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Return of Organization Exempt From Income Tax

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

- Do not enter Social Security numbers on this form as it may be made public.
Information about Form 990 and its instructions is at www.irs.gov/form990.

2013

Open to Public Inspection

Department of the Treasury
Internal Revenue Service

A For the 2013 calendar year, or tax year beginning

, 2013, and ending

B Check if applicable

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

C

Pacific Crest Trail Association
1331 Garden Highway
Sacramento, CA 95833

D Employer Identification Number

33-0051202

E Telephone number

916-285-1846

G Gross receipts \$ 2,141,299.

F Name and address of principal officer

Liz Bergeron

Same As C Above

H(a) Is this a group return for subordinates?

Yes ☐ No ☒H(b) Are all subordinates included?
If "No," attach a list (see instructions)Yes ☐ No ☐I Tax-exempt status ☒ 501(c)(3) ☐ 501(c) () (insert no.) ☐ 4947(a)(1) or ☐ 527J Website: www.pcta.org

H(c) Group exemption number

K Form of organization ☒ Corporation ☐ Trust ☐ Association ☐ Other

L Year of formation 1977

M State of legal domicile CA

Part I Summary

1 Briefly describe the organization's mission or most significant activities: To protect, preserve and promote the Pacific Crest National Scenic Trail as a world-class experience for hikers and equestrians, and for all the values provided by wild and scenic lands.

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

3 Number of voting members of the governing body (Part VI, line 1a)

3 11

4 Number of independent voting members of the governing body (Part VI, line 1b)

4 11

5 Total number of individuals employed in calendar year 2013 (Part V, line 2a)

5 25

6 Total number of volunteers (estimate if necessary)

6 1,521

7a Total unrelated business revenue from Part VIII, column (C), line 12

7a 0.

b Net unrelated business taxable income from Form 990-T, line 34

7b 0.

		Prior Year	Current Year
8	Contributions and grants (Part VIII, line 1h)	886,058.	1,127,009.
9	Program service revenue (Part VII, line 2g)	1,003,225.	974,598.
10	Investment income (Part VIII, column (A), lines 3, 4, and 7d)	19,489.	22,898.
11	Other revenue (Part VIII, column (A), lines 5, 6d, 8c, 9c, 10c, and 11e)	4,476.	6,672.
12	Total revenue - add lines 8 through 11 (must equal Part VIII, column (A), line 12)	1,913,248.	2,131,177.
13	Grants and similar amounts paid (Part IX, column (A), lines 1-3)	28,175.	12,352.
14	Benefits paid to or for members (Part IX, column (A), line 4)		
15	Salaries, other compensation, employee benefits (Part IX, column (A), lines 5-10)	1,148,217.	1,100,627.
16a	Professional fundraising fees (Part IX, column (A), line 11e)	67,420.	37,840.
b	Total fundraising expenses (Part IX, column (D), line 25) ▶ 429,041.		
17	Other expenses (Part IX, column (A), lines 11a-11d, 11f-24e)	719,473.	829,813.
18	Total expenses. Add lines 13-17 (must equal Part IX, column (A), line 25)	1,963,285.	1,980,632.
19	Revenue less expenses. Subtract line 18 from line 12	-50,037.	150,545.
20	Total assets (Part X, line 16)	Beginning of Current Year 1,432,283.	End of Year 1,728,581.
21	Total liabilities (Part X, line 26)	124,758.	162,815.
22	Net assets or fund balances. Subtract line 21 from line 20	1,307,525.	1,565,766.

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.

Sign Here ☒ Signature of officer Liz Bergeron Date 8/11/2014
Type or print name and title Liz Bergeron, Executive Director and CEO

Paid Preparer Use Only Print/Type preparer's name Debbie McCardle Ask, C.P.A. Preparer's signature Debbie McCardle Ask, C.P.A. Date 8/8/14 Check ☐ if self-employed PTIN P00052634
Firm's name John Waddell & Co., CPAs Firm's EIN 94-2329070
Firm's address 3416 American River Drive, #A Sacramento, CA 95864 Phone no (916) 488-2460

May the IRS discuss this return with the preparer shown above? (see instructions)

Yes ☒ No ☐

BAA For Paperwork Reduction Act Notice, see the separate instructions.

TEEA0113L 11/08/13

Form 990 (2013)

SCANNED SEP 09 2014

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Part III Statement of Program Service AccomplishmentsCheck if Schedule O contains a response or note to any line in this Part III ☐**1** Briefly describe the organization's mission:

To protect, preserve and promote the Pacific Crest National Scenic Trail as a world-class experience for hikers and equestrians, and for all the values provided by wild and scenic lands.

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 and section 4947(a)(1) trusts 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 \$ 805,077. including grants of \$ 12,352.) (Revenue \$ 573,602.)**PRESERVE:**

In 2013, 1,521 citizen stewards and corps crew members performed the hard, physical labor of annual maintenance and restoration of the PCT. PCTA volunteers contributed 85,737 service hours in 2013, an in-kind value of \$1.9 million. These hours included the completion of 1,454 miles of trail maintenance, 45 miles of trail reconstruction, the construction of one trailhead kiosk and 26 volunteer training events.

4b (Code:) (Expenses \$ 335,928. including grants of \$) (Revenue \$ 187,092.)**PROMOTE:**

Through our print and electronic publications and personal outreach, we promote the PCT, marshal volunteers and keep our members and elected leaders informed of programs and issues facing the trail. In 2013, promotional activities included: publishing four issues (35,000 copies) of the Pacific Crest Trail Communicator magazine, and distributing it to members, partners and elected officials; publishing an annual calendar; publishing four regular issues of Trail Dirt, the PCTA's electronic newsletter. The PCTA received 582 calls to the toll-free Trail Information telephone line; issued 1,880 wilderness permits; and monitored 714,351 website visits and 25,000 Facebook likes.

4c (Code:) (Expenses \$ 178,462. including grants of \$) (Revenue \$ 68,751.)**PROTECT:**

In 2013, the PCTA partnered with private foundations, land trusts, and federal agencies to purchase land from private owners that included or was adjacent to the PCT.

Program service accomplishments continued on Schedule O.

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

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

4e Total program service expenses ▶ 1,319,467.

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 Section 501(c)(3) organizations. 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 Revenue Procedure 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 temporarily restricted endowments, permanent endowments, or 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?		

Part IV Checklist of Required Schedules (continued)

	Yes	No
21 Did the organization report more than \$5,000 of grants or other assistance to any domestic organizations or government on Part IX, column (A), line 1? <i>If 'Yes,' complete Schedule I, Parts I and II</i>	X	
22 Did the organization report more than \$5,000 of grants or other assistance to individuals in the United States 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
24b Did the organization invest any proceeds of tax-exempt bonds beyond a temporary period exception?		
24c Did the organization maintain an escrow account other than a refunding escrow at any time during the year to defease any tax-exempt bonds?		
24d Did the organization act as an 'on behalf of' issuer for bonds outstanding at any time during the year?		
25a Section 501(c)(3) and 501(c)(4) organizations. 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
25b 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, 6, or 22 for receivables from or payables to any current or former officers, directors, trustees, key employees, highest compensated employees, or disqualified persons? <i>If so, complete Schedule L, Part II</i>		X
27 Did the organization provide a grant or other assistance to an officer, director, trustee, key employee, substantial contributor or employee thereof, a grant selection committee member, or to a 35% controlled entity 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 Schedule L, Part IV instructions for applicable filing thresholds, conditions, and exceptions):		
28a A current or former officer, director, trustee, or key employee? <i>If 'Yes,' complete Schedule L, Part IV</i>		X
28b A family member of a current or former officer, director, trustee, or key employee? <i>If 'Yes,' complete Schedule L, Part IV</i>		X
28c An entity of which a current or former officer, director, trustee, or key employee (or a family member thereof) was an officer, director, trustee, or direct or indirect owner? <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, Parts II, III, IV, and V, line 1</i>		X
35a Did the organization have a controlled entity within the meaning of section 512(b)(13)?		X
35b 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 Section 501(c)(3) organizations. 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 in Schedule O for Part VI, lines 11b and 19? Note. All Form 990 filers are required to complete Schedule O	X	

BAA

Form 990 (2013)

Part V Statements Regarding Other IRS Filings and Tax ComplianceCheck if Schedule O contains a response or note to any line in this Part V ☐

		Yes	No
1 a	Enter the number reported in Box 3 of Form 1096. Enter -0- if not applicable	11	
1 b	Enter the number of Forms W-2G included in line 1a. Enter -0- if not applicable	0	
1 c	Did the organization comply with backup withholding rules for reportable payments to vendors and reportable gaming (gambling) winnings to prize winners?	X	
2 a	Enter the number of employees reported on Form W-3, Transmittal of Wage and Tax Statements, filed for the calendar year ending with or within the year covered by this return	25	
2 b	If at least one is reported on line 2a, did the organization file all required federal employment tax returns?	X	
Note. If the sum of lines 1a and 2a is greater than 250, you may be required to e-file (see instructions)			
3 a	Did the organization have unrelated business gross income of \$1,000 or more during the year?		X
3 b	If 'Yes' has it filed a Form 990-T for this year? If 'No' to line 3b, provide an explanation in Schedule O		
4 a	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)?		X
4 b	If 'Yes,' enter the name of the foreign country		
See instructions for filing requirements for Form TD F 90-22.1, Report of Foreign Bank and Financial Accounts			
5 a	Was the organization a party to a prohibited tax shelter transaction at any time during the tax year?		X
5 b	Did any taxable party notify the organization that it was or is a party to a prohibited tax shelter transaction?		X
5 c	If 'Yes,' to line 5a or 5b, did the organization file Form 8886-T?		
6 a	Does the organization have annual gross receipts that are normally greater than \$100,000, and did the organization solicit any contributions that were not tax deductible as charitable contributions?		X
6 b	If 'Yes,' did the organization include with every solicitation an express statement that such contributions or gifts were not tax deductible?		
7	Organizations that may receive deductible contributions under section 170(c).		
7 a	Did the organization receive a payment in excess of \$75 made partly as a contribution and partly for goods and services provided to the payor?	X	
7 b	If 'Yes,' did the organization notify the donor of the value of the goods or services provided?	X	
7 c	Did the organization sell, exchange, or otherwise dispose of tangible personal property for which it was required to file Form 8282?		X
7 d	If 'Yes,' indicate the number of Forms 8282 filed during the year		
7 e	Did the organization receive any funds, directly or indirectly, to pay premiums on a personal benefit contract?		X
7 f	Did the organization, during the year, pay premiums, directly or indirectly, on a personal benefit contract?		X
7 g	If the organization received a contribution of qualified intellectual property, did the organization file Form 8899 as required?		
7 h	If the organization received a contribution of cars, boats, airplanes, or other vehicles, did the organization file a Form 1098-C?		
8	Sponsoring organizations maintaining donor advised funds and section 509(a)(3) supporting organizations. Did the supporting organization, or a donor advised fund maintained by a sponsoring organization, have excess business holdings at any time during the year?		
9	Sponsoring organizations maintaining donor advised funds.		
9 a	Did the organization make any taxable distributions under section 4966?		
9 b	Did the organization make a distribution to a donor, donor advisor, or related person?		
10	Section 501(c)(7) organizations. Enter:		
10 a	Initiation fees and capital contributions included on Part VIII, line 12		
10 b	Gross receipts, included on Form 990, Part VIII, line 12, for public use of club facilities		
11	Section 501(c)(12) organizations. Enter:		
11 a	Gross income from members or shareholders		
11 b	Gross income from other sources (Do not net amounts due or paid to other sources against amounts due or received from them)		
12 a	Section 4947(a)(1) non-exempt charitable trusts. Is the organization filing Form 990 in lieu of Form 1041?		
12 b	If 'Yes,' enter the amount of tax-exempt interest received or accrued during the year		
13	Section 501(c)(29) qualified nonprofit health insurance issuers.		
13 a	Is the organization licensed to issue qualified health plans in more than one state?		
Note. See the instructions for additional information the organization must report on Schedule O.			
13 b	Enter the amount of reserves the organization is required to maintain by the states in which the organization is licensed to issue qualified health plans		
13 c	Enter the amount of reserves on hand		
14 a	Did the organization receive any payments for indoor tanning services during the tax year?		X
14 b	If 'Yes,' has it filed a Form 720 to report these payments? If 'No,' provide an explanation in Schedule O.		

Part VI Governance, Management and Disclosure For each 'Yes' response to lines 2 through 7b below, and for a 'No' response to line 8a, 8b, or 10b below, describe the circumstances, processes, or changes in Schedule O. See instructions.Check if Schedule O contains a response or note to any line in this Part VI ☒**Section A. Governing Body and Management**

	Yes	No
1 a Enter the number of voting members of the governing body at the end of the tax year. If there are material differences in voting rights among members of the governing body, or if the governing body delegated broad authority to an executive committee or similar committee, explain in Schedule O.	11	
b Enter the number of voting members included in line 1a, above, who are independent.	11	
2 Did any officer, director, trustee, or key employee have a family relationship or a business relationship with any other officer, director, trustee or key employee?		X
3 Did the organization delegate control over management duties customarily performed by or under the direct supervision of officers, directors or trustees, or key employees to a management company or other person?		X
4 Did the organization make any significant changes to its governing documents since the prior Form 990 was filed? See Sch O	X	
5 Did the organization become aware during the year of a significant diversion of the organization's assets?		X
6 Did the organization have members or stockholders? See Schedule O	X	
7 a Did the organization have members, stockholders, or other persons who had the power to elect or appoint one or more members of the governing body? See Schedule O	X	
b Are any governance decisions of the organization reserved to (or subject to approval by) members, stockholders, or other persons other than the governing body? See Sch O	X	
8 Did the organization contemporaneously document the meetings held or written actions undertaken during the year by the following:		
a The governing body?	X	
b Each committee with authority to act on behalf of the governing body?	X	
9 Is there any officer, director, trustee, or key employee listed in Part VII, Section A, who cannot be reached at the organization's mailing address? If 'Yes,' provide the names and addresses in Schedule O		X

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

	Yes	No
10 a Did the organization have local chapters, branches, or affiliates?		X
b If 'Yes,' did the organization have written policies and procedures governing the activities of such chapters, affiliates, and branches to ensure their operations are consistent with the organization's exempt purposes?		
11 a Has the organization provided a complete copy of this Form 990 to all members of its governing body before filing the form?	X	
b Describe in Schedule O the process, if any, used by the organization to review this Form 990. See Schedule O		
12 a Did the organization have a written conflict of interest policy? If 'No,' go to line 13	X	
b Were officers, directors, or trustees, and key employees required to disclose annually interests that could give rise to conflicts?	X	
c Did the organization regularly and consistently monitor and enforce compliance with the policy? If 'Yes,' describe in Schedule O how this was done	X	
13 Did the organization have a written whistleblower policy?	X	
14 Did the organization have a written document retention and destruction policy?	X	
15 Did the process for determining compensation of the following persons include a review and approval by independent persons, comparability data, and contemporaneous substantiation of the deliberation and decision?		
a The organization's CEO, Executive Director, or top management official. See Schedule O	X	
b Other officers or key employees of the organization. See Schedule O. If 'Yes' to line 15a or 15b, describe the process in Schedule O. (See instructions.)	X	
16 a Did the organization invest in, contribute assets to, or participate in a joint venture or similar arrangement with a taxable entity during the year?		X
b If 'Yes,' did the organization follow a written policy or procedure requiring the organization to evaluate its participation in joint venture arrangements under applicable federal tax law, and taken steps to safeguard the organization's exempt status with respect to such arrangements?		

