See a Social Security Number? Say Something!
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Or call the IRS Identity Theft Hotline at 1-800-908-4490

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)

► 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.*

Department of the Treasury
Internal Revenue Service

OMB No 1545-1150

2014

Open to Public Inspection

A For the 2014 calendar year, or tax year beginning 5/1/2014 , and ending 4/30/2015

B Check if applicable
- [ ] Address change
- [X] Name change
- [ ] Initial return
- [ ] Final return/terminated
- [ ] Amended return
- [ ] Application pending

C Name of organization
CANNON BEACH LIBRARY

Number and street (or P O box, if mail is not delivered to street address) | Room/suite
PO BOX 486

City or town | State | ZIP code
CANNON BEACH | OR | 97110

Foreign country name | Foreign province/state/county | Foreign postal code

D Employer identification number
93-0722363

E Telephone number
(503) 436-1391

F Group Exemption Number ►

G Accounting Method: [ ] Cash [X] Accrual Other (specify) ► _____

I Website: ► N/A

J Tax-exempt status (check only one) — [X] 501(c)(3) [ ] 501(c) ( )◄ (insert no) [ ] 4947(a)(1) or [ ] 527

H Check ► [ ] if the organization is **not** required to attach Schedule B (Form 990, 990-EZ, or 990-PF).

K Form of organization [X] 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 . . . ► $ 89,958

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 . . . . . [X]

Revenue	1	Contributions, gifts, grants, and similar amounts received		1	53,261
	2	Program service revenue including government fees and contracts		2	23,867
	3	Membership dues and assessments		3	880
	4	Investment income		4	1,505
	5a	Gross amount from sale of assets other than inventory	5a		
	b	Less cost or other basis and sales expenses	5b 1,028		
	c	Gain or (loss) from sale of assets other than inventory (Subtract line 5b from line 5a)		5c	-1,028
	6	Gaming and fundraising events			
	a	Gross income from gaming (attach Schedule G if greater than $15,000)	6a		
	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 10,361		
	c	Less direct expenses from gaming and fundraising events	6c 749		
	d	Net income or (loss) from gaming and fundraising events (add lines 6a and 6b and subtract line 6c)		6d	9,612
	7a	Gross sales of inventory, less returns and allowances	7a		
	b	Less cost of goods sold	7b		
	c	Gross profit or (loss) from sales of inventory (Subtract line 7b from line 7a)		7c	
	8	Other revenue (describe in Schedule O)		8	84
	9	**Total revenue.** Add lines 1, 2, 3, 4, 5c, 6d, 7c, and 8	►	9	88,181
Expenses	10	Grants and similar amounts paid (list in Schedule O)		10	2,000
	11	Benefits paid to or for members		11	
	12	Salaries, other compensation, and employee benefits		12	31,234
	13	Professional fees and other payments to independent contractors		13	7,370
	14	Occupancy, rent, utilities, and maintenance		14	4,641
	15	Printing, publications, postage, and shipping		15	2,841
	16	Other expenses (describe in Schedule O)		16	30,202
	17	**Total expenses.** Add lines 10 through 16	►	17	78,288
Net Assets	18	Excess or (deficit) for the year (Subtract line 17 from line 9)		18	9,893
	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	334,864
	20	Other changes in net assets or fund balances (explain in Schedule O)		20	50
	21	Net assets or fund balances at end of year Combine lines 18 through 20	►	21	344,807

50-13

4

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 X

		(A) Beginning of year		(B) End of year
22	Cash, savings, and investments	243,431	22	256,996
23	Land and buildings	89,466	23	87,139
24	Other assets (describe in Schedule O)	2,784	24	1,957
25	**Total assets**	335,681	25	346,092
26	**Total liabilities** (describe in Schedule O)	817	26	1,285
27	**Net assets or fund balances** (line 27 of column (B) **must** agree with line 21)	334,864	27	344,807

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? OPERATION OF COMMUNITY LENDING LIBRARY

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, optional for others)

28	Seventy-nine volunteers donated 9402 hours to make it possible for Cannon Beach and Arch Cape residents and visitors to check out 12,032 books & videos, and use free WiFi, public computers and inter-library loan services (Grants $) If this amount includes foreign grants, check here ▶ ☐	28a	10,771
29	Children's library resources, including a dedicated children's room, a summer bookmobile, a summer reading program, and two children's programs were provided to Cannon Beach and Arch Cape area children, as well as visitors (Grants $) If this amount includes foreign grants, check here ▶ ☐	29a	2,157
30	(Grants $) If this amount includes foreign grants, check here ▶ ☐	30a	
31	Other program services (describe in Schedule O) (Grants $) If this amount includes foreign grants, check here ▶ ☐	31a	
32	**Total program service expenses.** (add lines 28a through 31a) ▶	32	12,928

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
Terri Royse Co-President	Hr/WK 18 08			
Judy Wood Co-President	Hr/WK 26 33			
Teresa Dice Vice-President	Hr/WK 5 65			
Carla O'Reilly Secretary	Hr/WK 7 04			
Phyllis Bernt Treasurer	Hr/WK 17 66			
Janet Bates Bd Member	Hr/WK 12 52			
Jeremy Randolph Bd Member	Hr/WK 6.70			
Sharon Stewart Bd Member	Hr/WK 2 03			
Colleen Purrier Bd Member	Hr/WK 18 84			
Sandi Lundy Bd Member	Hr/WK 4 26			
Bob Tarr Bd Member	Hr/WK 1.89			
Jean Furchner Past President Bd Mbr	Hr/WK 7 87			

