       |  |  |
| 13.                   | Amount Subject to Net Assets or Fund Balances Fee.....<br>(Line 11 minus Line 12. If Line 11 minus Line 12 is less than \$50,000, write \$0.)   | 13.              | \$127,949.00 |                |      |                     |      |                     |      |                       |       |                       |       |                       |       |                     |       |  |  |
| 14.                   | Net Assets or Fund Balances Fee.....<br>(Line 13 multiplied by .0001. If the fee is less than \$5, enter \$0. Not to exceed \$2,000. Round cents to the nearest whole dollar.)  | 14.              | \$13.00      |                |      |                     |      |                     |      |                       |       |                       |       |                       |       |                     |       |  |  |
| 15.                   | Are you filing this report late? <input checked="" type="checkbox"/> Yes <input type="checkbox"/> No.....<br>(If yes, the late fee is a minimum of \$20. You may owe more depending on how late the report is. See Instruction 15 for additional information or contact the Charitable Activities Section at (971) 673-1880 to obtain late fee amount.)   | 15.              | \$50.00      |                |      |                     |      |                     |      |                       |       |                       |       |                       |       |                     |       |  |  |
| 16.                   | Total Amount Due.....<br>(Add Lines 10, 14, and 15. Make check payable to the Oregon Department of Justice.)  | 16.              | \$263.00     |                |      |                     |      |                     |      |                       |       |                       |       |                       |       |                     |       |  |  |
| 17.                   | Attach a copy of the organization's federal 990 or other return and all supporting schedules and attachments that were filed with the IRS, except that Form 990 & 990EZ filers do not need to attach a copy of their Schedule B. Also, if the organization did not file with the IRS or filed a 990-N, but had Total Revenue of \$50,000 or more, or Net Assets or Fund Balances of \$100,000 or more, see the instructions. Such organizations may be required to complete certain IRS forms for Oregon purposes only. If the attached return was not filed with the IRS, then mark any such return as "For Oregon Purposes Only." If your organization files IRS Form 990-N (e-Postcard) please attach a copy if available. |                  |              |                |      |                     |      |                     |      |                       |       |                       |       |                       |       |                     |       |  |  |

### Please Sign Here

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

⇒ Jan Irene Miller 1/19/24 Secretary  
 Signature of officer Date Title  
Jan Irene Miller 41795 Kingston Lyons Drive SE Stayton OR 97383  
 Officer's name (printed) Address  
 503-569-3568 / 715-937-4575  
 Phone

### Paid Preparer's Use Only

⇒ Vicki Holland 12-29-23 503-393-3990  
 Preparer's signature Date Phone  
Vicki Holland 174 Shore Pointe Pl N Keizer, OR 97303  
 Preparer's name (printed) Address

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

## Forms 990 / 990-EZ Return Summary

For calendar year 2021, or tax year beginning 07/01/21 , and ending 06/30/22

36-4885684

NORTH SANTIAM WATERSHED COUNCIL

|  |                             |                       |
|--|-----------------------------|-----------------------|
| <b>Net Asset / Fund Balance at Beginning of Year</b> |                             | <u>224,511</u>        |
| <b>Revenue</b>                                       |                             |                       |
| Contributions  | <u>485,329</u>              |                       |
| Program service revenue                              | <u>                    </u> |                       |
| Investment income                                    | <u>                    </u> |                       |
| Capital gain / loss                                  | <u>                    </u> |                       |
| Fundraising / Gaming:                                |                             |                       |
| Gross revenue  | <u>                    </u> |                       |
| Direct expenses                                      | <u>                    </u> |                       |
| Net income   | <u>                    </u> |                       |
| Other income   | <u>0</u>                    |                       |
| <b>Total revenue</b>                                 | <u>485,329</u>              |                       |
| <b>Expenses</b>                                      |                             |                       |
| Program services                                     | <u>582,457</u>              |                       |
| Management and general                               | <u>29,347</u>               |                       |
| Fundraising  | <u>                    </u> |                       |
| <b>Total expenses</b>                                | <u>611,804</u>              |                       |
| <b>Excess / (deficit)</b>                            |                             | <u>-126,475</u>       |
| Changes  |                             | <u>29,913</u>         |
| <b>Net Asset / Fund Balance at End of Year</b>       |                             | <u><u>127,949</u></u> |

| Reconciliation of Revenue              |                             |
|--|-----------------------------|
| Total revenue per financial statements | <u>                    </u> |
| Less:                                  |                             |
| Unrealized gains                       | <u>                    </u> |
| Donated services                       | <u>                    </u> |
| Recoveries                             | <u>                    </u> |
| Other                                  | <u>                    </u> |
| Plus:                                  |                             |
| Investment expenses                    | <u>                    </u> |
| Other                                  | <u>                    </u> |
| <b>Total revenue per return</b>        | <u><u>485,329</u></u>       |

| Reconciliation of Expenses              |                             |
|---|-----------------------------|
| Total expenses per financial statements | <u>                    </u> |
| Less:                                   |                             |
| Donated services                        | <u>                    </u> |
| Prior year adjustments                  | <u>                    </u> |
| Losses                                  | <u>                    </u> |
| Other                                   | <u>                    </u> |
| Plus:                                   |                             |
| Investment expenses                     | <u>                    </u> |
| Other                                   | <u>                    </u> |
| <b>Total expenses per return</b>        | <u><u>611,804</u></u>       |

| Balance Sheet |                       |                       |                |
|---------------|-----------------------|-----------------------|----------------|
|               | Beginning             | Ending                | Differences    |
| Assets        | <u>276,582</u>        | <u>143,208</u>        |                |
| Liabilities   | <u>52,071</u>         | <u>15,259</u>         |                |
| Net assets    | <u><u>224,511</u></u> | <u><u>127,949</u></u> | <u>-96,562</u> |

### Miscellaneous Information

Amended return  
Return / extended due date 05/15/23  
Failure to file penalty

## **Filing Instructions**

### **North Santiam Watershed Council**

### **Exempt Organization / Private Foundation Tax Return(s)**

### **Taxable Year Ended June 30, 2022**

#### **Federal Filing Instructions**

Your Form 990 for the year ended 6/30/22 shows no balance due.

Your return is being filed electronically with the IRS and is not required to be mailed. If you mail a paper copy of your return to the IRS it will delay the processing of your return. Your electronically filed return is not complete without your signature. Form 8453-TE, Exempt Organization Declaration and Signature for Electronic Filing should be signed and dated by an authorized officer of the organization. The form will be included as an attachment to the electronic file and therefore must be signed and returned before the electronic file is transmitted to the IRS.

Return the signed Form 8453-TE as soon as possible to:

Lippold & Holland LLC  
174 Shore Pointe Pl N, Suite 100  
Keizer, OR 97303

Form **8453-TE**

# Tax Exempt Entity Declaration and Signature for Electronic Filing

OMB No. 1545-0047

For calendar year 2021, or tax year beginning 07/01/21, and ending 06/30/22  
For use with Forms 990, 990-EZ, 990-PF, 990-T, 1120-POL, 4720, 8868, 5227, 5330, and 8038-CP  
▶ Go to [www.irs.gov/Form8453TE](http://www.irs.gov/Form8453TE) for the latest information.

# 2021

Department of the Treasury  
Internal Revenue Service

Name of filer

EIN or SSN

NORTH SANTIAM WATERSHED COUNCIL

36-4885684

## Part I Type of Return and Return Information

Check the box for the type of return being filed with Form 8453-TE and enter the applicable amount, if any, from the return. Form 8038-CP and Form 5330 filers may enter dollars and cents. For all other forms, enter whole dollars only. If you check the box on line 1a, 2a, 3a, 4a, 5a, 6a, 7a, 8a, 9a, or 10a below, and the amount on that line of the return being filed with this form was blank, then leave line 1b, 2b, 3b, 4b, 5b, 6b, 7b, 8b, 9b, or 10b, whichever is applicable, blank (do not enter -0-). 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.

|   |  |                          |
|---|--|--------------------------|
| <b>1a</b> Form 990 check here ▶ <input checked="" type="checkbox"/> | <b>b</b> Total revenue, if any (Form 990, Part VIII, column (A), line 12) .....  | <b>1b</b> <u>485,329</u> |
| <b>2a</b> Form 990-EZ check here ▶ <input type="checkbox"/>         | <b>b</b> Total revenue, if any (Form 990-EZ, line 9) .....                       | <b>2b</b> _____          |
| <b>3a</b> Form 1120-POL check here ▶ <input type="checkbox"/>       | <b>b</b> Total tax (Form 1120-POL, line 22) .....                                | <b>3b</b> _____          |
| <b>4a</b> Form 990-PF check here ▶ <input type="checkbox"/>         | <b>b</b> Tax based on investment income (Form 990-PF, Part V, line 5) .....      | <b>4b</b> _____          |
| <b>5a</b> Form 8868 check here ▶ <input type="checkbox"/>           | <b>b</b> Balance due (Form 8868, line 3c) .....                                  | <b>5b</b> _____          |
| <b>6a</b> Form 990-T check here ▶ <input type="checkbox"/>          | <b>b</b> Total tax (Form 990-T, Part III, line 4) .....                          | <b>6b</b> _____          |
| <b>7a</b> Form 4720 check here ▶ <input type="checkbox"/>           | <b>b</b> Total tax (Form 4720, Part III, line 1) .....                           | <b>7b</b> _____          |
| <b>8a</b> Form 5227 check here ▶ <input type="checkbox"/>           | <b>b</b> FMV of assets at end of tax year (Form 5227, Item D) .....              | <b>8b</b> _____          |
| <b>9a</b> Form 5330 check here ▶ <input type="checkbox"/>           | <b>b</b> Tax due (Form 5330, Part II, line 19) .....                             | <b>9b</b> _____          |
| <b>10a</b> Form 8038-CP check here ▶ <input type="checkbox"/>       | <b>b</b> Amount of credit payment requested (Form 8038-CP, Part III, line 22) .. | <b>10b</b> _____         |

## Part II Declaration of Officer or Person Subject to Tax

8  I authorize the U.S. Treasury and its designated Financial Agent to initiate an Automated Clearing House (ACH) electronic funds withdrawal (direct debit) entry to the financial institution account indicated in the tax preparation software for payment of the 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.

If a copy of this return is being filed with a state agency(ies) regulating charities as part of the IRS Fed/State program, I certify that I executed the electronic disclosure consent contained within this return allowing disclosure by the IRS of this Form 990/990-EZ/990-PF (as specifically identified in Part I above) to the selected state agency(ies).

Under penalties of perjury, I declare that  I am an officer of the above named entity or  I am the person subject to tax with respect to (name of entity) \_\_\_\_\_, (EIN) \_\_\_\_\_,

and that I have examined a copy of the 2021 electronic return 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 electronic return. I consent to allow my intermediate service provider, transmitter, or electronic return originator (ERO) to send the 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.

