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Form **990-EZ**Department of the Treasury  
Internal Revenue Service

# Short Form

## 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-EZ and its instructions is at [www.irs.gov/form990](http://www.irs.gov/form990).

OMB No. 1545-1150

**2013**Open to Public  
Inspection**A For the 2013 calendar year, or tax year beginning**

October 1

, 2013, and ending

September 30

, 2014

**B Check if applicable.**

Address change  
 Name change  
 Initial return  
 Terminated  
 Amended return  
 Application pending

**C Name of organization****Salem Parks Foundation**

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

Room/suite

2308 Ptarmigan St. NW

City or town, state or province, country, and ZIP or foreign postal code

Salem, Oregon 97304

**D Employer identification number**

93-1300126

**E Telephone number**

(503) 362-6860

**F Group Exemption**

Number ►

**G Accounting Method:**  Cash  Accrual  Other (specify) ►**I Website:** ► [www.salemparksfoundation.org](http://www.salemparksfoundation.org)**J Tax-exempt status (check only one) —  501(c)(3)  501(c)( ) (insert no.)  4947(a)(1) or  527****K Form of organization:**  Corporation  Trust  Association  Other**L Add lines 5b, 6c, and 7b, to line 9 to determine gross receipts. If gross receipts are \$200,000 or more, or if total assets**

(Part II, column (B) below) are \$500,000 or more, file Form 990 instead of Form 990-EZ ► \$ 23,592.54

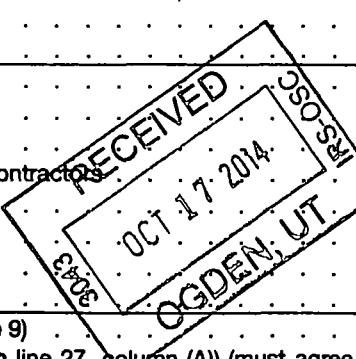
**H Check ►  if the organization is not required to attach Schedule B (Form 990, 990-EZ, or 990-PF).****Part I Revenue, Expenses, and Changes in Net Assets or Fund Balances (see the instructions for Part I)**

Check if the organization used Schedule O to respond to any question in this Part I □

