



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

2017**Open to Public
Inspection**

▶ Do not enter social security numbers on this form as it may be made public.

▶ Go to www.irs.gov/Form990EZ for instructions and the latest information. **1707**

A For the 2017 calendar year, or tax year beginning August 1, 2017, and ending July 31, 2018

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

C Name of organization ☒ **American Legion Auxiliary Rhododendron Girls State, Inc.**
 Number and street (or P O box, if mail is not delivered to street address) ☒ **1251 Doolin Run Rd.**
 City or town, state or province, country, and ZIP or foreign postal code **New Martinsville West Virginia 26155-7808** **19**

D Employer identification number ☒ **55-0751494**

E Telephone number **304-455-5007**

F Group Exemption Number ▶ ☒ **0964**

G Accounting Method: ☐ Cash ☒ Accrual ☐ Other (specify) ▶

I Website: ▶ **www.wvgirlsstate.org**

J Tax-exempt status (check only one) — ☐ 501(c)(3) ☐ 501(c) (**19**) ◀ (insert no.) ☐ 4947(a)(1) or ☐ 527

K Form of organization: ☐ Corporation ☐ Trust ☐ Association ☒ Other **Non Profit Organization**

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 ▶ \$

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		Expenses		Net Assets	
<input checked="" type="checkbox"/>	1 Contributions, gifts, grants, and similar amounts received	1	13,590	18	25,805
<input checked="" type="checkbox"/>	2 Program service revenue including government fees and contracts	2	82,500	19	104,012
<input checked="" type="checkbox"/>	3 Membership dues and assessments	3	0	20	
<input checked="" type="checkbox"/>	4 Investment income	4	324	21	129,817
	5a Gross amount from sale of assets other than inventory	5a	0		
	b Less: cost or other basis and sales expenses	5b	0		
	c Gain or (loss) from sale of assets other than inventory (Subtract line 5b from line 5a)	5c	0		
	6 Gaming and fundraising events				
	a Gross income from gaming (attach Schedule G if greater than \$15,000)	6a	0		
	b Gross income from fundraising events (not including \$ of contributions from fundraising events reported on line 1) (attach Schedule G if the sum of such gross income and contributions exceeds \$15,000)	6b	0		
	c Less: direct expenses from gaming and fundraising events	6c	0		
	d Net income or (loss) from gaming and fundraising events (add lines 6a and 6b and subtract line 6c)	6d	0		
	e Gross sales of inventory, less returns and allowances	7a	0		
	f Less: cost of goods sold	7b	0		
	c Gross profit or (loss) from sales of inventory (Subtract line 7b from line 7a)	7c	0		
	d Other revenue (describe in Schedule O)	8	13,724		
	Total revenue. Add lines 1, 2, 3, 4, 5c, 6d, 7c, and 8	9	110,138		
	10 Grants and similar amounts paid (list in Schedule O)	10	2,391		
	11 Benefits paid to or for members	11	0		
	12 Salaries, other compensation, and employee benefits <input checked="" type="checkbox"/>	12	0		
	13 Professional fees and other payments to independent contractors <input checked="" type="checkbox"/>	13	0		
	14 Occupancy, rent, utilities, and maintenance	14	60,119		
	15 Printing, publications, postage, and shipping	15	13,946		
	16 Other expenses (describe in Schedule O) <input checked="" type="checkbox"/>	16	8,615		
	Total expenses. Add lines 10 through 16	17	84,333		
	18 Excess or (deficit) for the year (Subtract line 17 from line 9)	18	25,805		
	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	104,012		
	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	129,817		

For Paperwork Reduction Act Notice, see the separate instructions.

