

Form **990-EZ**

# Short Form Return of Organization Exempt From Income Tax

OMB No 1545-1150

**2018****Open to Public  
Inspection**Department 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.

▶ Go to [www.irs.gov/Form990EZ](http://www.irs.gov/Form990EZ) for instructions and the latest information.**A For the 2018 calendar year, or tax year beginning**

, and ending

**B** Check if applicable

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

**C** Name of organization

Whale Foundation, Inc

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

Room/suite

PO Box 855

City or town

State

ZIP code

Flagstaff

AZ

86002-0855

Foreign country name

Foreign province/state/county

Foreign postal code

**D** Employer identification number

86-0941775

**E** Telephone number

928-774-9440

**F** Group Exemption  
Number ▶**G** Accounting Method☐ Cash☒ Accrual

Other (specify) ▶

**I** Website: ▶ [www.whalefoundation.org](http://www.whalefoundation.org)

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

**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)) are \$500,000 or more, file Form 990 instead of Form 990-EZ

▶ \$

181,907

**Part I Revenue, Expenses, and Changes in Net Assets or Fund Balances** (see the instructions for Part I)

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

☒

Revenue	1	Contributions, gifts, grants, and similar amounts received	1	134,486
	2	Program service revenue including government fees and contracts	2	
	3	Membership dues and assessments	3	
	4	Investment income	4	3,415
	5a	Gross amount from sale of assets other than inventory	5a	
	5b	Less cost or other basis and sales expenses	5b	
	5c	Gain or (loss) from sale of assets other than inventory (Subtract line 5b from line 5a)	5c	0
	6	Gaming and fundraising events		
	6a	Gross income from gaming (attach Schedule G if greater than \$15,000)	6a	
	6b	Gross income from fundraising events (not including \$ of contributions from fundraising events reported on line 1) (attach Schedule G if the sum of such gross income and contributions exceeds \$15,000)	6b	28,432
6c	Less direct expenses from gaming and fundraising events	6c	8,498	
6d	Net income or (loss) from gaming and fundraising events (add lines 6a and 6b and subtract line 6c)	6d	19,934	
7a	Gross sales of inventory, less returns and allowances	7a	26,196	
7b	Less cost of goods sold	7b	9,407	
7c	Gross profit or (loss) from sales of inventory (Subtract line 7b from line 7a)	7c	16,789	
8	Other revenue (describe in Schedule O)	8	-10,622	
9	<b>Total revenue.</b> Add lines 1, 2, 3, 4, 5c, 6d, 7c, and 8	9	164,002	
Expenses	10	Grants and similar amounts paid (list in Schedule O)	10	20,550
	11	Benefits paid to or for members	11	
	12	Salaries, other compensation, and employee benefits	12	31,167
	13	Professional fees and other payments to independent contractors	13	3,566
	14	Occupancy, rent, utilities, and maintenance	14	2,400
	15	Printing, publications, postage, and shipping	15	4,064
	16	Other expenses (describe in Schedule O)	16	51,066
	17	<b>Total expenses.</b> Add lines 10 through 16	17	112,813
Net Assets	18	Excess or (deficit) for the year (Subtract line 17 from line 9)	18	51,189
	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	252,172
	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	303,361

For Paperwork Reduction Act Notice, see the separate instructions.

Form **990-EZ** (2018)

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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

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	(A) Beginning of year		(B) End of year
<b>22</b> Cash, savings, and investments	259,317	<b>22</b>	301,895
<b>23</b> Land and buildings		<b>23</b>	
<b>24</b> Other assets (describe in Schedule O)	8	<b>24</b>	3,934
<b>25</b> Total assets	259,325	<b>25</b>	305,829
<b>26</b> Total liabilities (describe in Schedule O)	7,153	<b>26</b>	2,468
<b>27</b> Net assets or fund balances (line 27 of column (B) must agree with line 21)	252,172	<b>27</b>	303,361

**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

☒**Expenses**

(Required for section 501(c)(3) and 501(c)(4) organizations, optional for others )

What is the organization's primary exempt purpose? behavioral & physical health referral organization