<b>SCANNED OCT 2014</b> <b>Revenue</b>	<table border="0"> <tr><td>1</td><td>Contributions, gifts, grants, and similar amounts received . . . . .</td><td>1</td><td>\$20,392.54</td></tr> <tr><td>2</td><td>Program service revenue including government fees and contracts . . . . .</td><td>2</td><td>-0-</td></tr> <tr><td>3</td><td>Membership dues and assessments . . . . .</td><td>3</td><td>-0-</td></tr> <tr><td>4</td><td>Investment income . . . . .</td><td>4</td><td>155.82</td></tr> <tr><td>5a</td><td>Gross amount from sale of assets other than inventory . . . . .</td><td>5a</td><td>-0-</td></tr> <tr><td>b</td><td>Less: cost or other basis and sales expenses . . . . .</td><td>5b</td><td>-0-</td></tr> <tr><td>c</td><td>Gain or (loss) from sale of assets other than inventory (Subtract line 5b from line 5a) . . . . .</td><td>5c</td><td>-0-</td></tr> <tr><td>6</td><td>Gaming and fundraising events</td><td></td><td></td></tr> <tr><td>a</td><td>Gross income from gaming (attach Schedule G if greater than \$15,000) . . . . .</td><td>6a</td><td>-0-</td></tr> <tr><td>b</td><td>Gross income from fundraising events (not including \$ _____ of contributions from fundraising events reported on line 1) (attach Schedule G if the sum of such gross income and contributions exceeds \$15,000) . . . . .</td><td>6b</td><td>\$3,200.00</td></tr> <tr><td>c</td><td>Less: direct expenses from gaming and fundraising events . . . . .</td><td>6c</td><td>-0-</td></tr> <tr><td>d</td><td>Net income or (loss) from gaming and fundraising events (add lines 6a and 6b and subtract line 6c) . . . . .</td><td>6d</td><td>\$3,200.00</td></tr> <tr><td>7a</td><td>Gross sales of inventory, less returns and allowances . . . . .</td><td>7a</td><td>-0-</td></tr> <tr><td>b</td><td>Less: cost of goods sold . . . . .</td><td>7b</td><td>-0-</td></tr> <tr><td>c</td><td>Gross profit or (loss) from sales of inventory (Subtract line 7b from line 7a) . . . . .</td><td>7c</td><td>-0-</td></tr> <tr><td>8</td><td>Other revenue (describe in Schedule O) . . . . .</td><td>8</td><td>-0-</td></tr> <tr><td>9</td><td><b>Total revenue.</b> Add lines 1, 2, 3, 4, 5c, 6d, 7c, and 8 ►</td><td>9</td><td>\$23,592.54</td></tr> </table>	1	Contributions, gifts, grants, and similar amounts received . . . . .	1	\$20,392.54	2	Program service revenue including government fees and contracts . . . . .	2	-0-	3	Membership dues and assessments . . . . .	3	-0-	4	Investment income . . . . .	4	155.82	5a	Gross amount from sale of assets other than inventory . . . . .	5a	-0-	b	Less: cost or other basis and sales expenses . . . . .	5b	-0-	c	Gain or (loss) from sale of assets other than inventory (Subtract line 5b from line 5a) . . . . .	5c	-0-	6	Gaming and fundraising events			a	Gross income from gaming (attach Schedule G if greater than \$15,000) . . . . .	6a	-0-	b	Gross income from fundraising events (not including \$ _____ of contributions from fundraising events reported on line 1) (attach Schedule G if the sum of such gross income and contributions exceeds \$15,000) . . . . .	6b	\$3,200.00	c	Less: direct expenses from gaming and fundraising events . . . . .	6c	-0-	d	Net income or (loss) from gaming and fundraising events (add lines 6a and 6b and subtract line 6c) . . . . .	6d	\$3,200.00	7a	Gross sales of inventory, less returns and allowances . . . . .	7a	-0-	b	Less: cost of goods sold . . . . .	7b	-0-	c	Gross profit or (loss) from sales of inventory (Subtract line 7b from line 7a) . . . . .	7c	-0-	8	Other revenue (describe in Schedule O) . . . . .	8	-0-	9	<b>Total revenue.</b> Add lines 1, 2, 3, 4, 5c, 6d, 7c, and 8 ►	9	\$23,592.54	<b>Expenses</b>	
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<b>Net Assets</b>	<table border="0"> <tr><td>10</td><td>Grants and similar amounts paid (list in Schedule O) . . . . .</td><td>10</td><td>\$17,837.29</td></tr> <tr><td>11</td><td>Benefits paid to or for members . . . . .</td><td>11</td><td>-0-</td></tr> <tr><td>12</td><td>Salaries, other compensation, and employee benefits . . . . .</td><td>12</td><td>-0-</td></tr> <tr><td>13</td><td>Professional fees and other payments to independent contractors . . . . .</td><td>13</td><td>\$768.10</td></tr> <tr><td>14</td><td>Occupancy, rent, utilities, and maintenance . . . . .</td><td>14</td><td>\$40.00</td></tr> <tr><td>15</td><td>Printing, publications, postage, and shipping . . . . .</td><td>15</td><td>\$2,709.07</td></tr> <tr><td>16</td><td>Other expenses (describe in Schedule O) . . . . .</td><td>16</td><td>\$499.56</td></tr> <tr><td>17</td><td><b>Total expenses.</b> Add lines 10 through 16 . . . . .</td><td>17</td><td>\$21,854.02</td></tr> <tr><td>18</td><td>Excess or (deficit) for the year (Subtract line 17 from line 9) . . . . .</td><td>18</td><td>\$1,738.52</td></tr> <tr><td>19</td><td>Net assets or fund balances at beginning of year (from line 27, column (A)) (must agree with end-of-year figure reported on prior year's return) . . . . .</td><td>19</td><td>\$85,246.88</td></tr> <tr><td>20</td><td>Other changes in net assets or fund balances (explain in Schedule O) . . . . .</td><td>20</td><td>-0-</td></tr> <tr><td>21</td><td>Net assets or fund balances at end of year. Combine lines 18 through 20 . . . . .</td><td>21</td><td>\$86,985.40</td></tr> </table>	10	Grants and similar amounts paid (list in Schedule O) . . . . .	10	\$17,837.29	11	Benefits paid to or for members . . . . .	11	-0-	12	Salaries, other compensation, and employee benefits . . . . .	12	-0-	13	Professional fees and other payments to independent contractors . . . . .	13	\$768.10	14	Occupancy, rent, utilities, and maintenance . . . . .	14	\$40.00	15	Printing, publications, postage, and shipping . . . . .	15	\$2,709.07	16	Other expenses (describe in Schedule O) . . . . .	16	\$499.56	17	<b>Total expenses.</b> Add lines 10 through 16 . . . . .	17	\$21,854.02	18	Excess or (deficit) for the year (Subtract line 17 from line 9) . . . . .	18	\$1,738.52	19	Net assets or fund balances at beginning of year (from line 27, column (A)) (must agree with end-of-year figure reported on prior year's return) . . . . .	19	\$85,246.88	20	Other changes in net assets or fund balances (explain in Schedule O) . . . . .	20	-0-	21	Net assets or fund balances at end of year. Combine lines 18 through 20 . . . . .	21	\$86,985.40	<b>Net Assets</b>																					
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For Paperwork Reduction Act Notice, see the separate Instructions.

