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Form **990-EZ****Short Form**  
**Return of Organization Exempt From Income Tax**

OMB No 1545 1150

**2012****Open to Public Inspection**Department of the Treasury  
Internal Revenue Service

Under section 501(c) 527 or 4947(a)(1) of the Internal Revenue Code  
(except black lung benefit trust or private foundation)

Sponsoring organizations of donor advised funds organizations that operate one or more hospital facilities and certain controlling organizations as defined in section 512(b)(13) must file Form 990 (see instructions)

All other organizations with gross receipts less than \$200 000 and total assets less than \$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

**A** For the 2012 calendar year or tax year beginning January 1 2012 and ending December 31 20 12**B** Check if applicable

- ☐ Address change  
☐ Name change  
☒ Initial return  
☐ Terminated  
☐ Amended return  
☐ Application pending

**C** Name of organization**Olympia Area Rowing Association**

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

Room/suite

**PO Box 7148**

City or town state or country and ZIP + 4

**Olympia, WA 98507 7148****D** Employer identification number**91 1939589****E** Telephone number**(360) 915 4652****F** Group Exemption Number**G** Accounting Method ☐ Cash ☒ Accrual Other (specify) ▶**I** Website ▶ **www.olympiarearowing.org****J** Tax exempt status (check only one) — ☒ 501(c)(3) ☐ 501(c) ( ) ◀ (insert no) ☐ 4947(a)(1) or ☐ 527**H** Check ☒ if the organization is not required to attach Schedule B (Form 990 990 EZ or 990 PF)**K** Check ☐ if the organization is not a section 509(a)(3) supporting organization or a section 527 organization and its gross receipts are normally not more than \$50 000 A Form 990 EZ or Form 990 return is not required though Form 990 N (e postcard) may be required (see instructions) But if the organization chooses to file a return be sure to file a complete return**L** Add lines 5b 6c and 7b to line 9 to determine gross receipts If gross receipts are \$200 000 or more or if total assets (Part II

line 25 column (B) below) are \$500 000 or more file Form 990 instead of Form 990 EZ

▶ \$ **152094****Part I Revenue, Expenses, and Changes in Net Assets or Fund Balances** (see the instructions for Part I)Check if the organization used Schedule O to respond to any question in this Part I ☒

Revenue	1	Contributions gifts grants and similar amounts received	1	32608
	2	Program service revenue including government fees and contracts	2	31472
	3	Membership dues and assessments	3	85372
	4	Investment income	4	0
	5a	Gross amount from sale of assets other than inventory	5a	0
	b	Less cost or other basis and sales expenses	5b	0
	c	Gain or (loss) from sale of assets other than inventory (Subtract line 5b from line 5a)	5c	0
	6	Gaming and fundraising events		
	a	Gross income from gaming (attach Schedule G if greater than \$15 000)	6a	0
	b	Gross income from fundraising events (not including \$ of contributions from fundraising events reported on line 1) (attach Schedule G if the sum of such gross income and contributions exceeds \$15 000)	6b	570
	c	Less direct expenses from gaming and fundraising events	6c	545
	d	Net income or (loss) from gaming and fundraising events (add lines 6a and 6b and subtract line 6c)	6d	25
	7a	Gross sales of inventory less returns and allowances	7a	2072
	b	Less cost of goods sold	7b	1786
	c	Gross profit or (loss) from sales of inventory (Subtract line 7b from line 7a)	7c	286
	8	Other revenue (describe in Schedule O)	8	0
	9	<b>Total revenue</b> Add lines 1 2 3 4 5c 6d 7c and 8	9	149763
Expenses	10	Grants and similar amounts paid (list in Schedule O)	10	0
	11	Benefits paid to or for members	11	45702
	12	Salaries other compensation and employee benefits	12	43427
	13	Professional fees and other payments to independent contractors	13	0
	14	Occupancy rent utilities and maintenance	14	36652
	15	Printing publications postage and shipping	15	1137
	16	Other expenses (describe in Schedule O)	16	0
	17	<b>Total expenses</b> Add lines 10 through 16	17	126918
	18	Excess or (deficit) for the year (Subtract line 17 from line 9)	18	22845
	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	344172
	20	Other changes in net assets or fund balances (explain in Schedule O)	20	(612)
	21	Net assets or fund balances at end of year Combine lines 18 through 20	21	366405