Section C. Disclosure

17 List the states with which a copy of this Form 990 is required to be filed ▶ See Schedule O

18 Section 6104 requires an organization to make its Forms 1023 (or 1024 if applicable), 990, and 990-T (501(c)(3)s only) available for public inspection. Indicate how you make these available. Check all that apply.

☒ Own website ☐ Another's website ☒ Upon request ☐ Other (explain in Schedule O)

19 Describe in Schedule O whether (and if so, how) the organization makes its governing documents, conflict of interest policy, and financial statements available to the public during the tax year. See Schedule O

20 State the name, physical address, and telephone number of the person who possesses the books and records of the organization

▶ Teresa Fieth 1331 Garden Hwy Sacramento CA 95833 916-285-1848

Part VII Compensation of Officers, Directors, Trustees, Key Employees, Highest Compensated Employees, and Independent ContractorsCheck if Schedule O contains a response or note to any line in this Part VII ☐**Section A. Officers, Directors, Trustees, Key Employees, and Highest Compensated Employees****1 a** Complete this table for all persons required to be listed. Report compensation for the calendar year ending with or within the organization's tax year.

- List all of the organization's **current** officers, directors, trustees (whether individuals or organizations), regardless of amount of compensation. Enter -0- in columns (D), (E), and (F) if no compensation was paid.
- List all of the organization's **current** key employees, if any. See instructions for definition of 'key employee.'
- List the organization's five **current** highest compensated employees (other than an officer, director, trustee, or key employee) who received reportable compensation (Box 5 of Form W-2 and/or Box 7 of Form 1099-MISC) of more than \$100,000 from the organization and any related organizations.
- List all of the organization's **former** officers, key employees, and highest compensated employees who received more than \$100,000 of reportable compensation from the organization and any related organizations.
- List all of the organization's **former directors or trustees** that received, in the capacity as a former director or trustee of the organization, more than \$10,000 of reportable compensation from the organization and any related organizations.

List persons in the following order: individual trustees or directors; institutional trustees; officers; key employees; highest compensated employees; and former such persons.

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

(A) Name and Title	(B) Average hours per week (list any hours for related organizations below dotted line)	(C) Position (do not check more than one box, unless person is both an officer and a director/trustee)						(D) Reportable compensation from the organization (W-2/1099-MISC)	(E) Reportable compensation from related organizations (W-2/1099-MISC)	(F) Estimated amount of other compensation from the organization and related organizations
		Individual trustee or director	Institutional trustee	Officer	Key employee	Highest compensated employee	Former			
(1) <u>Chip Herzig</u> Director	3 0	X						0.	0.	0.
(2) <u>John Crawford</u> Director	3 0	X						0.	0.	0.
(3) <u>Christy Corzine</u> Vice Chair	3 0	X		X				0.	0.	0.
(4) <u>Tim McGuire</u> Director	3 0	X						0.	0.	0.
(5) <u>Denise Gilbert</u> Sec/Treasurer	3 0	X		X				0.	0.	0.
(6) <u>Barney Mann</u> Chairman	3 0	X		X				0.	0.	0.
(7) <u>John Hoffnagle</u> Director	3 0	X						0.	0.	0.
(8) <u>Eric Ryback</u> Director	3 0	X						0.	0.	0.
(9) <u>Scott Jacobsmeyer</u> Director	3 0	X						0.	0.	0.
(10) <u>Rick Thalhammer</u> Director	3 0	X						0.	0.	0.
(11) <u>Sky George</u> Director	3 0	X						0.	0.	0.
(12) <u>Liz Bergeron</u> Executive Direc	40 0			X				118,720.	0.	4,456.
(13) _____	_____ _____									
(14) _____	_____ _____									

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

(A) Name and title	(B) Average hours per week (list any hours for related organizations below dotted line)	(C) Position (do not check more than one box, unless person is both an officer and a director/trustee)						(D) Reportable compensation from the organization (W-2/1099-MISC)	(E) Reportable compensation from related organizations (W-2/1099-MISC)	(F) Estimated amount of other compensation from the organization and related organizations
		Individual trustee or director	Institutional trustee	Officer	Key employee	Highest compensated employee	Former			
(15) -----										
(16) -----										
(17) -----										
(18) -----										
(19) -----										
(20) -----										
(21) -----										
(22) -----										
(23) -----										
(24) -----										
(25) -----										
1 b Sub-total								118,720.	0.	4,456.
c Total from continuation sheets to Part VII, Section A.								0.	0.	0.
d Total (add lines 1b and 1c)								118,720.	0.	4,456.

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 **1**

3 Did the organization list any **former** officer, director, or trustee, key employee, or highest compensated employee on line 1a? If 'Yes,' complete Schedule J for such individual

	Yes	No
3		X
4		X
5		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? If 'Yes' complete Schedule J for such individual

5 Did any person listed on line 1a receive or accrue compensation from any unrelated organization or individual for services rendered to the organization? If 'Yes,' complete Schedule J for such person

Section B. Independent Contractors

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

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

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

Part VIII Statement of RevenueCheck if Schedule O contains a response or note to any line in this Part VIII ☐

		(A) Total revenue	(B) Related or exempt function revenue	(C) Unrelated business revenue	(D) Revenue excluded from tax under sections 512-514
CONTRIBUTIONS, GIFTS, GRANTS AND OTHER SIMILAR AMOUNTS	1 a Federated campaigns	1 a 10,322.			
	b Membership dues	1 b			
	c Fundraising events	1 c			
	d Related organizations	1 d			
	e Government grants (contributions)	1 e			
	f All other contributions, gifts, grants, and similar amounts not included above	1 f 1,116,687.			
	g Noncash contributions included in lines 1a-1f. \$	43,706.			
	h Total. Add lines 1a-1f	1,127,009.			
PROGRAM SERVICE REVENUE	Business Code				
	2 a Government Grants	900099	974,598.	974,598.	
	b				
	c				
	d				
	e				
	f All other program service revenue				
g Total. Add lines 2a-2f		974,598.			
OTHER REVENUE	3 Investment income (including dividends, interest and other similar amounts)		22,898.		22,898.
	4 Income from investment of tax-exempt bond proceeds.				
	5 Royalties				
	6 a Gross rents	(i) Real (ii) Personal			
	b Less: rental expenses				
	c Rental income or (loss)				
	d Net rental income or (loss)				
	7 a Gross amount from sales of assets other than inventory	(i) Securities (ii) Other			
	b Less: cost or other basis and sales expenses				
	c Gain or (loss)				
	d Net gain or (loss)				
	8 a Gross income from fundraising events (not including \$ of contributions reported on line 1c). See Part IV, line 18.	a			
	b Less: direct expenses	b			
	c Net income or (loss) from fundraising events				
	9 a Gross income from gaming activities. See Part IV, line 19	a			
	b Less: direct expenses	b			
	c Net income or (loss) from gaming activities				
10 a Gross sales of inventory, less returns and allowances	a 13,941.				
b Less: cost of goods sold	b 10,122.				
c Net income or (loss) from sales of inventory		3,819.	3,819.		
Miscellaneous Revenue Business Code					
11 a Other Income	900099	2,853.		2,853.	
b					
c					
d All other revenue					
e Total. Add lines 11a-11d		2,853.			
12 Total revenue. See instructions		2,131,177.	978,417.	0.	25,751.

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) Total expenses	(B) Program service expenses	(C) Management and general expenses	(D) Fundraising expenses
1 Grants and other assistance to governments and organizations in the United States. See Part IV, line 21	12,352.	12,352.		
2 Grants and other assistance to individuals in the United States. See Part IV, line 22				
3 Grants and other assistance to governments, organizations, and individuals outside the United States. See Part IV, lines 15 and 16				
4 Benefits paid to or for members				
5 Compensation of current officers, directors, trustees, and key employees	123,176.	50,420.	52,254.	20,502.
6 Compensation not included above, to disqualified persons (as defined under section 4958(f)(1)) and persons described in section 4958(c)(3)(B)	0.	0.	0.	0.
7 Other salaries and wages	783,560.	555,445.	111,540.	116,575.
8 Pension plan accruals and contributions (include section 401(k) and 403(b) employer contributions)	20,349.	13,566.	3,727.	3,056.
9 Other employee benefits	92,620.	67,027.	10,495.	15,098.
10 Payroll taxes	80,922.	54,167.	14,511.	12,244.
11 Fees for services (non-employees):				
a Management				
b Legal	4,476.	2,997.	806.	673.
c Accounting	14,450.	9,676.	2,601.	2,173.
d Lobbying				
e Professional fundraising services. See Part IV, line 17	37,840.			37,840.
f Investment management fees				
g Other. (If line 11g amt exceeds 10% of line 25, column (A) amount, list line 11g expenses on Schedule O)	115,734.	106,954.	4,500.	4,280.
12 Advertising and promotion				
13 Office expenses	290,746.	149,681.	1,109.	139,956.
14 Information technology	23,497.	16,932.	3,552.	3,013.
15 Royalties				
16 Occupancy	105,639.	80,114.	13,481.	12,044.
17 Travel	150,612.	133,389.	1,603.	15,620.
18 Payments of travel or entertainment expenses for any federal, state, or local public officials				
19 Conferences, conventions, and meetings	38,145.	29,362.	1,531.	7,252.
20 Interest				
21 Payments to affiliates				
22 Depreciation, depletion, and amortization	14,609.	9,782.	2,630.	2,197.
23 Insurance	6,931.	4,641.	1,248.	1,042.
24 Other expenses. Itemize expenses not covered above (List miscellaneous expenses in line 24e. If line 24e amount exceeds 10% of line 25, column (A) amount, list line 24e expenses on Schedule O.)				
a Miscellaneous	63,974.	22,962.	5,536.	35,476.
b Bad debts	1,000.		1,000.	
c				
d				
e All other expenses				
25 Total functional expenses. Add lines 1 through 24e.	1,980,632.	1,319,467.	232,124.	429,041.
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 ☒ if following SOP 98-2 (ASC 958-720)				

Part X Balance SheetCheck if Schedule O contains a response or note to any line in this Part X ☐

		(A) Beginning of year		(B) End of year
ASSETS	1 Cash — non-interest-bearing	234,083.	1	132,106.
	2 Savings and temporary cash investments		2	
	3 Pledges and grants receivable, net	147,241.	3	11,028.
	4 Accounts receivable, net	79,178.	4	101,926.
	5 Loans and other receivables from current and former officers, directors, trustees, key employees, and highest compensated employees. Complete Part II of Schedule L.		5	
	6 Loans and other receivables from other disqualified persons (as defined under section 4958(f)(1)), persons described in section 4958(c)(3)(B), and contributing employers and sponsoring organizations of section 501(c)(9) voluntary employees' beneficiary organizations (see instructions) Complete Part II of Schedule L		6	
	7 Notes and loans receivable, net		7	
	8 Inventories for sale or use	7,806.	8	6,405.
	9 Prepaid expenses and deferred charges	30,820.	9	28,133.
	10a Land, buildings, and equipment, cost or other basis. Complete Part VI of Schedule D	10a 164,063.		
	b Less: accumulated depreciation	10b 135,068.		
	11 Investments — publicly traded securities	28,929.	10c	28,995.
	12 Investments — other securities. See Part IV, line 11.	904,226.	11	1,406,488.
	13 Investments — program-related. See Part IV, line 11		12	
	14 Intangible assets		13	
	15 Other assets. See Part IV, line 11		14	13,500.
16 Total assets. Add lines 1 through 15 (must equal line 34)	1,432,283.	15		
LIABILITIES	17 Accounts payable and accrued expenses	1,432,283.	16	1,728,581.
	18 Grants payable	123,078.	17	161,330.
	19 Deferred revenue		18	
	20 Tax-exempt bond liabilities	1,680.	19	1,485.
	21 Escrow or custodial account liability. Complete Part IV of Schedule D		20	
	22 Loans and other payables to current and former officers, directors, trustees, key employees, highest compensated employees, and disqualified persons. Complete Part II of Schedule L		21	
	23 Secured mortgages and notes payable to unrelated third parties		22	
	24 Unsecured notes and loans payable to unrelated third parties		23	
	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		24	
	26 Total liabilities. Add lines 17 through 25		25	
NET ASSETS OR FUND BALANCES	Organizations that follow SFAS 117 (ASC 958), check here ☒ and complete lines 27 through 29, and lines 33 and 34.	124,758.	26	162,815.
	27 Unrestricted net assets			
	28 Temporarily restricted net assets	276,126.	27	434,713.
	29 Permanently restricted net assets	113,369.	28	192,976.
	Organizations that do not follow SFAS 117 (ASC 958), check here ☐ and complete lines 30 through 34.	918,030.	29	938,077.
	30 Capital stock or trust principal, or current funds			
	31 Paid-in or capital surplus, or land, building, or equipment fund		30	
	32 Retained earnings, endowment, accumulated income, or other funds		31	
	33 Total net assets or fund balances		32	
	34 Total liabilities and net assets/fund balances	1,307,525.	33	1,565,766.
	1,432,283.	34	1,728,581.	

