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Form **990-EZ****Short Form**
Return of Organization Exempt From Income Tax
Under section 501(c), 527, or 4947(a)(1) of the Internal Revenue Code
(except black lung benefit trust or private foundation)

OMB No 1545-1150

2008Department of the Treasury
Internal Revenue Service

▶ Sponsoring organizations of donor advised funds and controlling organizations as defined in section 512(b)(13) must file Form 990. All other organizations with gross receipts less than \$1,000,000 and total assets less than \$2,500,000 at the end of the year may use this form.

▶ The organization may have to use a copy of this return to satisfy state reporting requirements

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A For the 2008 calendar year, or tax year beginning <u>7/01</u> , 2008, and ending <u>6/30</u> , 2009	
B Check if applicable: ☐ Address change ☐ Name change ☐ Initial return ☐ Termination ☐ Amended return ☐ Application pending	C Please use IRS label or print or type. See Specific Instructions. PASCO VOCATIONAL BUILDING PROGRAMS C/O DANIEL L. BOYD, SEC-TREAS P.O. BOX 704 PASCO, WA 99301
D Employer identification number <u>91-1850077</u>	
E Telephone number <u>509-547-0544</u>	
F Group Exemption Number <u> </u>	
G Accounting method: ☐ Cash ☒ Accrual Other (specify) <u> </u>	
H Check ☒ if the organization is not required to attach Schedule B (Form 990, 990-EZ, or 990-PF).	
I Website: <u>N/A</u>	
J Organization type (check only one) — ☒ 501(c) (<u>3</u>) (insert no.) ☐ 4947(a)(1) or ☐ 527	
K Check ☒ if the organization is not a section 509(a)(3) supporting organization and its gross receipts are normally not more than \$25,000. A return is not required, but if the organization chooses to file a return, be sure to file a complete return.	
L Add lines 5b, 6b, and 7b, to line 9 to determine gross receipts; if \$1,000,000 or more, file Form 990 instead of Form 990-EZ. <u> </u> ▶ \$ <u>16,206.</u>	

Part I Revenue, Expenses, and Changes in Net Assets or Fund Balances (See the instructions for Part I.)		
1 Contributions, gifts, grants, and similar amounts received	1	
2 Program service revenue including government fees and contracts	2	<u>2,500.</u>
3 Membership dues and assessments	3	
4 Investment income	4	<u>29.</u>
5a Gross amount from sale of assets other than inventory	5a	
b Less: cost or other basis and sales expenses	5b	
c Gain or (loss) from sale of assets other than inventory (Subtract line 5b from line 5a) (att sch)	5c	
6 Special events and activities (complete applicable parts of Schedule G). If any amount is from gaming, check here ☐		
a Gross revenue (not including \$ <u> </u> of contributions reported on line 1)	6a	
b Less: direct expenses other than fundraising expenses	6b	
c Net income or (loss) from special events and activities (Subtract line 6b from line 6a)	6c	
7a Gross sales of inventory, less returns and allowances	7a	<u>13,111.</u>
b Less: cost of goods sold	7b	<u>11,068.</u>
c Gross profit or (loss) from sales of inventory (Subtract line 7b from line 7a)	7c	<u>2,043.</u>
8 Other revenue (describe ▶ <u>SEE STATEMENT 1</u>)	8	<u>566.</u>
9 Total revenue (add lines 1, 2, 3, 4, 5c, 6c, 7c, and 8)	9	<u>5,138.</u>
10 Grants and similar amounts paid (attach schedule)	10	<u>10,500.</u>
11 Benefits paid to or for members	11	
12 Salaries, other compensation, and employee benefits	12	
13 Professional fees and other payments to independent contractors	13	
14 Occupancy, rent, utilities, and maintenance	14	
15 Printing, publications, postage, and shipping	15	
16 Other expenses (describe ▶ <u>SEE STATEMENT 3</u>)	16	<u>1,460.</u>
17 Total expenses (add lines 10 through 16)	17	<u>11,960.</u>
18 Excess or (deficit) for the year (Subtract line 17 from line 9)	18	<u>-6,822.</u>
19 Net assets or fund balances at beginning of year (from line 27, column (A)) (must agree with end-of-year figure reported on prior year's return)	19	<u>149,856.</u>
20 Other changes in net assets or fund balances (attach explanation)	20	
21 Net assets or fund balances at end of year. Combine lines 18 through 20	21	<u>143,034.</u>

Part II Balance Sheets. If Total assets on line 25, column (B) are \$2,500,000 or more, file Form 990 instead of Form 990-EZ. (See the instructions for Part II.)		
22 Cash, savings, and investments	(A) Beginning of year	(B) End of year
23 Land and buildings	<u>19,648.</u>	<u>18,699.</u>
24 Other assets (describe ▶ <u>SEE STATEMENT 4</u>)		
25 Total assets	<u>230,111.</u>	<u>385,903.</u>
26 Total liabilities (describe ▶ <u>SEE STATEMENT 5</u>)	<u>249,759.</u>	<u>404,602.</u>
27 Net assets or fund balances (line 27 of column (B) must agree with line 21)	<u>99,903.</u>	<u>261,568.</u>
	<u>-149,856.</u>	<u>143,034.</u>

BAA For Privacy Act and Paperwork Reduction Act Notice, see the instructions for Form 990.