Sign Here ▶ 10/17/23 ▶ SECRETARY  
Signature of officer or person subject to tax Date Title, if applicable

## Part III Declaration of Electronic Return Originator (ERO) and Paid Preparer (see instructions)

I declare that I have reviewed the above return and that the entries on Form 8453-TE are complete and correct to the best of my knowledge. If I am only a collector, I am not responsible for reviewing the return and only declare that this form accurately reflects the data on the return. The entity officer or person subject to tax will have signed this form before I submit the return. I will give a copy of all forms and information to be filed with the IRS to the officer or person subject to tax, and have followed all other requirements in Pub. 4163, Modernized e-File (MeF) Information for Authorized IRS e-file Providers for Business Returns. If I am also the Paid Preparer, under penalties of perjury I declare that I have examined the above return and accompanying schedules and statements, and, to the best of my knowledge and belief, they are true, correct, and complete. This Paid Preparer declaration is based on all information of which I have any knowledge.

|                       |  |                       |   |   |                                    |
|-----------------------|--|-----------------------|---|---|------------------------------------|
| <b>ERO's Use Only</b> | ERO's signature ▶ <u>10/17/23</u>  | Date <u>10/17/23</u>  | Check if also paid preparer <input checked="" type="checkbox"/> | Check if self-employed <input type="checkbox"/> | ERO's SSN or PTIN <u>P00145715</u> |
|                       | Firm's name (or yours if self-employed), address, and ZIP code ▶ <u>LIPPOLD &amp; HOLLAND LLC</u><br><u>174 SHORE POINTE PL N, KEIZ OR 97303</u> | EIN <u>85-4039060</u> | Phone no. <u>503-393-3990</u>                                   |   |                                    |

Under penalties of perjury, I declare that I have examined the above return and accompanying schedules and statements, and, to the best of my knowledge and belief, they are true, correct, and complete. Declaration of preparer is based on all information of which the preparer has any knowledge.

|                               |                            |                      |      |   |      |
|-------------------------------|----------------------------|----------------------|------|---|------|
| <b>Paid Preparer Use Only</b> | Print/Type preparer's name | Preparer's signature | Date | Check if self-employed <input type="checkbox"/> | PTIN |
|                               | Firm's name ▶              | Firm's EIN ▶         |      |   |      |
|                               | Firm's address ▶           | Phone no.            |      |   |      |

For Privacy Act and Paperwork Reduction Act Notice, see back of form.

Form **8453-TE** (2021)

Form **990**

**Return of Organization Exempt From Income Tax**

OMB No. 1545-0047

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

**2021**  
Open to Public Inspection

Department of the Treasury  
Internal Revenue Service

▶ Do not enter social security numbers on this form as it may be made public.  
▶ Go to [www.irs.gov/Form990](http://www.irs.gov/Form990) for instructions and the latest information.

**A For the 2021 calendar year, or tax year beginning 07/01/21, and ending 06/30/22**

|  |  |   |
|--|--|---|
| <b>B</b> Check if applicable:<br><input type="checkbox"/> Address change<br><input type="checkbox"/> Name change<br><input type="checkbox"/> Initial return<br><input type="checkbox"/> Final return/terminated<br><input type="checkbox"/> Amended return<br><input type="checkbox"/> Application pending | <b>C</b> Name of organization<br>NORTH SANTIAM WATERSHED COUNCIL<br>Doing business as<br>Number and street (or P.O. box if mail is not delivered to street address) Room/suite<br>284 E. WATER ST.<br>City or town, state or province, country, and ZIP or foreign postal code<br>STAYTON OR 97383 | <b>D</b> Employer identification number<br>36-4885684<br><b>E</b> Telephone number<br>503-930-8202<br><b>G</b> Gross receipts \$ 485,329  |
| <b>F</b> Name and address of principal officer:<br>SUZETTE BOUDREAUX   |  | <b>H(a)</b> Is this a group return for subordinates? <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No<br><b>H(b)</b> Are all subordinates included? <input type="checkbox"/> Yes <input type="checkbox"/> No<br>If "No," attach a list. See instructions |

|  |   |  |
|--|---|--|
| <b>I</b> Tax-exempt status: <input checked="" type="checkbox"/> 501(c)(3) <input type="checkbox"/> 501(c) ( ) (insert no.) <input type="checkbox"/> 4947(a)(1) or <input type="checkbox"/> 527 | <b>J</b> Website: ▶ COUNCIL@NORTHSANTIAM.ORG<br><b>K</b> Form of organization: <input checked="" type="checkbox"/> Corporation <input type="checkbox"/> Trust <input type="checkbox"/> Association <input type="checkbox"/> Other ▶ | <b>L</b> Year of formation: 2017<br><b>M</b> State of legal domicile: OR |
| <b>H(c)</b> Group exemption number ▶   |   |  |

**Part I Summary**

|  |  |                           |              |
|--|--|---------------------------|--------------|
| <b>Activities &amp; Governance</b>   | <b>1</b> Briefly describe the organization's mission or most significant activities:<br>SEE SCHEDULE O   |                           |              |
|  | <b>2</b> Check this box <input type="checkbox"/> if the organization discontinued its operations or disposed of more than 25% of its net assets. |                           |              |
|  | <b>3</b> Number of voting members of the governing body (Part VI, line 1a)   | <b>3</b>                  | 5            |
|  | <b>4</b> Number of independent voting members of the governing body (Part VI, line 1b)   | <b>4</b>                  | 5            |
|  | <b>5</b> Total number of individuals employed in calendar year 2021 (Part V, line 2a)  | <b>5</b>                  | 3            |
|  | <b>6</b> Total number of volunteers (estimate if necessary)  | <b>6</b>                  | 0            |
|  | <b>7a</b> Total unrelated business revenue from Part VIII, column (C), line 12   | <b>7a</b>                 | 0            |
| <b>7b</b> Net unrelated business taxable income from Form 990-T, Part I, line 11 | <b>7b</b>  | 0                         |              |
| <b>Revenue</b>   | <b>8</b> Contributions and grants (Part VIII, line 1h)   | Prior Year                | Current Year |
|  | <b>9</b> Program service revenue (Part VIII, line 2g)  | 467,019                   | 485,329      |
|  | <b>10</b> Investment income (Part VIII, column (A), lines 3, 4, and 7d)  |                           | 0            |
|  | <b>11</b> Other revenue (Part VIII, column (A), lines 5, 6d, 8c, 9c, 10c, and 11e)   |                           | 0            |
|  | <b>12</b> Total revenue – add lines 8 through 11 (must equal Part VIII, column (A), line 12)   | 467,019                   | 485,329      |
| <b>Expenses</b>  | <b>13</b> Grants and similar amounts paid (Part IX, column (A), lines 1–3)   |                           | 0            |
|  | <b>14</b> Benefits paid to or for members (Part IX, column (A), line 4)  |                           | 0            |
|  | <b>15</b> Salaries, other compensation, employee benefits (Part IX, column (A), lines 5–10)  | 86,886                    | 130,833      |
|  | <b>16a</b> Professional fundraising fees (Part IX, column (A), line 11e)   | 0                         | 0            |
|  | <b>b</b> Total fundraising expenses (Part IX, column (D), line 25) ▶ 0   |                           |              |
|  | <b>17</b> Other expenses (Part IX, column (A), lines 11a–11d, 11f–24e)   | 230,606                   | 480,971      |
|  | <b>18</b> Total expenses. Add lines 13–17 (must equal Part IX, column (A), line 25)  | 317,492                   | 611,804      |
| <b>19</b> Revenue less expenses. Subtract line 18 from line 12                   | 149,527  | -126,475                  |              |
| <b>Net Assets or Fund Balances</b>   | <b>20</b> Total assets (Part X, line 16)   | Beginning of Current Year | End of Year  |
|  | <b>21</b> Total liabilities (Part X, line 26)  | 276,582                   | 143,208      |
|  | <b>22</b> Net assets or fund balances. Subtract line 21 from line 20   | 52,071                    | 15,259       |
|  |  | 224,511                   | 127,949      |

**Part II Signature Block**

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

|                               |   |                              |                         |  |
|-------------------------------|---|------------------------------|-------------------------|--|
| <b>Sign Here</b>              | Signature of officer<br>JAN IRENE MILLER                              | Date<br>SECRETARY            |                         |  |
|                               | Type or print name and title  |                              |                         |  |
| <b>Paid Preparer Use Only</b> | Print/Type preparer's name<br>VICKI M. HOLLAND, CPA                   | Preparer's signature<br><br> | Date<br>12/18/23        | Check <input type="checkbox"/> if self-employed<br>PTIN<br>P00145715 |
|                               | Firm's name ▶ LIPPOLD & HOLLAND LLC                                   |                              | Firm's EIN ▶ 85-4039060 |  |
|                               | Firm's address ▶ 174 SHORE POINTE PL N, SUITE 100<br>KEIZER, OR 97303 |                              | Phone no. 503-393-3990  |  |

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

For Paperwork Reduction Act Notice, see the separate instructions.

Part III Statement of Program Service Accomplishments

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

1 Briefly describe the organization's mission:

SEE SCHEDULE O

2 Did the organization undertake any significant program services during the year which were not listed on the prior Form 990 or 990-EZ?

Yes  No

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

3 Did the organization cease conducting, or make significant changes in how it conducts, any program services?

Yes  No

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

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

4a (Code: ) (Expenses \$ 518,645 including grants of \$ ) (Revenue \$ )

LANDOWNER RESTORATION-OUTREACH TO LANDOWNERS TO PLAN, DESIGN, FINANCE, IMPLEMENT, MANAGE, AND MONITOR RESTORATION PROJECTS ON PRIVATE LAND THAT PROTECT AND ENHANCE THE HEALTH OF THE WATERSHED. THE NSWC WORKS WITH THE PROPERTY OWNER TO ASCERTAIN WHICH TYPES OF PROJECTS WOULD BE SUITABLE FOR THEIR PROPERTY AND WHAT THE BENEFITS WOULD BE FOR THEM AND THE WATERSHED PUBLIC SO THAT LANDOWNERS UNDERSTAND THEIR OPTIONS, RESPONSIBILITIES AND FEASIBLE OUTCOMES OF THE PROJECTS. PROJECTS INCLUDE RIPARIAN AND IN-STREAM AQUATIC ENHANCEMENTS, WEED MANAGEMENT, PLANT ESTABLISHMENT, CULVERT REPLACEMENT, PRAIRIE AND OAK HABITAT RESTORATION.