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

<b>28</b> Mental health services - see Schedule O		
(Grants \$ ) If this amount includes foreign grants, check here <input type="checkbox"/>	<b>28a</b>	46,792
<b>29</b> Medical health services - see Schedule O		
(Grants \$ ) If this amount includes foreign grants, check here <input type="checkbox"/>	<b>29a</b>	26,256
<b>30</b> Educational scholarships - see Schedule O		
(Grants \$ ) If this amount includes foreign grants, check here <input type="checkbox"/>	<b>30a</b>	11,996
<b>31</b> Other program services (describe in Schedule O)		
(Grants \$ ) If this amount includes foreign grants, check here <input type="checkbox"/>	<b>31a</b>	
<b>32</b> Total program service expenses. (add lines 28a through 31a)	<b>32</b>	85,044

**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
Michael Collier President (thru 11/2018)	Hr/WK 3 00	0	0	0
Laura Chamberlin Vice President (became President 1/2019)	Hr/WK 2 00	0	0	0
Lindsay Winter Treasurer	Hr/WK 2 00	0	0	0
Elisabeth McGuirk Director	Hr/WK 2 00	0	0	0
Gibney Simieon Director	Hr/WK 3 00	0	0	0
Amy Prince Director	Hr/WK 2 00	0	0	0
Kelly McGrath Director	Hr/WK 2 00	0	0	0
TJ Gloeckler Director	Hr/WK 2 00	0	0	0
Omar Martinez Director	Hr/WK 2 00	0	0	0
Steve Kenney Director	Hr/WK 2 00	0	0	0
John Napier Executive Director (non-voting)	Hr/WK 30 00	28,930	0	0
	Hr/WK			

**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
<b>33</b> 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		X
<b>34</b> 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.		X
<b>35 a</b> 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)?		X
<b>35 b</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		
<b>35 c</b> 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		X
<b>36</b> 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		X
<b>37 a</b> Enter amount of political expenditures, direct or indirect, as described in the instructions <b>37a</b>		
<b>37 b</b> Did the organization file Form 1120-POL for this year?		X
<b>38 a</b> 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?		X
<b>38 b</b> If "Yes," complete Schedule L, Part II and enter the total amount involved <b>38b</b>		
<b>39</b> Section 501(c)(7) organizations Enter		
<b>a</b> Initiation fees and capital contributions included on line 9 <b>39a</b>		
<b>b</b> Gross receipts, included on line 9, for public use of club facilities <b>39b</b>		
<b>40 a</b> Section 501(c)(3) organizations Enter amount of tax imposed on the organization during the year under section 4911 <b>40a</b> , section 4912 <b>40b</b> , section 4955 <b>40c</b>		
<b>b</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		X
<b>c</b> 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 <b>40c</b>		
<b>d</b> Section 501(c)(3), 501(c)(4), and 501(c)(29) organizations Enter amount of tax on line 40c reimbursed by the organization <b>40d</b>		
<b>e</b> 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 <b>40e</b>		X
<b>41</b> List the states with which a copy of this return is filed <b>41</b>		
<b>42 a</b> The organization's books are in care of <b>42a</b> John Napier Telephone no <b>42a</b> 928-774-9440		
Located at <b>42a</b> 515 W Birch Ave City <b>42a</b> Flagstaff ST <b>42a</b> AZ ZIP + 4 <b>42a</b> 86001		
<b>b</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 <b>42b</b>		X
See the instructions for exceptions and filing requirements for FinCEN Form 114, Report of Foreign Bank and Financial Accounts (FBAR)		
<b>c</b> 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 <b>42c</b>		X
<b>43</b> Section 4947(a)(1) nonexempt charitable trusts filing Form 990-EZ in lieu of Form 1041—Check here <b>43</b>		
and enter the amount of tax-exempt interest received or accrued during the tax year <b>43</b>		
<b>44 a</b> Did the organization maintain any donor advised funds during the year? If "Yes," Form 990 must be completed instead of Form 990-EZ <b>44a</b>		X
<b>b</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 <b>44b</b>		X
<b>c</b> Did the organization receive any payments for indoor tanning services during the year? <b>44c</b>		X
<b>d</b> If "Yes" to line 44c, has the organization filed a Form 720 to report these payments? If "No," provide an explanation in Schedule O <b>44d</b>		
<b>45 a</b> Did the organization have a controlled entity within the meaning of section 512(b)(13)? <b>45a</b>		X
<b>45 b</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 <b>45b</b>		X

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

	Yes	No
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 ☐

- 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

	Yes	No
47		X
48		X
49a		X
49b		

- 48 Is the organization a school as described in section 170(b)(1)(A)(ii)? If "Yes," complete Schedule E

- 49 a 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
Name None				
Title	Hr/WK 00			
Name				
Title	Hr/WK 00			
Name				
Title	Hr/WK 00			
Name				
Title	Hr/WK 00			
Name				
Title	Hr/WK 00			

- 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		
City		
Name		
City		
Name		
City		
Name		
City		
Name		
City		

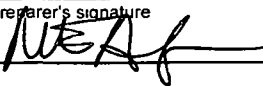
- d Total number of other independent contractors each receiving over \$100,000

- 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.