Form 990-EZ (2008)

Part III	Statement of Program Service Accomplishments (See the instructions.)
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What is the organization's primary exempt purpose? **QUALITY BUILDING LEARNING EXPERIENCES**

Describe what was achieved in carrying out the organization's exempt purposes. In a clear and concise manner, describe the services provided, the number of persons benefited, or other relevant information for each program title

28 SEE STATEMENT 6

(Grants \$ 10,500.) If this amount includes foreign grants, check here

29

(Grants \$) If this amount includes foreign grants, check here

30

(Grants \$) If this amount includes foreign grants, check here

31 Other program services (attach schedule) . . .

(Grants \$) If this amount includes foreign grants, check here

32 **Total program service expenses** (add lines 28a through 31a).

Part IV	List of Officers, Directors, Trustees, and Key Employees. (List each one even if not compensated. See the instrs)
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SEE STATEMENT 7

Part V Other Information (Note the statement requirement in General Instruction V.)

	Yes	No
33 Did the organization engage in any activity not previously reported to the IRS? If 'Yes,' attach a detailed description of each activity		X
34 Were any changes made to the organizing or governing documents but not reported to the IRS? If 'Yes,' attach a conformed copy of the changes		X
35 If the organization had income from business activities, such as those reported on lines 2, 6a, and 7a (among others), but not reported on Form 990-T, attach a statement explaining your reason for not reporting the income on Form 990-T.		
a Did the organization have unrelated business gross income of \$1,000 or more or 6033(e) notice, reporting, and proxy tax requirements?		X
b If 'Yes,' has it filed a tax return on Form 990-T for this year?		
36 Was there a liquidation, dissolution, termination, or substantial contraction during the year? If 'Yes,' complete applicable parts of Schedule N		X
37a Enter amount of political expenditures, direct or indirect, as described in the instructions	37a	0.
b Did the organization file Form 1120-POL for this year?	37b	X
38a Did the organization borrow from, or make any loans to, any officer, director, trustee, or key employee or were any such loans made in a prior year and still unpaid at the start of the period covered by this return?	38a	X
b If 'Yes,' complete Schedule L, Part II and enter the total amount involved	38b	N/A
39 501(c)(7) organizations. Enter:		
a Initiation fees and capital contributions included on line 9.	39a	N/A
b Gross receipts, included on line 9, for public use of club facilities	39b	N/A
40a 501(c)(3) organizations. Enter amount of tax imposed on the organization during the year under section 4911	0.	0.
b 501(c)(3) and (4) organizations. Did the organization engage in any section 4958 excess benefit transaction during the year or did it become aware of an excess benefit transaction from a prior year? If 'Yes,' complete Schedule L, Part I	40b	X
c Enter amount of tax imposed on organization managers or disqualified persons during the year under sections 4912, 4955, and 4958		0.
d Enter amount of tax on line 40c reimbursed by the organization		0.
e All organizations. At any time during the tax year, was the organization a party to a prohibited tax shelter transaction? If 'Yes,' complete Form 8886-T	40e	X
41 List the states with which a copy of this return is filed	NONE	

42a The books are in care of DANIEL L. BOYD Telephone no. 509-547-0544
 Located at P.O. BOX 704 PASCO, WA ZIP + 4 99301

b At any time during the calendar year, did the organization have an interest in or a signature or other authority over a financial account in a foreign country (such as a bank account, securities account, or other financial account)?
 If 'Yes,' enter the name of the foreign country: _____

	Yes	No
42b		X
42c		X

See the instructions for exceptions and filing requirements for **Form TD F 90-22.1, Report of a Foreign Bank and Financial Accounts.**

c At any time during the calendar year, did the organization maintain an office outside of the U.S.?
 If 'Yes,' enter the name of the foreign country: _____

43 Section 4947(a)(1) nonexempt charitable trusts filing Form 990-EZ in lieu of **Form 1041** — Check here ☐ N/A
 and enter the amount of tax-exempt interest received or accrued during the tax year **43** N/A

	Yes	No
44 Did the organization maintain any donor advised funds? If 'Yes,' Form 990 must be completed instead of Form 990-EZ	44	X
45 Is any related organization a controlled entity of the organization within the meaning of section 512(b)(13)? If 'Yes,' Form 990 must be completed instead of Form 990-EZ	45	X

Part VI Section 501(c)(3) organizations only. All section 501(c)(3) organizations must answer questions 46-49 and complete the tables for lines 50 and 51. SEE STATEMENT 8

- 46 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
- 47 Did the organization engage in lobbying activities? If 'Yes,' complete Schedule C, Part II
- 48 Is the organization operating a school as described in section 170(b)(1)(A)(ii)? If 'Yes,' complete Schedule E
- 49a Did the organization make any transfers to an exempt non-charitable related organization?
- b If 'Yes,' was the related organization(s) a section 527 organization?

