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Form **990-EZ**

**Short Form**  
**Return of Organization Exempt From Income Tax**  
Under section 501(c), 527, or 4947(a)(1) of the Internal Revenue Code  
(except private foundations)

OMB No. 1545-1150

**2014**

Department of the Treasury  
Internal Revenue Service

- ▶ 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).

Open to Public Inspection

**A** For the 2014 calendar year, or tax year beginning , 2014, and ending ,

**B** Check if applicable:  
 Address change  
 Name change  
 Initial return  
 Final return/terminated  
 Amended return  
 Application pending

**C** **ROGUE BASIN COORDINATING COUNCIL**  
**P.O. BOX 1214**  
**MEDFORD, OR 97501**

**D** Employer identification number  
**93-1310735**

**E** Telephone number  
**541-690-8799**

**F** Group Exemption Number . . . . . ▶

**G** Accounting Method:  Cash  Accrual Other (specify) ▶

**I** Website: ▶ **WWW.ROGUEBASINWATERSHED.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 . . . ▶ \$ **49,603.**

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

REVENUE	1	Contributions, gifts, grants, and similar amounts received . . . . .	1	49,603.
	2	Program service revenue including government fees and contracts . . . . .	2	
	3	Membership dues and assessments . . . . .	3	
	4	Investment income . . . . .	4	
	5a	Gross amount from sale of assets other than inventory . . . . .	5a	
	5b	Less: cost or other basis and sales expenses . . . . .	5b	
	5c	Gain or (loss) from sale of assets other than inventory (Subtract line 5b from line 5a) . . . . .	5c	
	6	Gaming and fundraising events . . . . .		
	6a	Gross income from gaming (attach Schedule G if greater than \$15,000) . . . . .	6a	
	6b	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	
	6c	Less: direct expenses from gaming and fundraising events . . . . .	6c	
	6d	Net income or (loss) from gaming and fundraising events (add lines 6a and 6b and subtract line 6c) . . . . .	6d	
	7a	Gross sales of inventory, less returns and allowances . . . . .	7a	
	7b	Less: cost of goods sold . . . . .	7b	
	7c	Gross profit or (loss) from sales of inventory (Subtract line 7b from line 7a) . . . . .	7c	
	9	<b>Total revenue.</b> Add lines 1, 2, 3, 4, 5a, 5c, 6d, 7a, 7b, and 8 . . . . .	9	49,603.
	EXPENSES	10	Grants and similar amounts paid (list in Schedule O) . . . . .	10
11		Benefits paid to or for members . . . . .	11	
12		Salaries, other compensation, and employee benefits . . . . .	12	
13		Professional fees and other payments to independent contractors . . . . .	13	485.
14		Occupancy, rent, utilities, and maintenance . . . . .	14	
15		Printing, publications, postage, and shipping . . . . .	15	2,982.
16		Other expenses (describe in Schedule O) . . . . . See Schedule O.	16	50,852.
17		<b>Total expenses.</b> Add lines 10 through 16 . . . . .	17	54,319.
ASSETS	18	Excess or (deficit) for the year (Subtract line 17 from line 9) . . . . .	18	-4,716.
	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	11,712.
	20	Other changes in net assets or fund balances (explain in Schedule O) . . . . .	20	
	21	Net assets or fund balances at end of year. Combine lines 18 through 20 . . . . .	21	6,996.

SCANNED JUN 04 2015

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MAY 12 2015  
ROGUE BASIN COORDINATING COUNCIL

**BAA** For Paperwork Reduction Act Notice, see the separate instructions. Form 990-EZ (2014)

9-13 3



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

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. 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). See Schedule O. 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)? 35b If 'Yes,' to line 35a, has the organization filed a Form 990-T for the year? If 'No,' provide an explanation in Schedule O. 35c 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. 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. 37a Enter amount of political expenditures, direct or indirect, as described in the instructions. 37a 0. 37b Did the organization file Form 1120-POL for this year? 37b X. 38a Did the organization borrow from, or make any loans to, any officer, director, trustee, or key employee or were any such loans made in a prior year and still outstanding at the end of the tax year covered by this return? 38a X. 38b If 'Yes,' complete Schedule L, Part II and enter the total amount involved. 38b N/A. 39 Section 501(c)(7) organizations. Enter: 39a Initiation fees and capital contributions included on line 9. 39a N/A. 39b Gross receipts, included on line 9, for public use of club facilities. 39b N/A. 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 Section 501(c)(3), 501(c)(4), and 501(c)(29) 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. 40b X. 40c Section 501(c)(3), 501(c)(4), and 501(c)(29) organizations. Enter amount of tax imposed on organization managers or disqualified persons during the year under sections 4912, 4955, and 4958. 40c 0. 40d Section 501(c)(3), 501(c)(4), and 501(c)(29) organizations. Enter amount of tax on line 40c reimbursed by the organization. 40d 0. 40e All organizations. At any time during the tax year, was the organization a party to a prohibited tax shelter transaction? If 'Yes,' complete Form 8886-T. 40e X. 41 List the states with which a copy of this return is filed. 41 None.