4b (Code: ) (Expenses \$ 58,376 including grants of \$ ) (Revenue \$ )

SEE SCHEDULE O

4c (Code: ) (Expenses \$ 5,436 including grants of \$ ) (Revenue \$ )

COMMUNITY ENGAGEMENT AND EDUCATION- ATTEND COMMUNITY EVENTS, PRESENT AT MEETINGS OF ASSOCIATIONS AND AGENCIES, DISTRIBUTE LITERATURE, COOPERATE WITH OTHER NON-PROFITS TO ENHANCE EQUITY, DIVERSITY AND INCLUSION, NETWORK WITH OTHER PROFESSIONALS TO ENHANCE TRUSTING RELATIONSHIPS AND COORDINATION ACROSS NEIGHBORING WATERSHEDS, MAINTAIN A WEBSITE, MAILING LIST, INVITATIONS TO INTERESTED COMMUNITY STAKEHOLDERS FOR PARTICIPATION IN REGULAR MEETINGS OR SPECIAL EVENTS.

4d Other program services (Describe on Schedule O.)

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

4e Total program service expenses 582,457

**Part IV Checklist of Required Schedules**

|     |   | Yes | No |
|-----|---|-----|----|
| 1   | Is the organization described in section 501(c)(3) or 4947(a)(1) (other than a private foundation)? If "Yes," complete Schedule A   | X   |    |
| 2   | Is the organization required to complete Schedule B, Schedule of Contributors (see instructions)?   | X   |    |
| 3   | Did the organization engage in direct or indirect political campaign activities on behalf of or in opposition to candidates for public office? If "Yes," complete Schedule C, Part I  |     | X  |
| 4   | <b>Section 501(c)(3) organizations.</b> Did the organization engage in lobbying activities, or have a section 501(h) election in effect during the tax year? If "Yes," complete Schedule C, Part II   |     | X  |
| 5   | Is the organization a section 501(c)(4), 501(c)(5), or 501(c)(6) organization that receives membership dues, assessments, or similar amounts as defined in Rev. Proc. 98-19? If "Yes," complete Schedule C, Part III  |     | 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  |     | 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  |     | X  |
| 8   | Did the organization maintain collections of works of art, historical treasures, or other similar assets? If "Yes," complete Schedule D, Part III   |     | 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            |     | 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  |     | 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   |     | X  |
| b   | Did the organization report an amount for investments—other securities in Part X, line 12, that is 5% or more of its total assets reported in Part X, line 16? If "Yes," complete Schedule D, Part VII  |     | 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  |     | X  |
| d   | Did the organization report an amount for other assets in Part X, line 15, that is 5% or more of its total assets reported in Part X, line 16? If "Yes," complete Schedule D, Part IX   |     | X  |
| e   | Did the organization report an amount for other liabilities in Part X, line 25? If "Yes," complete Schedule D, Part X   | X   |    |
| f   | Did the organization's separate or consolidated financial statements for the tax year include a footnote that addresses the organization's liability for uncertain tax positions under FIN 48 (ASC 740)? If "Yes," complete Schedule D, Part X  |     | X  |
| 12a | Did the organization obtain separate, independent audited financial statements for the tax year? If "Yes," complete Schedule D, Parts XI and XII  |     | X  |
| b   | Was the organization included in consolidated, independent audited financial statements for the tax year? If "Yes," and if the organization answered "No" to line 12a, then completing Schedule D, Parts XI and XII is optional   |     | X  |
| 13  | Is the organization a school described in section 170(b)(1)(A)(ii)? If "Yes," complete Schedule E   |     | X  |
| 14a | Did the organization maintain an office, employees, or agents outside of the United States?   |     | X  |
| b   | Did the organization have aggregate revenues or expenses of more than \$10,000 from grantmaking, fundraising, business, investment, and program service activities outside the United States, or aggregate foreign investments valued at \$100,000 or more? If "Yes," complete Schedule F, Parts I and IV |     | X  |
| 15  | Did the organization report on Part IX, column (A), line 3, more than \$5,000 of grants or other assistance to or for any foreign organization? If "Yes," complete Schedule F, Parts II and IV  |     | X  |
| 16  | Did the organization report on Part IX, column (A), line 3, more than \$5,000 of aggregate grants or other assistance to or for foreign individuals? If "Yes," complete Schedule F, Parts III and IV  |     | X  |
| 17  | Did the organization report a total of more than \$15,000 of expenses for professional fundraising services on Part IX, column (A), lines 6 and 11e? If "Yes," complete Schedule G, Part I. See instructions  |     | X  |
| 18  | Did the organization report more than \$15,000 total of fundraising event gross income and contributions on Part VIII, lines 1c and 8a? If "Yes," complete Schedule G, Part II  |     | X  |
| 19  | Did the organization report more than \$15,000 of gross income from gaming activities on Part VIII, line 9a? If "Yes," complete Schedule G, Part III  |     | X  |
| 20a | Did the organization operate one or more hospital facilities? If "Yes," complete Schedule H   |     | X  |
| b   | If "Yes" to line 20a, did the organization attach a copy of its audited financial statements to this return?  |     |    |
| 21  | Did the organization report more than \$5,000 of grants or other assistance to any domestic organization or domestic government on Part IX, column (A), line 1? If "Yes," complete Schedule I, Parts I and II   |     | X  |



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

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

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

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

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

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

Yes No

Table with 5 main columns: Question ID, Question Description, Answer Field, Yes, No. Rows include questions 2a through 17 regarding employee reporting, tax returns, business income, foreign accounts, prohibited transactions, and charitable contributions.

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

Section A. Governing Body and Management

Table with 5 columns: Question, 1a, 5, Yes, No. Rows include questions about voting members, family relationships, management delegation, and document retention.

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

Table with 5 columns: Question, Yes, No. Rows include questions about local chapters, conflict of interest policies, whistleblower policies, and compensation review processes.

Section C. Disclosure

- 17 List the states with which a copy of this Form 990 is required to be filed NONE
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.
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

BRANDIN HILBRANDT
SALEM

6446 FAIRWAY AVE SE

OR 97302

503-588-8080

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

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

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

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

- List all of the organization's **current** officers, directors, trustees (whether individuals or organizations), regardless of amount of compensation. Enter -0- in columns (D), (E), and (F) if no compensation was paid.
- List all of the organization's **current** key employees, if any. See 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, Form 1099-MISC, and/or box 1 of Form 1099-NEC) of more than \$100,000 from the organization and any related organizations.
- List all of the organization's **former** officers, key employees, and highest compensated employees who received more than \$100,000 of reportable compensation from the organization and any related organizations.
- List all of the organization's **former directors or trustees** that received, in the capacity as a former director or trustee of the organization, more than \$10,000 of reportable compensation from the organization and any related organizations. See the instructions for the order in which to list the persons above.

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

| (A)<br>Name and title                          | (B)<br>Average hours per week (list any hours for related organizations below dotted line) | (C)<br>Position (do not check more than one box, unless person is both an officer and a director/trustee) |                       |         |              |                              |        | (D)<br>Reportable compensation from the organization (W-2/1099-MISC/1099-NEC) | (E)<br>Reportable compensation from related organizations (W-2/1099-MISC/1099-NEC) | (F)<br>Estimated amount of other compensation from the organization and related organizations |
|--|--|---|-----------------------|---------|--------------|------------------------------|--------|---|--|---|
|  |  | Individual trustee or director  | Institutional trustee | Officer | Key employee | Highest compensated employee | Former |   |  |   |
| (1) BRENT STEVENSON<br>.....<br>VICE-PRESIDENT | 7.00<br>.....<br>0.00  | X   |                       | X       |              |                              |        | 0   | 0  | 0   |
| (2) JOHN CARUSO<br>.....<br>AT LARGE REP       | 1.00<br>.....<br>0.00  | X   |                       | X       |              |                              |        | 0   | 0  | 0   |
| (3) JAN IRENE MILLER<br>.....<br>SECRETARY     | 2.00<br>.....<br>0.00  | X   |                       | X       |              |                              |        | 0   | 0  | 0   |
| (4) SUZETTE BOUDREAUX<br>.....<br>PRESIDENT    | 4.00<br>.....<br>0.00  | X   |                       | X       |              |                              |        | 0   | 0  | 0   |
| (5) KATHY BRIDGES<br>.....<br>TREASURER        | 1.00<br>.....<br>0.00  | X   |                       |         |              |                              |        | 0   | 0  | 0   |
| (6)<br>.....                                   |  |   |                       |         |              |                              |        |   |  |   |
| (7)<br>.....                                   |  |   |                       |         |              |                              |        |   |  |   |
| (8)<br>.....                                   |  |   |                       |         |              |                              |        |   |  |   |
| (9)<br>.....                                   |  |   |                       |         |              |                              |        |   |  |   |
| (10)<br>.....                                  |  |   |                       |         |              |                              |        |   |  |   |
| (11)<br>.....                                  |  |   |                       |         |              |                              |        |   |  |   |

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

| (A)<br>Name and title | (B)<br>Average hours per week (list any hours for related organizations below dotted line) | (C)<br>Position<br>(do not check more than one box, unless person is both an officer and a director/trustee) |                       |         |              |                              |        | (D)<br>Reportable compensation from the organization (W-2/1099-MISC/1099-NEC) | (E)<br>Reportable compensation from related organizations (W-2/1099-MISC/1099-NEC) | (F)<br>Estimated amount of other compensation from the organization and related organizations |
|-----------------------|--|--|-----------------------|---------|--------------|------------------------------|--------|---|--|---|
|                       |  | Individual trustee or director   | Institutional trustee | Officer | Key employee | Highest compensated employee | Former |   |  |   |
|                       |  |  |                       |         |              |                              |        |   |  |   |
|                       |  |  |                       |         |              |                              |        |   |  |   |
|                       |  |  |                       |         |              |                              |        |   |  |   |
|                       |  |  |                       |         |              |                              |        |   |  |   |
|                       |  |  |                       |         |              |                              |        |   |  |   |
|                       |  |  |                       |         |              |                              |        |   |  |   |
|                       |  |  |                       |         |              |                              |        |   |  |   |
|                       |  |  |                       |         |              |                              |        |   |  |   |
|                       |  |  |                       |         |              |                              |        |   |  |   |
|                       |  |  |                       |         |              |                              |        |   |  |   |
|                       |  |  |                       |         |              |                              |        |   |  |   |
|                       |  |  |                       |         |              |                              |        |   |  |   |
|                       |  |  |                       |         |              |                              |        |   |  |   |
|                       |  |  |                       |         |              |                              |        |   |  |   |
|                       |  |  |                       |         |              |                              |        |   |  |   |
|                       |  |  |                       |         |              |                              |        |   |  |   |
|                       |  |  |                       |         |              |                              |        |   |  |   |
|                       |  |  |                       |         |              |                              |        |   |  |   |
|                       |  |  |                       |         |              |                              |        |   |  |   |
|                       |  |  |                       |         |              |                              |        |   |  |   |

|  |   |  |  |  |
|--|---|--|--|--|
| <b>1b Subtotal</b> .....   | ▶ |  |  |  |
| <b>c Total from continuation sheets to Part VII, Section A</b> ..... | ▶ |  |  |  |
| <b>d Total (add lines 1b and 1c)</b> .....                           | ▶ |  |  |  |