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**Part II Balance Sheets** (see the instructions for Part II)Check if the organization used Schedule O to respond to any question in this Part II ☒

	(A) Beginning of year	(B) End of year
<b>22</b> Cash, savings, and investments	29553	<b>22</b> 25395
<b>23</b> Land and buildings	0	<b>23</b> 0
<b>24</b> Other assets (describe in Schedule O)	423591	<b>24</b> 443550
<b>25</b> <b>Total assets</b>	453144	<b>25</b> 468945
<b>26</b> <b>Total liabilities</b> (describe in Schedule O)	108972	<b>26</b> 102540
<b>27</b> <b>Net assets or fund balances</b> (line 27 of column (B) must agree with line 21)	344172	<b>27</b> 366405

**Part III Statement of Program Service Accomplishments** (see the instructions for Part III)Check if the organization used Schedule O to respond to any question in this Part III ☒

What is the organization's primary exempt purpose?

Rowing programs for youth and adults

Describe the organization's program service accomplishments for each of its three largest program services as measured by expenses. In a clear and concise manner, describe the services provided, the number of persons benefited, and other relevant information for each program title.

**Expenses**  
(Required for section 501(c)(3) and 501(c)(4) organizations and section 4947(a)(1) trusts; optional for others.)

<b>28</b> Develop and maintain water access (docks, ramps, and storage facilities) for various categories of rowed boats. Provided recreational and competitive rowing opportunities (water access and facilities) for over 120 adults and over 100 youth (continued on schedule O). (Grants \$ ) If this amount includes foreign grants, check here <input type="checkbox"/>	<b>28a</b>	31904
<b>29</b> Provide education and training programs for youth and adults. Conducted Basic Sculling classes for 26 people and Learn to Row classes for 14 people. Participated in National Learn to Row Day, offered use of equipment and facilities along with instruction to general public (continued in Schedule O). (Grants \$ ) If this amount includes foreign grants, check here <input type="checkbox"/>	<b>29a</b>	74778
<b>30</b>  (Grants \$ ) If this amount includes foreign grants, check here <input type="checkbox"/>	<b>30a</b>	
<b>31</b> Other program services (describe in Schedule O). (Grants \$ ) If this amount includes foreign grants, check here <input type="checkbox"/>	<b>31a</b>	
<b>32</b> <b>Total program service expenses</b> (add lines 28a through 31a)	<b>32</b>	106682

**Part IV List of Officers, Directors, Trustees, and Key Employees** List each one even if not compensated (see the instructions for Part IV)Check if the organization used Schedule O to respond to any question in this Part IV ☐

(a) Name and title	(b) Average hours per week devoted to position	(c) Reportable compensation (Forms W-2/1099-MISC) (if not paid, enter 0)	(d) Health benefits contributions to employee benefit plans and deferred compensation	(e) Estimated amount of other compensation
Alexandra Smith President	10	0	0	0
Mark Williams Vice President	10	0	0	0
Rick Peterson Captain	10	0	0	0
Kathy Emory (Bob Maki outgoing Treasurer) Treasurer	10	0	0	0
Zoe Vandegrift Secretary	10	0	0	0
Richard Hull At Large	5	0	0	0
Carol Riley At Large	5	0	0	0
Tiffany Tanasse Youth Representative	5	0	0	0
Jodi Flaherty Youth Representative	5	0	0	0

**Part V Other Information** (Note the Schedule A and personal benefit contract statement requirements in the instructions for Part V) Check if the organization used Schedule O to respond to any question in this Part V ☐