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		X
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	X	
35 a	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		X
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		X
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		X
37 a	Enter amount of political expenditures, direct or indirect, as described in the instructions. ► 37a			
b	Did the organization file **Form 1120-POL** for this year?	37b		
38 a	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
b	If "Yes," complete Schedule L, Part II and enter the total amount involved 38b			
39	Section 501(c)(7) organizations. Enter.			
a	Initiation fees and capital contributions included on line 9 39a			
b	Gross receipts, included on line 9, for public use of club facilities 39b			
40 a	Section 501(c)(3) organizations Enter amount of tax imposed on the organization during the year under: section 4911 ► _____ , section 4912 ► _____ ; section 4955 ► _____			
b	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
c	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 ► _____			
d	Section 501(c)(3), 501(c)(4), and 501(c)(29) organizations. Enter amount of tax on line 40c reimbursed by the organization ► _____			
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. ► OR

42 a The organization's books are in care of ► PHYLLIS BERNT Telephone no. ► (503) 436-1391

Located at ► 131 N HEMLOCK City CANNON BEACH ST OR ZIP + 4 ► 97110

			Yes	No
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 FinCEN Form 114, Report of Foreign Bank and Financial Accounts (FBAR).	42b		X
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		X

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

			Yes	No
44 a	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
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		X
c	Did the organization receive any payments for indoor tanning services during the year?	44c		X
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		
45 a	Did the organization have a controlled entity within the meaning of section 512(b)(13)?	45a		X
45 b	Did the organization receive any payment from or engage in any transaction with a controlled entity within the meaning of section 512(b)(13)? If "Yes," Form 990 and Schedule R may need to be completed instead of Form 990-EZ (see instructions)	45b		X

		Yes	No
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	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 . . . . . ☐

			Yes	No
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		X
48	Is the organization a school as described in section 170(b)(1)(A)(ii)? If "Yes," complete Schedule E	48		X
49 a	Did the organization make any transfers to an exempt non-charitable related organization?	49a		X
b	If "Yes," was the related organization a section 527 organization?	49b		

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

(a) Name and title of each employee	(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
Name None Title	Hr/WK			
Name Title	Hr/WK			
Name Title	Hr/WK			
Name Title	Hr/WK			
Name Title	Hr/WK			

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

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

(a) Name and business address of each independent contractor	(b) Type of service	(c) Compensation
Name None Str City ST ZIP		
Name Str City ST ZIP		
Name Str City ST ZIP		
Name Str City ST ZIP		
Name Str City ST ZIP		

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 . . . . . ▶ ☒ 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 — Date: 9/2/15

▶ Phyllis Bernt — Type or print name and title: Treasurer

Paid Preparer Use Only

Print/Type preparer's name	Preparer's signature	Date	Check ☒ if self-employed	PTIN
Carole M Whitlock	Carole M Whitlock	8/30/2015		P00679890

Firm's name ▶ Carole M Whitlock — Firm's EIN ▶ 46-1787872

Firm's address ▶ PO Box 581, Cannon Beach, OR 97110 — Phone no (503) 738-9686

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.***

OMB No 1545-0047

2014

Open to Public Inspection

Name of the organization	Employer identification number
CANNON BEACH LIBRARY	93-0722363

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? Yes	(iv) No	(v) Amount of monetary support (see instructions)	(vi) Amount of other support (see instructions)
(A)						
(B)						
(C)						
(D)						
(E)						
Total						

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 ")						
2 Tax revenues levied for the organization's benefit and either paid to or expended on its behalf						
3 The value of services or facilities furnished by a governmental unit to the organization without charge						
4 **Total.** Add lines 1 through 3						
5 The portion of total contributions by each person (other than a governmental unit or publicly supported organization) included on line 1 that exceeds 2% of the amount shown on line 11, column (f)						
6 **Public support.** Subtract line 5 from line 4						

Section B. Total Support

Calendar year (or fiscal year beginning in) ▶	(a) 2010	(b) 2011	(c) 2012	(d) 2013	(e) 2014	(f) Total
7 Amounts from line 4						
8 Gross income from interest, dividends, payments received on securities loans, rents, royalties and income from similar sources						
9 Net income from unrelated business activities, whether or not the business is regularly carried on						
10 Other income Do not include gain or loss from the sale of capital assets (Explain in Part VI)						
11 **Total support.** Add lines 7 through 10						

12 Gross receipts from related activities, etc (see instructions) 12

13 **First five years.** If the Form 990 is for the organization's first, second, third, fourth, or fifth tax year as a section 501(c)(3) organization, check this box and **stop here** . . . . . ▶ ☐

