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)

2019

OMB No. 1545-0047

Open to Public Inspection

Department of the Treasury Internal Revenue Service

▶ 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.

	A F	or the	2019 calend	ar year, or tax year beginning , 2019, and endir	ng		, 20
	В	heck if a	pplicable	D Employer identification number			
		Address	change			46-4201429	
		Name ch	-	Number and street (or P.O. box if mail is not delivered to street address)	te E Tele	ephone	number
	=	Initial return Final return/terminated PO Box 483					60-568-1790
	===	Final retu Arnended		City or town, state or province, country, and ZIP or foreign postal code	F Gro		emption
	=		n pending	Soap Lake, WA 98851) Nu	mber	▶ 0
•	G A	Accoun	ting Method.	☑ Cash ☐ Accrual Other (specify) ►	H Check	▶ □	if the organization is not
		Vebsite	-	FriendsOfTheLowerGrandCoulee.org			tach Schedule B
	J T	ax-exer	npt status (ch	eck only one) — 🗹 501(c)(3) 🔲 501(c) () ◀ (insert no.) 🔲 4947(a)(1) or 🔲 527	(Form	990, 99	00-EZ, or 990-PF).
				☑ Corporation ☐ Trust ☐ Association ☐ Other	<u> </u>		
	LA	dd line	s 5b, 6c, and	7b to line 9 to determine gross receipts. If gross receipts are \$200,000 or more, or if	total assets	3	
	(Par	rt II, col	umn (B)) are	5500,000 or more, file Form 990 instead of Form 990-EZ		▶ ;	77,549
	P	art I	Revenu	e, Expenses, and Changes in Net Assets or Fund Balances (see	the instru	iction	
			Check if	the organization used Schedule O to respond to any question in this Pa	art I		
	7	1		ons, gifts, grants, and similar amounts received		1	67,299
	7	2		ervice revenue including government fees and contracts		2	0
	D	3	_	ip dues and assessments		3	0
20	7	4	Investmen	•		4	0
റ്റ്		5a	Gross amo	unt from sale of assets other than inventory 5a			
\geq		ь		or other basis and sales expenses		์ ว	į
S		C		ss) from sale of assets other than inventory (subtract line 5b from line 5a) .		5c	ĺ
丽		6		d fundraising events:			
O		а	Gross inc	ome from gaming (attach Schedule G if greater than			,
SCANNED MAR I	ne ne		\$15,000)	6a		اد	
30	Revenue	Ь	Gross inco	me from fundraising events (not including \$ 40,857 of contributions)	itions	7	
>p==4 .				aising events reported on line 1) (attach Schedule G if the			}
Spirit.	_		sum of suc	h gross income and contributions exceeds \$15,000) 6b	20,17	3	1
2021		С	Less: direc	t expenses from gaming and fundraising events 6c	22,60	_	
23		d	Net incom	e or (loss) from gaming and fundraising events (add lines 6a and 6b and	subtract	7	
			line 6c)	····················○□□0690·······		6d	-2,436
		7a	Gross sale	s of inventory, less returns and allowances		ס	
		b	Less: cost	of goods sold		<u> </u>	•
		С	Gross prof	it or (loss) from sales of inventory (subtract line 7b from line 7a)		7c	0
		8	Other reve	nue (describe in Schedule O)		8	0
		9	Total reve	nue. Add lines 1, 2, 3, 4, 5c, 6d, 7c, and 8	▶	9	64,863
		10	Grants and	similar amounts paid (list in Schedule O)		10	4,670
		11		aid to or for members		11	. 0
•	es	12	Salaries, o	ther compensation, and employee benefits 🛛		12	0
,	Su	13	Profession	al fees and other payments to independent contractors 🔞		13	20,385
	Expenses	14	Occupanc	y, rent, utilities, and maintenance		14	283
	ΔÛ	15	Printing, pr	ublications, postage, and shipping		15	60
		16	Other expe	nses (describe in Schedule O) 📵		16	8,945
		17	Total expe	nses. Add lines 10 through 16	<u>.</u> . ▶	17	34,342
	S	18	Excess or	deficit) for the year (subtract line 17 from line 9)		18	30,521
	set	19		or fund balances at beginning of year (from line 27, column (A)) (must a			
	As		end-of-yea	r figure reported on prior year's return)		19	113,521
	Net Assets	20	Other char	ges in net assets or fund balances (explain in Schedule O)		20	0
		21	Net assets	or fund balances at end of year. Combine lines 18 through 20	▶	21	144,042
	For	Paper	work Reduct	on Act Notice, see the separate instructions. 7 7 Cat. No. 10642			Form 990-EZ (2019)