<b>Sign Here</b>		4/21/19
	Lindsay Winter <i>Treasurer</i>	Treasurer

<b>Paid Preparer Use Only</b>	Print/Type preparer's name	Preparer's signature	Date	Check <input checked="" type="checkbox"/> if self-employed	PTIN
	Mary Ellen Arndorfer		4/21/2019		P00082530
	Firm's name	Firm's EIN	Phone no		
	Mary Ellen Arndorfer	45-0496634	928-637-8609		
	1015 E Apple Way, Flagstaff, AZ 86001				

May the IRS discuss this return with the preparer shown above? See instructions

☒ Yes ☐ No

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

**Public Charity Status and Public Support**

OMB No 1545-0047

**2018**

**Open to Public Inspection**

Department of the Treasury  
Internal Revenue Service

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](http://www.irs.gov/Form990) for instructions and the latest information.

Name of the organization

Whale Foundation, Inc

Employer identification number

86-0941775

**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 0
  - 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)
			Yes	No		
(A)						
(B)						
(C)						
(D)						
(E)						
<b>Total</b>					0	0

**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) 2014	(b) 2015	(c) 2016	(d) 2017	(e) 2018	(f) Total
<b>1</b> Gifts, grants, contributions, and membership fees received (Do not include any "unusual grants.")	41,442	35,219	31,172	70,318	130,286	308,437
<b>2</b> Tax revenues levied for the organization's benefit and either paid to or expended on its behalf	0	0	0	0	0	0
<b>3</b> The value of services or facilities furnished by a governmental unit to the organization without charge	0	0	0	0	0	0
<b>4 Total.</b> Add lines 1 through 3	41,442	35,219	31,172	70,318	130,286	308,437
<b>5</b> The portion of total contributions by each person (other than a governmental unit or publicly supported organization) included on line 1 that exceeds 2% of the amount shown on line 11, column (f)						51,257
<b>6 Public support.</b> Subtract line 5 from line 4						257,180

**Section B. Total Support**

Calendar year (or fiscal year beginning in)	(a) 2014	(b) 2015	(c) 2016	(d) 2017	(e) 2018	(f) Total
<b>7</b> Amounts from line 4	41,442	35,219	31,172	70,318	130,286	308,437
<b>8</b> Gross income from interest, dividends, payments received on securities loans, rents, royalties, and income from similar sources	6,413	5,543	13,669	27,217	-7,207	45,635
<b>9</b> Net income from unrelated business activities, whether or not the business is regularly carried on	0	0	0	0	0	0
<b>10</b> Other income. Do not include gain or loss from the sale of capital assets (Explain in Part VI.)	0	0	0	0	0	0
<b>11 Total support.</b> Add lines 7 through 10						354,072
<b>12</b> Gross receipts from related activities, etc. (see instructions)					12	57,374
<b>13 First five years.</b> If the Form 990 is for the organization's first, second, third, fourth, or fifth tax year as a section 501(c)(3) organization, check this box and <b>stop here</b> <input type="checkbox"/>						