	Yes	No
<b>33</b> Did the organization engage in any significant activity not previously reported to the IRS? If Yes provide a detailed description of each activity in Schedule O		✓
<b>34</b> Were any significant changes made to the organizing or governing documents? If Yes attach a conformed copy of the amended documents if they reflect a change to the organization's name. Otherwise explain the change on Schedule O (see instructions)		✓
<b>35a</b> Did the organization have unrelated business gross income of \$1,000 or more during the year from business activities (such as those reported on lines 2, 6a, and 7a, among others)?		✓
<b>b</b> If Yes to line 35a, has the organization filed a Form 990-T for the year? If No provide an explanation in Schedule O		
<b>c</b> Was the organization a section 501(c)(4), 501(c)(5), or 501(c)(6) organization subject to section 6033(e) notice reporting and proxy tax requirements during the year? If Yes complete Schedule C, Part III		✓
<b>36</b> Did the organization undergo a liquidation, dissolution, termination, or significant disposition of net assets during the year? If Yes complete applicable parts of Schedule N		✓
<b>37a</b> Enter amount of political expenditures, direct or indirect, as described in the instructions <b>37a</b>		
<b>b</b> Did the organization file Form 1120-POL for this year?		✓
<b>38a</b> 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 outstanding at the end of the tax year covered by this return?		✓
<b>b</b> If Yes complete Schedule L, Part II and enter the total amount involved <b>38b</b>		
<b>39</b> Section 501(c)(7) organizations Enter		
<b>a</b> Initiation fees and capital contributions included on line 9 <b>39a</b>		
<b>b</b> Gross receipts included on line 9 for public use of club facilities <b>39b</b>		
<b>40a</b> Section 501(c)(3) organizations Enter amount of tax imposed on the organization during the year under section 4911 <b>40a</b> section 4912 <b>40a</b> section 4955 <b>40a</b>		
<b>b</b> Section 501(c)(3) and 501(c)(4) organizations Did the organization engage in any section 4958 excess benefit transaction during the year or did it engage in an excess benefit transaction in a prior year that has not been reported on any of its prior Forms 990 or 990-EZ? If Yes complete Schedule L, Part I		✓
<b>c</b> Section 501(c)(3) and 501(c)(4) organizations Enter amount of tax imposed on organization managers or disqualified persons during the year under sections 4912, 4955, and 4958 <b>40c</b>		
<b>d</b> Section 501(c)(3) and 501(c)(4) organizations Enter amount of tax on line 40c reimbursed by the organization <b>40d</b>		
<b>e</b> 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 <b>40e</b>		✓
<b>41</b> List the states with which a copy of this return is filed <b>41</b> None		
<b>42a</b> The organization's books are in care of <b>42a</b> Robert Maki, CFE, CGFM Telephone no <b>42a</b> (360) 915-4652 Located at <b>42a</b> 4024 Lake Cove Loop SE, Olympia, WA ZIP + 4 <b>42a</b> 98501		
<b>b</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)?	Yes	No
If Yes enter the name of the foreign country <b>42b</b>		✓
See the instructions for exceptions and filing requirements for Form TD F 90-22.1 Report of Foreign Bank and Financial Accounts		
<b>c</b> At any time during the calendar year did the organization maintain an office outside the U.S.? If Yes enter the name of the foreign country <b>42c</b>		✓
<b>43</b> Section 4947(a)(1) nonexempt charitable trusts filing Form 990-EZ in lieu of Form 1041—Check here and enter the amount of tax-exempt interest received or accrued during the tax year <b>43</b>		<input type="checkbox"/>
<b>44a</b> Did the organization maintain any donor advised funds during the year? If Yes Form 990 must be completed instead of Form 990-EZ		✓
<b>b</b> Did the organization operate one or more hospital facilities during the year? If Yes Form 990 must be completed instead of Form 990-EZ		✓
<b>c</b> Did the organization receive any payments for indoor tanning services during the year?		✓
<b>d</b> If Yes to line 44c has the organization filed a Form 720 to report these payments? If No provide an explanation in Schedule O <b>44d</b>		✓
<b>45a</b> Did the organization have a controlled entity within the meaning of section 512(b)(13)?		✓
<b>45b</b> Did the organization receive any payment from or engage in any transaction with a controlled entity within the meaning of section 512(b)(13)? If Yes Form 990 and Schedule R may need to be completed instead of Form 990-EZ (see instructions) <b>45b</b>		✓

	Yes	No
<b>46</b> Did the organization engage directly or indirectly in political campaign activities on behalf of or in opposition to candidates for public office? If Yes complete Schedule C Part I		<input checked="" type="checkbox"/>

**Part VI Section 501(c)(3) organizations only**

All section 501(c)(3) organizations must answer questions 47–49b and 52 and complete the tables for lines 50 and 51

Check if the organization used Schedule O to respond to any question in this Part VI ☐