Cat. No. 10642I

Form **990-EZ** (2013)

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

	(A) Beginning of year	(B) End of year
22 Cash, savings, and investments	\$85,246.88	22 \$86,325.42
23 Land and buildings	23	-0-
24 Other assets (describe in Schedule O)	24	\$659.98
25 Total assets	25	\$86,985.40
26 Total liabilities (describe in Schedule O)	26	-0-
27 Net assets or fund balances (line 27 of column (B) must agree with line 21)	27	\$86,985.40

**Part III Statement of Program Service Accomplishments (see the instructions for Part III)**Check if the organization used Schedule O to respond to any question in this Part III What is the organization's primary exempt purpose? enhancements/support for parks of Salem, Oregon

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

**Expenses**

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

28 park enhancements that benefit approximately 100,000 park users			
(Grants \$ <u>\$15,170.00</u> ) If this amount includes foreign grants, check here <input type="checkbox"/>	28a	\$15,170.00	
29 neighborhood park grant program that benefits approximately 100,000 users			
(Grants \$ <u>\$2,667.29</u> ) If this amount includes foreign grants, check here <input type="checkbox"/>	29a	\$2,667.29	
30			
(Grants \$ <u>)</u> If this amount includes foreign grants, check here <input type="checkbox"/>	30a		
31 Other program services (describe in Schedule O)			
(Grants \$ <u>)</u> If this amount includes foreign grants, check here <input type="checkbox"/>	31a		
32 Total program service expenses (add lines 28a through 31a)	32	\$17,837.29	

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

(a) Name and title	(b) Average hours per week devoted to position	(c) Reportable compensation (Forms W-2/1099-MISC) (If not paid, enter -0-)	(d) Health benefits, contributions to employee benefit plans, and deferred compensation	(e) Estimated amount of other compensation
<u>Betsy Belshaw</u>				
Chair	5	-0-	-0-	-0-
<u>Lela Jackson</u>				
V. Chair	1	-0-	-0-	-0-
<u>Linda Bierly</u>				
Treasurer	5	-0-	-0-	-0-
<u>Carol Snyder</u>				
Secretary	1	-0-	-0-	-0-
<u>Dan Saucy</u>				
Director	1	-0-	-0-	-0-
<u>Thomas Smith</u>				
Director	1	-0-	-0-	-0-
<u>Gary Pederson</u>				
Director	1	-0-	-0-	-0-
<u>Cheryl Erb</u>				
Director	1	-0-	-0-	-0-
<u>Toni Whittier</u>				
Ex-Officio Director	2	-0-	-0-	-0-
<u>Keith Keever</u>				
Ex-Officio Director	.25	-0-	-0-	-0-