Section C. Computation of Public Support Percentage

14 Public support percentage for 2014 (line 6, column (f) divided by line 11, column (f)) 14

15 Public support percentage from 2013 Schedule A, Part II, line 14 15

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 . . . . . ▶ ☐

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 . . . . . ▶ ☐

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. . . . . ▶ ☐

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 . . . . . ▶ ☐

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 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")	36,828	26,621	20,163	29,748	54,142	167,502
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	22,956	24,651	30,366	32,356	34,227	144,556
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	59,784	51,272	50,529	62,104	88,369	312,058
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		10,012	16,425			26,437
c Add lines 7a and 7b		10,012	16,425			26,437
8 **Public support** (Subtract line 7c from line 6)						285,621

Section B. Total Support

Calendar year (or fiscal year beginning in) ▶	(a) 2010	(b) 2011	(c) 2012	(d) 2013	(e) 2014	(f) Total
9 Amounts from line 6	59,784	51,272	50,529	62,104	88,369	312,058
10a Gross income from interest, dividends, payments received on securities loans, rents, royalties and income from similar sources	1,826	1,503	969	1,490	1,505	7,293
b Unrelated business taxable income (less section 511 taxes) from businesses acquired after June 30, 1975						
c Add lines 10a and 10b	1,826	1,503	969	1,490	1,505	7,293
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 VI)	141	221	91	72	84	609
13 **Total support.** (Add lines 9, 10c, 11, and 12)	61,751	52,996	51,589	63,666	89,958	319,960

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 2014 (line 8, column (f) divided by line 13, column (f))	15	89 27%
16 Public support percentage from 2013 Schedule A, Part III, line 15	16	87 81%

Section D. Computation of Investment Income Percentage

17 Investment income percentage for **2014** (line 10c, column (f) divided by line 13, column (f)) . .	17	2 28%
18 Investment income percentage from **2013** Schedule A, Part III, line 17	18	2.75%

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
1	Are all of the organization's supported organizations listed by name in the organization's governing documents? *If "No," describe in* ***Part VI*** *how the supported organizations are designated. If designated by class or purpose, describe the designation. If historic and continuing relationship, explain.*	1		
2	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* ***Part VI*** *how the organization determined that the supported organization was described in section 509(a)(1) or (2)*	2		
3a	Did the organization have a supported organization described in section 501(c)(4), (5), or (6)? *If "Yes," answer (b) and (c) below.*	3a		
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* ***Part VI*** *when and how the organization made the determination*	3b		
c	Did the organization ensure that all support to such organizations was used exclusively for section 170(c)(2)(B) purposes? *If "Yes," explain in* ***Part VI*** *what controls the organization put in place to ensure such use*	3c		
4a	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*	4a		
b	Did the organization have ultimate control and discretion in deciding whether to make grants to the foreign supported organization? *If "Yes," describe in* ***Part VI*** *how the organization had such control and discretion despite being controlled or supervised by or in connection with its supported organizations*	4b		
c	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* ***Part VI*** *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.*	4c		
5a	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* ***Part VI****, 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).*	5a		
b	**Type I or Type II only.** Was any added or substituted supported organization part of a class already designated in the organization's organizing document?	5b		
c	**Substitutions only.** Was the substitution the result of an event beyond the organization's control?	5c		
6	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* ***Part VI.***	6		
7	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).*	7		
8	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).*	8		
9a	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* ***Part VI.***	9a		
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* ***Part VI.***	9b		
c	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* ***Part VI.***	9c		
10a	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.*	10a		
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.)*	10b		

Part IV Supporting Organizations *(continued)*

			Yes	No
11	Has the organization accepted a gift or contribution from any of the following persons?			
a	A person who directly or indirectly controls, either alone or together with persons described in (b) and (c) below, the governing body of a supported organization?	11a		
b	A family member of a person described in (a) above?	11b		
c	A 35% controlled entity of a person described in (a) or (b) above? *If "Yes" to a, b, or c, provide detail in* ***Part VI.***	11c		

Section B. Type I Supporting Organizations

			Yes	No
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? *If "No," describe in* ***Part VI*** *how the supported organization(s) effectively operated, supervised, or controlled the organization's activities. If the organization had more than one supported organization, describe how the powers to appoint and/or remove directors or trustees were allocated among the supported organizations and what conditions or restrictions, if any, applied to such powers during the tax year.*	1		
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? *If "Yes," explain in* ***Part VI*** *how providing such benefit carried out the purposes of the supported organization(s) that operated, supervised, or controlled the supporting organization.*	2		

Section C. Type II Supporting Organizations

			Yes	No
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)? *If "No," describe in* ***Part VI*** *how control or management of the supporting organization was vested in the same persons that controlled or managed the supported organization(s).*	1		

Section D. All Type III Supporting Organizations

			Yes	No
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?	1		
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? *If "No," explain in* ***Part VI*** *how the organization maintained a close and continuous working relationship with the supported organization(s).*	2		
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? *If "Yes," describe in* ***Part VI*** *the role the organization's supported organizations played in this regard.*	3		

Section E. Type III Functionally-Integrated Supporting Organizations

1 *Check the box next to the method that the organization used to satisfy the Integral Part Test during the year* ***(see instructions)****:*

a ☐ The organization satisfied the Activities Test. *Complete* ***line 2*** *below.*

b ☐ The organization is the parent of each of its supported organizations *Complete* ***line 3*** *below.*

c ☐ The organization supported a governmental entity *Describe in Part VI how you supported a government entity (see instructions).*