	Yes	No
<b>47</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		<input checked="" type="checkbox"/>
<b>48</b> Is the organization a school as described in section 170(b)(1)(A)(ii)? If Yes complete Schedule E		<input checked="" type="checkbox"/>
<b>49a</b> Did the organization make any transfers to an exempt non-charitable related organization?		<input checked="" type="checkbox"/>
<b>b</b> If Yes was the related organization a section 527 organization?		<input checked="" type="checkbox"/>

**50** Complete this table for the organization's 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 title of each employee paid more than \$100,000	(b) Average hours per week devoted to position	(c) Reportable compensation (Forms W-2/1099-MISC)	(d) Health benefits contributions to employee benefit plans and deferred compensation	(e) Estimated amount of other compensation
NONE				

**f** Total number of other employees paid over \$100,000 **▶** \_\_\_\_\_

**51** Complete this table for the organization's 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		

**d** Total number of other independent contractors each receiving over \$100,000 **▶** \_\_\_\_\_

**52** Did the organization complete Schedule A? **Note** All section 501(c)(3) organizations and 4947(a)(1) nonexempt charitable trusts must attach a completed Schedule A

**▶** ☒ Yes ☐ No

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

<b>Sign Here</b>	Signature of officer 	Date <b>8/5/2013</b>
	<b>Robert Maki CFE CGFM Treasurer (outgoing)</b> Type or print name and title	

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

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**

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

▶ Attach to Form 990 or Form 990 EZ ▶ See separate instructions

OMB No 1545 0047

**2012**

**Open to Public Inspection**

Name of the organization

Olympia Area Rowing Association

Employer identification number

91 1939589

**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 11 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 )
- 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 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)**
- 11 ☐ An organization organized and operated exclusively for the benefit of or 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 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—Non functionally integrated
  - 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 it 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?
  - h Provide the following information about the supported organization(s)

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

(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 monetary support
			Yes	No	Yes	No	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) 2008	(b) 2009	(c) 2010	(d) 2011	(e) 2012	(f) Total
<b>1</b> Gifts, grants, contributions, and membership fees received (Do not include any unusual grants.)						
<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						
<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)						
<b>6 Public support.</b> Subtract line 5 from line 4						

**Section B Total Support**

Calendar year (or fiscal year beginning in) ►	(a) 2008	(b) 2009	(c) 2010	(d) 2011	(e) 2012	(f) Total
<b>7</b> Amounts from line 4						
<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 IV.)						
<b>11 Total support.</b> Add lines 7 through 10						
<b>12</b> Gross receipts from related activities, etc. (see instructions)					<b>12</b>	
<b>13 First five years.</b> If the Form 990 is for the organization's first, second, third, fourth, or fifth tax year as a section 501(c)(3) organization, check this box and <b>stop here</b> ► <input type="checkbox"/>						

**Section C Computation of Public Support Percentage**

<b>14</b> Public support percentage for 2012 (line 6, column (f) divided by line 11, column (f))	<b>14</b>	%
<b>15</b> Public support percentage from 2011 Schedule A, Part II, line 14	<b>15</b>	%
<b>16a 33 1/3% support test—2012.</b> If the organization did not check the box on line 13 and line 14 is 33 1/3% or more, check this box and <b>stop here.</b> The organization qualifies as a publicly supported organization. ► <input type="checkbox"/>		
<b>b 33 1/3% support test—2011.</b> If the organization did not check a box on line 13 or 16a and line 15 is 33 1/3% or more, check this box and <b>stop here.</b> The organization qualifies as a publicly supported organization. ► <input type="checkbox"/>		
<b>17a 10% facts and circumstances test—2012.</b> If the organization did not check a box on line 13, 16a, or 16b and line 14 is 10% or more and if the organization meets the facts and circumstances test, check this box and <b>stop here.</b> Explain in Part IV how the organization meets the facts and circumstances test. The organization qualifies as a publicly supported organization. ► <input type="checkbox"/>		
<b>b 10% facts and circumstances test—2011.</b> If the organization did not check a box on line 13, 16a, 16b, or 17a and line 15 is 10% or more and if the organization meets the facts and circumstances test, check this box and <b>stop here.</b> Explain in Part IV how the organization meets the facts and circumstances test. The organization qualifies as a publicly supported organization. ► <input type="checkbox"/>		
<b>18 Private foundation.</b> If the organization did not check a box on line 13, 16a, 16b, 17a, or 17b, check this box and see instructions. ► <input type="checkbox"/>		