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Form 990 (2013)

Part XI Reconciliation of Net AssetsCheck 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	2,131,177.
2	Total expenses (must equal Part IX, column (A), line 25)	2	1,980,632.
3	Revenue less expenses Subtract line 2 from line 1	3	150,545.
4	Net assets or fund balances at beginning of year (must equal Part X, line 33, column (A))	4	1,307,525.
5	Net unrealized gains (losses) on investments	5	107,696.
6	Donated services and use of facilities	6	
7	Investment expenses	7	
8	Prior period adjustments	8	
9	Other changes in net assets or fund balances (explain in Schedule O)	9	0.
10	Net assets or fund balances at end of year. Combine lines 3 through 9 (must equal Part X, line 33, column (B))	10	1,565,766.

Part XII Financial Statements and ReportingCheck if Schedule O contains a response or note to any line in this Part XII ☐**1** Accounting method used to prepare the Form 990: ☐ Cash ☒ Accrual ☐ Other _____

If the organization changed its method of accounting from a prior year or checked 'Other,' explain in Schedule O.

2a Were the organization's financial statements compiled or reviewed by an independent accountant?

If 'Yes,' check a box below to indicate whether the financial statements for the year were compiled or reviewed on a separate basis, consolidated basis, or both:

☐ Separate basis ☐ Consolidated basis ☐ Both consolidated and separate basis**b** Were the organization's financial statements audited by an independent accountant?

If 'Yes,' check a box below to indicate whether the financial statements for the year were audited on a separate basis, consolidated basis, or both.

☒ Separate basis ☐ Consolidated basis ☐ Both consolidated and separate basis**c** If 'Yes' to line 2a or 2b, does the organization have a committee that assumes responsibility for oversight of the audit, review, or compilation of its financial statements and selection of an independent accountant?

If the organization changed either its oversight process or selection process during the tax year, explain in 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?**b** If 'Yes,' did the organization undergo the required audit or audits? If the organization did not undergo the required audit or audits, explain why in Schedule O and describe any steps taken to undergo such audits

Yes No

2a		X
2b	X	
2c	X	
3a		X
3b		

BAA

Form 990 (2013)

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.

► Information about Schedule A (Form 990 or 990-EZ) and its instructions is at www.irs.gov/form990.

OMB No 1545-0047

2013

Open to Public
Inspection

Name of the organization

Pacific Crest Trail Association

Employer identification number

33-0051202

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, 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 — 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 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 supported organization(s)

(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 column (i) listed in your governing document?		(v) Did you notify the organization in column (i) of your support?		(vi) Is the organization in column (i) organized in the U.S.?		(vii) Amount of monetary support
			Yes	No	Yes	No	Yes	No	
(A)									
(B)									
(C)									
(D)									
(E)									
Total									

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

Schedule A (Form 990 or 990-EZ) 2013

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) 2009	(b) 2010	(c) 2011	(d) 2012	(e) 2013	(f) Total
1 Gifts, grants, contributions, and membership fees received. (Do not include any 'unusual grants'.)	1,667,948.	2,102,750.	2,897,396.	1,839,846.	2,101,607.	10,609,547.
2 Tax revenues levied for the organization's benefit and either paid to or expended on its behalf						0.
3 The value of services or facilities furnished by a governmental unit to the organization without charge						0.
4 Total. Add lines 1 through 3	1,667,948.	2,102,750.	2,897,396.	1,839,846.	2,101,607.	10,609,547.
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).						621,507.
6 Public support. Subtract line 5 from line 4						9,988,040.

Section B. Total Support

Calendar year (or fiscal year beginning in) ▶	(a) 2009	(b) 2010	(c) 2011	(d) 2012	(e) 2013	(f) Total
7 Amounts from line 4	1,667,948.	2,102,750.	2,897,396.	1,839,846.	2,101,607.	10,609,547.
8 Gross income from interest, dividends, payments received on securities loans, rents, royalties and income from similar sources	3,355.	3,502.	19,162.	19,489.	22,898.	68,406.
9 Net income from unrelated business activities, whether or not the business is regularly carried on						0.
10 Other income. Do not include gain or loss from the sale of capital assets (Explain in Part IV.)						0.
11 Total support. Add lines 7 through 10						10,677,953.
12 Gross receipts from related activities, etc (see instructions)					12	223,754.
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 2013 (line 6, column (f) divided by line 11, column (f))	14	93.54 %
15 Public support percentage from 2012 Schedule A, Part II, line 14	15	92.67 %

16a 33-1/3% support test – 2013. 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 – 2012. 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 – 2013. 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 – 2012. 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 ▶ ☐

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 yr beginning in) ▶	(a) 2009	(b) 2010	(c) 2011	(d) 2012	(e) 2013	(f) Total
1 Gifts, grants, contributions and membership fees received. (Do not include any 'unusual grants'.)						
2 Gross receipts from admissions, merchandise sold or services performed, or facilities furnished in any activity that is related to the organization's tax-exempt purpose						
3 Gross receipts from activities that are not an unrelated trade or business under section 513						
4 Tax revenues levied for the organization's benefit and either paid to or expended on its behalf						
5 The value of services or facilities furnished by a governmental unit to the organization without charge						
6 Total. Add lines 1 through 5						
7a Amounts included on lines 1, 2, and 3 received from disqualified persons						
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						
c Add lines 7a and 7b						
8 Public support. (Subtract line 7c from line 6)						

Section B. Total Support

Calendar year (or fiscal yr beginning in) ▶	(a) 2009	(b) 2010	(c) 2011	(d) 2012	(e) 2013	(f) Total
9 Amounts from line 6						
10a Gross income from interest, dividends, payments received on securities loans, rents, royalties and income from similar sources						
b Unrelated business taxable income (less section 511 taxes) from businesses acquired after June 30, 1975						
c Add lines 10a and 10b						
11 Net income from unrelated business activities not included in line 10b, whether or not the business is regularly carried on						
12 Other income. Do not include gain or loss from the sale of capital assets. (Explain in Part IV.)						
13 Total Support. (Add lines 9, 10c, 11 and 12)						
14 First five years. If the Form 990 is for the organization's first, second, third, fourth, or fifth tax year as a section 501(c)(3) organization, check this box and stop here ▶ ☐						

Section C. Computation of Public Support Percentage

15 Public support percentage for 2013 (line 8, column (f) divided by line 13, column (f))	15	%
16 Public support percentage from 2012 Schedule A, Part III, line 15	16	%

Section D. Computation of Investment Income Percentage

17 Investment income percentage for 2013 (line 10c, column (f) divided by line 13, column (f))	17	%
18 Investment income percentage from 2012 Schedule A, Part III, line 17	18	%

- 19a **33-1/3% support tests — 2013.** 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 — 2012.** 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

Part IV **Supplemental Information.** 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).

This image shows a full page of white paper with horizontal dashed lines, typical of primary-ruled notebook paper. The lines are evenly spaced and run across the entire width of the page. There are no margins, text, or other markings present.

SCHEDULE C
(Form 990 or 990-EZ)

Department of the Treasury
Internal Revenue Service

Political Campaign and Lobbying Activities

For Organizations Exempt From Income Tax Under section 501(c) and section 527

- ▶ **Complete if the organization is described below. ▶ Attach to Form 990 or Form 990-EZ.**
▶ **See separate instructions. ▶ Information about Schedule C (Form 990 or 990-EZ) and its instructions is at www.irs.gov/form990.**

OMB No 1545-0047

2013

Open to Public Inspection

If the organization answered 'Yes,' to Form 990, Part IV, line 3, or Form 990-EZ, Part V, line 46 (Political Campaign Activities), then

- Section 501(c)(3) organizations: Complete Parts I-A and B. Do not complete Part I-C.
- Section 501(c) (other than section 501(c)(3)) organizations: Complete Parts I-A and C below. Do not complete Part I-B.
- Section 527 organizations: Complete Part I-A only.

If the organization answered 'Yes,' to Form 990, Part IV, line 4, or Form 990-EZ, Part VI, line 47 (Lobbying Activities), then

- Section 501(c)(3) organizations that have filed Form 5768 (election under section 501(h)): Complete Part II-A. Do not complete Part II-B.
- Section 501(c)(3) organizations that have NOT filed Form 5768 (election under section 501(h)): Complete Part II-B. Do not complete Part II-A.

If the organization answered 'Yes,' to Form 990, Part IV, line 5 (Proxy Tax) or Form 990-EZ, Part V, line 35c (Proxy Tax), then

- Section 501(c)(4), (5), or (6) organizations: Complete Part III

Name of organization

Pacific Crest Trail Association

Employer identification number

33-0051202

Part I-A Complete if the organization is exempt under section 501(c) or is a section 527 organization.

- 1 Provide a description of the organization's direct and indirect political campaign activities in Part IV.
- 2 Political expenditures \$
- 3 Volunteer hours

Part I-B Complete if the organization is exempt under section 501(c)(3).

- 1 Enter the amount of any excise tax incurred by the organization under section 4955 \$ 0.
- 2 Enter the amount of any excise tax incurred by organization managers under section 4955 \$ 0.
- 3 If the organization incurred a section 4955 tax, did it file Form 4720 for this year? ☐ Yes ☐ No
- 4a Was a correction made? ☐ Yes ☐ No
- b If 'Yes,' describe in Part IV.

Part I-C Complete if the organization is exempt under section 501(c), except section 501(c)(3).

- 1 Enter the amount directly expended by the filing organization for section 527 exempt function activities \$
- 2 Enter the amount of the filing organization's funds contributed to other organizations for section 527 exempt function activities \$
- 3 Total exempt function expenditures. Add lines 1 and 2. Enter here and on Form 1120-POL, line 17b \$
- 4 Did the filing organization file Form 1120-POL for this year? ☐ Yes ☐ No
- 5 Enter the names, addresses and employer identification number (EIN) of all section 527 political organizations to which the filing organization made payments. For each organization listed, enter the amount paid from the filing organization's funds. Also enter the amount of political contributions received that were promptly and directly delivered to a separate political organization, such as a separate segregated fund or a political action committee (PAC). If additional space is needed, provide information in Part IV

(a) Name	(b) Address	(c) EIN	(d) Amount paid from filing organization's funds. If none, enter -0-	(e) Amount of political contributions received and promptly and directly delivered to a separate political organization. If none, enter -0-
(1)				
(2)				
(3)				
(4)				
(5)				
(6)				

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

Schedule C (Form 990 or 990-EZ) 2013

Part II-A Complete if the organization is exempt under section 501(c)(3) and filed Form 5768 (election under section 501(h)).

- A** Check ☐ if the filing organization belongs to an affiliated group (and list in Part IV each affiliated group member's name, address, EIN, expenses, and share of excess lobbying expenditures)
- B** Check ☐ if the filing organization checked box A and 'limited control' provisions apply.

Limits on Lobbying Expenditures (The term 'expenditures' means amounts paid or incurred.)		(a) Filing organization's totals	(b) Affiliated group totals												
1 a Total lobbying expenditures to influence public opinion (grass roots lobbying)															
b Total lobbying expenditures to influence a legislative body (direct lobbying)		21,034.													
c Total lobbying expenditures (add lines 1a and 1b)		21,034.	0.												
d Other exempt purpose expenditures		1,959,598.													
e Total exempt purpose expenditures (add lines 1c and 1d)		1,980,632.	0.												
f Lobbying nontaxable amount. Enter the amount from the following table in both columns		249,032.													
<table border="1"> <thead> <tr> <th>If the amount on line 1e, column (a) or (b) is:</th> <th>The lobbying nontaxable amount is</th> </tr> </thead> <tbody> <tr> <td>Not over \$500,000</td> <td>20% of the amount on line 1e.</td> </tr> <tr> <td>Over \$500,000 but not over \$1,000,000</td> <td>\$100,000 plus 15% of the excess over \$500,000</td> </tr> <tr> <td>Over \$1,000,000 but not over \$1,500,000</td> <td>\$175,000 plus 10% of the excess over \$1,000,000.</td> </tr> <tr> <td>Over \$1,500,000 but not over \$17,000,000</td> <td>\$225,000 plus 5% of the excess over \$1,500,000.</td> </tr> <tr> <td>Over \$17,000,000</td> <td>\$1,000,000.</td> </tr> </tbody> </table>		If the amount on line 1e, column (a) or (b) is:	The lobbying nontaxable amount is	Not over \$500,000	20% of the amount on line 1e.	Over \$500,000 but not over \$1,000,000	\$100,000 plus 15% of the excess over \$500,000	Over \$1,000,000 but not over \$1,500,000	\$175,000 plus 10% of the excess over \$1,000,000.	Over \$1,500,000 but not over \$17,000,000	\$225,000 plus 5% of the excess over \$1,500,000.	Over \$17,000,000	\$1,000,000.		
If the amount on line 1e, column (a) or (b) is:	The lobbying nontaxable amount is														
Not over \$500,000	20% of the amount on line 1e.														
Over \$500,000 but not over \$1,000,000	\$100,000 plus 15% of the excess over \$500,000														
Over \$1,000,000 but not over \$1,500,000	\$175,000 plus 10% of the excess over \$1,000,000.														
Over \$1,500,000 but not over \$17,000,000	\$225,000 plus 5% of the excess over \$1,500,000.														
Over \$17,000,000	\$1,000,000.														
g Grassroots nontaxable amount (enter 25% of line 1f)		62,258.	0.												
h Subtract line 1g from line 1a. If zero or less, enter -0-		0.	0.												
i Subtract line 1f from line 1c. If zero or less, enter -0-		0.	0.												
j If there is an amount other than zero on either line 1h or line 1i, did the organization file Form 4720 reporting section 4911 tax for this year?			☐ Yes ☐ No												

4-Year Averaging Period Under Section 501(h)
(Some organizations that made a section 501(h) election do not have to complete all of the five columns below. See the instructions for lines 2a through 2f.)

Lobbying Expenditures During 4-Year Averaging Period

Calendar year (or fiscal year beginning in)	(a) 2010	(b) 2011	(c) 2012	(d) 2013	(e) Total
2 a Lobbying non-taxable amount	260,254.	255,451.	248,164.	249,032.	1,012,901.
b Lobbying ceiling amount (150% of line 2a, column (e))					1,519,352.
c Total lobbying expenditures	26,212.	15,462.	24,995.	21,034.	87,703.
d Grassroots nontaxable amount	65,064.	63,863.	62,041.	62,258.	253,226.
e Grassroots ceiling amount (150% of line 2d, column (e))					379,839.
f Grassroots lobbying expenditures	19,806.	11,182.			30,988.