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

<b>14</b> Public support percentage for 2018 (line 6, column (f) divided by line 11, column (f))	<b>14</b>	72.63%
<b>15</b> Public support percentage from 2017 Schedule A, Part II, line 14	<b>15</b>	67.74%
<b>16a 33 1/3% support test—2018.</b> If the organization did not check the box on line 13, and line 14 is 33 1/3% or more, check this box and <b>stop here.</b> The organization qualifies as a publicly supported organization <input checked="" type="checkbox"/>		
<b>b 33 1/3% support test—2017.</b> If the organization did not check a box on line 13 or 16a, and line 15 is 33 1/3% or more, check this box and <b>stop here.</b> The organization qualifies as a publicly supported organization <input type="checkbox"/>		
<b>17a 10%-facts-and-circumstances test—2018.</b> If the organization did not check a box on line 13, 16a, or 16b, and line 14 is 10% or more, and if the organization meets the "facts-and-circumstances" test, check this box and <b>stop here.</b> Explain in Part VI how the organization meets the "facts-and-circumstances" test. The organization qualifies as a publicly supported organization <input type="checkbox"/>		
<b>b 10%-facts-and-circumstances test—2017.</b> If the organization did not check a box on line 13, 16a, 16b, or 17a, and line 15 is 10% or more, and if the organization meets the "facts-and-circumstances" test, check this box and <b>stop here.</b> Explain in Part VI how the organization meets the "facts-and-circumstances" test. The organization qualifies as a publicly supported organization <input type="checkbox"/>		
<b>18 Private foundation.</b> If the organization did not check a box on line 13, 16a, 16b, 17a, or 17b, check this box and see instructions <input type="checkbox"/>		

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

Department of the Treasury  
Internal Revenue Service

**Transactions With Interested Persons**

- ▶ Complete if the organization answered "Yes" on Form 990, Part IV, line 25a, 25b, 26, 27, 28a, 28b, or 28c, or Form 990-EZ, Part V, line 38a or 40b.  
▶ Attach to Form 990 or Form 990-EZ.  
▶ Go to [www.irs.gov/Form990](http://www.irs.gov/Form990) for instructions and the latest information.

OMB No 1545-0047

**2018**

Open To Public  
Inspection

Name of the organization

Whale Foundation, Inc

Employer identification number

86-0941775

**Part I Excess Benefit Transactions** (section 501(c)(3), section 501(c)(4), and 501(c)(29) organizations only)  
Complete if the organization answered "Yes" on Form 990, Part IV, line 25a or 25b, or Form 990-EZ, Part V, line 40b

1	(a) Name of disqualified person	(b) Relationship between disqualified person and organization	(c) Description of transaction	(d) Corrected?	
				Yes	No
(1)					
(2)					
(3)					
(4)					
(5)					
(6)					

2 Enter the amount of tax incurred by the organization managers or disqualified persons during the year under section 4958

▶ \$

3 Enter the amount of tax, if any, on line 2, above, reimbursed by the organization

▶ \$

**Part II Loans to and/or From Interested Persons.**

Complete if the organization answered "Yes" on Form 990-EZ, Part V, line 38a or Form 990, Part IV, line 26, or if the organization reported an amount on Form 990, Part X, line 5, 6, or 22

(a) Name of interested person	(b) Relationship with organization	(c) Purpose of loan	(d) Loan to or from the organization?		(e) Original principal amount	(f) Balance due	(g) In default?		(h) Approved by board or committee?		(i) Written agreement?	
			To	From			Yes	No	Yes	No	Yes	No
(1)												
(2)												
(3)												
(4)												
(5)												
(6)												
(7)												
(8)												
(9)												
(10)												
Total						▶ \$ 0						

**Part III Grants or Assistance Benefiting Interested Persons.**

Complete if the organization answered "Yes" on Form 990, Part IV, line 27

(a) Name of interested person	(b) Relationship between interested person and the organization	(c) Amount of assistance	(d) Type of assistance	(e) Purpose of assistance
(1)				
(2)				
(3)				
(4)				
(5)				
(6)				
(7)				
(8)				
(9)				
(10)				

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

Schedule L (Form 990 or 990-EZ) 2018

**Part IV Business Transactions Involving Interested Persons.**

Complete if the organization answered "Yes" on Form 990, Part IV, line 28a, 28b, or 28c

(a) Name of interested person	(b) Relationship between interested person and the organization	(c) Amount of transaction	(d) Description of transaction	(e) Sharing of organization's revenues?	
				Yes	No
(1) Bronze Black	former President	3,650	graphic design services		X
(2)					
(3)					
(4)					
(5)					
(6)					
(7)					
(8)					
(9)					
(10)					

**Part V Supplemental Information.**

Provide additional information for responses to questions on Schedule L (see instructions)

Part IV Line 1 - A former president/member of the Board of Directors provided graphic

design services to the organization during 2018 and prior years. Management and the Board

of Directors believe these services were provided at "arms length" and at or below market

value



**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" on Form 990, Part IV, line 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

▶ Go to [www.irs.gov/Form990](http://www.irs.gov/Form990) for instructions and the latest information.