	Yes	No
46		X
47		X
48		X
49a		X
49b		

- 50 Complete this table for the five highest compensated employees (other than officers, directors, trustees and key employees) who each received more than \$100,000 of compensation from the organization. If there is none, enter 'None.'

(a) Name and address of each employee paid more than \$100,000	(b) Title and average hours per week devoted to position	(c) Compensation	(d) Contributions to employee benefit plans and deferred compensation	(e) Expense account and other allowances
NONE				
Total number of other employees paid over \$100,000				

- 51 Complete this table for the five highest compensated independent contractors who each received more than \$100,000 of compensation from the organization. If there is none, enter 'None.'

(a) Name and address of each independent contractor paid more than \$100,000	(b) Type of service	(c) Compensation
NONE		
Total number of other independent contractors receiving over \$100,000		

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

Sign Here

Signature of officer: *Carl L. Leth* Date: *5-12-2010*

Type or print name and title: *CARL L. LETH*

Paid Preparer's Use Only

Preparer's signature: *Daniel P. Beryl* Date: *5/12/2010*

Firm's name (or yours if self-employed), address, and ZIP + 4: *BAKER & GILES, P.S. CPA'S*
202 N. THIRD P.O. BOX 704
PASCO, WA 99301

Check if self-employed: ☐

Preparer's Identifying Number (See instructions): *P00742874*

EIN: *91-1256893*

Phone no: *(509) 547-0544*

May the IRS discuss this return with the preparer shown above? See instructions

☒ Yes ☐ No

SCHEDULE A
(Form 990 or 990-EZ)

Department of the Treasury
Internal Revenue Service

Public Charity Status and Public Support

To be completed by all section 501 (c)(3) organizations and section 4947(a)(1) nonexempt charitable trusts.

► Attach to Form 990 or Form 990-EZ. ► See separate instructions.

OMB No 1545-0047

2008

Open to Public
Inspection

Name of the organization **PASCO VOCATIONAL BUILDING PROGRAMS**
C/O DANIEL L. BOYD, SEC-TREAS

Employer identification number
91-1850077

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: (Please check only **one** organization.)

- 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.)
- 3 ☐ A hospital or cooperative hospital service organization described in **section 170(b)(1)(A)(iii)**. (Attach Schedule H.)
- 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 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.)
- 10 ☐ An organization organized and operated exclusively to test for public safety. See **section 509(a)(4)**. (see instructions)
- 11 ☐ An organization organized and operated exclusively for the benefit of, to perform the functions of, or 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 that describes the type of supporting organization and complete lines 11e through 11h.
- a ☐ Type I b ☐ Type II c ☐ Type III – Functionally integrated d ☐ Type III – Other
- e ☐ By checking this box, I certify that the organization is not controlled directly or indirectly by one or more disqualified persons other than foundation managers and other than one or more publicly supported organizations described in section 509(a)(1) or section 509(a)(2).
- f If the organization received a written determination from the IRS that is a Type I, Type II or Type III supporting organization, check this box. ☐
- g Since August 17, 2006, has the organization accepted any gift or contribution from any of the following persons?

- (i) a person who directly or indirectly controls, either alone or together with persons described in (ii) and (iii) below, the governing body of the supported organization?
- (ii) a family member of a person described in (i) above?
- (iii) a 35% controlled entity of a person described in (i) or (ii) above?

	Yes	No
11 g (i)		
11 g (ii)		
11 g (iii)		

h Provide the following information about the organizations the organization supports.

(i) Name of Supported Organization	(ii) EIN	(iii) Type of organization (described on lines 1-9 above or IRC section (see instructions))	(iv) Is the organization in col (i) listed in your governing document?		(v) Did you notify the organization in col (i) of your support?		(vi) Is the organization in col (i) organized in the U.S.?		(vii) Amount of Support
			Yes	No	Yes	No	Yes	No	
Total									

BAA For Privacy Act and Paperwork Reduction Act Notice, see the Instructions for Form 990.

Schedule A (Form 990 or 990-EZ) 2008

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.)

Section A. Public Support

Calendar year (or fiscal year beginning in) ▶	(a) 2004	(b) 2005	(c) 2006	(d) 2007	(e) 2008	(f) Total
1 Gifts, grants, contributions and membership fees received. (Do not include 'unusual grants'.)						
2 Tax revenues levied for the organization's benefit and either paid to it or expended on its behalf						
3 The value of services or facilities furnished to the organization by a governmental unit without charge. Do not include the value of services or facilities generally furnished to the public without charge.						
4 Total. Add lines 1-3						
5 The portion of total contributions by each person (other than a governmental unit or publicly supported organization) included on line 1 that exceeds 2% of the amount shown on line 11, column (f)						
6 Public support. Subtract line 5 from line 4						