BAA

Schedule C (Form 990 or 990-EZ) 2013

Part II-B Complete if the organization is exempt under section 501(c)(3) and has NOT filed Form 5768 (election under section 501(h)).

For each 'Yes' response to lines 1a through 1i below, provide in Part IV a detailed description of the lobbying activity.

	(a)		(b)
	Yes	No	Amount
1 During the year, did the filing organization attempt to influence foreign, national, state or local legislation, including any attempt to influence public opinion on a legislative matter or referendum, through the use of:			
a Volunteers?			
b Paid staff or management (include compensation in expenses reported on lines 1c through 1i)?			
c Media advertisements?			
d Mailings to members, legislators, or the public?			
e Publications, or published or broadcast statements?			
f Grants to other organizations for lobbying purposes?			
g Direct contact with legislators, their staffs, government officials, or a legislative body?			
h Rallies, demonstrations, seminars, conventions, speeches, lectures, or any similar means?			
i Other activities?			
j Total. Add lines 1c through 1i.			
2a Did the activities in line 1 cause the organization to be not described in section 501(c)(3)?			
b If 'Yes,' enter the amount of any tax incurred under section 4912			
c If 'Yes,' enter the amount of any tax incurred by organization managers under section 4912			
d If the filing organization incurred a section 4912 tax, did it file Form 4720 for this year?			

Part III-A Complete if the organization is exempt under section 501(c)(4), section 501(c)(5), or section 501(c)(6).

	Yes	No
1 Were substantially all (90% or more) dues received nondeductible by members?		
2 Did the organization make only in-house lobbying expenditures of \$2,000 or less?		
3 Did the organization agree to carry over lobbying and political expenditures from the prior year?		

Part III-B Complete if the organization is exempt under section 501(c)(4), section 501(c)(5), or section 501(c)(6) and if either (a) BOTH Part III-A, lines 1 and 2, are answered 'No' OR (b) Part III-A, line 3, is answered 'Yes.'

1 Dues, assessments and similar amounts from members	1	
2 Section 162(e) nondeductible lobbying and political expenditures (do not include amounts of political expenses for which the section 527(f) tax was paid).		
a Current year	2a	
b Carryover from last year	2b	
c Total	2c	
3 Aggregate amount reported in section 6033(e)(1)(A) notices of nondeductible section 162(e) dues	3	
4 If notices were sent and the amount on line 2c exceeds the amount on line 3, what portion of the excess does the organization agree to carryover to the reasonable estimate of nondeductible lobbying and political expenditure next year?	4	
5 Taxable amount of lobbying and political expenditures (see instructions)	5	

Part IV Supplemental Information

Provide the descriptions required for Part I-A, line 1, Part I-B, line 4; Part I-C, line 5; Part II-A (affiliated group list); Part II-A, line 2, and Part II-B, line 1. Also, complete this part for any additional information.

**SCHEDULE D
(Form 990)**

Department of the Treasury
Internal Revenue Service

Name of the organization

Supplemental Financial Statements

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

► Information about Schedule D (Form 990) and its instructions is at www.irs.gov/form990.

OMB No. 1545-0047

2013

**Open to Public
Inspection**

Employer identification number

Pacific Crest Trail Association

33-0051202

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

Complete if the organization answered 'Yes' to Form 990, Part IV, line 6.

	(a) Donor advised funds	(b) Funds and other accounts
1 Total number at end of year		
2 Aggregate contributions to (during year)		
3 Aggregate grants from (during year)		
4 Aggregate value at end of year		

5 Did the organization inform all donors and donor advisors in writing that the assets held in donor advised funds are the organization's property, subject to the organization's exclusive legal control? ☐ Yes ☐ No

6 Did the organization inform all grantees, donors, and donor advisors in writing that grant funds can be used only for charitable purposes and not for the benefit of the donor or donor advisor, or for any other purpose conferring impermissible private benefit? ☐ Yes ☐ No

Part II Conservation Easements.

Complete if the organization answered 'Yes' to Form 990, Part IV, line 7.

1 Purpose(s) of conservation easements held by the organization (check all that apply).

☐ Preservation of land for public use (e.g., recreation or education)	☐ Preservation of an historically important land area
☐ Protection of natural habitat	☐ Preservation of a certified historic structure
☐ Preservation of open space	

2 Complete lines 2a through 2d if the organization held a qualified conservation contribution in the form of a conservation easement on the last day of the tax year

	Held at the End of the Tax Year
a Total number of conservation easements	2 a
b Total acreage restricted by conservation easements	2 b
c Number of conservation easements on a certified historic structure included in (a)	2 c
d Number of conservation easements included in (c) acquired after 8/17/06, and not on a historic structure listed in the National Register	2 d

3 Number of conservation easements modified, transferred, released, extinguished, or terminated by the organization during the tax year ► _____

4 Number of states where property subject to conservation easement is located ► _____

5 Does the organization have a written policy regarding the periodic monitoring, inspection, handling of violations, and enforcement of the conservation easements it holds? ☐ Yes ☐ No

6 Staff and volunteer hours devoted to monitoring, inspecting, and enforcing conservation easements during the year ► _____

7 Amount of expenses incurred in monitoring, inspecting, and enforcing conservation easements during the year ► \$ _____

8 Does each conservation easement reported on line 2(d) above satisfy the requirements of section 170(h)(4)(B)(i) and section 170(h)(4)(B)(ii)? ☐ Yes ☐ No

9 In Part XIII, describe how the organization reports conservation easements in its revenue and expense statement, and balance sheet, and include, if applicable, the text of the footnote to the organization's financial statements that describes the organization's accounting for conservation easements.

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

Complete if the organization answered 'Yes' to Form 990, Part IV, line 8.

1 a If the organization elected, as permitted under SFAS 116 (ASC 958), not to report in its revenue statement and balance sheet works of art, historical treasures, or other similar assets held for public exhibition, education, or research in furtherance of public service, provide, in Part XIII, the text of the footnote to its financial statements that describes these items

b If the organization elected, as permitted under SFAS 116 (ASC 958), to report in its revenue statement and balance sheet works of art, historical treasures, or other similar assets held for public exhibition, education, or research in furtherance of public service, provide the following amounts relating to these items:

(i) Revenues included in Form 990, Part VIII, line 1 ► \$ _____

(ii) Assets included in Form 990, Part X ► \$ _____

2 If the organization received or held works of art, historical treasures, or other similar assets for financial gain, provide the following amounts required to be reported under SFAS 116 (ASC 958) relating to these items

a Revenues included in Form 990, Part VIII, line 1 ► \$ _____

b Assets included in Form 990, Part X ► \$ _____

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 are a 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 programs
 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' to Form 990, Part IV, line 9, or reported an amount on Form 990, Part X, line 21.

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

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

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

2 a Did the organization include an amount on Form 990, Part X, line 21? ☐ Yes ☐ No

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

Part V Endowment Funds. Complete if the organization answered 'Yes' to Form 990, Part IV, line 10.

	(a) Current year	(b) Prior year	(c) Two years back	(d) Three years back	(e) Four years back
1 a Beginning of year balance	877,285.	398,099.	96,959.	87,178.	79,294.
b Contributions	212,457.	403,930.	281,976.	6,309.	4,500.
c Net investment earnings, gains, and losses	130,567.	75,256.	19,164.	3,472.	3,384.
d Grants or scholarships					
e Other expenditures for facilities and programs				0.	
f Administrative expenses					
g End of year balance	1,220,309.	877,285.	398,099.	96,959.	87,178.

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

- a Board designated or quasi-endowment ▶ 8.74 %
 b Permanent endowment ▶ 76.86 %
 c Temporarily restricted endowment ▶ 14.40 %

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

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

- (i) unrelated organizations.
 (ii) related organizations

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

	Yes	No
3a(i)		X
3a(ii)		X
3b		

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

Part VI Land, Buildings, and Equipment.

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

Description of property	(a) Cost or other basis (investment)	(b) Cost or other basis (other)	(c) Accumulated depreciation	(d) Book value
1 a Land				
b Buildings				
c Leasehold improvements				
d Equipment		104,731.	95,221.	9,510.
e Other		59,332.	39,847.	19,485.
Total. Add lines 1a through 1e (Column (d) must equal Form 990, Part X, column (B), line 10(c).)				28,995.

BAA

Schedule D (Form 990) 2013

Part VII Investments – Other Securities.

N/A

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

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

Part VIII Investments – Program Related.

N/A

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

(a) Description of investment type	(b) Book value	(c) Method of valuation: Cost or end-of-year market value
(1)		
(2)		
(3)		
(4)		
(5)		
(6)		
(7)		
(8)		
(9)		
(10)		
Total. (Column (b) must equal Form 990, Part X, column (B) line 13.) ▶		

Part IX Other Assets.

N/A

Complete if the organization answered 'Yes' to 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)	
(10)	
Total. (Column (b) must equal Form 990, Part X, column (B), line 15.) ▶	

Part X Other Liabilities.

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

(a) Description of liability	(b) Book value
(1) Federal income taxes	
(2)	
(3)	
(4)	
(5)	
(6)	
(7)	
(8)	
(9)	
(10)	
(11)	
Total. (Column (b) must equal Form 990, Part X, column (B) line 25.) ▶	

2. Liability for uncertain tax positions. In Part XIII, provide the text of the footnote to the organization's financial statements that reports the organization's liability for uncertain tax positions under FIN 48 (ASC 740). Check here if the text of the footnote has been provided in Part XIII ☐

Part XI Reconciliation of Revenue per Audited Financial Statements With Revenue per Return.

Complete if the organization answered 'Yes' to Form 990, Part IV, line 12a.

1	Total revenue, gains, and other support per audited financial statements		1	2,502,235.
2	Amounts included on line 1 but not on Form 990, Part VIII, line 12:			
	a Net unrealized gains on investments	2a 107,696.		
	b Donated services and use of facilities	2b 253,240.		
	c Recoveries of prior year grants	2c		
	d Other (Describe in Part XIII.) See Part XIII	2d 10,122.		
	e Add lines 2a through 2d		2e	371,058.
3	Subtract line 2e from line 1		3	2,131,177.
4	Amounts included on Form 990, Part VIII, line 12, but not on line 1			
	a Investment expenses not included on Form 990, Part VIII, line 7b	4a		
	b Other (Describe in Part XIII)	4b		
	c Add lines 4a and 4b		4c	
5	Total revenue. Add lines 3 and 4c. (This must equal Form 990, Part I, line 12.)		5	2,131,177.

Part XII Reconciliation of Expenses per Audited Financial Statements With Expenses per Return.

Complete if the organization answered 'Yes' to Form 990, Part IV, line 12a.

1	Total expenses and losses per audited financial statements		1	2,243,994.
2	Amounts included on line 1 but not on Form 990, Part IX, line 25:			
	a Donated services and use of facilities	2a 253,240.		
	b Prior year adjustments	2b		
	c Other losses	2c		
	d Other (Describe in Part XIII.) See Part XIII	2d 10,122.		
	e Add lines 2a through 2d		2e	263,362.
3	Subtract line 2e from line 1		3	1,980,632.
4	Amounts included on Form 990, Part IX, line 25, but not on line 1:			
	a Investment expenses not included on Form 990, Part VIII, line 7b	4a		
	b Other (Describe in Part XIII)	4b		
	c Add lines 4a and 4b		4c	
5	Total expenses. Add lines 3 and 4c. (This must equal Form 990, Part I, line 18.)		5	1,980,632.

Part XIII Supplemental Information.

Provide the descriptions required for Part II, lines 3, 5, and 9; Part III, lines 1a and 4; Part IV, lines 1b and 2b; Part V, line 4; Part X, line 2; Part XI, lines 2d and 4b, and Part XII, lines 2d and 4b. Also complete this part to provide any additional information.

Part V, Line 4 - Intended Uses Of Endowment Fund

To defray normal operating expenses of the PCTA incurred in the furtherance of its objectives of protecting, preserving, and promoting the PCT, to defray expenses incurred by the PCTA in maintaining or improving the PCT, and to defray expenses incurred by the PCTA in promoting use of the PCT, membership in the PCTA, contributions or gifts to the PCTA, and direct costs incurred in the management and administration of the endowment fund.

SCHEDULE G
(Form 990 or 990-EZ)

Department of the Treasury
Internal Revenue Service

Supplemental Information Regarding
Fundraising or Gaming Activities

Complete if the organization answered 'Yes' to Form 990, Part IV, lines 17, 18, or 19, or if the organization entered more than \$15,000 on Form 990-EZ, line 6a.
▶ Attach to Form 990 or Form 990-EZ. ▶ See separate instructions.
▶ Information about Schedule G (Form 990 or 990-EZ) and its instructions is at www.irs.gov/form990.

OMB No 1545-0047

2013

Open to Public
Inspection

Name of the organization

Pacific Crest Trail Association

Employer identification number

33-0051202

Part I Fundraising Activities. Complete if the organization answered 'Yes' to Form 990, Part IV, line 17.
Form 990-EZ filers are not required to complete this part

1 Indicate whether the organization raised funds through any of the following activities. Check all that apply

- a ☒ Mail solicitations
b ☒ Internet and email solicitations
c ☒ Phone solicitations
d ☒ In-person solicitations
e ☒ Solicitation of non-government grants
f ☒ Solicitation of government grants
g ☒ Special fundraising events

2a Did the organization have a written or oral agreement with any individual (including officers, directors, trustees or key employees listed in Form 990, Part VII) or entity in connection with professional fundraising services?

☒ Yes ☐ No

b If 'Yes,' list the ten highest paid individuals or entities (fundraisers) pursuant to agreements under which the fundraiser is to be compensated at least \$5,000 by the organization.