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Angela Greene

Greg Bear

Director

Director

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	Part	· · · · · · · · · · · · · · · · · · ·			_	
		instructions for Part V.) Check if the organization used Schedule O to respond to any question in this	Part	,	للح	-
	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	Yes	No	-
2	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		·	- 12
	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)?				•
	b c	If "Yes" to line 35a, has the organization filed a Form 990-T for the year? If "No," provide an explanation in Schedule O Was the organization a section 501(c)(4), 501(c)(5), or 501(c)(6) organization subject to section 6033(e) notice,	35a 35b			-
	36	reporting, and proxy tax requirements during the year? If "Yes," complete Schedule C, Part III	35c			-
		during the year? If "Yes," complete applicable parts of Schedule N	36		/	Ø
	37a	Enter amount of political expenditures, direct or indirect, as described in the instructions Did the organization file Form 1120-POL for this year?	37b		~	ı
	ь 38а	Did the organization line Form 1120-FOL for this year?	3/6	 	_	i
		any such loans made in a prior year and still outstanding at the end of the tax year covered by this return? .	38a		~	Đ
	b	If "Yes," complete Schedule L, Part II, and enter the total amount involved 38b				ĺ
	39	Section 501(c)(7) organizations. Enter:				
	а	Initiation fees and capital contributions included on line 9	ł			
	b	Gross receipts, included on line 9, for public use of club facilities				
	40a	Section 501(c)(3) organizations. Enter amount of tax imposed on the organization during the year under: section 4911 ▶				
	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		~	7
	С	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		~	j
	41	List the states with which a copy of this return is filed ► WA				•
	42a	The organization's books are in care of ▶ Wendell Toblason Telephone no. ▶ 3	60-56	8-1790)	•
			98851	-0483		
	b	At any time during the calendar year, did the organization have an interest in or a signature or other authority over a financial account in a foreign country (such as a bank account, securities account, or other financial account)?	42b	Yes	No 🗸	
		If "Yes," enter the name of the foreign country ▶				ĺ
		See the instructions for exceptions and filing requirements for FinCEN Form 114, Report of Foreign Bank and Financial Accounts (FBAR).				
	С	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		~	-
	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		. •		
				Yes	No	
	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			İ
	С	Did the organization receive any payments for indoor tanning services during the year?	44c		~	
	_	If "Yes" to line 44c, has the organization filed a Form 720 to report these payments? If "No," provide an explanation in Schedule O				l
	450		44d 45a	├	V	
		Did the organization have a controlled entity within the meaning of section 512(b)(13)?				
		Form 990-EZ. See instructions	45b	i I	~	