Section B. Total Support

Calendar year (or fiscal year beginning in) ▶	(a) 2004	(b) 2005	(c) 2006	(d) 2007	(e) 2008	(f) Total
7 Amounts from line 4						
8 Gross income from interest, dividends, payments received on securities loans, rents, royalties and income from similar sources						
9 Net income from unrelated business activities, whether or not the business is regularly carried on						
10 Other income. Do not include gain or loss from the sale of capital assets (Explain in Part IV)						
11 Total support. Add lines 7 through 10						
12 Gross receipts from related activities, etc. (see instructions)					12	
13 First five years. If the Form 990 is for the organization's first, second, third, fourth, or fifth tax year as a section 501(c)(3) organization, check this box and stop here						☐

Section C. Computation of Public Support Percentage

14 Public support percentage for 2008 (line 6, column (f) divided by line 11, column (f))	14	%
15 Public support percentage for 2007 Schedule A, Part IV-A, line 26f	15	%
16a 33-1/3 support test – 2008. If the organization did not check the box on line 13, and the 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 – 2007. 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 – 2008. 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 IV how the organization meets the 'facts-and-circumstances' test. The organization qualifies as a publicly supported organization.. ☐		
b 10%-facts-and-circumstances test – 2007. 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 IV 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. ☐		

BAA

Schedule A (Form 990 or 990-EZ) 2008

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

(Complete only if you checked the box on line 9 of Part I.)

Section A. Public Support

Calendar year (or fiscal yr beginning in) ▶	(a) 2004	(b) 2005	(c) 2006	(d) 2007	(e) 2008	(f) Total
1 Gifts, grants, contributions and membership fees received. (Do not include "unusual grants.")	- 3,236.	- 6,348.	- 2,000.	- 4,500.	- 2,500.	18,584.
2 Gross receipts from admissions, merchandise sold or services performed, or facilities furnished in a activity that is related to the organization's tax-exempt purpose.	- 292,040.	- 241,271.	- 242,206.	- 268,402.	- 13,111.	1,057,030.
3 Gross receipts from activities that are not an unrelated trade or business under section 513						0.
4 Tax revenues levied for the organization's benefit and either paid to or expended on its behalf						0.
5 The value of services or facilities furnished by a governmental unit to the organization without charge						0.
6 Total. Add lines 1-5	295,276.	247,619.	244,206.	272,902.	15,611.	1,075,614.
7a Amounts included on lines 1, 2, 3 received from disqualified persons	0.	0.	0.	0.	0.	0.
b Amounts included on lines 2 and 3 received from other than disqualified persons that exceed the greater of 1% of the total of lines 9, 10c, 11, and 12 for the year or \$5,000	0.	0.	0.	0.	0.	0.
c Add lines 7a and 7b	0.	0.	0.	0.	0.	0.
8 Public support. (Subtract line 7c from line 6.)						1,075,614.

Section B. Total Support

Calendar year (or fiscal yr beginning in) ▶	(a) 2004	(b) 2005	(c) 2006	(d) 2007	(e) 2008	(f) Total
9 Amounts from line 6	295,276.	247,619.	244,206.	272,902.	15,611.	1,075,614.
10a Gross income from interest, dividends, payments received on securities loans, rents, royalties and income from similar sources	- 218.	- 233.	- 60.	- 141.	- 29.	681.
b Unrelated business taxable income (less section 511 taxes) from businesses acquired after June 30, 1975						0.
c Add lines 10a and 10b	218.	233.	60.	141.	29.	681.
11 Net income from unrelated business activities not included on line 10b, whether or not the business is regularly carried on						0.
12 Other income. Do not include gain or loss from the sale of capital assets (Explain in Part IV.) SEE PART IV...	- 595.	- 346.	- 1,819.	- 566.		3,326.
13 Total support. (Add lines 9, 10c, 11, and 12.)						1,079,621.
14 First five years. If the Form 990 is for the organization's first, second, third, fourth, or fifth tax year as a section 501(c)(3) organization, check this box and stop here ☐						

Section C. Computation of Public Support Percentage

15 Public support percentage for 2008 (line 8, column (f) divided by line 13, column (f))	15	99.6 %
16 Public support percentage from 2007 Schedule A, Part IV-A, line 27g	16	99.6 %

Section D. Computation of Investment Income Percentage

17 Investment income percentage for 2008 (line 10c, column (f) divided by line 13, column (f))	17	0.1 %
18 Investment income percentage from 2007 Schedule A, Part IV-A, line 27h	18	0.1 %

19a **33-1/3 support tests – 2008.** 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 – 2007.** If the organization did not check a box on line 14 or 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 ²⁵ **Supplemental Information.** Complete this part to provide the explanation required by Part II, line 10; Part II, line 17a or 17b; or Part III, line 12. Provide any other additional information. (see instructions)

[illegible]

2008

SCHEDULE A, PART IV - SUPPLEMENTAL INFORMATION PAGE 5

CLIENT PASCOVOC

PASCO VOCATIONAL BUILDING PROGRAMS
C/O DANIEL L. BOYD, SEC-TREAS

91-1850077

5/12/10

07:30AM

PART III, LINE 12 - OTHER INCOME

NATURE AND SOURCE	2008	2007	2006	2005	2004
MISCELLANEOUS INCOME	566.	1,819.	346.		595.
TOTAL	\$ 566.	\$ 1,819.	\$ 346.	\$ 0.	\$ 595.