42a The organization's books are in care of SAM WHITRIDGE Telephone no. 541-690-8799 Located at PO BOX 1214 MEDFORD OR ZIP + 4 97501

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)? 42b X. If 'Yes,' enter the name of the foreign country: See the instructions for exceptions and filing requirements for FinCEN Form 114, Report of Foreign Bank and Financial Accounts (FBAR). c At any time during the calendar year, did the organization maintain an office outside the U.S.? 42c X. If 'Yes,' enter the name of the foreign country:

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

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 X. 44b 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 X. 44c Did the organization receive any payments for indoor tanning services during the year? 44c X. 44d 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 X. 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 X.

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. 46 Yes No X

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. [ ]

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 Yes No X

48 Is the organization a school as described in section 170(b)(1)(A)(ii)? If 'Yes,' complete Schedule E. 48 Yes No X

49a Did the organization make any transfers to an exempt non-charitable related organization? 49a Yes No X

b If 'Yes,' was the related organization a section 527 organization? 49b Yes No

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.'

Table with 5 columns: (a) Name and title of each employee, (b) Average hours per week devoted to position, (c) Reportable compensation (Forms W-2/1099-MISC), (d) Health benefits, contributions to employee benefit plans, and deferred compensation, (e) Estimated amount of other compensation. Row 1: None.

f Total number of other employees paid over \$100,000. . . . .

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

Table with 3 columns: (a) Name and business address of each independent contractor, (b) Type of service, (c) Compensation. Row 1: None.

d Total number of other independent contractors each receiving over \$100,000 . . . . .

52 Did the organization complete Schedule A? Note. All section 501(c)(3) organizations must attach a completed Schedule A. [X] 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.

Sign Here: Signature of officer: Robert A Coffan, Date: 5-7-15, Type or print name and title: Robert A Coffan, President

Paid Preparer Use Only: Print/Type preparer's name: Vivian McAleavey, LTC, Preparer's signature: Vivian McAleavey, LTC, Date: 4/29/15, Check [X] if self-employed, PTIN: P00042518, Firm's name: Applegate Tax Service, Firm's address: Sunshine Plaza, Ruch, Box 1439, Jacksonville, OR 97530, Firm's EIN: 93-0902009, Phone no.: (541) 899-8484

May the IRS discuss this return with the preparer shown above? See instructions. . . . . [X] 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 <b>ROGUE BASIN COORDINATING COUNCIL</b>	Employer identification number <b>93-1310735</b>
---------------------------------------------------------------------	-----------------------------------------------------

**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 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 Enter 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
<b>1</b> Gifts, grants, contributions, and membership fees received. (Do not include any 'unusual grants.') . . . . .	276,622.	51,569.	54,440.	46,810.		429,441.
<b>2</b> Tax revenues levied for the organization's benefit and either paid to or expended on its behalf . . . . .						0.
<b>3</b> The value of services or facilities furnished by a governmental unit to the organization without charge . . . . .						0.
<b>4 Total.</b> Add lines 1 through 3.	276,622.	51,569.	54,440.	46,810.	0.	429,441.
<b>5</b> The portion of total contributions by each person (other than a governmental unit or publicly supported organization) included on line 1 that exceeds 2% of the amount shown on line 11, column (f) . . . . .						0.
<b>6 Public support.</b> Subtract line 5 from line 4. . . . .						429,441.