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

	Yes	No
33 Did the organization engage in any significant activity not previously reported to the IRS? If "Yes," provide a detailed description of each activity in Schedule O	33	✓
34 Were any significant changes made to the organizing or governing documents? If "Yes," attach a conformed copy of the amended documents if they reflect a change to the organization's name. Otherwise, explain the change on Schedule O (see instructions)	34	✓
35a Did the organization have unrelated business gross income of \$1,000 or more during the year from business activities (such as those reported on lines 2, 6a, and 7a, among others)?	35a	✓
b If "Yes," to line 35a, has the organization filed a Form 990-T for the year? If "No," provide an explanation in Schedule O	35b	
c Was the organization a section 501(c)(4), 501(c)(5), or 501(c)(6) organization subject to section 6033(e) notice, reporting, and proxy tax requirements during the year? If "Yes," complete Schedule C, Part III	35c	
36 Did the organization undergo a liquidation, dissolution, termination, or significant disposition of net assets during the year? If "Yes," complete applicable parts of Schedule N	36	✓
37a Enter amount of political expenditures, direct or indirect, as described in the instructions ► 37a -0-	37a	-0-
b Did the organization file Form 1120-POL for this year?	37b	✓
38a Did the organization borrow from, or make any loans to, any officer, director, trustee, or key employee or were any such loans made in a prior year and still outstanding at the end of the tax year covered by this return?	38a	✓
b If "Yes," complete Schedule L, Part II and enter the total amount involved	38b	
39 Section 501(c)(7) organizations. Enter:	39a	
a Initiation fees and capital contributions included on line 9	39b	
b Gross receipts, included on line 9, for public use of club facilities		
40a Section 501(c)(3) organizations. Enter amount of tax imposed on the organization during the year under: section 4911 ► -0- ; section 4912 ► -0- ; section 4955 ► -0-	40b	✓
b Section 501(c)(3) and 501(c)(4) organizations. Did the organization engage in any section 4958 excess benefit transaction during the year, or did it engage in an excess benefit transaction in a prior year that has not been reported on any of its prior Forms 990 or 990-EZ? If "Yes," complete Schedule L, Part I		
c Section 501(c)(3) and 501(c)(4) organizations. Enter amount of tax imposed on organization managers or disqualified persons during the year under sections 4912, 4955, and 4958 ► -0-		
d Section 501(c)(3) and 501(c)(4) organizations. Enter amount of tax on line 40c reimbursed by the organization ► -0-		
e All organizations. At any time during the tax year, was the organization a party to a prohibited tax shelter transaction? If "Yes," complete Form 8886-T	40e	✓
41 List the states with which a copy of this return is filed ► Oregon		
42a The organization's books are in care of ► Linda Bierty Located at ► 2308 Ptarmigan St. NW Salem, Oregon 97304	Telephone no. ► (503)362-6860 ZIP + 4 ► 97304-2411	
b At any time during the calendar year, did the organization have an interest in or a signature or other authority over a financial account in a foreign country (such as a bank account, securities account, or other financial account)? If "Yes," enter the name of the foreign country: ► See the instructions for exceptions and filing requirements for Form TD F 90-22.1, Report of Foreign Bank and Financial Accounts.	42b	✓
c At any time during the calendar year, did the organization maintain an office outside the U.S.? If "Yes," enter the name of the foreign country: ►	42c	✓
43 Section 4947(a)(1) nonexempt charitable trusts filing Form 990-EZ in lieu of Form 1041—Check here and enter the amount of tax-exempt interest received or accrued during the tax year ► 43		
44a Did the organization maintain any donor advised funds during the year? If "Yes," Form 990 must be completed instead of Form 990-EZ	44a	✓
b Did the organization operate one or more hospital facilities during the year? If "Yes," Form 990 must be completed instead of Form 990-EZ	44b	✓
c Did the organization receive any payments for indoor tanning services during the year?	44c	✓
d If "Yes" to line 44c, has the organization filed a Form 720 to report these payments? If "No," provide an explanation in Schedule O	44d	
45a Did the organization have a controlled entity within the meaning of section 512(b)(13)?	45a	✓
45b Did the organization receive any payment from or engage in any transaction with a controlled entity within the meaning of section 512(b)(13)? If "Yes," Form 990 and Schedule R may need to be completed instead of Form 990-EZ (see instructions)	45b	✓

46. Did the organization engage, directly or indirectly, in political campaign activities on behalf of or in opposition to candidates for public office? If "Yes," complete Schedule C, Part I . . . . . Yes  No  46