(i) Name and address of individual or entity (fundraiser)	(ii) Activity	(iii) Did fundraiser have custody or control of contributions?		(iv) Gross receipts from activity	(v) Amount paid to (or retained by) fundraiser listed in column (i)	(vi) Amount paid to (or retained by) organization
		Yes	No			
1 Majorgiving.com	See Part IV		X	762,166.	21,250.	740,916.
2 Cara Wasilewski	See part IV		X	17,500.	9,050.	8,450.
3 Seth Levy	See part IV		X	55,921.	7,067.	48,854.
4						
5						
6						
7						
8						
9						
10						
Total				835,587.	37,367.	798,220.

3 List all states in which the organization is registered or licensed to solicit contributions or has been notified it is exempt from registration or licensing

CA OR WA AK AL AZ AR CO CT FL HI IL KS KY LA MA MD ME MI MN MS MO NH NJ NM NY NC OH
OK PA RI SC TN UT VA WI WV

Part II Fundraising Events. Complete if the organization answered 'Yes' to Form 990, Part IV, line 18, or reported more than \$15,000 of fundraising event contributions and gross income on Form 990-EZ, lines 1 and 6b. List events with gross receipts greater than \$5,000.

		(a) Event #1	(b) Event #2	(c) Other events	(d) Total events
		(event type)	(event type)	None (total number)	(add column (a) through column (c))
REVENUE	1 Gross receipts				
	2 Less: Charitable contributions				
	3 Gross income (line 1 minus line 2)				
DIRECT EXPENSES	4 Cash prizes				
	5 Noncash prizes				
	6 Rent/facility costs				
	7 Food and beverages				
	8 Entertainment				
	9 Other direct expenses				
	10 Direct expense summary. Add lines 4 through 9 in column (d)				
11 Net income summary. Subtract line 10 from line 3, column (d)					

Part III Gaming. Complete if the organization answered 'Yes' to Form 990, Part IV, line 19, or reported more than \$15,000 on Form 990-EZ, line 6a.

		(a) Bingo	(b) Pull tabs/Instant bingo/progressive bingo	(c) Other gaming	(d) Total gaming
					(add column (a) through column (c))
REVENUE	1 Gross revenue				
	2 Cash prizes				
DIRECT EXPENSES	3 Noncash prizes				
	4 Rent/facility costs				
	5 Other direct expenses				
	6 Volunteer labor	☐ Yes _____ % ☐ No	☐ Yes _____ % ☐ No	☐ Yes _____ % ☐ No	
	7 Direct expense summary. Add lines 2 through 5 in column (d)				
	8 Net gaming income summary. Subtract line 7 from line 1, column (d)				

9 Enter the state(s) in which the organization operates gaming activities _____

a Is the organization licensed to operate gaming activities in each of these states? ☐ Yes ☐ No

b If 'No,' explain: _____

10 a Were any of the organization's gaming licenses revoked, suspended or terminated during the tax year? ☐ Yes ☐ No

b If 'Yes,' explain: _____

- 11 Does the organization operate gaming activities with nonmembers? ☐ Yes ☐ No
- 12 Is the organization a grantor, beneficiary or trustee of a trust or a member of a partnership or other entity formed to administer charitable gaming? ☐ Yes ☐ No
- 13 Indicate the percentage of gaming activity operated in:
- | | | |
|-------------------------------|-----|---|
| a The organization's facility | 13a | % |
| b An outside facility | 13b | % |
- 14 Enter the name and address of the person who prepares the organization's gaming/special events books and records.

Name ▶ _____

Address ▶ _____

- 15a Does the organization have a contact with a third party from whom the organization receives gaming revenue? ☐ Yes ☐ No
- b If 'Yes,' enter the amount of gaming revenue received by the organization ▶ \$ _____ and the amount of gaming revenue retained by the third party ▶ \$ _____
- c If 'Yes,' enter name and address of the third party:

Name ▶ _____

Address ▶ _____

16 Gaming manager information:

Name ▶ _____

Gaming manager compensation ▶ \$ _____

Description of services provided ▶ _____

☐ Director/officer

☐ Employee

☐ Independent contractor

17 Mandatory distributions

- a Is the organization required under state law to make charitable distributions from the gaming proceeds to retain the state gaming license? ☐ Yes ☐ No
- b Enter the amount of distributions required under state law to be distributed to other exempt organizations or spent in the organization's own exempt activities during the tax year ▶ \$ _____

Part IV Supplemental Information. Provide the explanations required by Part I, line 2b, columns (iii) and (v), and Part III, lines 9, 9b, 10b, 15b, 15c, 16, and 17b, as applicable. Also provide any additional information (see instructions).

Part I, Line 2b - Fundraiser Additional Information

Majorgiving.com advises staff on fundraising strategies with all solicitation, administrative work, and gift acceptance performed by PCTA staff.

Seth Levy consults with staff on fundraising strategies for corporate partnerships with all solicitation, administrative work, and gift acceptance performed by PCTA staff.

Cara Wasilewski supports fundraising staff by writing foundation grant proposals.

SCHEDULE I
(Form 990)

**Grants and Other Assistance to Organizations,
Governments, and Individuals in the United States**
Complete if the organization answered 'Yes' to Form 990, Part IV, line 21 or 22.
▶ Attach to Form 990.

OMB No 1545-0047

2013

**Open to Public
Inspection**

Department of the Treasury
Internal Revenue Service

▶ Information about Schedule I (Form 990) and its instructions is at www.irs.gov/form990.

Name of the organization

Pacific Crest Trail Association

Employer identification number

33-0051202

Part I General Information on Grants and Assistance

1 Does the organization maintain records to substantiate the amount of the grants or assistance, the grantees' eligibility for the grants or assistance, and the selection criteria used to award the grants or assistance?

2 Describe in Part IV the organization's procedures for monitoring the use of grant funds in the United States

☒ Yes ☐ No

See Part IV

Part II Grants and Other Assistance to Governments and Organizations in the United States. Complete if the organization answered 'Yes' to Form 990, Part IV, line 21 for any recipient that received more than \$5,000. Part II can be duplicated if additional space is needed.

1 (a) Name and address of organization or government	(b) EIN	(c) IRC section if applicable	(d) Amount of cash grant	(e) Amount of non-cash assistance	(f) Method of valuation (book, FMV, appraisal, other)	(g) Description of non-cash assistance	(h) Purpose of grant or assistance
(1) <u>Washington Conservation Corps</u> <u>P.O. Box 47611</u> <u>Olympia, WA 98504</u>	91-6001063		12,352.	0.			Maintain the Pacific Crest Trail.
(2) -----							
(3) -----							
(4) -----							
(5) -----							
(6) -----							
(7) -----							
(8) -----							

2 Enter total number of section 501(c)(3) and government organizations listed in the line 1 table

3 Enter total number of other organizations listed in the line 1 table

1
0

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

TEEA3901L 07/12/13

Schedule I (Form 990) (2013)

Part III Grants and Other Assistance to Individuals in the United States. Complete if the organization answered 'Yes' to Form 990, Part IV, line 22.
Part III can be duplicated if additional space is needed.

(a) Type of grant or assistance	(b) Number of recipients	(c) Amount of cash grant	(d) Amount of non-cash assistance	(e) Method of valuation (book, FMV, appraisal, other)	(f) Description of non-cash assistance
1					
2					
3					
4					
5					
6					
7					

Part IV Supplemental Information. Provide the information required in Part I, line 2, Part III, column (b), and any other additional information.

Part I, Line 2 - Procedures for Monitoring Use of Grants Funds in U.S.

Pacific Crest Trail Association (PCTA) has agreements with various organizations to promote the diversity of our workforce and to cover parts of the trail that are not covered by other volunteer programs. To monitor the use of funds, PCTA provides oversight to the grant recipient including specifications and on the ground delineation of trail projects and development of specific project plans. PCTA also provides technical advice during the project by PCTA staff. Project reports are submitted to PCTA after each project takes place that include participant names, number of hours worked, and work performed. PCTA provides funding for reimbursable expenses to the recipient after the project occurs.

SCHEDULE M
(Form 990)

Noncash Contributions

OMB No. 1545-0047

2013

Open To Public Inspection

Department of the Treasury
Internal Revenue Service

- **Complete if the organizations answered 'Yes' on Form 990, Part IV, lines 29 or 30.**
► **Attach to Form 990.**
► **Information about Schedule M (Form 990) and its instructions is at www.irs.gov/form990.**

Name of the organization

Employer identification number

Pacific Crest Trail Association

33-0051202

Part I **Types of Property**

	(a) Check if applicable	(b) Number of contributions or items contributed	(c) Noncash contribution amounts reported on Form 990, Part VIII, line 1g	(d) Method of determining noncash contribution amounts
1 Art – Works of art				
2 Art – Historical treasures				
3 Art – Fractional interests				
4 Books and publications				
5 Clothing and household goods	X		7,232.	
6 Cars and other vehicles				
7 Boats and planes				
8 Intellectual property				
9 Securities – Publicly traded	X	6	21,526.	
10 Securities – Closely held stock				
11 Securities – Partnership, LLC, or trust interests				
12 Securities – Miscellaneous				
13 Qualified conservation contribution – Historic structures				
14 Qualified conservation contribution – Other				
15 Real estate – Residential				
16 Real estate – Commercial				
17 Real estate – Other				
18 Collectibles				
19 Food inventory	X	4	1,448.	
20 Drugs and medical supplies				
21 Taxidermy				
22 Historical artifacts				
23 Scientific specimens				
24 Archeological artifacts				
25 Other ► (Mineral Rights)	X	1	13,500.	
26 Other ► ()				
27 Other ► ()				
28 Other ► ()				

29 Number of Forms 8283 received by the organization during the tax year for contributions for which the organization completed Form 8283, Part IV, Donee Acknowledgement

29

30a During the year, did the organization receive by contribution any property reported in Part I, lines 1-28, that it must hold for at least three years from the date of the initial contribution, and which is not required to be used for exempt purposes for the entire holding period?

b If 'Yes,' describe the arrangement in Part II.

31 Does the organization have a gift acceptance policy that requires the review of any non-standard contributions?

32a Does the organization hire or use third parties or related organizations to solicit, process, or sell noncash contributions?

b If 'Yes,' describe in Part II.

33 If the organization did not report an amount in column (c) for a type of property for which column (a) is checked, describe in Part II

	Yes	No
30a		X
31	X	
32a		X
33		

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

Schedule M (Form 990) 2013

Part III **Supplemental Information.** Provide the information required by Part I, lines 30b, 32b, and 33, and whether the organization is reporting in Part I, column (b), the number of contributions, the number of items received, or a combination of both. Also complete this part for any additional information.

Schedule M - Additional Information

Column (b) represents number of contributions.

SCHEDULE O
(Form 990 or 990-EZ)

Department of the Treasury
Internal Revenue Service

Name of the organization

Supplemental Information to Form 990 or 990-EZ

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

▶ Attach to Form 990 or 990-EZ.

▶ Information about Schedule O (Form 990 or 990-EZ) and its instructions is
at www.irs.gov/form990.

OMB No. 1545-0047

2013

**Open to Public
Inspection**

Employer identification number

Pacific Crest Trail Association

33-0051202

Program Service Accomplishments Continued: Protect

PCTA advocated for Land and Water Conservation funding which the U.S. Forest Service and the Bureau of Land Management used for the following acquisitions benefiting the PCT: Oregon - parcels within and near the boundaries of the Cascade-Siskiyou National Monument that contain sections of the PCT and a parcel at the PCT's crossing of a highway in the Rogue River Siskiyou National Forest; Washington - more than 1,000 acres were acquired to permanently protect the PCT corridor in the Mount Baker-Snoqualmie and Okanagan-Wenatchee National Forests.

PCTA also monitored or responded to ongoing threats to the trail, including the following: Trailwide - timber harvesting, fuels reductions, reforestation, invasive plant eradication; California - wind development, solar installation, California High Speed Train, bankruptcy/selling of Warner Springs Ranch, Marine Corps Mountain Warfare Base Expansion, and State Route 89 realignment at Burney Falls State Park; Oregon - Pacific Connector Natural Gas Pipeline; Washington - ski area expansion, Suiattle River Road repairs, and Stehekin Valley Road relocation. In 2013, PCTA staff conducted 562 meetings with government agency partners. About half of these meetings included discussion of protection activities. Our 2013 protection activities also included an annual trip to Washington, D.C. in February to advocate for federal trail management, operations and land acquisition funding for the PCT. Volunteers - including youth - and PCTA staff members attended this "Hike the Hill" event, visiting with federal agency leaders and Congressional representatives and their staff.

Form 990, Part VI, Line 4 - Significant Changes to Organizational Documents

In 2013, PCTA made changes to its bylaws. Please see document attached.

Name of the organization

Pacific Crest Trail Association

Employer identification number

33-0051202

Form 990, Part VI, Line 6 - Explanation of Classes of Members or Shareholder

Members consist of individuals, associations, clubs, and organizations

Form 990, Part VI, Line 7a - How Members or Shareholders Elect Governing Body

Members have the right to vote on the election of Directors and on other matters submitted to the membership by the Board of Directors. Each individual member has one vote and each member group has one vote.

Form 990, Part VI, Line 7b - Decisions of Governing Body Approval by Members or Shareholders

Members have the right to vote on changes to the bylaws.

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

The 990 is reviewed by the finance committee.

- 1) The draft Form 990 is e-mailed to the finance committee members for review.
- 2) The finance committee holds a meeting to discuss the contents of the Form 990.
- 3) The committee submits review comments to the finance director and makes one of the following recommendations:

A) File the Form 990 as prepared or

B) Request a meeting with the auditor and staff to discuss potential changes

- 4) Before the Form 990 is filed, a copy is provided to the Board.

Form 990, Part VI, Line 15a - Compensation Review & Approval Process - CEO, Top Management

At a regularly scheduled board meeting, the PCTA board of directors determines the salary of the executive director based in part on performance measured against objectives and other factors. In addition, in 2012 the Board of Directors obtained comparable salary information and input from an independent CPA regarding the Executive Director's salary.

Form 990, Part VI, Line 15b - Compensation Review & Approval Process - Officers & Key Employees

At a regularly scheduled board meeting, the PCTA board of directors approves the salary of the Finance Director as recommended by the Executive Director based in part on performance measured against objectives and other factors.

Name of the organization

Pacific Crest Trail Association

Employer identification number

33-0051202

Form 990, Part VI, Line 17 - List of States which this Return is Filed

CA OR WA AK AL AZ AR CO CT FL HI IL KS KY LA MA MD ME MI MN MS MO NH NJ NM NY NC

OH OK PA RI SC TN UT VA WI WV

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

All documents are available to the public upon request. Form 990 can be found through guidestar.org and PCTA's website and PCTA's Financial statements can also be found on their website.