			Yes	No
2	Activities Test ***Answer (a) and (b) below.***			
a	Did substantially all of the organization's activities during the tax year directly further the exempt purposes of the supported organization(s) to which the organization was responsive? *If "Yes," then in* ***Part VI identify those supported organizations and explain*** *how these activities directly furthered their exempt purposes, how the organization was responsive to those supported organizations, and how the organization determined that these activities constituted substantially all of its activities.*	2a		
b	Did the activities described in (a) constitute activities that, but for the organization's involvement, one or more of the organization's supported organization(s) would have been engaged in? *If "Yes," explain in* ***Part VI*** *the reasons for the organization's position that its supported organization(s) would have engaged in these activities but for the organization's involvement.*	2b		
3	Parent of Supported Organizations. ***Answer (a) and (b) below.***			
a	Did the organization have the power to regularly appoint or elect a majority of the officers, directors, or trustees of each of the supported organizations? *Provide details in* ***Part VI.***	3a		
b	Did the organization exercise a substantial degree of direction over the policies, programs, and activities of each of its supported organizations? *If "Yes," describe in* ***Part VI*** *the role played by the organization in this regard.*	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 Nov 20, 1970. **See instructions.** All other Type III non-functionally integrated supporting organizations must complete Sections A through E

Section A - Adjusted Net Income		(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 **Adjusted Net Income** (subtract lines 5, 6 and 7 from line 4)	8		

Section B - Minimum Asset Amount		(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)		[redacted]	[redacted]
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 **Total** (add lines 1a, 1b, and 1c)	1d		
e **Discount** claimed for blockage or other factors (explain in detail in **Part VI**)		[redacted]	[redacted]
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 **Minimum Asset Amount** (add line 7 to line 6)	8		

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

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

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

Section D - Distributions		Current Year
1	Amounts paid to supported organizations to accomplish exempt purposes	
2	Amounts paid to perform activity that directly furthers exempt purposes of supported organizations, in excess of income from activity	
3	Administrative expenses paid to accomplish exempt purposes of supported organizations	
4	Amounts paid to acquire exempt-use assets	
5	Qualified set-aside amounts (prior IRS approval required)	
6	Other distributions (describe in **Part VI**) See instructions	
7	**Total annual distributions.** Add lines 1 through 6.	
8	Distributions to attentive supported organizations to which the organization is responsive (provide details in **Part VI**) See instructions	
9	Distributable amount for 2014 from Section C, line 6	
10	Line 8 amount divided by Line 9 amount	0 000

Section E - Distribution Allocations (see instructions)		(i) Excess Distributions	(ii) Underdistributions Pre-2014	(iii) Distributable Amount for 2014
1	Distributable amount for 2014 from Section C, line 6			
2	Underdistributions, if any, for years prior to 2014 (reasonable cause required-see instructions)			
3	Excess distributions carryover, if any, to 2014:			
a				
b				
c				
d				
e	From 2013			
f	**Total** of lines 3a through e			
g	Applied to underdistributions of prior years			
h	Applied to 2014 distributable amount			
i	Carryover from 2009 not applied (see instructions)			
j	Remainder. Subtract lines 3g, 3h, and 3i from 3f.			
4	Distributions for 2014 from Section D, line 7: $			
a	Applied to underdistributions of prior years			
b	Applied to 2014 distributable amount			
c	Remainder Subtract lines 4a and 4b from 4.			
5	Remaining underdistributions for years prior to 2014, if any. Subtract lines 3g and 4a from line 2 (if amount greater than zero, see instructions)			
6	Remaining underdistributions for 2014. Subtract lines 3h and 4b from line 1 (if amount greater than zero, see instructions).			
7	**Excess distributions carryover to 2015.** Add lines 3j and 4c.			
8	Breakdown of line 7.			
a				
b				
c				
d	Excess from 2013			
e	Excess from 2014			

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).

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.

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

OMB No 1545-0047

2014

Open to Public Inspection

Name of the organization

CANNON BEACH LIBRARY

Employer identification number

93-0722363

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? Yes	(iii) No	(iv) Gross receipts from activity	(v) Amount paid to (or retained by) fundraiser listed in col (i)	(vi) Amount paid to (or retained by) organization
1							
2							
3							
4							
5							
6							
7							
8							
9							
10							
Total		▶					

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.

OR

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 all Fundraising Even (event type)	(b) Event #2 4th of July Book Sale (event type)	(c) Other events NONE (total number)	(d) Total events (add col (a) through col (c))
Revenue	1 Gross receipts	4,739	5,622		10,361
	2 Less Contributions				
	3 Gross income (line 1 minus line 2)	4,739	5,622		10,361
Direct Expenses	4 Cash prizes				
	5 Noncash prizes				
	6 Rent/facility costs				
	7 Food and beverages				
	8 Entertainment				
	9 Other direct expenses	392	357		749
	10 Direct expense summary Add lines 4 through 9 in column (d) ▶				(749)
	11 Net income summary. Subtract line 10 from line 3, column (d) ▶				9,612

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 col (a) through col (c))
Revenue	1 Gross revenue				
Direct Expenses	2 Cash prizes				
	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) ▶				(0)
	8 Net gaming income summary Subtract line 7 from line 1, column (d) ▶				

9 Enter the state(s) in which the organization conducts gaming activities:

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

b If "No," explain:

10a 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 conduct 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 conducted 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 contract 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).