**Section B. Total Support**

Calendar year (or fiscal year beginning in) ▶	(a) 2010	(b) 2011	(c) 2012	(d) 2013	(e) 2014	(f) Total
<b>7</b> Amounts from line 4	276,622.	51,569.	54,440.	46,810.	0.	429,441.
<b>8</b> Gross income from interest, dividends, payments received on securities loans, rents, royalties and income from similar sources . . . . .	4.	2.				6.
<b>9</b> Net income from unrelated business activities, whether or not the business is regularly carried on . . . . .						0.
<b>10</b> Other income. Do not include gain or loss from the sale of capital assets (Explain in Part VI.) . . . . .						0.
<b>11 Total support.</b> Add lines 7 through 10.						429,447.
<b>12</b> Gross receipts from related activities, etc (see instructions) . . . . .					12	0.
<b>13 First five years.</b> If the Form 990 is for the organization's first, second, third, fourth, or fifth tax year as a section 501(c)(3) organization, check this box and <b>stop here</b> . . . . .						<input checked="" type="checkbox"/>

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

<b>14</b> Public support percentage for 2014 (line 6, column (f) divided by line 11, column (f)) . . . . .	14	%
<b>15</b> Public support percentage from 2013 Schedule A, Part II, line 14. . . . .	15	%
<b>16a 33-1/3% support test – 2014.</b> 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 <b>stop here.</b> The organization qualifies as a publicly supported organization . . . . .		<input type="checkbox"/>
<b>b 33-1/3% support test – 2013.</b> If the organization did not check a box on line 13 or 16a, and line 15 is 33-1/3% or more, check this box and <b>stop here.</b> The organization qualifies as a publicly supported organization . . . . .		<input type="checkbox"/>
<b>17a 10%-facts-and-circumstances test – 2014.</b> If the organization did not check a box on line 13, 16a, or 16b, and line 14 is 10% or more, and if the organization meets the 'facts-and-circumstances' test, check this box and <b>stop here.</b> Explain in Part VI how the organization meets the 'facts-and-circumstances' test. The organization qualifies as a publicly supported organization . . . . .		<input type="checkbox"/>
<b>b 10%-facts-and-circumstances test – 2013.</b> If the organization did not check a box on line 13, 16a, 16b, or 17a, and line 15 is 10% or more, and if the organization meets the 'facts-and-circumstances' test, check this box and <b>stop here.</b> Explain in Part VI how the organization meets the 'facts-and-circumstances' test. The organization qualifies as a publicly supported organization . . . . .		<input type="checkbox"/>
<b>18 Private foundation.</b> If the organization did not check a box on line 13, 16a, 16b, 17a, or 17b, check this box and see instructions . . . . .		<input type="checkbox"/>

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

(Complete only if you checked the box on line 9 of Part I or if the organization failed to qualify under Part II. If the organization fails to qualify under the tests listed below, please complete Part II.)

**Section A. Public Support**

Calendar year (or fiscal yr beginning in) ▶	(a) 2010	(b) 2011	(c) 2012	(d) 2013	(e) 2014	(f) Total
<b>1</b> Gifts, grants, contributions and membership fees received. (Do not include any 'unusual grants'.)						
<b>2</b> Gross receipts from admissions, merchandise sold or services performed, or facilities furnished in any activity that is related to the organization's tax-exempt purpose.						
<b>3</b> Gross receipts from activities that are not an unrelated trade or business under section 513.						
<b>4</b> Tax revenues levied for the organization's benefit and either paid to or expended on its behalf.						
<b>5</b> The value of services or facilities furnished by a governmental unit to the organization without charge.						
<b>6 Total.</b> Add lines 1 through 5						
<b>7a</b> Amounts included on lines 1, 2, and 3 received from disqualified persons						
<b>b</b> Amounts included on lines 2 and 3 received from other than disqualified persons that exceed the greater of \$5,000 or 1% of the amount on line 13 for the year						
<b>c</b> Add lines 7a and 7b						
<b>8 Public support.</b> (Subtract line 7c from line 6)						

**Section B. Total Support**

Calendar year (or fiscal yr beginning in) ▶	(a) 2010	(b) 2011	(c) 2012	(d) 2013	(e) 2014	(f) Total
<b>9</b> Amounts from line 6						
<b>10a</b> Gross income from interest, dividends, payments received on securities loans, rents, royalties and income from similar sources.						
<b>b</b> Unrelated business taxable income (less section 511 taxes) from businesses acquired after June 30, 1975						
<b>c</b> Add lines 10a and 10b.						
<b>11</b> Net income from unrelated business activities not included in line 10b, whether or not the business is regularly carried on						
<b>12</b> Other income. Do not include gain or loss from the sale of capital assets (Explain in Part VI.)						
<b>13 Total support.</b> (Add lines 9, 10c, 11 and 12.)						