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

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

**Section B. Independent Contractors**

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

| (A)<br>Name and business address | (B)<br>Description of services | (C)<br>Compensation |
|----------------------------------|--------------------------------|---------------------|
|                                  |                                |                     |
|                                  |                                |                     |
|                                  |                                |                     |
|                                  |                                |                     |
|                                  |                                |                     |

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

**Part VIII Statement of Revenue**

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

|   |   |   |                | (A)<br>Total revenue | (B)<br>Related or exempt<br>function revenue | (C)<br>Unrelated<br>business revenue | (D)<br>Revenue excluded<br>from tax under<br>sections 512-514 |  |
|---|---|---|----------------|----------------------|--|--------------------------------------|---|--|
| <b>Contributions, Gifts, Grants<br/>and Other Similar Amounts</b> | 1a  | Federated campaigns   | 1a             |                      |  |                                      |   |  |
|   | b   | Membership dues   | 1b             |                      |  |                                      |   |  |
|   | c   | Fundraising events  | 1c             |                      |  |                                      |   |  |
|   | d   | Related organizations   | 1d             | 4,999                |  |                                      |   |  |
|   | e   | Government grants (contributions)   | 1e             | 471,332              |  |                                      |   |  |
|   | f   | All other contributions, gifts, grants,<br>and similar amounts not included above | 1f             | 8,998                |  |                                      |   |  |
|   | g   | Noncash contributions included in<br>lines 1a-1f                                  | 1g             | \$                   |  |                                      |   |  |
|   | <b>h Total.</b> Add lines 1a-1f   |   |                |                      | 485,329                                      |                                      |   |  |
|   | <b>Program Service<br/>Revenue</b>  | 2a  |                |                      | Business Code                                |                                      |   |  |
| b   |   |   |                |                      |  |                                      |   |  |
| c   |   |   |                |                      |  |                                      |   |  |
| d   |   |   |                |                      |  |                                      |   |  |
| e   |   |   |                |                      |  |                                      |   |  |
| f All other program service revenue                               |   |   |                |                      |  |                                      |   |  |
| <b>g Total.</b> Add lines 2a-2f                                   |   |   |                |                      |  |                                      |   |  |
| <b>Other Revenue</b>  | 3 Investment income (including dividends, interest, and<br>other similar amounts)   |   |                |                      |  |                                      |   |  |
|   | 4 Income from investment of tax-exempt bond proceeds  |   |                |                      |  |                                      |   |  |
|   | 5 Royalties   |   |                |                      |  |                                      |   |  |
|   | 6a  | Gross rents   | (i) Real       |                      |  |                                      |   |  |
|   |   |   | (ii) Personal  |                      |  |                                      |   |  |
|   |   |   | 6a             |                      |  |                                      |   |  |
|   | b   | Less: rental expenses   | 6b             |                      |  |                                      |   |  |
|   | c   | Rental inc. or (loss)   | 6c             |                      |  |                                      |   |  |
|   | d Net rental income or (loss)   |   |                |                      |  |                                      |   |  |
|   | 7a  | Gross amount from<br>sales of assets<br>other than inventory                      | (i) Securities |                      |  |                                      |   |  |
|   |   |   | (ii) Other     |                      |  |                                      |   |  |
|   |   |   | 7a             |                      |  |                                      |   |  |
|   | b   | Less: cost or other<br>basis and sales exps.                                      | 7b             |                      |  |                                      |   |  |
|   | c   | Gain or (loss)  | 7c             |                      |  |                                      |   |  |
|   | d Net gain or (loss)  |   |                |                      |  |                                      |   |  |
| 8a  | Gross income from fundraising events<br>(not including \$<br>of contributions reported on line<br>1c). See Part IV, line 18 | 8a  |                |                      |  |                                      |   |  |
|   |   | b Less: direct expenses   |                | 8b                   |  |                                      |   |  |
|   |   | c Net income or (loss) from fundraising events                                    |                |                      |  |                                      |   |  |
| 9a  | Gross income from gaming<br>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<br>returns and allowances  | 10a   |                |                      |  |                                      |   |  |
|   |   | b Less: cost of goods sold  |                | 10b                  |  |                                      |   |  |
|   |   | c Net income or (loss) from sales of inventory                                    |                |                      |  |                                      |   |  |
| <b>Miscellaneous<br/>Revenue</b>                                  | 11a   |   |                | Business Code        |  |                                      |   |  |
|   | b   |   |                |                      |  |                                      |   |  |
|   | c   |   |                |                      |  |                                      |   |  |
|   | d All other revenue   |   |                |                      |  |                                      |   |  |
|   | <b>e Total.</b> Add lines 11a-11d   |   |                |                      |  |                                      |   |  |
| <b>12 Total revenue.</b> See instructions                         |   |   |                | 485,329              | 0  | 0                                    | 0   |  |

**Part IX Statement of Functional Expenses**

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

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

| Do not include amounts reported on lines 6b, 7b, 8b, 9b, and 10b of Part VIII.  | (A)<br>Total expenses | (B)<br>Program service expenses | (C)<br>Management and general expenses | (D)<br>Fundraising expenses |
|---|-----------------------|---------------------------------|--|-----------------------------|
| 1 Grants and other assistance to domestic organizations and domestic governments. See Part IV, line 21  |                       |                                 |  |                             |
| 2 Grants and other assistance to domestic individuals. See Part IV, line 22   |                       |                                 |  |                             |
| 3 Grants and other assistance to foreign organizations, foreign governments, and foreign individuals. See Part IV, lines 15 and 16  |                       |                                 |  |                             |
| 4 Benefits paid to or for members   |                       |                                 |  |                             |
| 5 Compensation of current officers, directors, trustees, and key employees  |                       |                                 |  |                             |
| 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  | 107,405               | 103,257                         | 4,148                                  |                             |
| 8 Pension plan accruals and contributions (include section 401(k) and 403(b) employer contributions)  |                       |                                 |  |                             |
| 9 Other employee benefits   | 13,568                | 12,170                          | 1,398                                  |                             |
| 10 Payroll taxes  | 9,860                 | 7,808                           | 2,052                                  |                             |
| 11 Fees for services (nonemployees):  |                       |                                 |  |                             |
| a Management  |                       |                                 |  |                             |
| b Legal   |                       |                                 |  |                             |
| c Accounting  | 1,968                 | 1,968                           |  |                             |
| d Lobbying  |                       |                                 |  |                             |
| e Professional fundraising services. See Part IV, line 17   |                       |                                 |  |                             |
| f Investment management fees  |                       |                                 |  |                             |
| g Other. (If line 11g amount exceeds 10% of line 25, column (A) amount, list line 11g expenses on Schedule O.)  | 459,879               | 452,617                         | 7,262                                  |                             |
| 12 Advertising and promotion  | 165                   | 165                             |  |                             |
| 13 Office expenses  | 5,058                 | 405                             | 4,653                                  |                             |
| 14 Information technology   | 347                   |                                 | 347                                    |                             |
| 15 Royalties  |                       |                                 |  |                             |
| 16 Occupancy  | 7,513                 |                                 | 7,513                                  |                             |
| 17 Travel   | 4,602                 | 4,067                           | 535                                    |                             |
| 18 Payments of travel or entertainment expenses for any federal, state, or local public officials   |                       |                                 |  |                             |
| 19 Conferences, conventions, and meetings   |                       |                                 |  |                             |
| 20 Interest   |                       |                                 |  |                             |
| 21 Payments to affiliates   |                       |                                 |  |                             |
| 22 Depreciation, depletion, and amortization  |                       |                                 |  |                             |
| 23 Insurance  | 1,439                 |                                 | 1,439                                  |                             |
| 24 Other expenses. Itemize expenses not covered above (List miscellaneous expenses on line 24e. If line 24e amount exceeds 10% of line 25, column (A) amount, list line 24e expenses on Schedule O.)                                      |                       |                                 |  |                             |
| a   |                       |                                 |  |                             |
| b   |                       |                                 |  |                             |
| c   |                       |                                 |  |                             |
| d   |                       |                                 |  |                             |
| e All other expenses  |                       |                                 |  |                             |
| 25 Total functional expenses. Add lines 1 through 24e   | 611,804               | 582,457                         | 29,347                                 | 0                           |
| 26 Joint costs. Complete this line only if the organization reported in column (B) joint costs from a combined educational campaign and fundraising solicitation. Check here <input type="checkbox"/> if following SOP 98-2 (ASC 958-720) |                       |                                 |  |                             |

**Part X Balance Sheet**

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

|                                    |   | (A)<br>Beginning of year  |         | (B)<br>End of year |         |
|------------------------------------|---|---|---------|--------------------|---------|
| <b>Assets</b>                      | 1   | Cash—non-interest-bearing   | 276,382 | 1                  | 143,208 |
|                                    | 2   | Savings and temporary cash investments  |         | 2                  |         |
|                                    | 3   | Pledges and grants receivable, net  |         | 3                  |         |
|                                    | 4   | Accounts receivable, net  | 200     | 4                  |         |
|                                    | 5   | Loans and other receivables from any current or former officer, director, trustee, key employee, creator or founder, substantial contributor, or 35% controlled entity or family member of any of these persons |         | 5                  |         |
|                                    | 6   | Loans and other receivables from other disqualified persons (as defined under section 4958(f)(1)), and persons described in section 4958(c)(3)(B)   |         | 6                  |         |
|                                    | 7   | Notes and loans receivable, net   |         | 7                  |         |
|                                    | 8   | Inventories for sale or use   |         | 8                  |         |
|                                    | 9   | Prepaid expenses and deferred charges   |         | 9                  |         |
|                                    | 10a   | Land, buildings, and equipment: cost or other basis. Complete Part VI of Schedule D   |         | 10a                |         |
|                                    | b   | Less: accumulated depreciation  |         | 10b                | 10c     |
|                                    | 11  | Investments—publicly traded securities  |         | 11                 |         |
|                                    | 12  | Investments—other securities. See Part IV, line 11  |         | 12                 |         |
|                                    | 13  | Investments—program-related. See Part IV, line 11   |         | 13                 |         |
|                                    | 14  | Intangible assets   |         | 14                 |         |
|                                    | 15  | Other assets. See Part IV, line 11  |         | 15                 |         |
| 16                                 | <b>Total assets.</b> Add lines 1 through 15 (must equal line 33)                              | 276,582   | 16      | 143,208            |         |
| <b>Liabilities</b>                 | 17  | Accounts payable and accrued expenses   | 9,967   | 17                 | 6,458   |
|                                    | 18  | Grants payable  |         | 18                 |         |
|                                    | 19  | Deferred revenue  |         | 19                 |         |
|                                    | 20  | Tax-exempt bond liabilities   |         | 20                 |         |
|                                    | 21  | Escrow or custodial account liability. Complete Part IV of Schedule D   |         | 21                 |         |
|                                    | 22  | Loans and other payables to any current or former officer, director, trustee, key employee, creator or founder, substantial contributor, or 35% controlled entity or family member of any of these persons      |         | 22                 |         |
|                                    | 23  | Secured mortgages and notes payable to unrelated third parties  |         | 23                 |         |
|                                    | 24  | Unsecured notes and loans payable to unrelated third parties  |         | 24                 |         |
|                                    | 25  | Other liabilities (including federal income tax, payables to related third parties, and other liabilities not included on lines 17-24). Complete Part X of Schedule D   | 42,104  | 25                 | 8,801   |
|                                    | 26  | <b>Total liabilities.</b> Add lines 17 through 25   | 52,071  | 26                 | 15,259  |
| <b>Net Assets or Fund Balances</b> | <b>Organizations that follow FASB ASC 958, check here</b> <input checked="" type="checkbox"/> |   |         |                    |         |
|                                    | <b>and complete lines 27, 28, 32, and 33.</b>   |   |         |                    |         |
|                                    | 27  | Net assets without donor restrictions   | 224,511 | 27                 | 127,949 |
|                                    | 28  | Net assets with donor restrictions  |         | 28                 |         |
|                                    | <b>Organizations that do not follow FASB ASC 958, check here</b> <input type="checkbox"/>     |   |         |                    |         |
|                                    | <b>and complete lines 29 through 33.</b>  |   |         |                    |         |
|                                    | 29  | Capital stock or trust principal, or current funds  |         | 29                 |         |
| 30                                 | Paid-in or capital surplus, or land, building, or equipment fund                              |   | 30      |                    |         |
| 31                                 | Retained earnings, endowment, accumulated income, or other funds                              |   | 31      |                    |         |
| 32                                 | <b>Total net assets or fund balances</b>  | 224,511   | 32      | 127,949            |         |
| 33                                 | <b>Total liabilities and net assets/fund balances</b>   | 276,582   | 33      | 143,208            |         |