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

(Complete only if you checked the box on line 9 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) 2008	(b) 2009	(c) 2010	(d) 2011	(e) 2012	(f) Total
<b>1</b> Gifts, grants, contributions, and membership fees received (Do not include any unusual grants.)	93384	64466	77870	81366	117980	435066
<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	44650	35841	34657	36345	34114	185607
<b>3</b> Gross receipts from activities that are not an unrelated trade or business under section 513	0	0	0	0	0	0
<b>4</b> Tax revenues levied for the organization's benefit and either paid to or expended on its behalf	0	0	0	0	0	0
<b>5</b> The value of services or facilities furnished by a governmental unit to the organization without charge	0	0	0	0	0	0
<b>6 Total.</b> Add lines 1 through 5	138034	100307	112527	117711	152094	620673
<b>7a</b> Amounts included on lines 1, 2, and 3 received from disqualified persons	0	0	0	0	0	0
<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	3500	7303	3274	3040	8040	25157
<b>c</b> Add lines 7a and 7b	3500	7303	3274	3040	8040	25157
<b>8 Public support.</b> (Subtract line 7c from line 6.)						595516

**Section B Total Support**

Calendar year (or fiscal year beginning in) ►	(a) 2008	(b) 2009	(c) 2010	(d) 2011	(e) 2012	(f) Total
<b>9</b> Amounts from line 6	138034	100307	112527	117711	152094	620673
<b>10a</b> Gross income from interest, dividends, payments received on securities loans, rents, royalties, and income from similar sources	0	0	0	0	0	0
<b>b</b> Unrelated business taxable income (less section 511 taxes) from businesses acquired after June 30, 1975	0	0	0	0	0	0
<b>c</b> Add lines 10a and 10b	0	0	0	0	0	0
<b>11</b> Net income from unrelated business activities not included in line 10b, whether or not the business is regularly carried on	0	0	0	0	0	0
<b>12</b> Other income. Do not include gain or loss from the sale of capital assets (Explain in Part IV.)	0	0	0	0	0	0
<b>13 Total support.</b> (Add lines 9, 10c, 11, and 12.)	138034	100307	112527	117711	152094	620673
<b>14 First five years.</b> If the Form 990 is for the organization's first, second, third, fourth, or fifth tax year as a section 501(c)(3) organization, check this box and stop here. <input type="checkbox"/>						

**Section C Computation of Public Support Percentage**

<b>15</b> Public support percentage for 2012 (line 8, column (f) divided by line 13, column (f))	<b>15</b>	95.9 %
<b>16</b> Public support percentage from 2011 Schedule A, Part III, line 15	<b>16</b>	96.4 %

**Section D Computation of Investment Income Percentage**

<b>17</b> Investment income percentage for 2012 (line 10c, column (f) divided by line 13, column (f))	<b>17</b>	0 %
<b>18</b> Investment income percentage from 2011 Schedule A, Part III, line 17	<b>18</b>	0 %

- 19a 33 1/3% support tests—2012.** 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—2011.** 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. ☐



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**Part IV** **Supplemental Information** Complete this part to provide the explanations required by Part II line 10, Part II line 17a or 17b, and Part III line 12. Also complete this part for any additional information. (See instructions)

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

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 990-EZ

OMB No 1545-0047

**2012**

**Open to Public  
Inspection**

Name of the organization

Employer identification number

**Olympia Area Rowing Association**

**91 1939589**

**Part I Line 20** Several items of immaterial value (gasoline cans and video camera) were improperly listed as capital assets previously

These items were removed from the Fixed Asset account with a corresponding decrease of \$612 in our Equity account balance

**Part II Line 24** Other Assets includes rowing equipment (shells oars etc ) boathouse dock launches and trailers

**Part II Line 26** Other Liabilities includes the mortgage on our boathouse

**Part III Line 28** Provided water access and storage facilities to The Evergreen State College Crew Club and the City of Olympia Parks and Recreation Department Also provided water access (our dock) to members of the general public who use kayaks canoes sail boards and other human powered water craft

**Part III Line 29** Provided use of facilities and equipment along with club volunteer support for several rowing regattas and other maritime events (Tribal Canoe Journey Olympia Traverse event etc ) in the Port of Olympia