orm 990	D-EZ (2019)						Р	age 4
•							Yes	No
	Did the organization engage, directly or in							
_	to candidates for public office? If "Yes," of		, Part I			46	<u> </u>	
art V								
	All section 501(c)(3) organization	is must answer que	estions 47–49b and	d 52, and co	omplete the	e tables f	or line	es
	50 and 51.							_
	Check if the organization used Sc	hedule O to respond	to any question in	this Part VI		· · · · · ·		
4	Did the same it attended to be before				al		Yes	No
	Did the organization engage in lobbying year? If "Yes," complete Schedule C, Par		section 501(n) elect	tion in effect	auring the t	1		
	•				• • • •	47		~
	Is the organization a school as described i	, , , , , ,	•			48		
	Did the organization make any transfers t	•	_				-	
	If "Yes," was the related organization a so Complete this table for the organization's					. 49b		d kov
	employees) who each received more than							u ney
	employees, who each received more than	T		(d) Health		, onter 1		
	(a) Name and title of each employee	(b) Average hours per week	(c) Reportable compensation	contributions	to employee	(e) Estimate		
	(a)	devoted to position	(Forms W-2/1099-MISC	C) benefit plans, compe		other con	npensati	on
<u></u> _								
one								
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				- 	-			
				1				
	Total number of other employees paid ov							
51 (Total number of other employees paid ov Complete this table for the organization \$100,000 of compensation from the orga (a) Name and business address of each independ	's five highest companization. If there is no	ensated independer	nt contractors		received Compensate		than
51 (Complete this table for the organization \$100,000 of compensation from the organization	's five highest companization. If there is no	ensated independer one, enter "None."	nt contractors		···		than
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51 (Complete this table for the organization \$100,000 of compensation from the organization	's five highest companization. If there is no	ensated independer one, enter "None."	nt contractors		···		than
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51 (Complete this table for the organization \$100,000 of compensation from the organization	's five highest companization. If there is no	ensated independer one, enter "None."	nt contractors		···		than
one	Complete this table for the organization \$100,000 of compensation from the organization	's five highest companization. If there is no dent contractor	ensated independer one, enter "None." (b) Type of se	nt contractors		Compensati		than
one d :	Complete this table for the organization \$100,000 of compensation from the organization complete Schedulin \$100,000 of compensation from the organization from the organization \$100,000 of compensation from the organization from	's five highest companization. If there is no dent contractor	ensated independer one, enter "None." (b) Type of se	nt contractors	(c)	Compensati		than
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d 62 (der pere, corre	Complete this table for the organization \$100,000 of compensation from the organization from the organization from the organization and business address of each independent contraction. Total number of other independent contraction of the organization complete Scheductomalties of perfury, I declare that I have examined this ect, and complete. Declaration of preparer (other than signature of officer	's five highest companization. If there is not dent contractor dent contractor actors each receiving ale A? Note: All se	ensated independer one, enter "None." (b) Type of second over \$100,000 . ection 501(c)(3) org	ervice	(c) (nust attach	Compensation a Ves ves vel ves vel ves	on	ło
one d 52	Complete this table for the organization \$100,000 of compensation from the organization from the organization from the organization of each independent control of the organization complete Scheductompleted Scheduct A	's five highest companization. If there is not dent contractor dent contractor actors each receiving ale A? Note: All se	ensated independer one, enter "None." (b) Type of second over \$100,000 . ection 501(c)(3) org	ervice	(c) (nust attach	Compensation a Ves ves vel ves vel ves	on	
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d 52 (mder pere, corre	Complete this table for the organization \$100,000 of compensation from the organization from the organization from the organization of each independent control of the organization complete Scheduc A	's five highest companization. If there is not dent contractor dent contractor actors each receiving ule A? Note: All services in the contractor of the co	ensated independer one, enter "None." (b) Type of second of the content of the c	ganizations ments, and to the rhas any knowled Date	(c) (d) (nust attach best of my knodge.	Compensation a Ves owledge and 20 If PTIN	on	

SCHEDULE A (Form 990 or 990-EZ)

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

Open to Public Inspection

Department of the Treasury Internal Revenue Service

Name of the organization

Employer identification number

rien	ends of the Lower Grand Coulee 46-4201429							
Par	Part I Reason for Public Charity Status (All organizations must complete this part.) See instructions.							
The c	he organization is not a private foundation because it is: (For lines 1 through 12, check only one box.)							
1								
2	A school described in section						09	
3	A hospital or a cooperative hos	spital service org	anization described in	n section	170(b)(1)(A)(iii).		
4	☐ A medical research organization	•	injunction with a hosp	oital desci	nbed in s	ection 1/0(b)(1)(A)(ill). Enter the	
_	hospital's name, city, and state					d by a gayaramant	al unit described in	
5	An organization operated for section 170(b)(1)(A)(iv). (Com		college or university	owned o	operate	d by a government	ai unit described in	
6 7	☐ A federal, state, or local govern ☐ An organization that normally described in section 170(b)(1)	receives a subst	tantial part of its supp				the general public	
8	☐ A community trust described in			Part II.)				
9	An agricultural research organ or university or a non-land-grauniversity:	ization described nt college of agri	I in section 170(b)(1)(culture (see instruction	(A)(ix) ope ons). Ente	r the nam	ne, city, and state of	the college or	
10	An organization that normally in receipts from activities related support from gross investment acquired by the organization a	to its exempt fur t income and unr fter June 30, 197	nctions—subject to ce related business taxal 75. See section 509(a	ertain exc ole incom)(2). (Cor	eptions, e (less se nplete Pa	and (2) no more that ection 511 tax) from urt III.)	n 33¹/₃% of its	
11	☐ An organization organized and							
12	An organization organized and of one or more publicly support Check the box in lines 12a through	orted organization	ns described in secti	on 509(a)(1) or se	ection 509(a)(2). See	e section 509(a)(3).	
а	Type I. A supporting organ the supported organization supporting organization. Y	n(s) the power to	regularly appoint or e	lect a ma	jority of t	rted organization(s), he directors or trust	typically by giving ees of the	
b	Type II. A supporting organization(s). You must	the supporting o	rganization vested in	the same	with its s persons	upported organization that control or mana	on(s), by having age the supported	
C	Type III functionally integ	rated. A support	ting organization oper	atod in c	onnection IV, Secti	n with, and functionations A, D, and E.	ally integrated with,	
d	Type III non-functionally that is not functionally integrequirement (see instruction	grated. The orga	nization generally mus	st satisfy	a distribu	ition requirement an		
е	Check this box if the organ functionally integrated, or	nization received Type III non-func	a written determination	on from the	ne IRS tha organizati	at it is a Type I, Type ion.	e II, Type III	
f	Enter the number of supported of							
g	Provide the following information			1		r · · · · · · · · · · · · · · · · · · ·		
	(i) Name of supported organization	(ii) EIN	(iii) Type of organization (described on lines 1-10 above (see instructions))	listed in you	rganization or governing ment?	(v) Amount of monetary support (see instructions)	(vi) Amount of other support (see instructions)	
				Yes	No			
A)								
(B)								
(C)								
(D)								
E)			······································					