2013

Schedule D, Part XIII - Supplemental Information

Page 5

Client 57175

Pacific Crest Trail Association

33-0051202

8/08/14

08:50AM

Schedule D, Part XI, Line 2d
Other Revenue Included In F/S But Not Included On Form 990

Cost of Sales	..	.	Total	\$	<u>10,122.</u>
				\$	<u>10,122.</u>

Schedule D, Part XII, Line 2d
Other Expenses And Losses Per Audited F/S

Cost of Sales	\$ 10,122.
Total	<u>\$ 10,122.</u>

**Application for Extension of Time To File an
Exempt Organization Return**► **File a separate application for each return.**

OMB No. 1545-1709

► **Information about Form 8868 and its instructions is at www.irs.gov/form8868.**

- If you are filing for an **Automatic 3-Month Extension**, complete only **Part I** and check this box ☒
- 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**Electronic filing (e-file).** You can electronically file Form 8868 if you need a 3-month automatic extension of time to file (6 months for a corporation required to file Form 990-T), or an additional (not automatic) 3-month extension of time. You can electronically file Form 8868 to request an extension of time to file any of the forms listed in Part I or Part II with the exception of Form 8870, Information Return for Transfers Associated With Certain Personal Benefit Contracts, which must be sent to the IRS in paper format (see instructions). For more details on the electronic filing of this form, visit www.irs.gov/efile and click on *e-file for Charities & Nonprofits*.**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***Enter filer's identifying number, see instructions**

Type or print File by the due date for filing your return. See instructions.	Name of exempt organization or other filer, see instructions	Employer identification number (EIN) or
	<u>Pacific Crest Trail Association</u>	<u>33-0051202</u>
	Number, street, and room or suite number. If a P.O. box, see instructions	Social security number (SSN)
	<u>1331 Garden Highway</u>	
	City, town or post office, state, and ZIP code. For a foreign address, see instructions	
	<u>Sacramento, CA 95833</u>	

Enter the Return code for the return that this application is for (file a separate application for each return)

01

Application Is For	Return Code	Application Is For	Return Code
Form 990 or Form 990-EZ	01	Form 990-T (corporation)	07
Form 990-BL	02	Form 1041-A	08
Form 4720 (individual)	03	Form 4720 (other than individual)	09
Form 990-PF	04	Form 5227	10
Form 990-T (section 401(a) or 408(a) trust)	05	Form 6069	11
Form 990-T (trust other than above)	06	Form 8870	12

- The books are in the care of ► Teresa Fieth

Telephone No ► 916-285-1848 Fax No ► 916-285-1865

- 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

- 1 I request an automatic 3-month (6 months for a corporation required to file Form 990-T) extension of time until 8/15, 2014, to file the exempt organization return for the organization named above.
The extension is for the organization's return for

► ☒ calendar year 20 13 or► ☐ tax year beginning _____, 20____, and ending _____, 20____

- 2 If the tax year entered in line 1 is for less than 12 months, check reason ☐ Initial return ☐ Final return
☐ Change in accounting period

3a If this application is for Forms 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 Forms 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.	3b	\$	0.
c Balance due. Subtract line 3b from line 3a. Include your payment with this form, if required, by using EFTPS (Electronic Federal Tax Payment System). See instructions.	3c	\$	0.

Caution. If you are going to make an electronic funds withdrawal (direct debit) with this Form 8868, see Form 8453-EO and Form 8879-EO for payment instructions.

**BYLAWS
OF
PACIFIC CREST TRAIL ASSOCIATION**

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**BYLAWS
OF
PACIFIC CREST TRAIL ASSOCIATION**

**ARTICLE I.
ORGANIZATION**

The name of this organization shall be the Pacific Crest Trail Association ("PCTA"). The principal office of this corporation shall be located in the county of Sacramento, California.

The PCTA is a membership organization formed as a nonprofit public benefit corporation under the laws of the State of California and recognized as a charitable and educational organization under Internal Revenue Code Section 501(c)(3).

The mission of the PCTA is to protect, preserve and promote the Pacific Crest National Scenic Trail as an internationally significant resource for the enjoyment of hikers and equestrians, and for the value that wild and scenic lands provide to all people.

**ARTICLE II.
MEMBERSHIP**

Section 1. Classification of Members. PCTA shall have members with voting rights as specified in these Bylaws. The qualifications or eligibility requirements for membership and the rights and obligations of members shall be as provided in these Bylaws or under applicable law. Each member shall have one and only one vote.

Section 2. Qualifications for Membership. Members may be individuals, associations, clubs, or organizations. Each member must support the purposes of PCTA and must meet any additional requirements established by the Board of Directors (the "Board").

Section 3. Admission of Members. Membership shall commence upon payment of any required dues, unless the Executive Director or Board of PCTA has a reasonable belief that the potential member would not support the purposes of PCTA or would fail to meet any other qualification for membership.

Section 4. Membership Dues. Each member must pay to PCTA, within the time and on the conditions set by the Board, dues and fees in amounts to be fixed from time to time by the Board. The Board may determine the conditions under which any payment of dues shall be refundable.

Section 5. Assessments. PCTA shall not have the right to impose assessments upon its members.

Section 6. Good Standing. Those members who have paid the required dues and who are not suspended, shall be members in good standing of PCTA.

Section 7. Membership Roster. PCTA shall keep a membership roster containing the name of each member and the last address provided to PCTA by the member for purposes of notice. The roster shall indicate whether a member is in good standing.

Section 8. Nonliability of Members. No member of PCTA shall be personally liable for the debts, liabilities, or obligations of PCTA.

Section 9. Transferability of Memberships. Membership in PCTA, or any right arising therefrom, may not be transferred or assigned. Any attempted transfer shall be void.

Section 10. Designated Representatives. Any members of PCTA that are organizations shall exercise all the rights and obligations of membership in PCTA, including the right to vote, through a designated representative. Each member organization shall designate its representative in a writing executed by an authorized officer of the organization delivered to PCTA, which shall be retained with the membership records of PCTA. A member organization may change its designated representative at any time and from time to time in the same manner.

Section 11. Termination of Membership. Membership in PCTA shall continue until terminated as provided in this Section, or until the member dies, dissolves, or resigns in a writing delivered to PCTA.

A. Basis for Termination. Membership in PCTA shall terminate upon the occurrence of any of the following events or conditions:

(i) Nonpayment of Dues. Membership in PCTA shall automatically terminate thirty days after the expiration of the period of time for which the member has paid dues, which shall be one year unless stated otherwise. A member may avoid such termination by paying the amount of delinquent dues within such thirty-days, unless the Executive Director or Board of PCTA has a reasonable belief that the renewing member would not support the purposes of PCTA or would fail to meet any other qualification for membership.

(ii) Interests of Corporation. On a good faith finding by the Board, made in accordance with this Section, that continued participation by the member in PCTA as a member is not in the best interests of PCTA and the furtherance of its purposes.

B. Termination Procedures. In the case of proposed termination of a membership under subsection A. ii above, the following procedures shall apply:

(i) Notice. PCTA shall send a written notice to the member, setting forth the proposal for termination, the reasons for it, the date on which the proposed termination shall become effective, and the date, time, and place (if any) of the hearing described in the next subsection. Such notice shall be sent at least fifteen days before the proposed date of termination, and at least ten days before the date set for the hearing, by first-class or registered mail, to the last address provided by the member to PCTA for purposes of notice.

(ii) Hearing. The member shall be given an opportunity to be heard, either orally or in writing, not less than five days before the effective date of the proposed termination, by the Board or the person or committee authorized by the Board to decide whether the proposed termination will take

place. If the member does not appear and has not notified the Secretary of any adequate reason therefor, or chooses not to appear at the hearing, the termination shall be effective automatically on the proposed date of termination.

(a) The Board may take interim disciplinary actions pending the hearing, if necessary to protect the vital interests of the corporation or to prevent any imminent harm to the corporation.

(b) After the hearing is ended and the member has been excused, the Board shall discuss and vote on the proposed disciplinary action. The deliberations shall be limited to considering only the evidence presented during the hearing and the charges stated in the Board resolution. To take disciplinary action, a majority of the Board then in office must be persuaded that, more probably than not, one or more of the allegations charged in the resolution are true. The decision of the Board of Directors shall be final.

(c) The Board has complete and sole discretion to decide questions that may arise regarding this disciplinary procedure in order to ensure that it is conducted in good faith and in a fair and reasonable manner, considering the best interests of the corporation. The Board is authorized to adopt and modify from time to time specific policies and procedures for disciplinary proceedings, and the rights of the member charged are limited to those stated in such policies and procedures and in this Section, and no other rights should be presumed or inferred. The member charged does not have any absolute right to legal counsel, to identify or confront witnesses against the member, or to more information about the charges or the evidence beyond that provided in the notice of hearing. All types of evidence, including statements from persons who are not present at the hearing, may be considered. A decision by the Board to permit or not permit certain forms of participation in one disciplinary situation shall not bind the Board to the same approach in another situation.

(iii) Determination. Following the hearing date, the Board (or the person or committee authorized by the Board to decide whether the proposed termination will take place) shall decide whether or not the member should in fact be terminated, suspended, or sanctioned in some other way. That decision shall be final, and the member shall be promptly notified of it. If a member is terminated hereunder, all membership rights of such member in PCTA shall cease on the effective date of the termination stated in the notice given pursuant to subsection B. i above.

(iv) Refund. The Board may determine whether any person whose membership has been terminated or suspended shall receive a refund of any dues already paid. Any refund shall be prorated to return only the unaccrued balance remaining for the period of the dues payment.

ARTICLE III. MEMBERSHIP RIGHTS

Section 1. Voting Rights. Members of PCTA shall have the right to vote, as set forth in these Bylaws, on:

(a) the election of directors;

(b) the removal of directors pursuant to Section 5222 of the California Nonprofit Public Benefit Corporation Law;

(c) any amendment to these Bylaws that materially and adversely affects member voting rights, and all amendments to the Articles of Incorporation of PCTA, except for amendments permitted to be adopted by the Board of Directors alone under Section 5812(b) of the California Nonprofit Public Benefit Corporation Law;

(d) the disposition of all or substantially all of the assets of PCTA;

(e) any merger of PCTA;

(f) any dissolution of PCTA; and

(g) any other matters that may properly be presented to members for a vote, pursuant to PCTA's Articles, Bylaws, or action of the Board, or by operation of law.

Section 2. Inspection Rights.

A. Articles and Bylaws. PCTA shall keep at its principal office in California current copies of the Articles of Incorporation and Bylaws of PCTA, which shall be open to inspection by members at all reasonable times. If PCTA has no principal office in California, the Secretary shall furnish such copies to any member on written request therefor.

B. Accounting Records; Minutes. On written request, any member (in person or through an agent or attorney) may inspect and copy the accounting books and records of PCTA and the minutes of the proceedings of the members, the Board, or any Board Committee, at any reasonable time and for a purpose reasonably related to the member's interests as a member.

C. Membership Records. The right of members to have access to the membership records of PCTA shall be governed by Sections 6330 through 6332 of the California Nonprofit Public Benefit Corporation Law.

Section 3. Other Rights. In addition to the rights described in these Bylaws, members of PCTA shall have any other rights afforded voting members under the California Nonprofit Public Benefit Corporation Law.

ARTICLE IV. MEMBER MEETINGS AND VOTING

Section 1. Member Voting. Each member in good standing shall have one vote on each matter on which the members are entitled to vote.

Section 2. Annual Member Meetings. An annual meeting of the membership will be held at a date, place, and time determined by the Board, for the purpose of transacting such business as may come before the meeting. Election of directors shall occur only by written ballot without a meeting under Section 10.D, below.

Section 3. Special Meetings of Members.

A. Who May Call. Special meetings of the members may be called by the Board, the Chair with the approval of the Executive Committee, or on the written request of five percent (5%) of the membership as of the date such petition was signed.

B. Procedures for Calling Special Meetings Requested by Members. If a special meeting is called by members, the requesting members shall deliver a written notice specifying the general nature of the business proposed to be transacted personally, by registered mail, facsimile transmission, or by electronic transmission such as email in compliance with Article X, Section 5, of these Bylaws to the Chair, Secretary, or Executive Director of PCTA. The requested meeting will be held not less than thirty-five, nor more than ninety, days following the receipt of the request. If appropriate notice of such a meeting is not given within twenty days after delivery of the request, the requesting members may give the notice. Nothing contained in this subsection shall be construed as limiting, fixing, or affecting the time of any meeting of members called by the Board, the Chair, or the Executive Committee.

Section 4. Record Dates. For any notice, vote (at a meeting or by written ballot), or exercise of rights, the Board may, in advance, by resolution, fix a record date, and only members of record on the date so fixed shall be entitled to notice, vote, or exercise rights, as the case may be. For this purpose, a person holding a membership as of the close of business on the record date shall be deemed a member of record.

A. Notice of Meetings. Unless otherwise fixed by the Board, the record date for the purpose of determining which members are entitled to notice of any members' meeting, shall be the business day preceding the date on which notice for that meeting is given. If the Board, by resolution, fixes a record date for notice, the record date shall be not less than ten, nor more than ninety, days before the date of the meeting.

B. Voting at Meetings. Unless otherwise fixed by the Board, the record date for the purpose of determining which members are entitled to vote at any members' meeting, shall be the day of that meeting. If the Board, by resolution, fixes a record date for voting, the record date shall be not more than sixty days before the date of the meeting.

C. Voting by Written Ballot. Unless otherwise fixed by the Board, the record date for the purpose of determining which members are entitled to vote by written ballot shall be the day on which the first written ballot is mailed or solicited. If the Board, by resolution, fixes a record date for voting, the record date shall be not more than sixty days before the day on which the first written ballot is mailed or solicited.

D. Other Lawful Action. Unless otherwise fixed by the Board, the record date for the purpose of determining which members are entitled to exercise any rights in respect to any other lawful action, shall be the date on which the Board adopts the resolution relating thereto or the sixtieth day before the date of such other action, whichever is later. If the Board, by resolution, fixes a record date for determining entitlements, the record date shall be not more than sixty days before the date of such other action.