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. ▶ Attach to Form 990 or 990-EZ.	2014
Department of the Treasury Internal Revenue Service	▶ Information about Schedule O (Form 990 or 990-EZ) and its instructions is at *www.irs.gov/form990.*	Open to Public Inspection

Name of the organization	Employer identification number
CANNON BEACH LIBRARY	93-0722363

Form 990-EZ, Part I, Line 8, Other Revenue SAIF Dividend 84

Form 990-EZ, Part I, Line 16, Other Expenses: Supplies 3,535

Form 990-EZ, Part I, Line 16, Other Expenses: Telephone: 672

Form 990-EZ, Part I, Line 16, Other Expenses: Depreciation: 8,879

Form 990-EZ, Part I, Line 16, Other Expenses Library Children's Program Expense: 1,444

Form 990-EZ, Part I, Line 16, Other Expenses: Advertising: 466

Form 990-EZ, Part I, Line 16, Other Expenses: History & Hospitality, Community Outreach expense: 1,058

Form 990-EZ, Part I, Line 16, Other Expenses. Computer Expenses. 2,436

Form 990-EZ, Part I, Line 16, Other Expenses: Chamber of Commerce Dues: 135

Form 990-EZ, Part I, Line 16, Other Expenses: Corporation Division Registration. 50

Form 990-EZ, Part I, Line 16, Other Expenses. Oregon 2013 Revenue and Fund Balance Fees: 70

Form 990-EZ, Part I, Line 16, Other Expenses Insurance: 1,091

Form 990-EZ, Part I, Line 16, Other Expenses Children's Books & CDs: 713

Form 990-EZ, Part I, Line 16, Other Expenses: Adult Books. 5,237

Form 990-EZ, Part I, Line 16, Other Expenses: Out of District Library Cards: 100

Form 990-EZ, Part I, Line 16, Other Expenses Magazine & Newspaper Subscriptions: 1,113

Form 990-EZ, Part I, Line 16, Other Expenses. Northwest Authors Program Expense 260

Form 990-EZ, Part I, Line 16, Other Expenses: Bank Service Charge 163

Form 990-EZ, Part I, Line 16, Other Expenses Ebay and Paypal expense: 2,155

Form 990-EZ, Part I, Line 16, Other Expenses. Board of Directors Training Expense. 75

Form 990-EZ, Part I, Line 16, Other Expenses: Follett License & A/V database. 550

Form 990-EZ, Part I, Line 20, Net Assets: RESTRICTED DONATION FOR PURCHASE OF ADULT BOOKS RECEIVED: 50

Form 990-EZ, Part II, Line 24, Other Assets. RECEIVABLE. Beginning of year. 2,784, End of year: 1,957

Name of the organization	Employer identification number
CANNON BEACH LIBRARY	93-0722363

Form 990-EZ, Part II, Line 26, Liabilities Accounts Payable: Beginning of year: 475, End of year 727

Form 990-EZ, Part II, Line 26, Liabilities: Payroll Taxes Payable. Beginning of year 342, End of year 558

Form 4562 Statement - 990EZ

4/30/2015

Depreciation Detail

MACRS deductions for prior years (Line 17)