Total

Part	Il Support Schedule for Organiza	ations Descr	ibed in Secti	ions 170(b)(1	(A)(iv) and 1	70(b)(1)(A)(v	i)	
	(Complete only if you checked to	u 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	o qualify unde	er the tests lis	sted below, p	lease comple	ete Part III.)		
Secti	on A. Public Support							
Calen	dar year (or fiscal year beginning in)	(a) 2015	(b) 2016	(c) 2017	(d) 2018	(e) 2019	(f) Total	
1	Gifts, grants, contributions, and membership fees received. (Do not							
	include any "unusual grants.")				L			
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			\				
	on B. Total Support	<u> </u>	· · · · · · · · · · · · · · · · · · ·		<u> </u>		L	
	dar year (or fiscal year beginning in)	(a) 2015	(b) 2016	(c) 2017	(d) 2018	(e) 2019	(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			λ				
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 instruction	၁၇၍		· · · ·	12		
13	First five years. If the Form 990 is for the	ne organizatıor	i's first, secon	d, third, fourth	, or fifth tax 🔀	ear as a section	n 501(c)(3)	
	organization, check this box and stop he				· · · · ·	<u> </u>	🕨 🔲	
<u>Secti</u>	on C. Computation of Public Suppo							
14	Public support percentage for 2019 (line	, , ,,	•	1, column (f))		14	<u> </u>	
15	Public support percentage from 2018 Sci					15 \	%	
16a	33 ¹ / ₃ % support test—2019. If the organ box and stop here. The organization qua				na line 14 is 33	oraw of more,	check this	
b	331/3% support test—2018. If the organi	•	•	-	and line 15	is 331,2% or m	ore check	
-	this box and stop here. The organization	qualifies as a	publicly suppo	rted organizati	ion		▶ 🗆	
17a	10%-facts-and-circumstances/test-2 10% or more, and if the organization me Part VI how the organization meets the	eets the "facts	-and-circumsta	ances" test, ch	neck this box a	and stop here	Explain in	
	organization /						`\ · ▶ 🗆	
b	10%-facts-and-circumstances test—2 15 is 10% or more, and if the organiza Explain in Part VI how the organization r supported organization	ation meets th	e "facts-and-c	circumstances	" test, check t	this box and	stop here.	
18	Private foundation. If the organization de	d not check a	box on line 13,	, 16a, 16b, 17a	a, or 17b, chec	k this box and	, –	
	instructions	· · · ·	· · · · ·	<u> </u>	Sch	edule A (Form 99	0 or 990-EZ) 2019	