**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**

<b>15</b> Public support percentage for 2014 (line 8, column (f) divided by line 13, column (f))	<b>15</b>	%
<b>16</b> Public support percentage from 2013 Schedule A, Part III, line 15	<b>16</b>	%

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

<b>17</b> Investment income percentage for 2014 (line 10c, column (f) divided by line 13, column (f))	<b>17</b>	%
<b>18</b> Investment income percentage from 2013 Schedule A, Part III, line 17	<b>18</b>	%

**19a 33-1/3% support tests – 2014.** 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 – 2013.** If the organization did not check a box on line 14 or line 19a, and line 16 is more than 33-1/3%, and line 18 is not more than 33-1/3%, check this box and **stop here**. The organization qualifies as a publicly supported organization.

**20 Private foundation.** If the organization did not check a box on line 14, 19a, or 19b, check this box and see instructions

**Part IV Supporting Organizations**

(Complete only if you checked a box on line 11 of Part I. If you checked 11a of Part I, complete Sections A and B. If you checked 11b of Part I, complete Sections A and C. If you checked 11c of Part I, complete Sections A, D, and E. If you checked 11d of Part I, complete Sections A and D, and complete Part V.)

**Section A. All Supporting Organizations**

	Yes	No
<b>1</b> Are all of the organization's supported organizations listed by name in the organization's governing documents? If 'No,' describe in <b>Part VI</b> how the supported organizations are designated. If designated by class or purpose, describe the designation. If historic and continuing relationship, explain . . . . .		
<b>2</b> Did the organization have any supported organization that does not have an IRS determination of status under section 509(a)(1) or (2)? If 'Yes,' explain in <b>Part VI</b> how the organization determined that the supported organization was described in section 509(a)(1) or (2) . . . . .		
<b>3a</b> Did the organization have a supported organization described in section 501(c)(4), (5), or (6)? If 'Yes,' answer (b) and (c) below. . . . .		
<b>b</b> Did the organization confirm that each supported organization qualified under section 501(c)(4), (5), or (6) and satisfied the public support tests under section 509(a)(2)? If 'Yes,' describe in <b>Part VI</b> when and how the organization made the determination . . . . .		
<b>c</b> Did the organization ensure that all support to such organizations was used exclusively for section 170(c)(2)(B) purposes? If 'Yes,' explain in <b>Part VI</b> what controls the organization put in place to ensure such use. . . . .		
<b>4a</b> Was any supported organization not organized in the United States ('foreign supported organization')? If 'Yes' and if you checked 11a or 11b in Part I, answer (b) and (c) below . . . . .		
<b>b</b> Did the organization have ultimate control and discretion in deciding whether to make grants to the foreign supported organization? If 'Yes,' describe in <b>Part VI</b> how the organization had such control and discretion despite being controlled or supervised by or in connection with its supported organizations . . . . .		
<b>c</b> Did the organization support any foreign supported organization that does not have an IRS determination under sections 501(c)(3) and 509(a)(1) or (2)? If 'Yes,' explain in <b>Part VI</b> what controls the organization used to ensure that all support to the foreign supported organization was used exclusively for section 170(c)(2)(B) purposes. . . . .		
<b>5a</b> Did the organization add, substitute, or remove any supported organizations during the tax year? If 'Yes,' answer (b) and (c) below (if applicable). Also, provide detail in <b>Part VI</b> , including (i) the names and EIN numbers of the supported organizations added, substituted, or removed, (ii) the reasons for each such action, (iii) the authority under the organization's organizing document authorizing such action, and (iv) how the action was accomplished (such as by amendment to the organizing document) . . . . .		
<b>b Type I or Type II only.</b> Was any added or substituted supported organization part of a class already designated in the organization's organizing document? . . . . .		
<b>c Substitutions only.</b> Was the substitution the result of an event beyond the organization's control? . . . . .		
<b>6</b> Did the organization provide support (whether in the form of grants or the provision of services or facilities) to anyone other than (a) its supported organizations; (b) individuals that are part of the charitable class benefited by one or more of its supported organizations; or (c) other supporting organizations that also support or benefit one or more of the filing organization's supported organizations? If 'Yes,' provide detail in <b>Part VI</b> . . . . .		
<b>7</b> Did the organization provide a grant, loan, compensation, or other similar payment to a substantial contributor (defined in IRC 4958(c)(3)(C)), a family member of a substantial contributor, or a 35-percent controlled entity with regard to a substantial contributor? If 'Yes,' complete Part I of Schedule L (Form 990). . . . .		
<b>8</b> Did the organization make a loan to a disqualified person (as defined in section 4958) not described in line 7? If 'Yes,' complete Part I of Schedule L (Form 990) . . . . .		
<b>9a</b> Was the organization controlled directly or indirectly at any time during the tax year by one or more disqualified persons as defined in section 4946 (other than foundation managers and organizations described in section 509(a)(1) or (2))? If 'Yes,' provide detail in <b>Part VI</b> . . . . .		
<b>b</b> Did one or more disqualified persons (as defined in line 9(a)) hold a controlling interest in any entity in which the supporting organization had an interest? If 'Yes,' provide detail in <b>Part VI</b> . . . . .		
<b>c</b> Did a disqualified person (as defined in line 9(a)) have an ownership interest in, or derive any personal benefit from, assets in which the supporting organization also had an interest? If 'Yes,' provide detail in <b>Part VI</b> . . . . .		
<b>10a</b> Was the organization subject to the excess business holdings rules of IRC 4943 because of IRC 4943(f) (regarding certain Type II supporting organizations, and all Type III non-functionally integrated supporting organizations)? If 'Yes,' answer (b) below . . . . .		
<b>b</b> Did the organization, have any excess business holdings in the tax year? (Use Schedule C, Form 4720, to determine whether the organization had excess business holdings.) . . . . .		