OMB No 1545-0047

**2018**

Open to Public  
Inspection

Name of the organization

Whale Foundation, Inc

Employer identification number

86-0941775

**Part I Fundraising Activities.** Complete if the organization answered "Yes" on 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 **e** ☐ Solicitation of non-government grants  
**b** ☐ Internet and email solicitations **f** ☐ Solicitation of government grants  
**c** ☐ Phone solicitations **g** ☐ Special fundraising events  
**d** ☐ In-person solicitations

**2a** Did the organization have a written or oral agreement with any individual (including officers, directors, trustees, key employees listed in Form 990, Part VII) or entity in connection with professional fundraising services? ☐ Yes ☐ No

**b** If "Yes," list the 10 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?		(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
		Yes	No			
1				0	0	0
2				0	0	0
3				0	0	0
4				0	0	0
5				0	0	0
6				0	0	0
7				0	0	0
8				0	0	0
9				0	0	0
10				0	0	0
<b>Total</b>				0	0	0

**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.

**Part II Fundraising Events.** Complete if the organization answered "Yes" on 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 WingDing Auction (event type)	(b) Event #2 Orpheum Event (event type)	(c) Other events NONE (total number)	(d) Total events (add col (a) through col (c))
Revenue	1 Gross receipts	28,356	76	0	28,432
	2 Less Contributions	0	0	0	0
	3 Gross income (line 1 minus line 2)	28,356	76	0	28,432
Direct Expenses	4 Cash prizes	0	0	0	0
	5 Noncash prizes	0	0	0	0
	6 Rent/facility costs	685	0	0	685
	7 Food and beverages	3,630	0	0	3,630
	8 Entertainment	0	0	0	0
	9 Other direct expenses	4,183	0	0	4,183
	10 Direct expense summary Add lines 4 through 9 in column (d)				( 8,498)
	11 Net income summary Subtract line 10 from line 3, column (d)				19,934

**Part III Gaming.** Complete if the organization answered "Yes" on 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				0
	2 Cash prizes				0
Direct Expenses	3 Noncash prizes				0
	4 Rent/facility costs				0
	5 Other direct expenses				0
	6 Volunteer labor	<input type="checkbox"/> Yes _____% <input type="checkbox"/> No	<input type="checkbox"/> Yes _____% <input type="checkbox"/> No	<input type="checkbox"/> Yes _____% <input type="checkbox"/> 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)				0

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 ▶ \$ ..... 0 and the amount of gaming revenue retained by the third party ▶ \$ ..... 0
- c If "Yes," enter name and address of the third party

Name ▶ .....

Address ▶ .....

## 16 Gaming manager information

Name ▶ .....

Gaming manager compensation ▶ \$ ..... 0

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 ▶ \$ ..... 0

**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)**

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](http://www.irs.gov/Form990) for the latest information.

OMB No 1545-0047

**2018**

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Inspection**

Name of the organization

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Employer identification number

86-0941775

Form 990-EZ, Part III, Line 31 see Schedule O Grants and allocations 0, Program service

expenses 0

Form 990-EZ, Part I, Line 8, Other Revenue Net gain/(loss) on investments (includes realized

and unrealized gains/losses) -10,622

Form 990-EZ, Part I, Line 10, Grants Paid Activity Academic scholarships, Grantee 5

recipients, Cash Grant 8,000, Relationship

Form 990-EZ, Part I, Line 10, Grants Paid Activity Health insurance stipends, Grantee 26

recipients, Cash Grant 12,550, Relationship

Form 990-EZ, Part I, Line 16, Other Expenses Travel 136

Form 990-EZ, Part I, Line 16, Other Expenses Equipment rental and maintenance 262

Form 990-EZ, Part I, Line 16, Other Expenses Supplies 1,887

Form 990-EZ, Part I, Line 16, Other Expenses Telephone 3,834

Form 990-EZ, Part I, Line 16, Other Expenses Counseling & medical fees paid on behalf of

clients (direct program expense) (\$4200 = in-kind) 35,576

Form 990-EZ, Part I, Line 16, Other Expenses Advertising & marketing 2,284

Form 990-EZ, Part I, Line 16, Other Expenses Insurance 856

Form 990-EZ, Part I, Line 16, Other Expenses Investment fees 976

Form 990-EZ, Part I, Line 16, Other Expenses Licenses & permits 10

Form 990-EZ, Part I, Line 16, Other Expenses Licensing fee for Whale image 3,935

Form 990-EZ, Part I, Line 16, Other Expenses Meetings & meals 414

Form 990-EZ, Part I, Line 16, Other Expenses Merchant & service fees 896

Form 990-EZ, Part II, Line 24, Other Assets Accounts receivable Beginning of year 8, End of

year 0

Form 990-EZ, Part II, Line 24, Other Assets Inventory (merchandise for sale) Beginning of

year 0, End of year 3,934

Form 990-EZ, Part II, Line 26, Liabilities Accounts payable (counseling fees) Beginning of

