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Form 990-EZ

Short Form

Return of Organization Exempt From Income Tax

OMB No. 1545-1150

2016

Open to Public
InspectionDepartment of the Treasury
Internal Revenue Service

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.**A For the 2016 calendar year, or tax year beginning**

October 1, 2016, and ending

September 30, 2017

B Check if applicable:

- Address change
- Name change
- Initial return
- Final return/terminated
- Amended return
- Application pending

C Name of organization**Salem Parks Foundation**

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

Room/suite

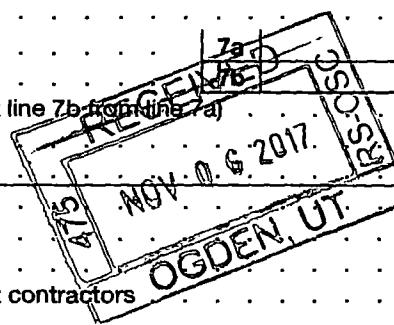
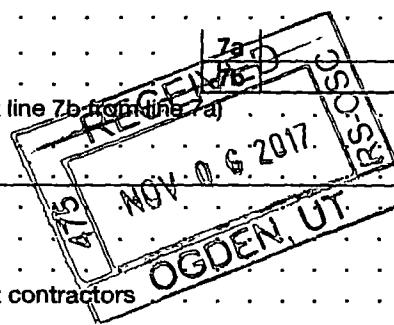
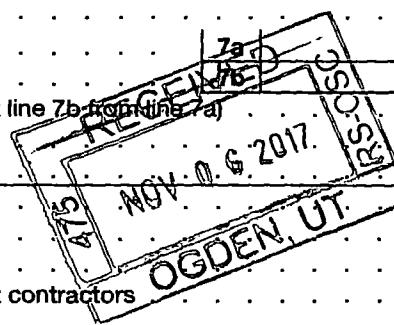
2308 Ptarmigan St. NW

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

Salem, OR 97304**D Employer identification number****93-1300126****E Telephone number****503-362-6860****F Group Exemption Number ►****G Accounting Method:** Cash Accrual Other (specify) ►**I Website:** ► www.salemparksfoundation.org**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 ► \$