2008

FEDERAL STATEMENTS

PAGE 1

CLIENT PASCOVOC

PASCO VOCATIONAL BUILDING PROGRAMS
C/O DANIEL L. BOYD, SEC-TREAS

91-1850077

5/12/10

07:30AM

STATEMENT 1
FORM 990-EZ, PART I, LINE 8
OTHER REVENUE

MISCELLANEOUS & REIMB EXP		TOTAL	\$	566.
			\$	<u>566.</u>

STATEMENT 2
FORM 990-EZ, PART I, LINE 10
GRANTS AND SIMILAR AMOUNTS PAID

CLASS OF ACTIVITY:	SCHOLARSHIP		
DONEE'S NAME:	JESSE DURANT		
DONEE'S ADDRESS:	826 S 10TH AVE PASCO, WA 99301		
CASH AMOUNT GIVEN:		\$	2,000.
CLASS OF ACTIVITY:	SCHOLARSHIP		
DONEE'S NAME:	ALICE LOC		
DONEE'S ADDRESS:	6621 BUTTERNUT CIRCLE PASCO, WA 99301		
CASH AMOUNT GIVEN:		\$	2,000.
CLASS OF ACTIVITY:	SCHOLARSHIP		
DONEE'S NAME:	ROSIO MORFIN		
DONEE'S ADDRESS:	123 N 10TH AVE PASCO, WA 99301		
CASH AMOUNT GIVEN:		\$	750.
CLASS OF ACTIVITY:	SCHOLARSHIP		
DONEE'S NAME:	KYRBIJO URBAC		
DONEE'S ADDRESS:	6627 N ROAD 68 PASCO, WA 99301		
CASH AMOUNT GIVEN:		\$	750.
CLASS OF ACTIVITY:	SCHOLARSHIP		
DONEE'S NAME:	TANIA MONTES		
DONEE'S ADDRESS:	1004 S 4TH LANE PASCO, WA 99301		
CASH AMOUNT GIVEN:		\$	1,500.
CLASS OF ACTIVITY:	SCHOLARSHIP		
DONEE'S NAME:	SHANTEL ALEMAN		
DONEE'S ADDRESS:	6102 ROAD 68 PASCO, WA 99301		
CASH AMOUNT GIVEN:		\$	1,500.
CLASS OF ACTIVITY:	SCHOLARSHIP		
DONEE'S NAME:	MARIA CONTRERAS		
DONEE'S ADDRESS:	420 MADRONA AVE PASCO, WA 99301		
CASH AMOUNT GIVEN:		\$	750.

2008

FEDERAL STATEMENTS

PAGE 2

CLIENT PASCOVOC

PASCO VOCATIONAL BUILDING PROGRAMS
C/O DANIEL L. BOYD, SEC-TREAS

91-1850077

5/12/10

07:30AM

STATEMENT 2 (CONTINUED)
FORM 990-EZ, PART I, LINE 10
GRANTS AND SIMILAR AMOUNTS PAID

CLASS OF ACTIVITY:	SCHOLARSHIP		
DONEE'S NAME:	ELIZABETH LOPEZ		
DONEE'S ADDRESS:	925 N ELM AVE		
	PASCO, WA 99301		
CASH AMOUNT GIVEN:		\$	750.
CLASS OF ACTIVITY:	SCHOLARSHIP		
DONEE'S NAME:	BRENDA RINCON		
DONEE'S ADDRESS:	1623 N 12TH AVE		
	PASCO, WA 99301		
CASH AMOUNT GIVEN:		\$	500.

STATEMENT 3
FORM 990-EZ, PART I, LINE 16
OTHER EXPENSES

BANK CHARGES & LOAN FEES	\$	800.
INSURANCE		650.
LICENSE		10.
TOTAL	\$	<u>1,460.</u>

STATEMENT 4
FORM 990-EZ, PART II, LINE 24
OTHER ASSETS

	<u>BEGINNING</u>	<u>ENDING</u>
INVENTORIES	\$ 230,111.	\$ 385,903.
TOTAL	<u>\$ 230,111.</u>	<u>\$ 385,903.</u>

STATEMENT 5
FORM 990-EZ, PART II, LINE 26
TOTAL LIABILITIES

	<u>BEGINNING</u>	<u>ENDING</u>
ACCOUNTS PAYABLE AND ACCRUED EXPENSES	\$ 395.	\$ 0.
AMOUNT DUE-PASCO SCHOOL DISTRICT	10,000.	10,000.
SCHOLARSHIPS PAYABLE	6,000.	10,500.
SECURED MORTGAGES AND NOTES PAYABLE	83,508.	241,068.
TOTAL	<u>\$ 99,903.</u>	<u>\$ 261,568.</u>