Section 5. Time and Manner of Notice of Meetings. PCTA shall give written notice of each members' meeting to each member who, as of the record date for notice of the meeting, would be entitled to vote at such meeting. The notice shall be delivered to the last address provided by the member to PCTA for purposes of notice, either personally or by telegram, facsimile transmission, electronic transmission in compliance with Article X, Section 6, or first-class, registered, or certified mail not less than ten nor more than ninety days before the date of such meeting, or by other mail not less than twenty nor more than ninety days before the date of such meeting.

Section 6. Contents of Notice. The notice shall state the place, date and time of the meeting and the general nature of the business to be transacted, and no other business may be transacted. In the case of the annual meeting, the notice shall state those matters which the Board, as of the date of the notice, intends to present for action by the members, but any matter within the general nature of the business stated in the notice may be presented at the annual meeting for such action.

Section 7. Notice of Certain Actions Required. Any of the following votes shall be valid only if the general nature of the action approved was stated in the notice of the meeting at which the vote occurred: (a) to remove a director with or without cause, (b) to fill a vacancy on the Board, (c) to amend PCTA's Articles of Incorporation or Bylaws, or (d) to voluntarily dissolve PCTA.

Section 8. Member Quorum. A quorum shall consist of two percent (2%) of the memberships then in effect or fifty (50) members, whichever is less. A meeting at which a quorum is initially present may continue to transact business notwithstanding the withdrawal of enough members to leave less than a quorum, so long as any action taken thereafter is approved by at least a majority of the required quorum.

Section 9. Act of the Members. Every decision or act made or done by a majority of voting members present and voting at a duly held meeting at which a quorum is present is the act of the members, unless the law, the Articles of Incorporation of PCTA, or these Bylaws require a greater number.

Section 10. Manner of Voting.

A. Voting at Meetings. Voting at meetings may be by voice or by secret ballot, provided that any vote designated by the chairman of the meeting, in his or her discretion, or requested by ten percent of the voting power present at the meeting, shall be conducted by secret ballot. Subject to any guidelines and procedures that the Board may adopt, members not physically present in person at a face-to-face membership meeting may, by electronic transmission in compliance with Section 12 of this Article, or by electronic video screen communication, participate in the meeting, be deemed present in person and vote at the meeting.

B. Proxy Voting Prohibited. Proxy voting shall not be permitted on any matter put to the vote of the members.

C. Cumulative Voting Prohibited. Cumulative voting shall not be permitted.

D. Action by Written Ballot Without a Meeting.

(i) Generally. Any action required or permitted to be taken by members at a meeting may, in the sole discretion of the Board, be submitted for a vote by written ballot pursuant to this Section without a meeting. The election of directors shall be conducted only by written ballot without a meeting.

(ii) Content of Written Ballots. Any written ballot distributed to the members to vote on a matter shall set forth the proposed action and provide an opportunity to specify approval or disapproval of the proposal.

(iii) Time for Return of Ballots. All written ballots shall provide a reasonable time within which to return them to PCTA and each ballot shall state on its face or in an accompanying notice the date by which it must be returned in order to be counted.

(iv) Requirements for Valid Action. Approval by written ballot shall be valid only when the number of votes cast by ballot within the time period specified equals or exceeds the required quorum set forth in these Bylaws, and the number of approvals equals or exceeds the number of votes that would be required to approve the action if the vote were taken at a meeting of the members.

(v) Solicitation Rules. Written ballots shall be solicited in a manner consistent with the requirements for notice of members' meetings. PCTA may send the ballot and any related materials, and the member may return the ballot, by electronic transmission, in compliance with Article X, Sections 5 and 6, of these Bylaws, as applicable. All solicitations of written ballots shall indicate the number of responses needed to meet the quorum requirement for valid action and shall state the percentage of affirmative votes necessary to approve the measure submitted for membership approval.

(vi) No Revocation of Written Ballots. A written ballot may not be changed or revoked once it has been submitted to PCTA.

E. Election Ballots. Any ballot used in the election of directors shall set forth the names of the candidates who have been properly nominated at the time the ballot is issued. The ballot shall also provide a space for members to designate a vote for a candidate not on the ballot.

Section 11. Waiver of Notice by Attendance. Attendance by a member at a meeting shall also constitute a waiver of notice of that meeting, unless the member attends for the sole purpose of objecting at the beginning of the meeting to the transaction of any business due to the inadequacy or illegality of the notice. Attendance at a meeting is not a waiver of any right to object to the consideration of matters not included in the notice of the meeting which are required to be described therein pursuant to Section 7 of this Article, if that objection is expressly made at the meeting.

Section 12. Meetings by Electronic Transmission. A meeting of the members may be conducted, in whole or in part, by electronic transmission in compliance with Article X, Sections 5 and 6, as applicable, or by electronic media screen communication, so long as all of the following apply:

(a) This corporation has implemented reasonable measures to provide members a reasonable opportunity to participate in the meeting and to vote on matters submitted to the members,

including an opportunity to read or hear the proceedings of the meeting substantially concurrently with those proceedings; and

(b) If any member votes or takes other action at the meeting by means of electronic transmission or electronic video screen communication, this corporation maintains a record of any vote or action taken by a member by means of electronic transmission.

Any request by this corporation for a member's consent to conduct a meeting by electronic transmission shall include a notice that, absent consent of the member, the face-to-face membership meeting shall be held at a physical location at which members may attend and participate in person.

ARTICLE V. BOARD OF DIRECTORS

Section 1. Corporate Powers; Exercise By Board. PCTA shall have powers to the full extent allowed by law. All powers and activities of this corporation shall be exercised and managed by the Board of PCTA directly or, if delegated, under the ultimate direction of the Board.

Section 2. Number and Qualification of Directors. The authorized number of directors shall be not less than twelve nor more than twenty, with the exact authorized number of directors to be fixed from time to time by resolution of the Board of Directors. Any amendment of the preceding sentence shall require the approval of the members. Directors of this corporation must be members of PCTA in good standing at the time of their election.

Section 3. Limitations on Interested Persons. At all times, not more than 49 percent of the directors of PCTA may be interested persons. An interested person means either:

(a) any person currently being compensated by PCTA for services rendered to it within the previous twelve months, whether as a full-time or part-time employee, independent contractor, or otherwise, excluding any reasonable compensation paid to a director in his or her capacity as director; or

(b) any brother, sister, ancestor, descendant, spouse, brother-in-law, sister-in-law, son-in-law, daughter-in-law, mother-in-law, or father-in-law of any such person.

Section 4. Nomination of Directors.

(a) The Chair shall appoint a committee to select qualified candidates for election to the Board at least 120 days before the date of any election of directors. This nominating committee shall make its report at least 50 days before the date of the election, and the Secretary shall forward to each member, with the notice of the meeting in accordance with Sections 5 and 6 of Article IV of these Bylaws, a list of all candidates so nominated.

(b) Further nominations may be made by petition signed by not less than the following number of Members of the Association:

(i) If there are less than 5000 Members eligible to vote at the election in question, by at least 2% of the number of Members so eligible;

(ii) If there are 5000 or more Members eligible to vote at the election in question, by at least 1/20th of one percent of the number of Members so eligible, but not less than 100 nor more than 500 Members shall be required;

(iii) All nominations and petitions for nominations must be delivered in writing to the Secretary or the Chair before nominations are closed. Nominations shall be closed 50 days prior to the date set for the election of directors.

Section 5. Election and Term of Office of Directors. Directors shall be elected annually by the members by written ballot. Each director shall be elected for a term of three years. Each year the number of directors to be elected shall be determined by the number of directors whose terms will expire that year, including all board-appointed directors described in Section 6, below. Each director shall hold office until expiration of the term and until a successor has been elected. A director may serve an unlimited number of terms. However, no director may serve more than three consecutive full, three year terms.

Section 6. Vacancies. A vacancy shall be deemed to exist on the Board in the event that the actual number of directors is less than the authorized number for any reason. Vacancies may be filled by the majority vote of the Board (unless the vacancy was created by removal of a director by the members), or by the members. Any director appointed by the Board to fill a vacancy shall serve only until the next election of directors. The nominating committee described in Section 4, above, shall consider the board-appointed director for nomination in such election. If elected, the director then begins a three-year term.

Section 7. Resignation and Removal of Directors. Resignations shall be effective upon receipt in writing by the Chair, Secretary, or Executive Director of PCTA, unless a later effective date is specified in the resignation. The members may remove any director at any time, with or without cause, provided that no vote to remove a director may be taken without notice to the members pursuant to Article IV, Section 5.

Section 8. Board Meetings. A meeting of the Board shall be held at least once a year. Meetings shall be called by the Chair or any two directors, and noticed in accordance with Section 10 of this Article.

Section 9. Notice. Notice of any meeting of the Board shall state the date, place, and time of the meeting and shall be given to each director at least seven days before any such meeting if given by first-class mail or forty-eight hours before any such meeting if given personally or by telephone, including a voice messaging system, or by other electronic transmission such as e-mail, in compliance with Article X, Section 5 of these Bylaws.

Section 10. Waiver of Notice. The transactions of any meeting of the Board, however called and noticed and wherever held, shall be valid as though taken at a meeting duly held after proper call and notice, if a quorum is present and if, either before or after the meeting, each of the directors not present provides in writing a waiver of notice, a consent to holding the meeting, or an approval of the

minutes. The waiver of notice or consent need not specify the purpose of the meeting. All waivers, consents and approvals shall be filed with the corporate records or made a part of the minutes of the meeting. Notice of a meeting shall also be deemed given to any director who attends the meeting without protesting the lack of adequate notice before the meeting or at its commencement.

Section 11. Quorum. A majority of the total number of directors then in office shall constitute a quorum, provided that in no event shall the required quorum be less than one-fifth of the authorized number of directors or two directors, whichever is larger. The act of a majority of the directors present at a meeting at which a quorum is present shall be the act of the Board, except as otherwise provided in Article V, Sections 6 (filling board vacancies) and 12 (taking action without a meeting); Article VI, Section 1 (appointing Board Committees); Article VIII, Section 3 (approving self-dealing transactions); Article IX, Section 2 (approving indemnification); and Article X, Section 7 (amending Bylaws), of these Bylaws or in the California Nonprofit Public Benefit Corporation Law. A meeting at which a quorum is initially present may continue to transact business notwithstanding the withdrawal of directors, if any action taken is approved by at least a majority of the required quorum for such meeting.

Section 12. Action Without a Meeting. Any action required or permitted to be taken by the Board may be taken without a meeting if all members of the Board (other than any director interested in a transaction so approved) shall individually or collectively consent to such action in writing. Such written consents shall be filed with the minutes of the proceedings of the Board, and shall have the same force and effect as the unanimous vote of such directors.

Section 13. Telephone and Electronic Meetings. Directors may participate in a meeting through use of conference telephone, electronic video screen communication, or other electronic transmission in compliance with Article X, Section 5 of these Bylaws so long as all of the following apply:

(a) each director participating in the meeting can communicate with all of the other directors concurrently; and

(b) each director is provided with the means of participating in all matters before the Board, including the capacity to propose, or to interpose an objection to, a specific action to be taken by the corporation.

Section 14. Standard of Care.

A. General. A director shall perform the duties of a director, including duties as a member of any Board Committee on which the director may serve, in good faith, in a manner such director believes to be in the best interest of PCTA and with such care, including reasonable inquiry, as an ordinarily prudent person in a like situation would use under similar circumstances.

In performing the duties of a director, a director shall be entitled to rely on information, opinions, reports, or statements, including financial statements and other financial data, in each case prepared or presented by:

(i) one or more officers or employees of PCTA whom the director believes to be reliable and competent as to the matters presented;

(ii) counsel, independent accountants, or other persons as to matters which the director believes to be within such person's professional or expert competence; or

(iii) a Board Committee upon which the director does not serve, as to matters within its designated authority, provided that the director believes such Committee merits confidence;

so long as in any such case, the director acts in good faith after reasonable inquiry when the need therefor is indicated by the circumstances and without knowledge that would cause such reliance to be unwarranted.

Except as provided in Article VIII below, a person who performs the duties of a director in accordance with this Section shall have no liability based upon any failure or alleged failure to discharge that person's obligations as a director, including, without limiting the generality of the foregoing, any actions or omissions which exceed or defeat a public or charitable purpose to which PCTA, or assets held by it, are dedicated.

Section 15. Director Inspection Rights. Every director shall have the absolute right at any reasonable time to inspect and copy all books, records, and documents, and to inspect the physical properties of PCTA.

Section 16. Compensation of Directors. Members of the Board shall serve without compensation. The Board may authorize, by resolution, the payment to a director of reasonable expenses for services as a director. The Board may authorize the advance or reimbursement to a director of actual reasonable expenses incurred in carrying out his or her duties as a director, such as for attending meetings of the Board and Board Committees.

Section 17. Executive Compensation Review. The Board shall review any compensation packages of the chief executive officer and the chief financial officer, regardless of job title, and shall approve such compensation only after determining that it is just and reasonable. This review and approval shall occur when such officer is hired, when the term of employment of such officer is renewed or extended, and when the compensation of such officer is modified, unless the modification applies to substantially all of the employees of PCTA.

ARTICLE VI. COMMITTEES

Section 1. Board Committees. The Board may, by resolution adopted by a majority of the directors then in office, create any number of Board Committees, each consisting of at least two directors to serve at the pleasure of the Board. The Executive Director shall serve as a non-voting advisor to all Board Committees. The committee chair may appoint other individuals who are not members of the Board to serve as non-voting advisors to the committee. Appointments of voting members to any Board Committee shall be by a majority vote of the directors then in office. Board Committees may be given all the authority of the Board, except for the powers to:

- (a) set the number of directors within a range specified in these Bylaws;
- (b) fill vacancies on the Board or on any Board Committee;
- (c) fix compensation of directors for serving on the Board or any Board Committee;
- (d) amend or repeal these Bylaws or adopt new Bylaws;
- (e) approve amendments to the Articles of Incorporation of PCTA;
- (f) amend or repeal any resolution of the Board which by its express terms is not so amendable or repealable;
- (g) create any other Board Committees or appoint the members of any Board Committees;
- (h) spend corporate funds to support a nominee for director after there are more nominees than can be elected; or
- (i) approve any merger, reorganization, voluntary dissolution, or disposition of substantially all of the assets of PCTA.