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

Revenue	<table border="0"> <tr><td>1</td><td>Contributions, gifts, grants, and similar amounts received</td><td style="text-align: right;">1</td><td style="text-align: right;">38,561</td></tr> <tr><td>2</td><td>Program service revenue including government fees and contracts</td><td style="text-align: right;">2</td><td style="text-align: right;">0</td></tr> <tr><td>3</td><td>Membership dues and assessments</td><td style="text-align: right;">3</td><td style="text-align: right;">0</td></tr> <tr><td>4</td><td>Investment income</td><td style="text-align: right;">4</td><td style="text-align: right;">3,997</td></tr> <tr><td>5a</td><td>Gross amount from sale of assets other than inventory</td><td style="text-align: right;">5a</td><td style="text-align: right;">0</td></tr> <tr><td>b</td><td>Less: cost or other basis and sales expenses</td><td style="text-align: right;">5b</td><td style="text-align: right;">0</td></tr> <tr><td>c</td><td>Gain or (loss) from sale of assets other than inventory (Subtract line 5b from line 5a)</td><td style="text-align: right;">5c</td><td style="text-align: right;">0</td></tr> <tr><td>6</td><td>Gaming and fundraising events</td><td></td><td></td></tr> <tr><td>a</td><td>Gross income from gaming (attach Schedule G if greater than \$15,000)</td><td style="text-align: right;">6a</td><td style="text-align: right;">0</td></tr> <tr><td>b</td><td>Gross income from fundraising events (not including \$ of contributions from fundraising events reported on line 1) (attach Schedule G if the sum of such gross income and contributions exceeds \$15,000)</td><td style="text-align: right;">6b</td><td style="text-align: right;">0</td></tr> <tr><td>c</td><td>Less: direct expenses from gaming and fundraising events</td><td style="text-align: right;">6c</td><td style="text-align: right;">0</td></tr> <tr><td>d</td><td>Net income or (loss) from gaming and fundraising events (add lines 6a and 6b and subtract line 6c)</td><td style="text-align: right;">6d</td><td style="text-align: right;">0</td></tr> <tr><td>7a</td><td>Gross sales of inventory, less returns and allowances</td><td style="text-align: right;">7a</td><td style="text-align: right;">0</td></tr> <tr><td>b</td><td>Less: cost of goods sold</td><td style="text-align: right;">7b</td><td style="text-align: right;">0</td></tr> <tr><td>c</td><td>Gross profit or (loss) from sales of inventory (Subtract line 7b from line 7a)</td><td style="text-align: right;">7c</td><td style="text-align: right;">0</td></tr> <tr><td>8</td><td>Other revenue (describe in Schedule O)</td><td style="text-align: right;">8</td><td style="text-align: right;">0</td></tr> <tr><td>9</td><td>Total revenue. Add lines 1, 2, 3, 4, 5c, 6d, 7c, and 8 ►</td><td style="text-align: right;">9</td><td style="text-align: right;">42,559</td></tr> </table>	1	Contributions, gifts, grants, and similar amounts received	1	38,561	2	Program service revenue including government fees and contracts	2	0	3	Membership dues and assessments	3	0	4	Investment income	4	3,997	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	7a	Gross sales of inventory, less returns and allowances	7a	0	b	Less: cost of goods sold	7b	0	c	Gross profit or (loss) from sales of inventory (Subtract line 7b from line 7a)	7c	0	8	Other revenue (describe in Schedule O)	8	0	9	Total revenue. Add lines 1, 2, 3, 4, 5c, 6d, 7c, and 8 ►	9	42,559	
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Expenses	<table border="0"> <tr><td>10</td><td>Grants and similar amounts paid (list in Schedule O)</td><td style="text-align: right;">10</td><td style="text-align: right;">21,890</td></tr> <tr><td>11</td><td>Benefits paid to or for members</td><td style="text-align: right;">11</td><td style="text-align: right;">0</td></tr> <tr><td>12</td><td>Salaries, other compensation, and employee benefits</td><td style="text-align: right;">12</td><td style="text-align: right;">0</td></tr> <tr><td>13</td><td>Professional fees and other payments to independent contractors</td><td style="text-align: right;">13</td><td style="text-align: right;">2,303</td></tr> <tr><td>14</td><td>Occupancy, rent, utilities, and maintenance</td><td style="text-align: right;">14</td><td style="text-align: right;">530</td></tr> <tr><td>15</td><td>Printing, publications, postage, and shipping</td><td style="text-align: right;">15</td><td style="text-align: right;">7,974</td></tr> <tr><td>16</td><td>Other expenses (describe in Schedule O)</td><td style="text-align: right;">16</td><td style="text-align: right;">333</td></tr> <tr><td>17</td><td>Total expenses. Add lines 10 through 16 ►</td><td style="text-align: right;">17</td><td style="text-align: right;">33,030</td></tr> </table>	10	Grants and similar amounts paid (list in Schedule O)	10	21,890	11	Benefits paid to or for members	11	0	12	Salaries, other compensation, and employee benefits	12	0	13	Professional fees and other payments to independent contractors	13	2,303	14	Occupancy, rent, utilities, and maintenance	14	530	15	Printing, publications, postage, and shipping	15	7,974	16	Other expenses (describe in Schedule O)	16	333	17	Total expenses. Add lines 10 through 16 ►	17	33,030																																					
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Net Assets	<table border="0"> <tr><td>18</td><td>Excess or (deficit) for the year (Subtract line 17 from line 9)</td><td style="text-align: right;">18</td><td style="text-align: right;">9,796</td></tr> <tr><td>19</td><td>Net assets or fund balances at beginning of year (from line 27, column (A)) (must agree with end-of-year figure reported on prior year's return)</td><td style="text-align: right;">19</td><td style="text-align: right;">86,077</td></tr> <tr><td>20</td><td>Other changes in net assets or fund balances (explain in Schedule O)</td><td style="text-align: right;">20</td><td style="text-align: right;">720</td></tr> <tr><td>21</td><td>Net assets or fund balances at end of year. Combine lines 18 through 20</td><td style="text-align: right;">21</td><td style="text-align: right;">96,593</td></tr> </table>	18	Excess or (deficit) for the year (Subtract line 17 from line 9)	18	9,796	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	86,077	20	Other changes in net assets or fund balances (explain in Schedule O)	20	720	21	Net assets or fund balances at end of year. Combine lines 18 through 20	21	96,593																																																					
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For Paperwork Reduction Act Notice, see the separate instructions.

Cat. No. 10642I

Form 990-EZ (2016)

SCANNED NOV 15 2017

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.