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

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

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

	<b>Yes</b>	<b>No</b>
47 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 . . . . .	47	<input checked="" type="checkbox"/>
48 Is the organization a school as described in section 170(b)(1)(A)(ii)? If "Yes," complete Schedule E . . . . .	48	<input checked="" type="checkbox"/>
49a Did the organization make any transfers to an exempt non-charitable related organization? . . . . .	49a	<input checked="" type="checkbox"/>
b If "Yes," was the related organization a section 527 organization? . . . . .	49b	<input type="checkbox"/>
50 Complete this table for the organization's five highest compensated employees (other than officers, directors, trustees and key employees) who each received more than \$100,000 of compensation from the organization. If there is none, enter "None."		

<b>(a) Name and title of each employee</b>	<b>(b) Average hours per week devoted to position</b>	<b>(c) Reportable compensation (Forms W-2/1099-MISC)</b>	<b>(d) Health benefits, contributions to employee benefit plans, and deferred compensation</b>	<b>(e) Estimated amount of other compensation</b>
<b>None</b>				

f Total number of other employees paid over \$100,000 . . . . . ► **None**

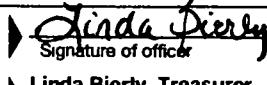
51 Complete this table for the organization's five highest compensated independent contractors who each received more than \$100,000 of compensation from the organization. If there is none, enter "None."

<b>(a) Name and business address of each independent contractor</b>	<b>(b) Type of service</b>	<b>(c) Compensation</b>
<b>None</b>		

d Total number of other independent contractors each receiving over \$100,000 . . . . . ► **None**

52 Did the organization complete Schedule A? Note. All section 501(c)(3) organizations and 4947(a)(1) nonexempt charitable trusts must attach a completed Schedule A . . . . . ►  Yes  No

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

<b>Sign Here</b>	 Signature of officer		10/12/2014 Date
	► Linda Bierly, Treasurer Type or print name and title		

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

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

**SCHEDULE A**  
(Form 990 or 990-EZ)Department of the Treasury  
Internal Revenue Service**Public Charity Status and Public Support**

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

► Attach to Form 990 or Form 990-EZ.

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

OMB No. 1545-0047

**2014**Open to Public  
Inspection

Name of the organization

Salem Parks Foundation

Employer identification number

93-1300126

**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 to carry out the purposes of one or more publicly supported organizations described in section 509(a)(1) or section 509(a)(2). See section 509(a)(3). Check the box in lines 11a through 11d that describes the type of supporting organization and complete lines 11e, 11f, and 11g.
  - a  **Type I.** A supporting organization operated, supervised, or controlled by its supported organization(s), typically by giving the supported organization(s) the power to regularly appoint or elect a majority of the directors or trustees of the supporting organization. **You must complete Part IV, Sections A and B.**
  - b  **Type II.** A supporting organization supervised or controlled in connection with its supported organization(s), by having control or management of the supporting organization vested in the same persons that control or manage the supported organization(s). **You must complete Part IV, Sections A and C.**
  - c  **Type III functionally integrated.** A supporting organization operated in connection with, and functionally integrated with, its supported organization(s) (see instructions). **You must complete Part IV, Sections A, D, and E.**
  - d  **Type III non-functionally Integrated.** A supporting organization operated in connection with its supported organization(s) that is not functionally integrated. The organization generally must satisfy a distribution requirement and an attentiveness requirement (see instructions). **You must complete Part IV, Sections A and D, and Part V.**
- e  Check this box if the organization received a written determination from the IRS that it is a Type I, Type II, Type III functionally integrated, or Type III non-functionally integrated supporting organization.
- f Enter the number of supported organizations . . . . .
- g Provide the following information about the supported organization(s).