**Part 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  | 485,329  |
| 2  | Total expenses (must equal Part IX, column (A), line 25)   | 2  | 611,804  |
| 3  | Revenue less expenses. Subtract line 2 from line 1   | 3  | -126,475 |
| 4  | Net assets or fund balances at beginning of year (must equal Part X, line 32, column (A))                      | 4  | 224,511  |
| 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  | 29,913   |
| 9  | Other changes in net assets or fund balances (explain on Schedule O)   | 9  |          |
| 10 | Net assets or fund balances at end of year. Combine lines 3 through 9 (must equal Part X, line 32, column (B)) | 10 | 127,949  |

**Part 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: <input checked="" type="checkbox"/> Cash <input type="checkbox"/> Accrual <input type="checkbox"/> Other<br>If the organization changed its method of accounting from a prior year or checked "Other," explain on Schedule O.   |     |    |
| 2a | Were the organization's financial statements compiled or reviewed by an independent accountant?<br>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:<br><input type="checkbox"/> Separate basis <input type="checkbox"/> Consolidated basis <input type="checkbox"/> Both consolidated and separate basis |     | X  |
| 2b | Were the organization's financial statements audited by an independent accountant?<br>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:<br><input type="checkbox"/> Separate basis <input type="checkbox"/> Consolidated basis <input type="checkbox"/> Both consolidated and separate basis                           |     | X  |
| 2c | 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?<br>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?  |     |    |
| 3b | If "Yes," did the organization undergo the required audit or audits? If the organization did not undergo the required audit or audits, explain why on Schedule O and describe any steps taken to undergo such audits  |     |    |

**SCHEDULE A**  
(Form 990)

**Public Charity Status and Public Support**

OMB No. 1545-0047

Complete if the organization is a section 501(c)(3) organization or a section 4947(a)(1) nonexempt charitable trust.

**2021**

Department of the Treasury  
Internal Revenue Service

▶ **Attach to Form 990 or Form 990-EZ.**

**Open to Public Inspection**

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

Name of the organization

NORTH SANTIAM WATERSHED COUNCIL

Employer identification number

36-4885684

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

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

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

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

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

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

**Section A. Public Support**

| Calendar year (or fiscal year beginning in) ▶  | (a) 2017 | (b) 2018 | (c) 2019 | (d) 2020 | (e) 2021 | (f) Total |
|--|----------|----------|----------|----------|----------|-----------|
| <b>1</b> Gifts, grants, contributions, and membership fees received. (Do not include any "unusual grants.")  |          |          |          |          | 485,329  | 485,329   |
| <b>2</b> Tax revenues levied for the organization's benefit and either paid to or expended on its behalf   |          |          |          |          |          |           |
| <b>3</b> The value of services or facilities furnished by a governmental unit to the organization without charge   |          |          |          |          |          |           |
| <b>4 Total.</b> Add lines 1 through 3  |          |          |          |          | 485,329  | 485,329   |
| <b>5</b> The portion of total contributions by each person (other than a governmental unit or publicly supported organization) included on line 1 that exceeds 2% of the amount shown on line 11, column (f) |          |          |          |          |          | 326,935   |
| <b>6</b> Public support. Subtract line 5 from line 4   |          |          |          |          |          | 158,394   |

**Section B. Total Support**

| Calendar year (or fiscal year beginning in) ▶  | (a) 2017 | (b) 2018 | (c) 2019 | (d) 2020 | (e) 2021 | (f) Total |
|--|----------|----------|----------|----------|----------|-----------|
| <b>7</b> Amounts from line 4   |          |          |          |          | 485,329  | 485,329   |
| <b>8</b> Gross income from interest, dividends, payments received on securities loans, rents, royalties, and income from similar sources |          |          |          |          |          |           |
| <b>9</b> Net income from unrelated business activities, whether or not the business is regularly carried on                              |          |          |          |          |          |           |
| <b>10</b> Other income. Do not include gain or loss from the sale of capital assets (Explain in Part VI.)                                |          |          |          |          |          |           |
| <b>11 Total support.</b> Add lines 7 through 10  |          |          |          |          |          | 485,329   |

**12** Gross receipts from related activities, etc. (see instructions) 12

**13 First 5 years.** If the Form 990 is for the organization's first, second, third, fourth, or fifth tax year as a section 501(c)(3) organization, check this box and **stop here**

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

|  |           |        |
|--|-----------|--------|
| <b>14</b> Public support percentage for 2021 (line 6, column (f) divided by line 11, column (f)) | <b>14</b> | 32.64% |
| <b>15</b> Public support percentage from 2020 Schedule A, Part II, line 14                       | <b>15</b> | 23.96% |

**16a 33 1/3% support test—2021.** If the organization did not check the box on line 13, and line 14 is 33 1/3% or more, check this box and **stop here.** The organization qualifies as a publicly supported organization

**b 33 1/3% support test—2020.** If the organization did not check a box on line 13 or 16a, and line 15 is 33 1/3% or more, check this box and **stop here.** The organization qualifies as a publicly supported organization

**17a 10%-facts-and-circumstances test—2021.** If the organization did not check a box on line 13, 16a, or 16b, and line 14 is 10% or more, and if the organization meets the facts-and-circumstances test, check this box and **stop here.** Explain in Part VI how the organization meets the facts-and-circumstances test. The organization qualifies as a publicly supported organization

**b 10%-facts-and-circumstances test—2020.** If the organization did not check a box on line 13, 16a, 16b, or 17a, and line 15 is 10% or more, and if the organization meets the facts-and-circumstances test, check this box and **stop here.** Explain in Part VI how the organization meets the facts-and-circumstances test. The organization qualifies as a publicly supported organization

**18 Private foundation.** If the organization did not check a box on line 13, 16a, 16b, 17a, or 17b, check this box and see instructions

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

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

**Section A. Public Support**

| Calendar year (or fiscal year beginning in) ▶   | (a) 2017 | (b) 2018 | (c) 2019 | (d) 2020 | (e) 2021 | (f) Total |
|---|----------|----------|----------|----------|----------|-----------|
| <b>1</b> Gifts, grants, contributions, and membership fees received. (Do not include any "unusual grants.")   |          |          |          |          |          |           |
| <b>2</b> Gross receipts from admissions, merchandise sold or services performed, or facilities furnished in any activity that is related to the organization's tax-exempt purpose |          |          |          |          |          |           |
| <b>3</b> Gross receipts from activities that are not an unrelated trade or business under section 513   |          |          |          |          |          |           |
| <b>4</b> Tax revenues levied for the organization's benefit and either paid to or expended on its behalf  |          |          |          |          |          |           |
| <b>5</b> The value of services or facilities furnished by a governmental unit to the organization without charge  |          |          |          |          |          |           |
| <b>6 Total.</b> Add lines 1 through 5   |          |          |          |          |          |           |
| <b>7a</b> Amounts included on lines 1, 2, and 3 received from disqualified persons  |          |          |          |          |          |           |
| <b>b</b> Amounts included on lines 2 and 3 received from other than disqualified persons that exceed the greater of \$5,000 or 1% of the amount on line 13 for the year           |          |          |          |          |          |           |
| <b>c</b> Add lines 7a and 7b  |          |          |          |          |          |           |
| <b>8 Public support.</b> (Subtract line 7c from line 6.)  |          |          |          |          |          |           |

**Section B. Total Support**

| Calendar year (or fiscal year beginning in) ▶  | (a) 2017 | (b) 2018 | (c) 2019 | (d) 2020 | (e) 2021 | (f) Total |
|--|----------|----------|----------|----------|----------|-----------|
| <b>9</b> Amounts from line 6   |          |          |          |          |          |           |
| <b>10a</b> Gross income from interest, dividends, payments received on securities loans, rents, royalties, and income from similar sources   |          |          |          |          |          |           |
| <b>b</b> Unrelated business taxable income (less section 511 taxes) from businesses acquired after June 30, 1975   |          |          |          |          |          |           |
| <b>c</b> Add lines 10a and 10b   |          |          |          |          |          |           |
| <b>11</b> Net income from unrelated business activities not included on line 10b, whether or not the business is regularly carried on  |          |          |          |          |          |           |
| <b>12</b> Other income. Do not include gain or loss from the sale of capital assets (Explain in Part VI.)  |          |          |          |          |          |           |
| <b>13 Total support.</b> (Add lines 9, 10c, 11, and 12.)   |          |          |          |          |          |           |
| <b>14 First 5 years.</b> If the Form 990 is for the organization's first, second, third, fourth, or fifth tax year as a section 501(c)(3) organization, check this box and <b>stop here</b> ▶ <input type="checkbox"/> |          |          |          |          |          |           |

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

|   |           |   |
|---|-----------|---|
| <b>15</b> Public support percentage for 2021 (line 8, column (f), divided by line 13, column (f)) | <b>15</b> | % |
| <b>16</b> Public support percentage from 2020 Schedule A, Part III, line 15                       | <b>16</b> | % |

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

|  |           |   |
|--|-----------|---|
| <b>17</b> Investment income percentage for 2021 (line 10c, column (f), divided by line 13, column (f)) | <b>17</b> | % |
| <b>18</b> Investment income percentage from 2020 Schedule A, Part III, line 17                         | <b>18</b> | % |