CLIENT PASCOVOC

PASCO VOCATIONAL BUILDING PROGRAMS
C/O DANIEL L. BOYD, SEC-TREAS

91-1850077

5/12/10

07:30AM

STATEMENT 6
FORM 990-EZ, PART III, LINE 28
STATEMENT OF PROGRAM SERVICE ACCOMPLISHMENTS

THE PURPOSE OF PASCO VOCATIONAL BUILDING PROGRAMS IS TO PROVIDE HIGH SCHOOL STUDENTS WITH QUALITY BUILDING LEARNING EXPERIENCES. THIS INCLUDED COMPLETING CONSTRUCTION ON ONE HOUSE, WHICH WAS SOLD AFTER THE YEAR END, AND BEGINNING CONSTRUCTION ON ANOTHER HOUSE.

STATEMENT 7
FORM 990-EZ, PART IV
LIST OF OFFICERS, DIRECTORS, TRUSTEES, AND KEY EMPLOYEES

<u>NAME AND ADDRESS</u>	<u>TITLE AND AVERAGE HOURS PER WEEK DEVOTED</u>	<u>COMPEN- SATION</u>	<u>CONTRI- BUTION TO EBP & DC</u>	<u>EXPENSE ACCOUNT/ OTHER</u>
DAN F. HULTGREN 1915 SUN WILLOWS BLVD. PASCO, WA 99301	VICE PRESIDENT 2.00	\$ 0.	\$ 0.	\$ 0.
CARL LETH 8404 ADAMS DRIVE PASCO, WA 99301	PRESIDENT 2.00	0.	0.	0.
DANIEL L. BOYD 202 N. 3RD AVENUE PASCO, WA 99301	SEC/TREASURER 2.00	0.	0.	0.
CARRIE CHAMBERS 1424 N. 14TH AVENUE PASCO, WA 99301	BOARD MEMBER 1.00	0.	0.	0.
KATHY JOB 4076 COLUMBIA RIVER ROAD PASCO, WA 99301	BOARD MEMBER 1.00	0.	0.	0.
CHRIS MARTINSON 1215 W. LEWIS STREET PASCO, WA 99301	BOARD MEMBER 1.00	0.	0.	0.
DEREK BRANDES 2600 N 20TH AVE PASCO, WA 99301	BOARD MEMBER 1.00	0.	0.	0.
JOHN HERGERT 8416 LANCASTER DRIVE PASCO, WA 99301	BOARD MEMBER 1.00	0.	0.	0.
BUD DAZEY 3021 W. WILCOX DRIVE PASCO, WA 99301	BOARD MEMBER 1.00	0.	0.	0.

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FEDERAL STATEMENTS

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CLIENT PASCOVOC

PASCO VOCATIONAL BUILDING PROGRAMS
C/O DANIEL L. BOYD, SEC-TREAS

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STATEMENT 7 (CONTINUED)

FORM 990-EZ, PART IV

LIST OF OFFICERS, DIRECTORS, TRUSTEES, AND KEY EMPLOYEES

NAME AND ADDRESS	TITLE AND AVERAGE HOURS PER WEEK DEVOTED	COMPEN- SATION	CONTRI- BUTION TO EBP & DC	EXPENSE ACCOUNT/ OTHER
TERI KESSIE 1102 N 10TH AVE PASCO, WA 99301	BOARD MEMBER 1.00	\$ 0.	\$ 0.	\$ 0.
JOHN P. MERK P.O. BOX 2626 PASCO, WA 99302	BOARD MEMBER 1.00	0.	0.	0.
JOHN ROBERTS 704 COAST STREET RICHLAND, WA 99354	BOARD MEMBER 1.00	0.	0.	0.
DENNIS WILLIAMSON 8340 W. GAGE BLVD. KENNEWICK, WA 99336	BOARD MEMBER 1.00	0.	0.	0.
RAUL SITAL 1108 N. 10TH AVENUE PASCO, WA 99301	BOARD MEMBER 1.00	0.	0.	0.
JEAN RYCKMAN 3809 MEADOW COURT PASCO, WA 99301	BOARD MEMBER 1.00	0.	0.	0.
NEAL SMILEY 1804 W. LEWIS STREET PASCO, WA 99301	BOARD MEMBER 1.00	0.	0.	0.
JOHN UMBARGER PO BOX 1000, H8-65 RICHLAND, WA 99352	BOARD MEMBER 1.00	0.	0.	0.
DENNIS MAGUIRE 1215 W. LEWIS STREET PASCO, WA 99301	BOARD MEMBER 1.00	0.	0.	0.
MARY WEIMER 1913 DAVISON AVENUE RICHLAND, WA 99352	BOARD MEMBER 1.00	0.	0.	0.
GEORGE NILSON 617 N. ROAD 46 PASCO, WA 99301	BOARD MEMBER 1.00	0.	0.	0.
	TOTAL	\$ 0.	\$ 0.	\$ 0.