Part IV Supporting Organizations (continued)

Table with 3 columns: Question, Yes, No. Row 11: Has the organization accepted a gift or contribution from any of the following persons? Sub-rows 11a, 11b, 11c.

Section B. Type I Supporting Organizations

Table with 3 columns: Question, Yes, No. Row 1: Did the directors, trustees, or membership of one or more supported organizations have the power to regularly appoint or elect at least a majority of the organization's directors or trustees at all times during the tax year? Row 2: Did the organization operate for the benefit of any supported organization other than the supported organization(s) that operated, supervised, or controlled the supporting organization?

Section C. Type II Supporting Organizations

Table with 3 columns: Question, Yes, No. Row 1: Were a majority of the organization's directors or trustees during the tax year also a majority of the directors or trustees of each of the organization's supported organization(s)?

Section D. All Type III Supporting Organizations

Table with 3 columns: Question, Yes, No. Row 1: Did the organization provide to each of its supported organizations, by the last day of the fifth month of the organization's tax year, (1) a written notice describing the type and amount of support provided during the prior tax year, (2) a copy of the Form 990 that was most recently filed as of the date of notification, and (3) copies of the organization's governing documents in effect on the date of notification, to the extent not previously provided? Row 2: Were any of the organization's officers, directors, or trustees either (i) appointed or elected by the supported organization(s) or (ii) serving on the governing body of a supported organization? Row 3: By reason of the relationship described in (2), did the organization's supported organizations have a significant voice in the organization's investment policies and in directing the use of the organization's income or assets at all times during the tax year?

Section E. Type III Functionally-Integrated Supporting Organizations

Table with 3 columns: Question, Yes, No. Row 1: Check the box next to the method that the organization used to satisfy the Integral Part Test during the year (see instructions): a, b, c. Row 2: Activities Test. Answer (a) and (b) below. Row 3: Parent of Supported Organizations. Answer (a) and (b) below. Sub-rows 2a, 2b, 3a, 3b.

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

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

<b>Section A – Adjusted Net Income</b>		(A) Prior Year	(B) Current Year (optional)
1	Net short-term capital gain	1	
2	Recoveries of prior-year distributions	2	
3	Other gross income (see instructions)	3	
4	Add lines 1 through 3	4	
5	Depreciation and depletion	5	
6	Portion of operating expenses paid or incurred for production or collection of gross income or for management, conservation, or maintenance of property held for production of income (see instructions)	6	
7	Other expenses (see instructions)	7	
8	<b>Adjusted Net Income</b> (subtract lines 5, 6 and 7 from line 4)	8	