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

(Complete only if you checked the box on line 10 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							
Calen	dar year (or fiscal year beginning in)	(a) 2015	(b) 2016	(c) 2017	(d) 2018	(e) 2019	(f) Total
1	Gifts, grants, contributions, and membership fees						
	received. (Do not include any "unusual grants.")	47372	43271	49943	55089	81813	277488
2	Gross receipts from admissions, merchandise sold or services performed, or facilities furnished in any activity that is related to the						
3	organization's tax-exempt purpose	0	0	0	0	0	0
	Gross receipts from activities that are not an unrelated trade or business under section 513	0	0	0	0	0	0
4	Tax revenues levied for the organization's benefit and either paid to or expended on its behalf	0	0	0	0	0	0
5	The value of services or facilities furnished by a governmental unit to the organization without charge	· o	o	o	0	0	0
6	Total. Add lines 1 through 5	47372	43271	49943	55089	81813	277488
7a	Amounts included on lines 1, 2, and 3 received from disqualified persons .	3000	3000	3000	3000	40545	52545
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		o				0
c	Add lines 7a and 7b	3000	3000	3000	3000	40545	52545
8	Public support. (Subtract line 7c from	3000	3000	3000	3000	40345	52545
	line 6.)						224943
	on B. Total Support						
	dar year (or fiscal year beginning in) 🕨	(a) 2015	(b) 2016	(c) 2017	(d) 2018	(e) 2019	(f) Total
9	Amounts from line 6	47372	43271	49943	55089	81813	277488
10a	Gross income from interest, dividends, payments received on securities loans, rents, royalties, and income from similar sources.	o	o	0	o	0	0
b	Unrelated business taxable income (less section 511 taxes) from businesses						
	acquired after June 30, 1975	0	0	0	0	0	0
11	Add lines 10a and 10b Net income from unrelated business activities not included in line 10b, whether or not the business is regularly carried on	0	0	0	0	0	0
12	Other income. Do not include gain or	0	0	0	0	0	0
12	loss from the sale of capital assets (Explain in Part VI.)	0	0	o	o	0	0
13	Total support. (Add lines 9, 10c, 11,						
14	and 12.) [47372	43271 's first_second	d third fourth	or fifth tax ve	81813	277488 n. 501(c)(3)
	organization, check this box and stop he	•			*		▶ □
Section	on C. Computation of Public Suppor				 		
15	Public support percentage for 2019 (line 8			3, column (f))		15	81.06 %
16	Public support percentage from 2018 Sch	edule A, Part I	II, line 15 .			16	N/A %
Section	on D. Computation of Investment Inc	come Percer	itage				
17	Investment income percentage for 2019 (ine 10c, colum	n (f), divided b	y line 13, colur	nn (f))	17	0 %
18	Investment income percentage from 2018					18	N/A %
19a	331/3% support tests-2019. If the organi						
b	17 is not more than 331/3%, check this box a 331/3% support tests—2018. If the organiz	ation did not ch	neck a box on I	line 14 or line 1	9a, and line 16	is more than 3	3 ¹ /3%, and
	line 18 is not more than 331/3%, check this t		-	•	•	· ·	
20	Private foundation. If the organization die	d not check a b	oox on line 14,	19a, or 19b, c	heck this box	and see instruc	tions 🕨 🗌

Part IV Supporting Organizations

(Complete only if you checked a box in line 12 on Part I. If you checked 12a of Part I, complete Sections A and B. If you checked 12b of Part I, complete Sections A and C. If you checked 12c of Part I, complete Sections A, D, and E. If you checked 12d of Part I, complete Sections A and D, and complete Part V.)

Secti	ion 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 12a or 12b 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		
С	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 (i) its supported organizations, (ii) individuals that are part of the charitable class benefited by one or more of its supported organizations, or (iii) 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 (as defined in section 4958(c)(3)(C)), a family member of a substantial contributor, or a 35% controlled entity with regard to a substantial contributor? If "Yes," complete Part I of Schedule L (Form 990 or 990-EZ).			
8	Did the organization make a loan to a disqualified person (as defined in section 4958) not described in line 7?	7	ļ	
•	If "Yes," complete Part I of Schedule L (Form 990 or 990-EZ).	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	ļ —	<u> </u>
	Did one or more disqualified persons (as defined in line 9a) hold a controlling interest in any entity in which the supporting organization had an interest? If "Yes," provide detail in Part VI.	9b		
	Did a disqualified person (as defined in line 9a) 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 section 4943 because of section 4943(f) (regarding certain Type II supporting organizations, and all Type III non-functionally integrated supporting organizations)? If "Yes," answer 10b below.	100		
b		10a		ļ
J	determine whether the organization had excess business holdings.)	10b		