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FEDERAL STATEMENTS

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CLIENT PASCOVOC

PASCO VOCATIONAL BUILDING PROGRAMS
C/O DANIEL L. BOYD, SEC-TREAS

91-1850077

5/12/10

07:30AM

STATEMENT 8
FORM 990-EZ, PART VI
REGARDING TRANSFERS ASSOCIATED WITH PERSONAL BENEFIT CONTRACTS

(A) DID THE ORGANIZATION, DURING THE YEAR, RECEIVE ANY FUNDS, DIRECTLY OR
INDIRECTLY, TO PAY PREMIUMS ON A PERSONAL BENEFIT CONTRACT? NO

(B) DID THE ORGANIZATION, DURING THE YEAR, PAY PREMIUMS, DIRECTLY OR
INDIRECTLY, ON A PERSONAL BENEFIT CONTRACT?.. NO

2008

FEDERAL WORKSHEETS

PAGE 1

CLIENT PASCOVOC

PASCO VOCATIONAL BUILDING PROGRAMS
C/O DANIEL L. BOYD, SEC-TREAS

91-1850077

5/12/10

07 30AM

COMPUTATION OF COST OF GOODS SOLD (FORM 990-EZ)

1. INVENTORY AT START OF YEAR	230,111.
2. PURCHASES.	166,860.
3. COST OF LABOR...	0.
4. ADDITIONAL 263A COSTS.	0.
5. OTHER COSTS	0.
6. TOTAL (ADD LINES 1 THROUGH 5)	<u>396,971.</u>
7. INVENTORY AT END OF YEAR	<u>385,903.</u>
8. COST OF GOODS SOLD (SUBTRACT LINE 7 FROM LINE 6).. . . .	<u><u>11,068.</u></u>

- If you are filing for an **Additional (Not Automatic) 3-Month Extension**, complete only **Part II** and check this box. ☒ **X**

Note. Only complete Part II if you have already been granted an automatic 3-month extension on a previously filed Form 8868.

- If you are filing for an **Automatic 3-Month Extension**, complete only **Part I** (on page 1).

Part II Additional (Not Automatic) 3-Month Extension of Time. Only file the original (no copies needed).

Type or print	Name of Exempt Organization	Employer Identification number	
	PASCO VOCATIONAL BUILDING PROGRAMS C/O DANIEL L. BOYD, SEC-TREAS		91-1850077
	Number, street, and room or suite number. If a P.O. box, see instructions		For IRS use only
	BAKER & GILES, P.S. CPA'S 202 N. THIRD P.O. BOX 704		
File by the extended due date for filing the return. See instructions.	City, town or post office, state, and ZIP code. For a foreign address, see instructions.		
	PASCO, WA 99301		

Check type of return to be filed (File a separate application for each return):

- | | | | |
|--|--|--------------------------------------|------------------------------------|
| ☒ Form 990 | ☐ Form 990-PF | ☐ Form 1041-A | ☐ Form 6069 |
| ☐ Form 990-BL | ☐ Form 990-T (section 401(a) or 408(a) trust) | ☐ Form 4720 | ☐ Form 8870 |
| ☐ Form 990-EZ | ☐ Form 990-T (trust other than above) | ☐ Form 5227 | |

STOP! Do not complete Part II if you were not already granted an automatic 3-month extension on a previously filed Form 8868.

- The books are in care of. **DANIEL L. BOYD**
Telephone No. **509-547-0544** FAX No. **509-547-0505**
- If the organization does not have an office or place of business in the United States, check this box. ☐
- If this is for a Group Return, enter the organization's four digit Group Exemption Number (GEN) If this is for the whole group, check this box. ☐. If it is for part of the group, check this box. ☐ and attach a list with the names and EINs of all members the extension is for.

- I request an additional 3-month extension of time until **5/15**, 20 **10**.
- For calendar year _____, or other tax year beginning **7/01**, 20 **08**, and ending **6/30**, 20 **09**.
- If this tax year is for less than 12 months, check reason: ☐ Initial return ☐ Final return ☐ Change in accounting period
- State in detail why you need the extension. **TAXPAYER RESPECTFULLY REQUESTS ADDITIONAL TIME TO GATHER INFORMATION NECESSARY TO FILE A COMPLETE AND ACCURATE RETURN.**

8a If this application is for Form 990-BL, 990-PF, 990-T, 4720, or 6069, enter the tentative tax, less any nonrefundable credits. See instructions.	8a \$
b If this application is for Form 990-PF, 990-T, 4720, or 6069, enter any refundable credits and estimated tax payments made. Include any prior year overpayment allowed as a credit and any amount paid previously with Form 8868.	8b \$
c Balance Due. Subtract line 8b from line 8a. Include your payment with this form, or, if required, deposit with FTD coupon or, if required, by using EFTPS (Electronic Federal Tax Payment System). See instrs.	8c \$ -0-

Signature and Verification

Under penalties of perjury, I declare that I have examined this form, including accompanying schedules and statements, and to the best of my knowledge and belief, it is true, correct, and complete, and that I am authorized to prepare this form.