33 Did the organization engage in any significant activity not previously reported to the IRS? If "Yes," provide a detailed description of each activity in Schedule O 33 ✓

34 Were any significant changes made to the organizing or governing documents? If "Yes," attach a conformed copy of the amended documents if they reflect a change to the organization's name. Otherwise, explain the change on Schedule O (see instructions) 34 ✓

35a Did the organization have unrelated business gross income of \$1,000 or more during the year from business activities (such as those reported on lines 2, 6a, and 7a, among others)? 35a ✓

b If "Yes," to line 35a, has the organization filed a Form 990-T for the year? If "No," provide an explanation in Schedule O 35b

c Was the organization a section 501(c)(4), 501(c)(5), or 501(c)(6) organization subject to section 6033(e) notice, reporting, and proxy tax requirements during the year? If "Yes," complete Schedule C, Part III 35c ✓

36 Did the organization undergo a liquidation, dissolution, termination, or significant disposition of net assets during the year? If "Yes," complete applicable parts of Schedule N 36 ✓

37a Enter amount of political expenditures, direct or indirect, as described in the instructions ► 37a 0

b Did the organization file Form 1120-POL for this year? 37b ✓

38a Did the organization borrow from, or make any loans to, any officer, director, trustee, or key employee or were any such loans made in a prior year and still outstanding at the end of the tax year covered by this return? 38a ✓

b If "Yes," complete Schedule L, Part II and enter the total amount involved 38b

39 Section 501(c)(7) organizations. Enter:

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

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

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 ✓

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 0

d Section 501(c)(3), 501(c)(4), and 501(c)(29) organizations. Enter amount of tax on line 40c reimbursed by the organization 0

e All organizations. At any time during the tax year, was the organization a party to a prohibited tax shelter transaction? If "Yes," complete Form 8886-T 40e ✓

41 List the states with which a copy of this return is filed ► Oregon

42a The organization's books are in care of ► Linda Bierly Telephone no. ► 503-362-6860
Located at ► 2308 Ptarmigan St. NW, Salem, OR ZIP + 4 ► 97304-2411

b At any time during the calendar year, did the organization have an interest in or a signature or other authority over a financial account in a foreign country (such as a bank account, securities account, or other financial account)? If "Yes," enter the name of the foreign country: ► See the instructions for exceptions and filing requirements for 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: ►

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

44a Did the organization maintain any donor advised funds during the year? If "Yes," Form 990 must be completed instead of Form 990-EZ 44a ✓

b Did the organization operate one or more hospital facilities during the year? If "Yes," Form 990 must be completed instead of Form 990-EZ 44b ✓

c Did the organization receive any payments for indoor tanning services during the year? 44c ✓

d If "Yes" to line 44c, has the organization filed a Form 720 to report these payments? If "No," provide an explanation in Schedule O 44d

45a Did the organization have a controlled entity within the meaning of section 512(b)(13)? 45a ✓

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 ✓

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.

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

1

		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		
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."		

(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	11/2/2017 Date
	Linda Bierly Type or print name and title	

Paid Preparer Use Only	Print/Type preparer's name	Preparer's signature	Date	Check <input type="checkbox"/> 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 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.

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

OMB No. 1545-0047

2017

Open to Public
Inspection

Name of the organization

Salem Parks Foundation

Employer Identification number

93-1300126

Part I Reason for Public Charity Status (All organizations must complete this part.) See instructions.

The organization is not a private foundation because it is: (For lines 1 through 12, 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 (Form 990 or 990-EZ).)
- 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 agricultural research organization described in **section 170(b)(1)(A)(ix)** operated in conjunction with a land-grant college or university or a non-land-grant college of agriculture (see instructions). Enter the name, city, and state of the college or university:
- 10 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.)
- 11 An organization organized and operated exclusively to test for public safety. See **section 509(a)(4)**.
- 12 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 12a through 12d that describes the type of supporting organization and complete lines 12e, 12f, and 12g.
 - 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 1-10 above (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)
(A)					
(B)					
(C)					
(D)					
(E)					
Total					