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

Schedule O (Form 990 or 990-EZ) (2018)

Name of the organization

Employer identification number

Whale Foundation, Inc

86-0941775

year 5,090, End of year 285

Form 990-EZ, Part II, Line 26, Liabilities Payroll tax liabilities Beginning of year 2,063,

End of year 2,183

Form 990-EZ, Part III, Line 1 PRIMARY EXEMPT PURPOSE The Whale Foundation was created in

honor of Curtis "Whale" Hansen to provide confidential access to mental and physical health

care professionals and a network of support services designed to restore, promote, and

celebrate the well-being of the Grand Canyon river guiding community The organization

celebrated its 22nd year in 2018 Services provided include a confidential 24/7 helpline,

mental health referrals and counseling, medical health care screening and health fair,

assistance with medical lab fees and medical insurance premiums, educational scholarships,

career mentorship and several annual community events For more information, please visit

[www.whalefoundation.org](http://www.whalefoundation.org)

Form 990-EZ, Part III, Line 28 PROGRAM ACCOMPLISHMENTS - MENTAL HEALTH SERVICES The Whale

Foundation offers free, confidential counseling services to the Grand Canyon river guiding

community to address some of the challenges and uncertainties facing many river guides In

recent years, our clients have seen professional counselors for help with

family/interpersonal issues, substance abuse concerns, anxiety and depression, grief or loss,

on river and work related issues During the year, 64 clients sought assistance through the

confidential 24/7 helpline staffed by licensed counselors Many were then referred to

licensed, case management counselors On-going counseling sessions with 14 counselors totaled

283 hours during the year, without charge to clients This represents an increase of 66% over

the prior year The organization received reduced rates from the counseling professionals

Multiple articles describing these available services (and the others described below) were

published throughout the year in Grand Canyon River Guides' quarterly publication, Boatman's

Quarterly Review

Form 990-EZ, Part III, Line 29 PROGRAM ACCOMPLISHMENTS - MEDICAL HEALTH SERVICES The Whale

Foundation offers an annual health fair with physical health screenings and health insurance

stipends During the March 2018 annual Guides Training Seminar at Marble Canyon, AZ (hosted by

Name of the organization

Employer identification number

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86-0941775

Grand Canyon River Guides, a nonprofit organization), over 71 clients participated in free physical health screenings provided by 12 health care professionals. Over \$4200 of these services were provided without charge (in-kind) to the organization (reflected in the financial statements). Clients received follow-up lab work at no charge. Another three clients were given assistance in paying medical bills. During 2018, 26 clients received stipends averaging \$500 each and totaling \$12,550 to help secure and maintain health insurance policies.

Form 990-EZ, Part III, Line 30 PROGRAM ACCOMPLISHMENTS - EDUCATIONAL SCHOLARSHIPS. The organization has long offered annual educational scholarships, named in honor of iconic river guide Kenton Grua, to Grand Canyon river guides seeking to further their education outside of the field of guiding, whether for a degree, certification or course. In 2018, the organization awarded scholarships of \$2,000 each to three guides and \$1,000 scholarships each to two more guides (totaling \$8,000 and a 33% increase over 2017), from amongst its largest field of applicants ever.

Form 990-EZ, Part III, Line 31 PROGRAM ACCOMPLISHMENTS - OUTREACH/OTHER. During 2018, the organization continued to leverage a more in-depth, updated website to provide greater informational outreach to the Grand Canyon river guiding community, along with pursuing greater use of social media platforms. An online, confidential database and invoicing system created in 2017 yielded incredibly useful data for grant and year-end appeals. The new Client Feedback system proved valuable in hearing feedback directly from clients and gaining testimonials to be used in outreach and development. As noted above, the organization expanded two programs assisting with scholarships and health insurance, while also seeing significant growth in the use of its "Helpline".