- 19a 33 1/3% support tests—2021.** If the organization did not check the box on line 14, and line 15 is more than 33 1/3%, and line 17 is not more than 33 1/3%, check this box and **stop here.** The organization qualifies as a publicly supported organization ▶
- b 33 1/3% support tests—2020.** If the organization did not check a box on line 14 or line 19a, and line 16 is more than 33 1/3%, and line 18 is not more than 33 1/3%, check this box and **stop here.** The organization qualifies as a publicly supported organization ▶
- 20 Private foundation.** If the organization did not check a box on line 14, 19a, or 19b, check this box and see instructions ▶

**Part IV Supporting Organizations**

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

**Section A. All Supporting Organizations**

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

**Part IV Supporting Organizations** *(continued)*

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

**Section B. Type I Supporting Organizations**

|   | Yes | No |
|---|-----|----|
| <b>1</b> Did the governing body, members of the governing body, officers acting in their official capacity, or membership of one or more supported organizations have the power to regularly appoint or elect at least a majority of the organization's officers, directors, or trustees at all times during the tax year? <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 officers, directors, or trustees were allocated among the supported organizations and what conditions or restrictions, if any, applied to such powers during the tax year.</i> |     |    |
| <b>2</b> 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? <i>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.</i>   |     |    |
| <b>1</b>  |     |    |
| <b>2</b>  |     |    |

**Section C. Type II Supporting Organizations**

|  | Yes | No |
|--|-----|----|
| <b>1</b> 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)? <i>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).</i> |     |    |
| <b>1</b>   |     |    |

**Section D. All Type III Supporting Organizations**

|   | Yes | No |
|---|-----|----|
| <b>1</b> 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? |     |    |
| <b>2</b> 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? <i>If "No," explain in Part VI how the organization maintained a close and continuous working relationship with the supported organization(s).</i>   |     |    |
| <b>3</b> By reason of the relationship described on line 2, above, did the organization's supported organizations have a significant voice in the organization's investment policies and in directing the use of the organization's income or assets at all times during the tax year? <i>If "Yes," describe in Part VI the role the organization's supported organizations played in this regard.</i>  |     |    |
| <b>1</b>  |     |    |
| <b>2</b>  |     |    |
| <b>3</b>  |     |    |

**Section E. Type III Functionally Integrated Supporting Organizations**

|   |  |  |  |
|---|--|--|--|
| <b>1</b> Check the box next to the method that the organization used to satisfy the Integral Part Test during the year (see instructions).  |  |  |  |
| <b>a</b> <input type="checkbox"/> The organization satisfied the Activities Test. <i>Complete line 2 below.</i>   |  |  |  |
| <b>b</b> <input type="checkbox"/> The organization is the parent of each of its supported organizations. <i>Complete line 3 below.</i>  |  |  |  |
| <b>c</b> <input type="checkbox"/> The organization supported a governmental entity. <i>Describe in Part VI how you supported a governmental entity (see instructions).</i>  |  |  |  |
| <b>2</b> Activities Test. <i>Answer lines 2a and 2b below.</i>  |  |  |  |
| <b>a</b> 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? <i>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.</i> |  |  |  |
| <b>b</b> Did the activities described on line 2a, above, constitute activities that, but for the organization's involvement, one or more of the organization's supported organization(s) would have been engaged in? <i>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.</i>  |  |  |  |
| <b>3</b> Parent of Supported Organizations. <i>Answer lines 3a and 3b below.</i>  |  |  |  |
| <b>a</b> 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? <i>If "Yes" or "No," provide details in Part VI.</i>  |  |  |  |
| <b>b</b> Did the organization exercise a substantial degree of direction over the policies, programs, and activities of each of its supported organizations? <i>If "Yes," describe in Part VI the role played by the organization in this regard.</i>   |  |  |  |
| <b>2a</b>   |  |  |  |
| <b>2b</b>   |  |  |  |
| <b>3a</b>   |  |  |  |
| <b>3b</b>   |  |  |  |

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

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

| Section A – Adjusted Net Income |  | (A) Prior Year | (B) Current Year (optional) |
|---------------------------------|--|----------------|-----------------------------|
| 1                               | Net short-term capital gain  | 1              |                             |
| 2                               | Recoveries of prior-year distributions   | 2              |                             |
| 3                               | Other gross income (see instructions)  | 3              |                             |
| 4                               | Add lines 1 through 3.   | 4              |                             |
| 5                               | Depreciation and depletion   | 5              |                             |
| 6                               | Portion of operating expenses paid or incurred for production or collection of gross income or for management, conservation, or maintenance of property held for production of income (see instructions) | 6              |                             |
| 7                               | Other expenses (see instructions)  | 7              |                             |
| 8                               | <b>Adjusted Net Income</b> (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                                | <b>Total</b> (add lines 1a, 1b, and 1c)   | 1d             |                             |
| e                                | <b>Discount</b> 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 0.015 of line 3 (for greater amount, see instructions).                                  | 4              |                             |
| 5                                | Net value of non-exempt-use assets (subtract line 4 from line 3)  | 5              |                             |
| 6                                | Multiply line 5 by 0.035.   | 6              |                             |
| 7                                | Recoveries of prior-year distributions  | 7              |                             |
| 8                                | <b>Minimum Asset Amount</b> (add line 7 to line 6)  | 8              |                             |

| Section C – Distributable Amount |   |   | Current Year |
|----------------------------------|---|---|--------------|
| 1                                | Adjusted net income for prior year (from Section A, line 8, column A)   | 1 |              |
| 2                                | Enter 0.85 of line 1.   | 2 |              |
| 3                                | Minimum asset amount for prior year (from Section B, line 8, column A)  | 3 |              |
| 4                                | Enter greater of line 2 or line 3.  | 4 |              |
| 5                                | Income tax imposed in prior year  | 5 |              |
| 6                                | <b>Distributable Amount.</b> Subtract line 5 from line 4, unless subject to emergency temporary reduction (see instructions). | 6 |              |

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

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

| Section D – Distributions  | Current Year |
|--|--------------|
| 1 Amounts paid to supported organizations to accomplish exempt purposes  |              |
| 2 Amounts paid to perform activity that directly furthers exempt purposes of supported organizations, in excess of income from activity      |              |
| 3 Administrative expenses paid to accomplish exempt purposes of supported organizations  |              |
| 4 Amounts paid to acquire exempt-use assets  |              |
| 5 Qualified set-aside amounts (prior IRS approval required—provide details in Part VI)   |              |
| 6 Other distributions (describe in Part VI). See instructions.   |              |
| 7 <b>Total annual distributions.</b> Add lines 1 through 6.  |              |
| 8 Distributions to attentive supported organizations to which the organization is responsive (provide details in Part VI). See instructions. |              |
| 9 Distributable amount for 2021 from Section C, line 6   |              |
| 10 Line 8 amount divided by line 9 amount  |              |

| Section E – Distribution Allocations (see instructions)   | (i)<br>Excess Distributions | (ii)<br>Underdistributions<br>Pre-2021 | (iii)<br>Distributable<br>Amount for 2021 |
|---|-----------------------------|--|---|
| 1 Distributable amount for 2021 from Section C, line 6  |                             |  |   |
| 2 Underdistributions, if any, for years prior to 2021 (reasonable cause required—explain in Part VI). See instructions.   |                             |  |   |
| 3 Excess distributions carryover, if any, to 2021   |                             |  |   |
| a From 2016 .....   |                             |  |   |
| b From 2017 .....   |                             |  |   |
| c From 2018 .....   |                             |  |   |
| d From 2019 .....   |                             |  |   |
| e From 2020 .....   |                             |  |   |
| f <b>Total</b> of lines 3a through 3e   |                             |  |   |
| g Applied to underdistributions of prior years  |                             |  |   |
| h Applied to 2021 distributable amount  |                             |  |   |
| i Carryover from 2016 not applied (see instructions)  |                             |  |   |
| j Remainder. Subtract lines 3g, 3h, and 3i from line 3f.  |                             |  |   |
| 4 Distributions for 2021 from Section D, line 7: \$   |                             |  |   |
| a Applied to underdistributions of prior years  |                             |  |   |
| b Applied to 2021 distributable amount  |                             |  |   |
| c Remainder. Subtract lines 4a and 4b from line 4.  |                             |  |   |
| 5 Remaining underdistributions for years prior to 2021, if any. Subtract lines 3g and 4a from line 2. For result greater than zero, explain in Part VI. See instructions. |                             |  |   |
| 6 Remaining underdistributions for 2021 Subtract lines 3h and 4b from line 1. For result greater than zero, explain in Part VI. See instructions.                         |                             |  |   |
| 7 <b>Excess distributions carryover to 2022.</b> Add lines 3j and 4c.   |                             |  |   |
| 8 Breakdown of line 7:  |                             |  |   |
| a Excess from 2017 .....  |                             |  |   |
| b Excess from 2018 .....  |                             |  |   |
| c Excess from 2019 .....  |                             |  |   |
| d Excess from 2020 .....  |                             |  |   |
| e Excess from 2021 .....  |                             |  |   |





Schedule B (Form 990)

Schedule of Contributors

OMB No. 1545-0047

2021

Department of the Treasury Internal Revenue Service

Attach to Form 990 or Form 990-PF. Go to www.irs.gov/Form990 for the latest information.

Name of the organization

Employer identification number

NORTH SANTIAM WATERSHED COUNCIL

36-4885684

Organization type (check one):

Filers of:

Section:

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

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

Special Rules

[ ] For an organization described in section 501(c)(3) filing Form 990 or 990-EZ that met the 33 1/3% support test of the regulations under sections 509(a)(1) and 170(b)(1)(A)(vi), that checked Schedule A (Form 990), Part II, line 13, 16a, or 16b, and that received from any one contributor, during the year, total contributions of the greater of (1) \$5,000; or (2) 2% of the amount on (i) Form 990, Part VIII, line 1h; or (ii) Form 990-EZ, line 1. Complete Parts I and II.

[ ] For an organization described in section 501(c)(7), (8), or (10) filing Form 990 or 990-EZ that received from any one contributor, during the year, total contributions of more than \$1,000 exclusively for religious, charitable, scientific, literary, or educational purposes, or for the prevention of cruelty to children or animals. Complete Parts I (entering "N/A" in column (b) instead of the contributor name and address), II, and III.

[ ] For an organization described in section 501(c)(7), (8), or (10) filing Form 990 or 990-EZ that received from any one contributor, during the year, contributions exclusively for religious, charitable, etc., purposes, but no such contributions totaled more than \$1,000. If this box is checked, enter here the total contributions that were received during the year for an exclusively religious, charitable, etc., purpose. Don't complete any of the parts unless the General Rule applies to this organization because it received nonexclusively religious, charitable, etc., contributions totaling \$5,000 or more during the year ..... \$ .....