Signature **Daniel L. Boyd CPA** Title **BAKER AND GILES, P.S 91-1256893**
CERTIFIED PUBLIC ACCOUNTANTS Date **2/15/10**

BAA

FIFZ0502L 03/11/09

P.O. BOX 704
PASCO, WASHINGTON 99301

Form 8868 (Rev 4-2009)

BAKER AND GILES, P.S 91-1256893
CERTIFIED PUBLIC ACCOUNTANTS
P.O. BOX 704
PASCO, WASHINGTON 99301

Form **8868**

(Rev April 2009)

Department of the Treasury
Internal Revenue Service**Application for Extension of Time To File an
Exempt Organization Return**

OMB No. 1545-1709

► **File a separate application for each return.**

- If you are filing for an **Automatic 3-Month Extension**, complete only **Part I** and check this box ☒ **X**
- If you are filing for an **Additional (Not Automatic) 3-Month Extension**, complete only **Part II** (on page 2 of this form).

Do not complete Part II unless you have already been granted an automatic 3-month extension on a previously filed Form 8868.**Part I Automatic 3-Month Extension of Time.** Only submit original (no copies needed).A corporation required to file Form 990-T and requesting an automatic 6-month extension — check this box and complete Part I only. ☐

All other corporations (including 1120-C filers), partnerships, REMICS, and trusts must use Form 7004 to request an extension of time to file income tax returns.

Electronic Filing (e-file). Generally, you can electronically file Form 8868 if you want a 3-month automatic extension of time to file one of the returns noted below (6 months for a corporation required to file Form 990-T). However, you cannot file Form 8868 electronically if (1) you want the additional (not automatic) 3-month extension or (2) you file Forms 990-BL, 6069, or 8870, group returns, or a composite or consolidated Form 990-T. Instead, you must submit the fully completed and signed page 2 (Part II) of Form 8868. For more details on the electronic filing of this form, visit www.irs.gov/efile and click on *e-file for Charities & Nonprofits*.

Type or print File by the due date for filing your return. See instructions.	Name of Exempt Organization	Employer identification number
	PASCO VOCATIONAL BUILDING PROGRAMS C/O DANIEL L. BOYD, SEC-TREAS	91-1850077
	Number, street, and room or suite number. If a P.O. box, see instructions.	
	P.O. BOX 704	
	City, town or post office, state, and ZIP code. For a foreign address, see instructions.	
	PASCO, WA 99301	

Check type of return to be filed (file a separate application for each return):

- | | | |
|--|--|------------------------------------|
| ☒ Form 990 | ☐ Form 990-T (corporation) | ☐ Form 4720 |
| ☐ Form 990-BL | ☐ Form 990-T (section 401(a) or 408(a) trust) | ☐ Form 5227 |
| ☐ Form 990-EZ | ☐ Form 990-T (trust other than above) | ☐ Form 6069 |
| ☐ Form 990-PF | ☐ Form 1041-A | ☐ Form 8870 |

- The books are in the care of. ► DANIEL L. BOYD

Telephone No. ► 509-547-0544 FAX No. ► 509-547-0505

- If the organization does not have an office or place of business in the United States, check this box. ☐
- If this is for a Group Return, enter the organization's four digit Group Exemption Number (GEN) _____. If this is for the whole group, check this box. ☐. If it is for part of the group, check this box. ☐ and attach a list with the names and EINs of all members the extension will cover.

- 1 I request an automatic 3-month (6 months for a corporation required to file Form 990-T) extension of time until 2/15, 20 10, to file the exempt organization return for the organization named above.
The extension is for the organization's return for:

- ☐ calendar year 20 ____ or
► ☒ tax year beginning 7/01, 20 08, and ending 6/30, 20 09.

- 2 If this tax year is for less than 12 months, check reason: ☐ Initial return ☐ Final return ☐ Change in accounting period

3a If this application is for Form 990-BL, 990-PF, 990-T, 4720, or 6069, enter the tentative tax, less any nonrefundable credits. See instructions.	3a \$	0.
b If this application is for Form 990-PF or 990-T, enter any refundable credits and estimated tax payments made. Include any prior year overpayment allowed as a credit.	3b \$	0.
c Balance Due. Subtract line 3b from line 3a. Include your payment with this form, or, if required, deposit with FTD coupon or, if required, by using EFTPS (Electronic Federal Tax Payment System). See instructions.	3c \$	0.

Caution. If you are going to make an electronic fund withdrawal with this Form 8868, see Form 8453-EO and Form 8879-EO for payment instructions.**BAA For Privacy Act and Paperwork Reduction Act Notice, see instructions.**Form **8868** (Rev 4-2009)

BAKER AND GILES, P.S 91-1256893
CERTIFIED PUBLIC ACCOUNTANTS
P.O. BOX 704
PASCO, WASHINGTON 99301