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

	(A) Beginning of year	(B) End of year
22 Cash, savings, and investments	104,102	22 129,817
23 Land and buildings		23
24 Other assets (describe in Schedule O)		24
25 Total assets	104,102	25 129,817
26 Total liabilities (describe in Schedule O)		26
27 Net assets or fund balances (line 27 of column (B) must agree with line 21)	104,102	27 129,817

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? Citizenship/Americanism Training for Youth

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 Awards-\$991.00; Girls Nation-\$400.00; Community Services-\$1,000.00		
(Grants \$) If this amount includes foreign grants, check here <input type="checkbox"/>	28a	2,391
29 Supplies-\$841.36; Candles-\$79.96; Country Store-\$5825.58; T-Shirts-\$1568.64; Equipment Rental-\$800.00 Printing-\$193.19; Postage-\$51.26; Starter Money-\$3849.00; Moving of Storage-\$387.40; Storage Rental-\$350.00		
(Grants \$) If this amount includes foreign grants, check here <input type="checkbox"/>	29a	13,946
30 Meals-\$213.37; Lodging & Board-\$59,906.00		
(Grants \$) If this amount includes foreign grants, check here <input type="checkbox"/>	30a	60,119
31 Other program services (describe in Schedule O)		
(Grants \$) If this amount includes foreign grants, check here <input type="checkbox"/>	31a	7,877
32 Total program service expenses (add lines 28a through 31a)	32	84,333

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
Michelle Sirbaugh, Director				93
85 Key Acres Drive, Berkeley Springs WV 25411				
Rosemary Thomas, Assistant Director				0
200 Boundary Ave., Elkins WV 26241				
Irene Weber, Office Manager				82
355 Harrison Ave., Berkeley Springs WV 25411				
Paulette Anderson, Banker				63
1251 Doolin Run Rd., New Martinsville WV 26155				
Lynda Lancaster, Staff				145
PO Box 1037, Ranson WV 25438				
Susan Brown, Staff				91
2172 Grandview Rd., Moundsville WV 26041				
Debbie Fox, Staff				88
874 Longview Ave., Berkeley Springs, WV 25411				
Ann Buchanan, Registrar				95
105 Cheyenne Trail, Ona WV 25505				
Nancy Farley, Staff				40
107 Woodmont Way, Fairmont WV 26554				
Connie Frederick-Williams, Staff				44
2457 Hazelgreen Rd., Harrisville WV 26362				

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	<input type="checkbox"/>	<input checked="" type="checkbox"/>
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)	<input type="checkbox"/>	<input checked="" type="checkbox"/>
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)?	<input type="checkbox"/>	<input checked="" type="checkbox"/>
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	<input type="checkbox"/>	<input checked="" type="checkbox"/>
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	<input type="checkbox"/>	<input checked="" type="checkbox"/>
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	<input type="checkbox"/>	<input checked="" type="checkbox"/>
37a Enter amount of political expenditures, direct or indirect, as described in the instructions 37a 0	<input type="checkbox"/>	<input type="checkbox"/>
b Did the organization file Form 1120-POL for this year?	<input type="checkbox"/>	<input checked="" type="checkbox"/>
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?	<input type="checkbox"/>	<input checked="" type="checkbox"/>
b If "Yes," complete Schedule L, Part II and enter the total amount involved 38b 0	<input type="checkbox"/>	<input type="checkbox"/>
39 Section 501(c)(7) organizations. Enter:		
a Initiation fees and capital contributions included on line 9 39a 0		
b Gross receipts, included on line 9, for public use of club facilities 39b 0		
40a Section 501(c)(3) organizations. Enter amount of tax imposed on the organization during the year under: section 4911 40a ; section 4912 40a ; section 4955 40a		
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	<input type="checkbox"/>	<input checked="" type="checkbox"/>
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 40c	<input type="checkbox"/>	<input type="checkbox"/>
d Section 501(c)(3), 501(c)(4), and 501(c)(29) organizations. Enter amount of tax on line 40c reimbursed by the organization 40d	<input type="checkbox"/>	<input type="checkbox"/>
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	<input type="checkbox"/>	<input checked="" type="checkbox"/>
41 List the states with which a copy of this return is filed West Virginia		
42a The organization's books are in care of Paulette R. Anderson Telephone no. 304-455-5007 Located at 1251 Doolin Run Rd. New Martinsville WV ZIP + 4 25155-7808		
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: 42b	<input type="checkbox"/>	<input checked="" type="checkbox"/>
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 United States? If "Yes," enter the name of the foreign country: 42c	<input type="checkbox"/>	<input checked="" type="checkbox"/>
43 Section 4947(a)(1) nonexempt charitable trusts filing Form 990-EZ in lieu of Form 1041—Check here <input type="checkbox"/> and enter the amount of tax-exempt interest received or accrued during the tax year 43 0		
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	<input type="checkbox"/>	<input checked="" type="checkbox"/>
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	<input type="checkbox"/>	<input checked="" type="checkbox"/>
c Did the organization receive any payments for indoor tanning services during the year? 44c	<input type="checkbox"/>	<input checked="" type="checkbox"/>
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	<input type="checkbox"/>	<input checked="" type="checkbox"/>
45a Did the organization have a controlled entity within the meaning of section 512(b)(13)? 45a	<input type="checkbox"/>	<input checked="" type="checkbox"/>
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	<input type="checkbox"/>	<input checked="" type="checkbox"/>