<b>Section B – Minimum Asset Amount</b>		(A) Prior Year	(B) Current Year (optional)
1	Aggregate fair market value of all non-exempt-use assets (see instructions for short tax year or assets held for part of year):		
a	Average monthly value of securities	1a	
b	Average monthly cash balances	1b	
c	Fair market value of other non-exempt-use assets	1c	
d	<b>Total</b> (add lines 1a, 1b, and 1c)	1d	
e	<b>Discount</b> claimed for blockage or other factors (explain in detail in Part VI):		
2	Acquisition indebtedness applicable to non-exempt-use assets	2	
3	Subtract line 2 from line 1d	3	
4	Cash deemed held for exempt use. Enter 1-1/2% of line 3 (for greater amount, see instructions)	4	
5	Net value of non-exempt-use assets (subtract line 4 from line 3)	5	
6	Multiply line 5 by .035	6	
7	Recoveries of prior-year distributions	7	
8	<b>Minimum Asset Amount</b> (add line 7 to line 6)	8	

<b>Section C – Distributable Amount</b>			Current Year
1	Adjusted net income for prior year (from Section A, line 8, Column A)	1	
2	Enter 85% of line 1	2	
3	Minimum asset amount for prior year (from Section B, line 8, Column A)	3	
4	Enter greater of line 2 or line 3	4	
5	Income tax imposed in prior year	5	
6	<b>Distributable Amount.</b> Subtract line 5 from line 4, unless subject to emergency temporary reduction (see instructions)	6	

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

BAA



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**Part VI** **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).

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

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

OMB No 1545-0047

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

**2014**

▶ 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).

Open to Public  
Inspection

Department of the Treasury  
Internal Revenue Service

Name of the organization

ROGUE BASIN COORDINATING COUNCIL

Employer identification number

93-1310735

**Form 990-EZ, Part I, Line 16**  
**Other Expenses**

Advertising and Promotion	\$ 630.
BANK SERVICE FEES	60.
CONTRACTED LABOR	45,275.
Insurance	1,364.
LICENSES, PERMITS, TAXES	75.
Office Expenses	78.
PROJECT EXPENSES	3,040.
WEBSITE	330.
<b>Total</b>	<b>\$ 50,852.</b>

**Form 990-EZ, Part III - Organization's Primary Exempt Purpose**

ROGUE RIVER BASIN WATERSHED ENHANCEMENT

**Form 990-EZ, Part V - Regarding Transfers Associated with Personal Benefit Contracts**

(a) Did the organization, during the year, receive any funds, directly or  
indirectly, to pay premiums on a personal benefit contract? . . . . . No

(b) Did the organization, during the year, pay premiums, directly or  
indirectly, on a personal benefit contract? . . . . . No

**Form 990-EZ, Part V, Line 34 - Changes to Organizing or Governing Documents**

SEE ATTACHED AMENDED BY-LAWS.

**BYLAWS**  
**Of**  
***ROGUE BASIN COORDINATING COUNCIL, INC.***  
***DOING BUSINESS AS (DBA)***  
***ROGUE BASIN PARTNERSHIP***

***ARTICLE I. NAME***

The name of this Corporation is Rogue Basin Coordinating Council, Inc. (RBCC). Doing business as (DBA) Rogue Basin Partnership (RBP) in these bylaws.

***ARTICLE II. OFFICES***

The Corporation shall maintain a registered office in the state of Oregon and a registered agent located at the registered office. The RBP may at any time, in accordance with Article VIII, change the location of the registered office and the person designated as the registered agent. The Corporation may also have other offices at such places as the RBP may determine by resolution.

***ARTICLE III. PURPOSE***

This Corporation shall be organized and operated exclusively for public benefit and educational purposes. Subject to the limitations stated in the Articles of Incorporation, the purpose of the Corporation shall be to engage in lawful activities, none of which are for profit, for which corporations may be organized under Chapter 65 of the Oregon Revised Statutes and Section 501(c)(3) of the Internal Revenue Code of 1954, or their corresponding future statutes.

***ARTICLE IV. MEMBERSHIP***

***Section 1.*** RBP shall be comprised of dues paying members. Dues shall be determined in accordance with Article VIII. Membership and accompanying voting rights will require that any organization shall be current in their attendance (see Section X) and dues.

**Section 2.** Any organization that shares the purpose stated in Article III and wishes to support or participate in achieving the mission of RBP may be eligible for voluntary membership in the RBP. Application for membership shall be made in writing.