Item No	Description of Property	Date Placed In Service	Asset Code	Business Use %	Cost or Other Basis	Sec 179 Deduction	Credit	Special Allowance	Salvage Value	Recovery Basis	Recovery Period	Method	Con-vention Code	Prior Accum Deprec, 179, Bonus	2014 Deprec	2014 Accum Deprec
5	LIBRARY BUILDING EXPANS	7/1/1997	R-5	100 00%	70,548					70,548	39	SL/GDS	MM	30,376	1,809	32,185
25	BOOK SHELVES	3/7/2007	F-11	100 00%	440					440	10	SL/ADS	HY	396	44	440
26	NEW CARPET	3/12/2007	F-11	100 00%	4,364					4,364	10	SL/ADS	HY	3,925	436	4,361
28	SIGN	10/3/2007	F-11	100 00%	80					80	7	SL/GDS	HY	72	6	78
29	FRONT LIBRARY SIGN	11/7/2007	F-11	100 00%	600					600	7	SL/GDS	HY	559	41	600
31	OUTDOOR SIGN	3/18/2008	F-11	100 00%	504					504	7	SL/GDS	HY	468	36	504
33	40 HON FOLDING CHAIRS	9/24/2008	F-11	100 00%	780					780	7	SL/GDS	MQ2	625	111	736
34	LIGHT FIXTURES	4/20/2009	F-11	100 00%	2,312					2,312	7	SL/GDS	MQ4	1,716	330	2,046
35	FURNACE	3/17/2010	R-5	100 00%	4,468					4,468	39	SL/GDS	MM	474	115	589
36	DELL OPTIPLEX 380 W/MONI	4/1/2010	F-5	100 00%	641					641	5	SL/GDS	MQ4	528	112	640
37	DELL POWEREDGE T310 SE	4/1/2010	F-5	100 00%	3,500					3,500	5	SL/GDS	MQ4	2,888	263	3,151
38	BACKUP UPS FOR SERVER	4/1/2010	F-5	100 00%	190					190	5	SL/GDS	MQ4	157	33	190
39	1 TB HDD BACKUP	4/1/2010	F-5	100 00%	155					155	5	SL/GDS	MQ4	128	27	155
40	2 NETGEAR SWITCHES	4/1/2010	F-5	100 00%	110					110	5	SL/GDS	MQ4	91	19	110
43	OFFICE REMODEL	4/1/2010	R-5	100 00%	6,603					6,603	39	SL/GDS	MM	683	169	852
48	OFFICE FLOORING	4/1/2010	F-11	100 00%	912					912	7	SL/GDS	MQ4	536	130	666
45	OUTDOOR MESSAGE BOARI	4/14/2010	F-10	100 00%	660					660	7	SL/GDS	MQ4	388	94	482
46	DIVERSITY STAND	4/19/2010	F-10	100 00%	246					246	7	SL/GDS	MQ4	144	35	179
47	2 PEDESTAL FILE BOXES	4/19/2010	F-10	100 00%	605					605	7	SL/GDS	MQ4	355	86	441
49	ELECTRICAL UPGRADE	5/1/2010	R-5	100 00%	2,757					2,757	39	SL/GDS	MM	281	71	352
50	BUSH 72" PEDESTAL DESK	5/4/2010	F-11	100 00%	860					860	7	SL/GDS	HY	430	123	553
51	MANAGER WORK STATION	6/12/2010	F-10	100 00%	398					398	7	SL/GDS	HY	199	57	256
52	MEMORIAL BENCH	1/28/2011	F-11	100 00%	5,000					5,000	7	SL/GDS	HY	2,500	715	3,215
53	WINDOW BLINDS	2/4/2011	F-11	100 00%	250					250	7	SL/GDS	HY	126	36	162
54	REVOLVING DISPLAY	4/18/2011	F-11	100 00%	455					455	7	SL/GDS	HY	228	65	293
55	ROTARY DISPLAY STAND	5/30/2011	F-11	100 00%	770					770	7	SL/GDS	HY	275	110	385
56	BOOK TRUCK	6/13/2011	F-10	100 00%	282					282	7	SL/GDS	HY	100	40	140
57	4 BOOK RACKS	10/17/2011	F-11	100 00%	650					650	7	SL/GDS	HY	232	93	325
58	CARPET RUNNER	11/9/2011	F-11	100 00%	158					158	7	SL/GDS	HY	57	23	80
59	COMPUTER MONITOR	11/17/2011	F-5	100 00%	130					130	5	SL/GDS	HY	65	26	91
61	CHAIR	1/26/2012	F-11	100 00%	90					90	7	SL/GDS	HY	32	13	45
60	CHILDREN'S CUSHIONS	1/31/2012	F-11	100 00%	216					216	7	SL/GDS	HY	77	31	108
62	PHOTOS FOR DISPLAY	4/20/2012	F-11	100 00%	80					80	7	SL/GDS	HY	28	11	39
63	NEW TELEPHONE	4/25/2012	F-10	100 00%	50					50	7	SL/GDS	HY	18	7	25
64	ROOF REPLACEMENT	5/15/2012	R-5	100 00%	15,800					15,800	39	SL/GDS	MM	794	405	1,199
65	BOOK RETURN BOX	6/1/2012	F-11	100 00%	3,455					3,455	7	SL/GDS	HY	741	494	1,235
66	CHILDREN'S CUSHION	6/20/2012	F-11	100 00%	78					78	7	SL/GDS	HY	17	11	28
67	CHILDREN'S BOOK SHELF	7/19/2012	F-11	100 00%	135					135	7	SL/GDS	HY	29	19	48
68	MEMORIAL BENCH	7/30/2012	F-11	100 00%	1,000					1,000	7	SL/GDS	HY	214	143	357
69	REFRIGERATOR	8/2/2012	F-10	100 00%	100					100	7	SL/GDS	HY	21	14	35
71	BROTHER HL5470DW PRINT	12/4/2012	F-5	100 00%	182					182	5	SL/GDS	HY	54	36	90
72	SHARP VACUUM	12/5/2012	F-10	100 00%	149					149	7	SL/GDS	HY	32	21	53
70	DEHUMIDIFIER	12/31/2012	F-10	100 00%	5,435					5,435	7	SL/GDS	HY	1,165	777	1,942
73	BROTHER DCP7065DN COPI	12/31/2012	F-10	100 00%	130					130	7	SL/GDS	HY	28	19	47
74	CHILDREN'S ROOM EQ/FIXT	2/5/2013	F-11	100 00%	125					125	7	SL/GDS	HY	27	18	45
75	BROTHER HL5470DW PRINT	4/30/2013	F-5	100 00%	189					189	5	SL/GDS	HY	57	38	95