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

Name of organization

NORTH SANTIAM WATERSHED COUNCIL

Employer identification number

36-4885684

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

| (a)<br>No. | (b)<br>Name, address, and ZIP + 4   | (c)<br>Total contributions | (d)<br>Type of contribution   |
|------------|---|----------------------------|---|
| 1          | OREGON WATERSHED ENHANCEMENT FUND<br>775 SUMMER ST NE STE 360<br>SALEM OR 97301                               | \$ 12,000                  | Person <input checked="" type="checkbox"/><br>Payroll <input type="checkbox"/><br>Noncash <input type="checkbox"/><br>(Complete Part II for noncash contributions.) |
| 2          | OREGON WATERSHED ENHANCEMENT FUND<br>214-3999<br>775 SUMMER ST NE<br>STE 360<br>SALEM OR 97301                | \$ 17,348                  | Person <input checked="" type="checkbox"/><br>Payroll <input type="checkbox"/><br>Noncash <input type="checkbox"/><br>(Complete Part II for noncash contributions.) |
| 3          | CITY OF ALBANY<br>310 WAVERLY DRIVE<br>ALBANY OR 97321  | \$ 42,000                  | Person <input checked="" type="checkbox"/><br>Payroll <input type="checkbox"/><br>Noncash <input type="checkbox"/><br>(Complete Part II for noncash contributions.) |
| 4          | CITY OF SALEM<br>2020 LUDWIGIA GRANT<br>555 LIBERTY STREET SE<br>RM 325<br>SALEM OR 97301                     | \$ 7,500                   | Person <input checked="" type="checkbox"/><br>Payroll <input type="checkbox"/><br>Noncash <input type="checkbox"/><br>(Complete Part II for noncash contributions.) |
| 5          | OREGON WATERSHED ENHANCEMENT FUND<br>775 SUMMER ST NE<br>STE 360<br>SALEM OR 97301                            | \$ 28,050                  | Person <input checked="" type="checkbox"/><br>Payroll <input type="checkbox"/><br>Noncash <input type="checkbox"/><br>(Complete Part II for noncash contributions.) |
| 6          | OREGON WATERSHED ENHANCEMENT FUND<br>220-030 COUNCIL CAPACITY<br>775 SUMMERST NE<br>STE 360<br>SALEM OR 97301 | \$ 49,827                  | Person <input checked="" type="checkbox"/><br>Payroll <input type="checkbox"/><br>Noncash <input type="checkbox"/><br>(Complete Part II for noncash contributions.) |

Name of organization

NORTH SANTIAM WATERSHED COUNCIL

Employer identification number

36-4885684

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

| (a)<br>No. | (b)<br>Name, address, and ZIP + 4  | (c)<br>Total contributions | (d)<br>Type of contribution   |
|------------|--|----------------------------|---|
| 7          | OREGON WATERSHED ENHANCEMENT FUND<br>220-030-19404 COUNCIL CAPACITY<br>775 SUMMER ST NE<br>STE 360<br>SALEM OR 97301       | \$ 27,054                  | Person <input checked="" type="checkbox"/><br>Payroll <input type="checkbox"/><br>Noncash <input type="checkbox"/><br>(Complete Part II for noncash contributions.) |
| 8          | OREGON WATERSHED ENHANCEMENT FUND<br>220-8011-19454 BEACHIE CREEK POST FI<br>775 SUMMER ST NE<br>STE 360<br>SALEM OR 97301 | \$ 41,775                  | Person <input checked="" type="checkbox"/><br>Payroll <input type="checkbox"/><br>Noncash <input type="checkbox"/><br>(Complete Part II for noncash contributions.) |
| 9          | OREGON WATERSHED ENHANCEMENT FUND<br>220-8011-19475 LIONSHEAD FIRE COLLAB<br>775 SUMMER ST NE<br>STE 360<br>SALEM OR 97301 | \$ 17,687                  | Person <input checked="" type="checkbox"/><br>Payroll <input type="checkbox"/><br>Noncash <input type="checkbox"/><br>(Complete Part II for noncash contributions.) |
| 10         | ODF FUELS REDUCTION GRANT<br>01093/419A0063<br>2600 STATE STREET<br>BUILDING C<br>SALEM OR 97301                           | \$ 118,252                 | Person <input checked="" type="checkbox"/><br>Payroll <input type="checkbox"/><br>Noncash <input type="checkbox"/><br>(Complete Part II for noncash contributions.) |
| 11         | OSWB 2020-33-041<br>LUWIGIA<br>635 CAPITOL ST NE<br>SALEM OR 97301   | \$ 27,243                  | Person <input checked="" type="checkbox"/><br>Payroll <input type="checkbox"/><br>Noncash <input type="checkbox"/><br>(Complete Part II for noncash contributions.) |
| 12         | MARION SWCD 2019 LUWIGIA MATCH<br>408 N 3RD<br>STAYTON OR 97383  | \$ 5,706                   | Person <input checked="" type="checkbox"/><br>Payroll <input type="checkbox"/><br>Noncash <input type="checkbox"/><br>(Complete Part II for noncash contributions.) |

|  |   |
|--|---|
| Name of organization<br><b>NORTH SANTIAM WATERSHED COUNCIL</b> | Employer identification number<br><b>36-4885684</b> |
|--|---|

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

| (a)<br>No. | (b)<br>Name, address, and ZIP + 4  | (c)<br>Total contributions | (d)<br>Type of contribution   |
|------------|--|----------------------------|---|
| 13         | NSWC REVOLVING CREP FUNDS<br>7620 SW MOHAWK<br>TUALATIN OR 97062                               | \$ 21,478                  | Person <input checked="" type="checkbox"/><br>Payroll <input type="checkbox"/><br>Noncash <input type="checkbox"/><br>(Complete Part II for noncash contributions.) |
| 14         | OREGON WATERSHED ENHANCEMENT FUND<br>215-3032<br>775 SUMMER ST NE<br>STE 360<br>SALEM OR 97301 | \$ 14,465                  | Person <input checked="" type="checkbox"/><br>Payroll <input type="checkbox"/><br>Noncash <input type="checkbox"/><br>(Complete Part II for noncash contributions.) |
| 15         | 2022 GRANT - ONE TREE PLANTED<br>145 PINE HAVEN SHORES RD<br>STE 1000D<br>SHELBURNE VT 05482   | \$ 35,947                  | Person <input checked="" type="checkbox"/><br>Payroll <input type="checkbox"/><br>Noncash <input type="checkbox"/><br>(Complete Part II for noncash contributions.) |
| 16         | COLLINS GRANT - MVRC<br>CALAPOOIA WATERSHED COUNCIL<br>351 N MAIN ST<br>BROWNSVILLE OR 97327   | \$ 5,000                   | Person <input checked="" type="checkbox"/><br>Payroll <input type="checkbox"/><br>Noncash <input type="checkbox"/><br>(Complete Part II for noncash contributions.) |
|            |  | \$ .....                   | Person <input type="checkbox"/><br>Payroll <input type="checkbox"/><br>Noncash <input type="checkbox"/><br>(Complete Part II for noncash contributions.)            |
|            |  | \$ .....                   | Person <input type="checkbox"/><br>Payroll <input type="checkbox"/><br>Noncash <input type="checkbox"/><br>(Complete Part II for noncash contributions.)            |

SCHEDULE D (Form 990)

Department of the Treasury Internal Revenue Service

Supplemental Financial Statements

Complete if the organization answered "Yes" on Form 990, Part IV, line 6, 7, 8, 9, 10, 11a, 11b, 11c, 11d, 11e, 11f, 12a, or 12b. Attach to Form 990.

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

OMB No. 1545-0047

2021

Open to Public Inspection

Name of the organization

Employer identification number

NORTH SANTIAM WATERSHED COUNCIL

36-4885684

Part I Organizations Maintaining Donor Advised Funds or Other Similar Funds or Accounts.

Complete if the organization answered "Yes" on Form 990, Part IV, line 6.

Table with 3 columns: Question, (a) Donor advised funds, (b) Funds and other accounts. Rows include total number at end of year, aggregate value of contributions, aggregate value of grants, and questions about donor advisement and grant fund usage.

Part II Conservation Easements.

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

Table with 3 columns: Question, (a) Donor advised funds, (b) Funds and other accounts. Rows include purpose of conservation easements, total number of easements, acreage restricted, and questions about monitoring and reporting.

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

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

Table with 3 columns: Question, (a) Donor advised funds, (b) Funds and other accounts. Rows include questions about reporting art and historical treasures and amounts required to be reported.

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

3 Using the organization's acquisition, accession, and other records, check any of the following that make significant use of its collection items (check all that apply):

- a Public exhibition, b Scholarly research, c Preservation for future generations, d Loan or exchange program, e Other

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

5 During the year, did the organization solicit or receive donations of art, historical treasures, or other similar assets to be sold to raise funds rather than to be maintained as part of the organization's collection? Yes No

Part IV Escrow and Custodial Arrangements.

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

1a Is the organization an agent, trustee, custodian or other intermediary for contributions or other assets not included on Form 990, Part X? Yes No

b If "Yes," explain the arrangement in Part XIII and complete the following table:

- c Beginning balance, d Additions during the year, e Distributions during the year, f Ending balance

Table with 2 columns: Description, Amount. Rows 1c, 1d, 1e, 1f.

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

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

Part V Endowment Funds.

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

Table with 6 columns: (a) Current year, (b) Prior year, (c) Two years back, (d) Three years back, (e) Four years back. Rows 1a-1g.

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

- a Board designated or quasi-endowment %, b Permanent endowment %, c Term endowment %

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

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

- (i) Unrelated organizations, (ii) Related organizations

Table with 2 columns: Yes, No. Rows 3a(i), 3a(ii), 3b.

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

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

Part VI Land, Buildings, and Equipment.

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

Table with 5 columns: Description of property, (a) Cost or other basis (investment), (b) Cost or other basis (other), (c) Accumulated depreciation, (d) Book value. Rows 1a-1e.

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

**Part VII Investments – Other Securities.**

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

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

**Part VIII Investments – Program Related.**

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

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

**Part IX Other Assets.**

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

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

**Part X Other Liabilities.**

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

| 1. (a) Description of liability   | (b) Book value |
|---|----------------|
| (1) Federal income taxes  |                |
| (2)   | 8,801          |
| (3)   |                |
| (4)   |                |
| (5)   |                |
| (6)   |                |
| (7)   |                |
| (8)   |                |
| (9)   |                |
| <b>Total.</b> (Column (b) must equal Form 990, Part X, col. (B) line 25.) | 8,801          |

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







**SCHEDULE O  
(Form 990)**

Department of the Treasury  
Internal Revenue Service

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

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

▶ Attach to Form 990 or Form 990-EZ.