Section 2. Executive Committee. The Executive Committee shall consist of the Chair and up to four other directors. The Executive Director shall serve as a non-voting advisor to the Executive Committee. As provided in Section 1 of this Article VI, the Board shall appoint directors to be members of the Executive Committee and the Committee may exercise the authority of the Board in the management of PCTA between meetings of the Board. The Executive Committee shall, at each regular meeting of the Board, make a full report of all business transacted by the Executive Committee since the last such report to the Board.

Section 3. Audit Committee. For any tax year in which PCTA has gross revenues of \$2 million or more, excluding grant or contract income from any governmental entity for which the governmental entity requires an accounting, PCTA shall have an Audit Committee whose members shall be appointed by the Board, and who may include both directors and non-directors, subject to the following limitations: (a) members of the finance committee, if any, shall constitute less than one-half of the membership of the Audit Committee; (b) the chair of the Audit Committee may not be a member of the finance committee, if any; (c) the Audit Committee may not include any member of the staff, including the chief executive officer and chief financial officer; (d) the Audit Committee may not include any person who has a material financial interest in any entity doing business with PCTA; and (e) Audit Committee members who are not directors may not receive compensation.

If the Audit Committee is composed and appointed as required by Section 1 above (concerning Board Committees), it shall be deemed a Board Committee on which the other directors are entitled to rely as provided in Article V, Section 14 of these Bylaws; otherwise, the Board shall remain responsible for oversight and supervision of the Audit Committee as an Advisory Committee.

The Audit Committee shall: (1) recommend to the Board of Directors the retention and, when appropriate, the termination of an independent certified public accountant to serve as auditor, (2)

negotiate the compensation of the auditor on behalf of the Board, (3) confer with the auditor to satisfy the Audit Committee members that the financial affairs of this corporation are in order, (4) review and determine whether to accept the audit, and (5) approve performance of any non-audit services provided to this corporation by the auditor's firm.

Section 4. Meetings. Meetings and actions of Board Committees shall be governed by and held and taken in accordance with the provisions of Article V of these Bylaws concerning meetings and actions of the Board, with such changes in the content of those Bylaws as are necessary to substitute the Board Committee and its members for the Board and its members. Minutes shall be kept of each meeting of any Board Committee and shall be filed with the corporate records.

ARTICLE VII. OFFICERS

Section 1. Officers. The officers of PCTA shall be a Chair, a Vice-Chair, a Secretary, a Treasurer, and an Executive Director. The corporation may also have, at the discretion of the directors, such other officers as may be appointed by the Board. Any number of offices may be held by the same person, except that neither the Secretary nor the Treasurer may serve concurrently as the Chair. The Chair, Vice-Chair, Secretary, and Treasurer shall be elected from among the directors of the corporation.

Section 2. Election. The officers other than the Executive Director shall be elected annually by the Board, and each shall serve at the pleasure of the Board. The Executive Director shall serve pursuant to the terms of an employment agreement.

Section 3. Removal. Subject to the rights, if any, of an officer under any contract of employment, any officer may be removed, with or without cause, by the Board or by an officer on whom such power of removal may be conferred by the Board.

Section 4. Resignation. Any officer may resign at any time by giving written notice to this corporation. Any resignation shall take effect on receipt of that notice by such officer or at any later time specified by that notice and, unless otherwise specified in that notice, the acceptance of the resignation shall not be necessary to make it effective. Any resignation is without prejudice to the rights, if any, of this corporation under any contract to which the officer is a party.

Section 5. Vacancies. A vacancy in any office for any reason shall be filled in the same manner as these Bylaws provide for election to that office.

Section 6. Chair. The Chair shall preside at all meetings of the members, the Board, and the Executive Committee, shall appoint and remove Board committee chairs in the Chair's discretion subject to confirmation of such action by the Board, and shall have such other powers and duties as may be prescribed by the Board or these Bylaws.

Section 7. Vice Chair. The Vice Chair shall, in the absence of the Chair, carry out the duties of the Chair and shall have such other powers and duties as may be prescribed by the Board or these Bylaws.

Section 8. Secretary. The Secretary shall supervise the keeping of a full and complete record of the proceedings of the members and the Board and its committees, if any, shall supervise the giving of such notices as may be proper or necessary, shall supervise the keeping of the minute books and membership records of this corporation, and shall have such other powers and duties as may be prescribed by the Board or these Bylaws.

Section 9. Treasurer. The Treasurer shall assist the Board in its responsibility to provide financial oversight by monitoring and reporting to the Board of the status PCTA's finances. The Treasurer shall not be the chief financial officer of the corporation if a staff person is employed to serve in that position.

Section 10. Executive Director. The Executive Director shall be the chief executive officer of this corporation and shall, subject to control of the Board, generally supervise, direct and control the business and supervise the staff of this corporation. The Executive Director shall have the general powers and duties of management usually vested in the chief executive officer of a corporation and shall have such other powers and duties as may be prescribed by the Board or these Bylaws subject to the rights, if any, of the Executive Director under any contract of employment.

ARTICLE VIII. CERTAIN TRANSACTIONS

Section 1. Loans. Except as permitted by Section 5236 of the California Nonprofit Public Benefit Corporation Law, PCTA shall not make any loan of money or property to, or guarantee the obligation of, any director or officer; provided, however, that PCTA may advance money to a director or officer of PCTA or any subsidiary for expenses reasonably anticipated to be incurred in performance of the duties of such director or officer so long as such individual would be entitled to be reimbursed for such expenses absent that advance. Any such advance must be approved by the Board.

Section 2. Self-Dealing Transactions. Except as provided in Section 3 of this Article, the Board shall not approve, or permit the corporation to engage in, any self dealing transaction. A self-dealing transaction is a transaction to which PCTA is a party and in which one or more of its directors has a material financial interest, unless the transaction comes within Section 5233(b) of the California Nonprofit Public Benefit Corporation Law.

Section 3. Approval. PCTA may engage in a self dealing transaction if the transaction is approved by a court or by the Attorney General. PCTA may also engage in a self-dealing transaction if the Board determines, before the transaction, that (a) PCTA is entering into the transaction for its own benefit; (b) the transaction is fair and reasonable to PCTA at the time; and (c) after reasonable investigation, the Board determines that it could not have obtained a more advantageous arrangement with reasonable effort under the circumstances. Such determinations must be made by the Board in good faith, with knowledge of the material facts concerning the transaction and the director's interest in the transaction, and by a vote of a majority of the directors then in office, without counting the vote of the interested director or directors.

Where it is not reasonably practicable to obtain approval of the Board before entering into a self-dealing transaction, the Executive Committee may approve such transaction in a manner consistent with the foregoing requirements, provided that, at its next meeting, the full Board determines

in good faith that the Executive Committee's approval of the transaction was consistent with such requirements and that it was not reasonably practical to obtain advance approval by the full Board, and ratifies the transaction by a majority of the directors then in office without the vote of any interested director.

ARTICLE IX. INDEMNIFICATION AND INSURANCE

Section 1. Right of Indemnity. To the fullest extent allowed by Section 5238 of the California Nonprofit Public Benefit Corporation Law, PCTA shall indemnify its agents, in connection with any proceeding, and in accordance with Section 5238. For purposes of this Article, "agent" shall have the same meaning as in Section 5238(a), including directors, officers, employees, other agents, and persons formerly occupying such positions; "proceeding" shall have the same meaning as in Section 5238(a), including any threatened action or investigation under Section 5233 or brought by the Attorney General; and "expenses" shall have the same meaning as in Section 5238(a), including reasonable attorneys' fees.

Section 2. Approval of Indemnity. On written request to the Board in each specific case by any agent seeking indemnification, to the extent that the agent has been successful on the merits, the Board shall promptly authorize indemnification in accordance with Section 5238(d). Otherwise, the Board shall promptly determine, by a majority vote of a quorum consisting of directors who are not parties to the proceeding, whether, in the specific case, the agent has met the applicable standard of conduct stated in Section 5238(b) or Section 5238(c), and, if so, shall authorize indemnification to the extent permitted thereby. If the Board cannot do so because there is no quorum of directors who are not party to the proceeding for which indemnification is sought, the Board shall promptly call a meeting of the members. At that meeting, the members shall determine whether, in the specific case, the applicable standard of conduct stated in such Section has been met, and, if so, the members shall authorize indemnification to the extent permitted thereby.

Section 3. Advancing Expenses. The Board may authorize the advance of expenses incurred by or on behalf of an agent of PCTA in defending any proceeding prior to final disposition, if the Board finds that:

- (a) the requested advances are reasonable in amount under the circumstances; and
- (b) before any advance is made, the agent will submit a written undertaking satisfactory to the Board to repay the advance unless it is ultimately determined that the agent is entitled to indemnification for the expenses under this Article.

The Board shall determine whether undertaking must be secured, and whether interest shall accrue on the obligation created thereby.

Section 4. Insurance. The Board may adopt a resolution authorizing the purchase of insurance on behalf of any agent against any liability asserted against or incurred by the agent in such capacity or arising out of the agent's status as such, and such insurance may provide for coverage against liabilities beyond PCTA's power to indemnify the agent under law.

**ARTICLE X.
MISCELLANEOUS**

Section 1. Fiscal Year. The fiscal year of PCTA shall end each year on December 31.

Section 2. Contracts, Notes, and Checks. All contracts entered into on behalf of PCTA must be authorized by the Executive Director or such other person as may be specifically designated by the Board, and, except as otherwise provided by law, every check, draft, promissory note, money order, or other evidence of indebtedness of PCTA shall be signed by the Executive Director or such other person as may be specifically designated by the Board.

Section 3. Annual Reports to Members and Directors.

A. Financial Report. Unless PCTA receives less than \$25,000 in gross revenues or receipts during the fiscal year, within 120 days after the end of PCTA's fiscal year, the Board shall furnish a written report to all of the directors and members of PCTA containing the following information:

- (i) the assets and liabilities, including the trust funds of PCTA, as of the end of the fiscal year;
- (ii) the principal changes in assets and liabilities, including trust funds, during the fiscal year;
- (iii) the revenue or receipts of PCTA, both unrestricted and restricted for particular purposes, for the fiscal year;
- (iv) the expenses or disbursements of PCTA, for both general and restricted purposes, for the fiscal year; and
- (v) any information required by subsection B below.

The foregoing report shall be accompanied by any report thereon of independent accountants or, if such report has not yet been completed, the certificate of an authorized officer of PCTA that such statements were prepared without an audit from the books and records of PCTA. The report and any accompanying material may be sent by mail or by electronic transmission in compliance with Article X, Section 5 of these Bylaws.

If PCTA receives less than \$25,000 in gross revenues or receipts during the fiscal year, the report described above must be furnished only to the directors and any member who requests it in writing.

B. Report of Certain Transactions. Unless PCTA furnishes the report required by subsection A above, within 120 days after the end of PCTA's fiscal year, the Board shall furnish a written report to all of the members and directors of PCTA containing the following:

(i) a description of any transaction during the previous fiscal year involving \$50,000 or more between PCTA and any of its directors or officers, including the names of the interested persons, their relationship to PCTA, the nature of their interest in the transaction and, where practicable, the value of such interest; and

(ii) the amount and circumstances of any indemnifications or advances aggregating more than \$10,000 that were paid during the fiscal year to any director or officer of PCTA, and that were not approved by the members of PCTA.

If no transaction required to be reported has occurred during the fiscal year, no report is required for that fiscal year.

Section 4. Required Financial Audits. PCTA shall obtain an independent financial audit for each fiscal year. Audited financial statements obtained by PCTA shall be made available for inspection by the Attorney General and the general public within nine months after the close of the fiscal year to which the statements relate, and shall remain available for three years (1) by making them available at PCTA's principal, regional, and district offices during regular business hours and (2) either by mailing a copy to any person who so requests in person or in writing or by posting them on PCTA's website.

Section 5. Electronic Transmissions. Unless otherwise provided in these Bylaws, and subject to any guidelines and procedures that the Board may adopt from time to time, the terms "written" and "in writing" as used in these Bylaws include any form of recorded message in the English language capable of comprehension by ordinary visual means, and may include electronic transmissions, such as facsimile or email, provided (i) for electronic transmissions from the corporation, the corporation has obtained an unrevoked written consent from the recipient to the use of such means of communication; (ii) for electronic transmissions to the corporation, the corporation has in effect reasonable measures to verify that the sender is the individual purporting to have sent such transmission; and (iii) the transmission creates a record that can be retained, retrieved, reviewed, and rendered into clearly legible tangible form.

Section 6. Electronic Transmissions to Members. An electronic transmission by the corporation to a member is valid only if the following requirements have been satisfied:

(a) The member has affirmatively consented (and has not withdrawn consent) to the use of electronic transmissions, as required by the preceding section;

(b) If the member is a natural person, prior to or at the time of consenting, the member received a clear written statement informing him or her of:

(i) any right or option to have the transmissions provided or made available on paper or in nonelectronic form;

(ii) whether the consent applies only to that transmission, to specified categories of communications, or to all communications from the corporation; and

(iii) the procedures the member must use to withdraw consent.

Section 7. Amendments. These bylaws may be amended by majority vote of the members present and voting at any meeting of the members, or upon a written ballot of the members without a meeting, or by majority vote of the then serving members of the Board provided that the Board may not amend the Bylaws if the amendment would materially and adversely affect the rights of the members to vote, or to transfer their memberships. Members may present a bylaw amendment for consideration by the Board or the members by submitting a petition signed by not less than 5% of the members in good standing. If a proposed bylaw amendment will be considered at a meeting, it shall be submitted in writing to the persons entitled to vote thereon at least ten days before such meeting.

Section 8. Governing Law. In all matters not specified in these Bylaws, or in the event these Bylaws shall not comply with applicable law, the California Nonprofit Public Benefit Corporation Law as then in effect shall apply.

CERTIFICATE OF SECRETARY

The undersigned hereby certifies that he/she is presently the duly elected and acting Secretary of Pacific Crest Trail Association, a California nonprofit public benefit corporation, and that the above Bylaws, consisting of 18 pages, are the Bylaws of this corporation as adopted by the members by written ballot, on _____.

DATED: _____

Signed: _____

Name: _____