Form 4562 Statement - 990EZ

4/30/2015

Item No	Description of Property	Date Placed In Service	Asset Code	Business Use %	Cost or Other Basis	Sec 179 Deduction	Credit	Special Allowance	Salvage Value	Recovery Basis	Recovery Period	Method	Con-vention Code	Prior Accum Deprec , 179, Bonus	2014 Deprec	2014 Accum Deprec
77	Asus Eee Box EB1035-B010M	6/11/2013	F-5	100 00%	522					522	5	SL/GDS	MQ1	91	91	182
76	Asus Eee Box EB1035-B010M	6/11/2013	F-5	100 00%	523					523	5	SL/GDS	MQ1	92	92	184
78	Asus Eee Box EB1035-B010M	7/2/2013	F-5	100 00%	556					556	5	SL/GDS	MQ1	97	111	208
79	Fireplace	2/21/2014	F-10	100 00%	3,897					3,897	7	SL/GDS	MQ4	70	557	627
	Total MACRS deductions for prior years (Line 17)				142,140					142,140				52,686	8,163	60,849
GDS 5-year property (Line 19b)																
80	ThinkCentre M73 Computer	5/2/2014	F-5	100 00%	950					950	5	SL/GDS	HY		95	95
81	ThinkCentre M73 computer	5/2/2014	F-5	100 00%	1,024					1,024	5	SL/GDS	HY		102	102
82	Samsung HD 23" Monitor	5/2/2014	F-5	100 00%	207					207	5	SL/GDS	HY		21	21
85	New Server	10/22/2014	F-5	100 00%	3,324					3,324	5	SL/GDS	HY		332	332
88/	Lenovo Computer	3/12/2015	F-5	100 00%	664					664	5	SL/GDS	HY		66	66
	Total GDS 5-year property (Line 19b)				6,169					6,169					616	616
GDS 7-year property (Line 19c)																
83	4 Tables	7/30/2014	F-11	100 00%	240					240	7	SL/GDS	HY		17	17
84	Spinner Rack	10/13/2014	F-11	100 00%	497					497	7	SL/GDS	HY		35	35
86	Scanner	10/27/2014	F-10	100 00%	311					311	7	SL/GDS	HY		22	22
87	Receipt Printer	3/5/2015	F-11	100 00%	363					363	7	SL/GDS	HY		26	26
	Total GDS 7-year property (Line 19c)				1,411					1,411					100	100
	Subtotal Depreciation				149,720					149,720				52,686	8,879	61,565
Listed Property																
Listed property with more than 50% business use (Line 25 and 26)																
24	KODAK E360 DIGITAL CAMEI	2/1/2006	F-8	100 00%	200					200	7	SL/GDS	HY	200		200
	Total listed prop with > 50% business use				200					200				200		200
	Subtotal Listed Property				200					200				200		200
	Total Depreciation and Amortization				149,920					149,920				52,886	8,879	61,765

Elections

Election to Use MACRS Straight Line Method - All Property

Pursuant to IRC Section 168(b)(3)(D), the Taxpayer elects to use the straight line method of depreciation in computing the deduction for all property placed in service during the current tax year

Election to NOT claim first-year special depreciation - All Property

Pursuant to IRC Section 168(k)(2)(D)(iii), the Taxpayer elects out of first-year special depreciation for all depreciable property placed in service during the current tax year

C-5660t-18

RESTATED ARTICLES OF INCORPORATION
OF
CANNON BEACH LIBRARY

Pursuant to ORS 65.451, the undersigned corporation adopts the following restated articles of incorporation, which supersede the existing articles of incorporation and all amendments to them:

ARTICLE I

The name of the corporation is Cannon Beach Library.

ARTICLE II

The corporation is a public benefit corporation.

ARTICLE III

The corporation is organized and must be operated exclusively for charitable and educational purposes permitted by §501(c)(3) of the Internal Revenue Code of 1986, as amended (IRC).

ARTICLE IV

Notwithstanding any other provision of these Articles of Incorporation, the corporation may not carry on any activities not permitted to be carried on (a) by a corporation exempt from federal income taxation under IRC §501(c)(3) and (b) by a corporation contributions to which are deductible under IRC §§170(c)(2), 2055(a)(2), and 2522(a)(2). No part of the net earnings of the corporation may inure to the benefit of any private shareholder or individual. No substantial part of the activities of the corporation may consist of carrying on propaganda, or otherwise attempting, to influence legislation, except as may be permitted under IRC §501(h), and the corporation will not participate in, or intervene in (including publishing or distributing statements), any political campaign on behalf of or in opposition to any candidate for public office.

ARTICLE V

Upon the dissolution or final liquidation of the corporation, and after the payment or provision for payment of all the liabilities of the corporation, the remaining assets of the corporation will be distributed to such organization or organizations that are then described in IRC §§501(c)(3), 170(c)(2), 2055(a)(2), and 2522(a)(2) and/or to the United States or any city, county, or state for exclusively public purposes as the board of directors determines.

ARTICLE VI 05660678

The corporation will have members. The criteria and procedures for admission to membership and the rights and obligations of members will be as set forth in the corporation's bylaws.

ARTICLE VII

All references in these Articles of Incorporation to sections of the Internal Revenue Code of 1986, as amended, or the Oregon Nonprofit Corporation Act will be deemed to refer also to the corresponding provisions of any future federal tax or Oregon nonprofit corporation laws.