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

Cat. No. 11285F

Schedule A (Form 990 or 990-EZ) 2017

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) 2013	(b) 2014	(c) 2015	(d) 2016	(e) 2017	(f) Total
1 Gifts, grants, contributions, and membership fees received. (Do not include any "unusual grants.")	23,592.54	45,095.02	41,166.90	38,561.11	na	148,415.57
2 Tax revenues levied for the organization's benefit and either paid to or expended on its behalf	0	0	0	0	0	0
3 The value of services or facilities furnished by a governmental unit to the organization without charge	0	0	0	0		0
4 Total. Add lines 1 through 3	23,592.54	45,095.02	41,166.90	38,561.11	na	148,415.57
5 The portion of total contributions by each person (other than a governmental unit or publicly supported organization) included on line 1 that exceeds 2% of the amount shown on line 11, column (f)						0
6 Public support. Subtract line 5 from line 4						148,415.57

Section B. Total Support

Calendar year (or fiscal year beginning in) ►	(a) 2013	(b) 2014	(c) 2015	(d) 2016	(e) 2017	(f) Total
7 Amounts from line 4	23,592.54	45,095.02	41,166.90	38,561.11	na	148,415.57
8 Gross income from interest, dividends, payments received on securities loans, rents, royalties, and income from similar sources	155.82	213.95	144.42	437.87	na	952.06
9 Net income from unrelated business activities, whether or not the business is regularly carried on	0	0	0	0	0	0
10 Other income. Do not include gain or loss from the sale of capital assets (Explain in Part VI.)	0	0	0	0	0	0
11 Total support. Add lines 7 through 10						149,367.63
12 Gross receipts from related activities, etc. (see instructions)				12		0
13 First five years. If the Form 990 is for the organization's first, second, third, fourth, or fifth tax year as a section 501(c)(3) organization, check this box and stop here ► <input type="checkbox"/>						

Section C. Computation of Public Support Percentage

14 Public support percentage for 2017 (line 6, column (f) divided by line 11, column (f))	14	99 %
15 Public support percentage from 2016 Schedule A, Part II, line 14	15	99.5 %
16a 33 $\frac{1}{3}$ % support test—2017. If the organization did not check the box on line 13, and line 14 is 33 $\frac{1}{3}$ % or more, check this box and stop here. The organization qualifies as a publicly supported organization ► <input checked="" type="checkbox"/>		
b 33 $\frac{1}{3}$ % support test—2016. If the organization did not check a box on line 13 or 16a, and line 15 is 33 $\frac{1}{3}$ % or more, check this box and stop here. The organization qualifies as a publicly supported organization ► <input type="checkbox"/>		
17a 10%-facts-and-circumstances test—2017. If the organization did not check a box on line 13, 16a, or 16b, and line 14 is 10% or more, and if the organization meets the "facts-and-circumstances" test, check this box and stop here. Explain in Part VI how the organization meets the "facts-and-circumstances" test. The organization qualifies as a publicly supported organization ► <input type="checkbox"/>		
b 10%-facts-and-circumstances test—2016. If the organization did not check a box on line 13, 16a, 16b, or 17a, and line 15 is 10% or more, and if the organization meets the "facts-and-circumstances" test, check this box and stop here. Explain in Part VI how the organization meets the "facts-and-circumstances" test. The organization qualifies as a publicly supported organization ► <input type="checkbox"/>		
18 Private foundation. If the organization did not check a box on line 13, 16a, 16b, 17a, or 17b, check this box and see instructions ► <input type="checkbox"/>		

SCHEDULE O
(Form 990 or 990-EZ)

Department of the Treasury
Internal Revenue Service

Supplemental Information to Form 990 or 990-EZ

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

- Attach to Form 990 or 990-EZ.
- Go to www.irs.gov/Form990 for the latest information.

OMB No. 1545-0047

2017

Open to Public
Inspection

Name of the organization

Salem Parks Foundation

Employer identification number

93-1300126

Part I Line 10: Grants and similar amounts paid in FY 2016-17

Neighborhood Park Grants: drinking fountain in West Salem Park \$2,745.00; Sunnyslope Park shelter and picnic tables \$9,820.00;

Richmond School Berm removal \$1300.00; Ellen Lane Community Garden \$3,339.60; Pringle Park playground equipment \$4,000.00;

dogwood tree for Bush's Pasture Park \$185.00

Part 1 Line 16: Other expenses

Event Liability insurance \$175.00; other event expenses (stamp markers and cookies) \$38.90;

Center for Community Innovation 2017 dues \$35.00; Oregon Department of Justice fee \$34.00;

Secretary of state Corporation annual fee \$50.00

Part 1 Line 20 Changes in net assets or fund balances: on October 1, 2016, our Paypal account of 720.00 was added as an equity account

Part II Line 25 Other assets: on October 1, 2016, our paypal account of 720.00 was added as an equity account