- 46 Did the organization engage, directly or indirectly, in political campaign activities on behalf of or in opposition to candidates for public office? If "Yes," complete Schedule C, Part I

	Yes	No
46		<input checked="" type="checkbox"/>

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

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

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

- 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
- 48 Is the organization a school as described in section 170(b)(1)(A)(ii)? If "Yes," complete Schedule E
- 49a Did the organization make any transfers to an exempt non-charitable related organization?
- b If "Yes," was the related organization a section 527 organization?
- 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."

	Yes	No
47		<input checked="" type="checkbox"/>
48		<input checked="" type="checkbox"/>
49a		<input checked="" type="checkbox"/>
49b		<input checked="" type="checkbox"/>

(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
NONE				

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

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

(a) Name and business address of each independent contractor	(b) Type of service	(c) Compensation
NONE		

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

- 52 Did the organization complete Schedule A? **Note:** All section 501(c)(3) organizations 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 Paulette R. Anderson Date Feb. 20, 2019
 Type or print name and title Paulette R. Anderson Department Secretary/Treasurer

Paid Preparer Use Only Print/Type preparer's name Preparer's signature Date Check ☐ if self-employed PTIN
 Firm's name Firm's EIN
 Firm's address Phone no

May the IRS discuss this return with the preparer shown above? See instructions ☐ Yes ☒ No

SCHEDULE O
(Form 990 or 990-EZ)

Department of the Treasury
Internal Revenue Service

Supplemental Information to Form 990 or 990-EZ

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

► Attach to Form 990 or 990-EZ.

► Go to www.irs.gov/Form990 for the latest information.

OMB No 1545-0047

2017

**Open to Public
Inspection**

Name of the organization

American Legion Auxillary Rhododendron Girls State, Inc.

Employer identification number

55-0751494

Part 1: #8 Revenue

Country Store-\$9,692.75

Refunds-\$175.97

Starter Money-\$3,854.50

Part 1: #10 (Recorded Under Part III Line #28)

Part 1: #16

Directors and Officers Insurance-\$953.35

Liability Insurance-\$610.55

License/Permits-\$26.00

Meetings-\$6,027.13

Refunds-\$250.00

Part III #31 (Refer to Part 1 #16)

Part V-35b Amount Donated for Programs Services:

Veterans Programs: \$14,317

Registration for Workshop/Conventions: \$6,148

Bonding: \$275

Refunds: \$384

Department Fundraisers: \$286

Junior Account: \$90

Newsletter Subscription: \$360

Part V: #35a Line 2 under 1: Registration for Girls State Week

Part 44d: Rhododendron Girls State is a Citizenship and Americanism Program for youth under age of 17 years. No Tanning Service Offered