**Section 3.** Organizations that share the purpose stated in Article III and wish to support or participate in achieving the mission of RBP may also participate in RBP in roles other than members to be determined in accordance with Article VIII.

**Section 4.** Each member organization shall select an RBP Director who will serve as their representative board member, as well as at least one alternate Director, and submit written verification of those selections to the RBP at each Annual Meeting. To be an RBP Director, the voting representative and alternate shall have the ability to communicate electronically.

**Section 5.** Member organizations are responsible for filling their board member positions in the case of any vacancies. Written verification of changes of a selected Director and/or alternates shall be submitted to the RBP at or prior to the next regularly scheduled RBP meeting.

**Section 6.** A member organization is considered active unless an organization's Director or alternate fails to attend three (3) consecutive meetings, or six (6) meetings during any twelve-month period at which time they will be termed inactive and ineligible to vote. Membership becomes reactivated for an inactive organization if dues are current and upon a designated Director or alternate attending a regularly scheduled RBP meeting. Voting rights become reactivated at the meeting following the attendance of two consecutive meetings.

**Section 7.** New membership by an organization shall be approved in accordance to Article VIII at the next general meeting after written notice is given to all current members.

#### ***ARTICLE V. BOARD OF DIRECTORS***

**Section 1.** The RBP Board of Directors shall manage the affairs of the corporation.

**Section 2.** Board members can be nominated independent of membership organization and a minimum of 7 directors and a maximum of 9 directors can be elected.

**Section 3.** The Board of Directors may elect or appoint other officers and agents, and hire employees, as it shall deem necessary and desirable. The other officers, agents and employees shall hold offices for such terms and have such authority and perform such duties as shall be determined by the Board of Directors.

**Section 4.** The Board of Directors can authorize the Executive Committee (see Article VI) to make decisions on behalf of the Board.

**Section 5.** The Board of Directors shall serve without compensation from RBP.

#### **ARTICLE VI. OFFICERS**

**Section 1.** The officers of the Corporation shall be elected Directors who will serve as: Chair, Vice Chair, Treasurer, and Secretary. This body shall be defined as the Executive Committee.

**Section 2.** At each annual meeting, the Corporation shall elect said officers from current board members to serve one-year terms. An officer may be reelected without a limitation on the number of terms he/she may serve.

**Section 3.** A vacancy of an office shall be filled no later than the second regular meeting of the Board of Directors following the vacancy.

**Section 4.** The Chair shall preside over all Board of Director meetings and shall see that all orders and resolutions of the RBP are carried into effect.

**Section 5.** The Vice Chair shall preside over all Board of Director meetings in the event of the Chair's absence, and conduct other duties as may be assigned by the Chair. The Vice Chair may serve as Chair in the subsequent term.

**Section 6.** The Treasurer shall report the status of all corporate funds at every regular Board meeting.

**Section 7.** The Secretary shall have overall responsibility for corporate record keeping.

**Section 8.** No person shall occupy more than one office at any given time.

#### **ARTICLE VII. MEETINGS**

Adopted 7/28/2014

**Section 1.** The annual meeting of the RBP shall be held on the 4th Monday of March in each calendar year. Annual meeting shall be open to the public.

**Section 2.** Regular and special meetings of the corporation shall be held at a time and place to be determined by the Board of Directors. Notice of regular meetings, to include the forthcoming agenda and minutes of the previous meeting, shall be delivered to each board member in writing via email or post not less than seven (7) calendar days prior to the meeting. Notice of special meetings shall be delivered to each board member verbally, in writing or electronically, not less than two (2) working days prior to the meeting, accompanied by an explanation of the need for a special meeting.

**Section 3.** A quorum is a majority of the number of Directors in office immediately before the meeting begins.

#### **ARTICLE VIII. VOTING**

**Section 1.** Each member organization is entitled to one vote. The RBP Director shall be considered the primary board member from each member organization. In the event that the Director cannot attend a meeting, the selected alternate may then vote in place of the Director.

**Section 2.** Voting members must be notified in writing or electronically via email of any action item at least four days before a scheduled vote.

**Section 3.** Approval of any business action put before the RBP requires a majority vote of the Directors from all active member groups in attendance (see Article IV, Section 6 for definition of active membership). A director will be considered in attendance if participating by phone or video conference or other electronic means.