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

OMB No. 1545-0047

**2021**

**Open to Public  
Inspection**

Name of the organization

NORTH SANTIAM WATERSHED COUNCIL

Employer identification number

36-4885684

FORM 990 - ORGANIZATION'S MISSION OR MOST SIGNIFICANT ACTIVITIES

THE COUNCIL'S MISSION IS TO PROVIDE OPPORTUNITIES FOR STAKEHOLDERS TO COOPERATE IN PROMOTING AND SUSTAINING THE HEALTH OF THE WATERSHED AND ITS COMMUNITIES. OUR PROGRAMS INCLUDE LANDOWNER RESTORATION, COLLABORATIVE PLANNING & PARTNERSHIP BUILDING AND COMMUNITY ENGAGEMENT & EDUCATION.

FORM 990 - ORGANIZATION'S MISSION

THE NORTH SANTIAM WATERSHED COUNCIL PROMOTES CITIZEN AWARENESS OF THE IMPORTANCE OF CLEAN BOUNTIFUL WATER IN THE COMMUNITY. WE PROVIDE INFORMATION, EDUCATION, AND LEARNING OPPORTUNITIES TO UNDERSTAND CONCERNS IN THE WATERSHED. WE RESTORE HABITATS WHICH PROTECT AND CONSERVE WATER QUALITY AND QUANTITY. WE ARE COMMITTED TO BIODIVERSITY AND THE PROTECTION OF FISH AND WILDLIFE HABITATS AND THE SOURCES OF CLEAN DRINKING WATER. WE PROVIDE OPPORTUNITIES FOR ALL STAKEHOLDERS TO COOPERATE IN SUSTAINING WATERSHED HEALTH.

FORM 990, PART III, LINE 4B - SECOND ACCOMPLISHMENT

COLLABORATIVE PLANNING AND PARTNERSHIP BUILDING- THE NSWC CONVENES STAKEHOLDERS WITH DIVERSE INTERESTS, EXPERTISE AND FOCUS TO SURVEY THE COMBINED LIMITING FACTORS TO ENVIRONMENTAL, SOCIAL AND ECONOMIC HEALTH IN THE WATERSHED, COLLABORATE IN PLANNING ON HOW TO ADDRESS THOSE FACTORS, PRIORITIZE THE COMBINED LIST OF PROJECTS OF THE PARTNERS, STRUCTURE THE PARTNERSHIPS FOR CLEAR ROLES AND RESPONSIBILITIES, APPLY FOR AND PULL TOGETHER CAPACITY BUILDING EXPERTISE, COORDINATE THE EFFORT AND ENHANCE THE INCLUSION OF DIVERSITY OF STAKEHOLDERS TO PROMOTE FULL ENGAGEMENT AND

|   |  |
|---|--|
| Name of the organization<br>NORTH SANTIAM WATERSHED COUNCIL | Employer identification number<br>36-4885684 |
|---|--|

MAXIMUM IMPACT. PROJECTS INCLUDE DROUGHT CONTINGENCY PLANNING, EMERGENCY RESPONSE COORDINATION, SOURCE WATER PROTECTION, RIPARIAN AND AQUATIC HABITAT RESTORATION, NS BASIN SUMMIT, FORESTRY COLLABORATION, OAK AND PRAIRIE RESTORATION. NSWC PARTICIPATES WITH OTHER STAKEHOLDERS AND PARTNERS TO PROMOTE WILLAMETTE VALLEY-WIDE CONSERVATION STRATEGY IN ALIGNMENT WITH FEDERAL AND STATE BIOLOGICAL OPINIONS AND STRATEGIES.

FORM 990, PART VI, LINE 11B - ORGANIZATION'S PROCESS TO REVIEW FORM 990 THE PRESIDENT OF THE BOARD, THE CHAIR OF THE FINANCE COMMITTEE, THE EXECUTIVE DIRECTOR AND THE BOOKKEEPER ALL WORKED COLLABORATIVELY ON COMPLETING THE 990. THE 990 IS SHARED WITH THE BOARD OF DIRECTORS AND APPROVED VIA EMAIL VOTE.

FORM 990, PART VI, LINE 12C - ENFORCEMENT OF CONFLICTS POLICY ALL BOARD MEMBERS ARE REQUIRED TO ANNUALLY DISCLOSE ANY POTENTIAL CONFLICT OF INTEREST.

FORM 990, PART VI, LINE 15A - COMPENSATION PROCESS FOR TOP OFFICIAL SALARY REVIEW WAS COMPLETED WITH INDUSTRY STANDARDS SUPPLIED BY THE BOARD OF DIRECTORS. A SALARY REVIEW WAS COMPLETED BY CASCADE EMPLOYERS ASSOCIATION IN OCTOBER OF 2019. REPORT WAS SHARED WITH THE BOARD OF DIRECTORS.

FORM 990, PART VI, LINE 15B - COMPENSATION PROCESS FOR OFFICERS SALARY REVIEW WAS COMPLETED WITH INDUSTRY STANDARDS SUPPLIED TO THE BOARD OF DIRECTORS. A SALARY REVIEW WAS COMPLETED BY CASCADE EMPLOYERS ASSOCIATION IN OCTOBER OF 2019. REPORT WAS SHARED WITH THE BOARD OF

Name of the organization

Employer identification number

NORTH SANTIAM WATERSHED COUNCIL

36-4885684

DIRECTORS.

FORM 990, PART VI, LINE 19 - GOVERNING DOCUMENTS DISCLOSURE EXPLANATION BY LAWS AND POLICIES ARE AVAILABLE ON THE WEBSITE

FORM 990, PART IX, LINE 11G - OTHER FEES FOR SERVICES

DESCRIPTION

TOT/PROG SERVICE

MGT & GENERAL

FUNDRAISING

CONTRACT SERVICES

\$ 419,842

\$ 6,559

\$ 0

MATERIALS

\$ 32,775

\$ 703

\$ 0

TOTAL

\$ 452,617

\$ 7,262

\$ 0

Form **990/**  
**990-PF****Electronic Filing - PDF Attachment Report****2021**

For calendar year 2021, or tax year beginning 07/01/21, and ending 06/30/22

Name

Taxpayer Identification Number

NORTH SANTIAM WATERSHED COUNCIL

36-4885684

| Title  | Attachment Source   | Proforma |
|--|---|----------|
| MANUALLY ATTACHED TO RETURN<br>8453 SIGNATURE DOCUMENT | S:\CLIENTS\NORTH SANTIAM WATERSHED COUNCIL\2021 7-1-20<br>TO 6-30-21 NSWC\FORM 8453-EO SIGNED.PDF | NO       |

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

| <u>Description</u> | <u>Total<br/>Expenses</u> | <u>Program<br/>Service</u> | <u>Management &amp;<br/>General</u> | <u>Fund<br/>Raising</u> |
|--------------------|---------------------------|----------------------------|-------------------------------------|-------------------------|
| CONTRACT SERVICES  | \$ 426,401                | \$ 419,842                 | \$ 6,559                            | \$                      |
| MATERIALS          | 33,478                    | 32,775                     | 703                                 |                         |
| TOTAL              | <u>\$ 459,879</u>         | <u>\$ 452,617</u>          | <u>\$ 7,262</u>                     | <u>\$ 0</u>             |

Schedule A, Part II, Line 1(e)

| Description  | Amount            |
|--|-------------------|
| UNCLASSIFIED   | \$ 8,998          |
| OREGON WATERSHED ENHANCEMENT FUND<br>CASH CONTRIBUTION | 12,000            |
| OREGON WATERSHED ENHANCEMENT FUND<br>CASH CONTRIBUTION | 17,348            |
| CITY OF ALBANY<br>CASH CONTRIBUTION                    | 42,000            |
| CITY OF SALEM<br>CASH CONTRIBUTION                     | 7,500             |
| OREGON WATERSHED ENHANCEMENT FUND<br>CASH CONTRIBUTION | 28,050            |
| OREGON WATERSHED ENHANCEMENT FUND<br>CASH CONTRIBUTION | 49,827            |
| OREGON WATERSHED ENHANCEMENT FUND<br>CASH CONTRIBUTION | 27,054            |
| OREGON WATERSHED ENHANCEMENT FUND<br>CASH CONTRIBUTION | 41,775            |
| OREGON WATERSHED ENHANCEMENT FUND<br>CASH CONTRIBUTION | 17,687            |
| ODF FUELS REDUCTION GRANT<br>CASH CONTRIBUTION         | 118,252           |
| OSWB 2020-33-041<br>CASH CONTRIBUTION                  | 27,243            |
| MARION SWCD 2019 LUWIGIA MATCH<br>CASH CONTRIBUTION    | 5,706             |
| NSWC REVOLVING CREP FUNDS<br>CASH CONTRIBUTION         | 21,478            |
| OREGON WATERSHED ENHANCEMENT FUND<br>CASH CONTRIBUTION | 14,465            |
| US FORESTRY SERVICE<br>CASH CONTRIBUTION               | 4,999             |
| 2022 GRANT - ONE TREE PLANTED<br>CASH CONTRIBUTION     | 35,947            |
| COLLINS GRANT - MVRC<br>CASH CONTRIBUTION              | 5,000             |
| TOTAL  | \$ <u>485,329</u> |



**Schedule A, Part II, Line 5 - Excess Gifts**

| <u>Donor Name</u>                 | <u>Total</u>      | <u>Excess</u>     |
|-----------------------------------|-------------------|-------------------|
| OREGON WATERSHED ENHANCEMENT FUND | \$ 12,000         | \$ 2,293          |
| OREGON WATERSHED ENHANCEMENT FUND | 17,348            | 7,641             |
| CITY OF ALBANY                    | 42,000            | 32,293            |
| CITY OF SALEM                     | 7,500             |                   |
| OREGON WATERSHED ENHANCEMENT FUND | 28,050            | 18,343            |
| OREGON WATERSHED ENHANCEMENT FUND | 49,827            | 40,120            |
| OREGON WATERSHED ENHANCEMENT FUND | 27,054            | 17,347            |
| OREGON WATERSHED ENHANCEMENT FUND | 41,775            | 32,068            |
| OREGON WATERSHED ENHANCEMENT FUND | 17,687            | 7,980             |
| ODF FUELS REDUCTION GRANT         | 118,252           | 108,545           |
| OSWB 2020-33-041                  | 27,243            | 17,536            |
| MARION SWCD 2019 LUWIGIA MATCH    | 5,706             |                   |
| NSWC REVOLVING CREP FUNDS         | 21,478            | 11,771            |
| OREGON WATERSHED ENHANCEMENT FUND | 14,465            | 4,758             |
| SOUTH SANTIAM WATERSHED COUNCIL   |                   |                   |
| US FORESTRY SERVICE               | 4,999             |                   |
| 2022 GRANT - ONE TREE PLANTED     | 35,947            | 26,240            |
| COLLINS GRANT - MVRC              | 5,000             |                   |
| TOTAL                             | <u>\$ 476,331</u> | <u>\$ 326,935</u> |