(I) Name of supported organization	(II) EIN	(III) Type of organization (described on lines 1-9 above or IRC section (see instructions))	(IV) Is the organization listed in your governing document?		(V) Amount of monetary support (see instructions)	(VI) Amount of other support (see instructions)
			Yes	No		
(A)						
(B)						
(C)						
(D)						
(E)						
<b>Total</b>						

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

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

**Section A. Public Support**

Calendar year (or fiscal year beginning in) ►	(a) 2010	(b) 2011	(c) 2012	(d) 2013	(e) 2014	(f) Total
1 Gifts, grants, contributions, and membership fees received. (Do not include any "unusual grants.") . . . . .	\$102,259.00	\$66,559.00	\$35,649.00	\$23,592.54	na	\$228,059.54
2 Tax revenues levied for the organization's benefit and either paid to or expended on its behalf . . . . .	-0-	-0-	-0-	-0-	na	-0-
3 The value of services or facilities furnished by a governmental unit to the organization without charge . . . . .	-0-	-0-	-0-	-0-	na	-0-
4 Total. Add lines 1 through 3 . . . . .	\$102,259.00	\$66,559.00	\$35,649.00	\$23,592.54	na	\$228,059.54
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) . . . . .						-0-
6 Public support. Subtract line 5 from line 4. . . . .						\$228,059.54

**Section B. Total Support**

Calendar year (or fiscal year beginning in) ►	(a) 2010	(b) 2011	(c) 2012	(d) 2013	(e) 2014	(f) Total
7 Amounts from line 4 . . . . .	\$102,259.00	\$66,559.00	\$35,649.00	\$23,592.54	na	\$228,059.54
8 Gross income from interest, dividends, payments received on securities loans, rents, royalties and income from similar sources . . . . .	\$291.00	\$253.00	\$211.00	\$155.82	na	\$910.82
9 Net income from unrelated business activities, whether or not the business is regularly carried on . . . . .	-0-	-0-	-0-	-0-	-0-	-0-
10 Other income. Do not include gain or loss from the sale of capital assets (Explain in Part VI) . . . . .	-0-	-0-	-0-	-0-	-0-	-0-
11 Total support. Add lines 7 through 10 . . . . .						\$228,970.36
12 Gross receipts from related activities, etc. (see instructions) . . . . .					12	
13 First five years. If the Form 990 is for the organization's first, second, third, fourth, or fifth tax year as a section 501(c)(3) organization, check this box and stop here . . . . . ► <input type="checkbox"/>						

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

14 Public support percentage for 2014 (line 6, column (f) divided by line 11, column (f)) . . . . .	14	99 %
15 Public support percentage from 2013 Schedule A, Part II, line 14 . . . . .	15	97 %
16a 33 1/3% support test—2014. If the organization did not check the box on line 13, and line 14 is 33 1/3% or more, check this box and stop here. The organization qualifies as a publicly supported organization . . . . . ► <input checked="" type="checkbox"/>		
b 33 1/3% support test—2013. 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 . . . . . ► <input type="checkbox"/>		
17a 10%-facts-and-circumstances test—2014. If the organization did not check a box on line 13, 16a, or 16b, and line 14 is 10% or more, and if the organization meets the "facts-and-circumstances" test, check this box and stop here. Explain in Part VI how the organization meets the "facts-and-circumstances" test. The organization qualifies as a publicly supported organization . . . . . ► <input type="checkbox"/>		
b 10%-facts-and-circumstances test—2013. If the organization did not check a box on line 13, 16a, 16b, or 17a, and line 15 is 10% or more, and if the organization meets the "facts-and-circumstances" test, check this box and stop here. Explain in Part VI how the organization meets the "facts-and-circumstances" test. The organization qualifies as a publicly supported organization . . . . . ► <input type="checkbox"/>		
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 . . . . . ► <input type="checkbox"/>		

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

Department of the Treasury  
Internal Revenue Service

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

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

► **Attach to Form 990 or 990-EZ.**  
► **Information about Schedule O (Form 990 or 990-EZ) and its instructions is at [www.irs.gov/form990](http://www.irs.gov/form990).**

OMB No. 1545-0047

2014

**Open to Public  
Inspection**

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**Name of the organization**

**Employer identification number**

## **Salem Parks Foundation**

93-1300126

**Part I Line 10 Grants paid: \$1,533.00 to the City of Salem for a memorial park bench in Gracemont Park**

**\$13,637.00 to the city of Salem for park renovation expenses at the Children's Playground in Bush's Pasture Park**

**\$108.29 to the City of Salem for a notice board in Aldrich Park**

**\$2,559.00 to the City of Salem for a bicycle repair station in Riverfront Park**