**Section 4.** If a vote must occur between meetings, voting may also occur in writing or electronically via email or other electronic medium with votes to be cast within four days of notification.

**Section 5.** Any action required by law to be taken at a meeting of the RBP, or any action which may be taken at a RBP meeting, may be taken without a meeting if consent in writing, setting forth the action to be taken, is signed by all the RBP directors.

Adopted 7/28/2014

## **ARTICLE IX. COMMITTEES**

The Board of Directors may establish such standing or ad hoc committees as it deems necessary and desirable. Such committees shall be advisory in nature. Committees need not be composed of members of the RBP, but shall be approved by the RBP Board of Directors.

## **ARTICLE X. AUTHORITY AND LIABILITY**

No officer, committee, or director of the Corporation or other person shall contract or incur any debt on behalf of the Corporation or in any way render it liable unless authorized by the RBP.

## **ARTICLE XI. CORPORATE OBLIGATIONS AND FUNDS**

**Section 1. Contracts.** The Board of Directors has authority to enter into any contract or obligation on behalf of the Corporation. The Board of Directors may delegate this authority to any officer or agent, in addition to the officers expressly authorized by these bylaws, to enter into or execute and deliver any instrument in the name of and on behalf of the Corporation. Any such authority may be general or confined to specific instances. Such authority may only be granted in writing.

**Section 2. Checks, Drafts, Promissory Notes, etc.** All checks, drafts, orders for the payment of money, notes or other evidence of indebtedness issued in the name of the Corporation, shall be signed by such officers; agent or agents of the Corporation and in such a manner as shall from time to time be determined by resolution of the Board of Directors. In the absence of such determination by the Board of Directors such instrument shall be signed by any two of its officers: Chair, Vice Chair, Secretary or Treasurer.

**Section 3. Deposits.** All funds of the Corporation shall be deposited according to regular business practices to the credit of the Corporation in such banks as the Board of Directors may select. Except and unless authorized by the Board of Directors, all funds of the Corporation shall be deposited in an interest-bearing checking account. If corporate funds are to be invested otherwise, it will require an affirmative act of the Board of Directors.

**Section 4. Gifts.** The Board of Directors may accept on behalf of the Corporation any contribution, gift, bequest or donation for the general purpose or for any special purpose of

the Corporation. The Secretary and Treasurer shall record an accounting for such gifts as required by their offices.

#### ***ARTICLE XII. BOOKS AND RECORDS***

The Corporation shall keep at its registered or principal office, correct and complete books and records of accounts; minutes of the proceedings of its members, Board of Directors and all committees; and the names and addresses of the members entitled to vote. Upon request, any interested party may inspect all books and records of the Corporation.

#### ***ARTICLE XIII. FISCAL YEAR***

The Corporation shall have a fiscal year beginning on the first day of January and ending on the last day of December of each year.

#### ***ARTICLE XIV. CONFLICT OF INTEREST FOR MEMBERS OF THE BOARD OF DIRECTORS***

***Section 1. Definition.*** Conflict of interest is defined as taking official action that may result in financial benefit or avoiding a negative financial effect on a Director, the Director's relative, or a business organization with which either is associated.

***Section 2. Public Announcement.*** If a Director of the Corporation is met with a potential or actual conflict of interest, that Director shall announce publicly the nature of the conflict and declare the conflict prior to discussion, recommendation, vote, or any action taken thereon in the capacity as a Director of the Corporation. Such conflict shall be recorded in the minutes of the Corporation.

***Section 3. Participation.*** Individual Directors who have declared a potential conflict of interest may participate in discussions and recommendations, but may not vote or take any action thereon.

#### ***ARTICLE XV. AMENDMENTS TO BYLAWS***

These bylaws may be amended or repealed and new bylaws adopted by the Board of Directors by a majority vote in accordance with Article VIII. A proposed amendment may

Adopted 7/28/2014

be offered at a regular meeting but cannot be voted on until at least the following regular meeting of the Board of Directors.

***ARTICLE XVI. ARTICLE OF DISSOLUTION***

When circumstances dictate, the organization may be dissolved through the following procedure. 1) At a regular Board meeting, a proposal for dissolution is accepted by a majority of members attending. After a 30-day period in which all members are informed about the proposal and are given time to respond, a special meeting shall be called to consider the proposal. If a majority of members agree to dissolve at that point, the organization will be formally dissolved and appropriate notice shall be given to the state.