CANNON BEACH LIBRARY

Judy Wood

Judy Wood
President

Form **4562**

Department of the Treasury
Internal Revenue Service (99)

Depreciation and Amortization
(Including Information on Listed Property)

► Attach to your tax return.

► Information about Form 4562 and its separate instructions is at *www.irs.gov/form4562.*

OMB No 1545-0172

2014

Attachment Sequence No **179**

Name(s) shown on return	Business or activity to which this form relates	Identifying number
CANNON BEACH LIBRARY	990EZ	93-0722363

Part I Election To Expense Certain Property Under Section 179

Note: *If you have any listed property, complete Part V before you complete Part I.*

1	Maximum amount (see instructions)	1	500,000
2	Total cost of section 179 property placed in service (see instructions)	2	7,580
3	Threshold cost of section 179 property before reduction in limitation (see instructions)	3	2,000,000
4	Reduction in limitation. Subtract line 3 from line 2. If zero or less, enter -0-	4	
5	Dollar limitation for tax year. Subtract line 4 from line 1. If zero or less, enter -0- If married filing separately, see instructions	5	500,000

6	(a) Description of property	(b) Cost (business use only)	(c) Elected cost

7	Listed property Enter the amount from line 29	7	
8	Total elected cost of section 179 property. Add amounts in column (c), lines 6 and 7	8	
9	Tentative deduction Enter the **smaller** of line 5 or line 8	9	
10	Carryover of disallowed deduction from line 13 of your 2013 Form 4562	10	
11	Business income limitation Enter the smaller of business income (not less than zero) or line 5 (see instructions)	11	
12	Section 179 expense deduction Add lines 9 and 10, but do not enter more than line 11	12	
13	Carryover of disallowed deduction to 2015 Add lines 9 and 10, less line 12 ►	13	

Note: *Do not use Part II or Part III below for listed property Instead, use Part V.*

Part II Special Depreciation Allowance and Other Depreciation (Do not include listed property.) (See instructions.)

14	Special depreciation allowance for qualified property (other than listed property) placed in service during the tax year (see instructions)	14	
15	Property subject to section 168(f)(1) election	15	
16	Other depreciation (including ACRS)	16	

Part III MACRS Depreciation (Do not include listed property.) (See instructions.)

Section A

17	MACRS deductions for assets placed in service in tax years beginning before 2014	17	8,163
18	If you are electing to group any assets placed in service during the tax year into one or more general asset accounts, check here ► ☐		

Section B - Assets Placed in Service During 2014 Tax Year Using the General Depreciation System

	(a) Classification of property	(b) Month and year placed in service	(c) Basis for depreciation (business/investment use only—see instructions)	(d) Recovery period	(e) Convention	(f) Method	(g) Depreciation deduction
19 a	3-year property						
b	5-year property		6,169	5	HY	S/L	616
c	7-year property		1,411	7	HY	S/L	100
d	10-year property						
e	15-year property						
f	20-year property						
g	25-year property			25 yrs		S/L	
h	Residential rental property			27 5 yrs	MM	S/L	
				27.5 yrs.	MM	S/L	
i	Nonresidential real property			39 yrs	MM	S/L	
					MM	S/L	

Section C - Assets Placed in Service During 2014 Tax Year Using the Alternative Depreciation System

20 a	Class life					S/L	
b	12-year			12 yrs.		S/L	
c	40-year			40 yrs.	MM	S/L	

Part IV Summary (See instructions.)

21	Listed property. Enter amount from line 28	21	
22	**Total.** Add amounts from line 12, lines 14 through 17, lines 19 and 20 in column (g), and line 21 Enter here and on the appropriate lines of your return Partnerships and S corporations—see instructions	22	8,879
23	For assets shown above and placed in service during the current year, enter the portion of the basis attributable to section 263A costs	23	

Part I, Line 2 Continuation (4797)

Name(s) shown on return	Identifying number
CANNON BEACH LIBRARY	93-0722363

Part I Sales or Exchanges of Property Used in a Trade or Business and Involuntary Conversions From Other Than Casualty or Theft - Most Property Held More Than 1 Year

2 (a) Description of property	(b) Date acquired (mo , day, yr)	(c) Date sold (mo , day, yr)	(d) Gross sales price	(e) Depreciation allowed or allowable since acquisition	(f) Cost or other basis, plus improvements and expense of sale	(g) Gain or (loss) Subtract (f) from the sum of (d) and (e)
COMPUTER	2/24/2001	5/1/2014		2,156	2,156	
DELL POWEREDGE T310 SERVER	4/1/2010	10/22/2014		3,151	3,500	-349

Part IV (990-EZ) - List of Officers, Directors, Trustees, and Key Employees

Name of Organization	Employer identification number
CANNON BEACH LIBRARY	93-0722363

Name and title	Average hours per week devoted to position	Reportable compensation (Form W-2/1099-MISC) (if not paid, enter -0-.)	Health benefits contributions to employee benefit plans, and deferred compensation	Estimated amount of other compensation
Dick Frank Bd Member	Hr/WK 2 94			
Buddie Anderson Library Manager	Hr/WK 33.94	28,345		
	Hr/WK			
	Hr/WK			
	Hr/WK			
	Hr/WK			
	Hr/WK			
	Hr/WK			
	Hr/WK			
	Hr/WK			
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