Part	Supporting Organizations (continued)			
44			Yes	No
11	Has the organization accepted a gift or contribution from any of the following persons? A person who directly or indirectly controls, either alone or together with persons described in (b) and (c)			
а	below, the governing body of a supported organization?	11a		
b	A family member of a person described in (a) above?	11b		
	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		
	on B. Type I Supporting Organizations			L
			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	on 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	on D. All Type III Supporting Organizations			Ĺ
000	The first of the f		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, (i) a written notice describing the type and amount of support provided during the prior tax			
	year, (ii) a copy of the Form 990 that was most recently filed as of the date of notification, and (iii) 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).			
3	- · · · · · · · · · · · · · · · · · · ·	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	on 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 it	nstru	ctions	5).
a	The organization satisfied the Activities Test. Complete line 2 below.			
þ	The organization is the parent of each of its supported organizations. Complete line 3 below.			
¢	The organization supported a governmental entity. Describe in Part VI how you supported a government entity (s	ce in:		
2	Activities Test. Answer (a) and (b) below.		Yes	NO
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			
	the supported organization(s) to which the organization was responsive? If the rest 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.	[ĺ	
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? <i>Provide details in Part VI.</i>	3a		
		ગ લ		
d	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 Org	jani	zations	
1 Check here if the organization satisfied the Integral Part Test as a qualifying instructions. All other Type III non-functionally integrated supporting organ			
Section A—Adjusted Net Income		(A) Pnor 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)
Aggregate fair market value of all non-exempt-use assets (see instructions for short tax year or assets held for part of year):			
a Average monthly value of securities	1a		
b Average monthly cash balances	1b		
c Fair market value of other non-exempt-use assets	1c		
d Total (add lines 1a, 1b, and 1c)	1d		
e Discount claimed for blockage or other			
factors (explain in detail in Part VI):			
2 Acquisition indebtedness applicable to non-exempt-use assets	2		
3 Subtract line 2 from line 1d.	3		
4 Cash deemed held for exempt use. Enter 1-1/2% of line 3 (for greater amount, see instructions).	4		
5 Net value of non-exempt-use assets (subtract line 4 from line 3)	5		
6 Multiply line 5 by .035.	6		
7 Recoveries of prior-year distributions	7		
8 Minimum Asset Amount (add line 7 to line 6)	8		
Section C—Distributable Amount			Current Year
1 Adjusted net income for prior year (from Section A, line 8, Column A)	1		
2 Enter 85% of line 1.	2		
3 Minimum asset amount for prior year (from Section B, line 8, Column A)	3		
4 Enter greater of line 2 or line 3.	4		
5 Income tax imposed in prior year	5		
6 Distributable Amount. Subtract line 5 from line 4, unless subject to			
emergency temporary reduction (see instructions).	6		
7 Check here if the current year is the organization's first as a non-functionall	y ınt	egrated Type III support	ng organization (see
instructions).			

Part	V Type III Non-Functionally Integrated 509(a)(3	3) Supporting Organi	zations (continued)	
Sect	ion D—Distributions			Current Year
1_	Amounts paid to supported organizations to accomplish			
2	Amounts paid to perform activity that directly furthers exe	empt purposes of suppo	orted	
	organizations, in excess of income from activity		·	
3_	Administrative expenses paid to accomplish exempt purp	ooses of supported orga	nizations	
4	Amounts paid to acquire exempt-use assets			
5	Qualified set-aside amounts (prior IRS approval required)		<u>,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,</u>	
<u> 6 </u>	Other distributions (describe in Part VI). See instructions.			· · · · · · · · · · · · · · · · · · ·
<u> </u>	Total annual distributions. Add lines 1 through 6.			
8	Distributions to attentive supported organizations to whic (provide details in Part VI). See instructions.	th the organization is res	ponsive	
9	Distributable amount for 2019 from Section C, line 6			
10	Line 8 amount divided by line 9 amount		···	
Sect	ion E—Distribution Allocations (see Instructions)	(i) Excess Distributions	(ii) Underdistributions Pre-2019	(iii) Distributable Amount for 2019
1	Distributable amount for 2019 from Section C, line 6			
2	Underdistributions, if any, for years prior to 2019 (reasonable cause required—explain in Part VI). See instructions.			
3	Excess distributions carryover, if any, to 2019			
а	From 2014	***************************************		
b	From 2015			
C	From 2016			
d	From 2017		*** ***********************************	
e	From 2018			
f	Total of lines 3a through e		***************************************	
g	Applied to underdistributions of prior years			
h	Applied to 2019 distributable amount			
i	Carryover from 2014 not applied (see instructions)			
j	Remainder. Subtract lines 3g, 3h, and 3i from 3f.			
4	Distributions for 2019 from			,
	Section D, line 7:			
a	Applied to underdistributions of prior years			
<u> </u>	Applied to 2019 distributable amount			
С	Remainder. Subtract lines 4a and 4b from 4.		· · · · · · · · · · · · · · · · · · ·	
5	Remaining underdistributions for years prior to 2019, if any. Subtract lines 3g and 4a from line 2. For result greater than zero, explain in Part VI. See instructions.			
6	Remaining underdistributions for 2019. Subtract lines 3h and 4b from line 1. For result greater than zero, explain in Part VI. See instructions.			
7	Excess distributions carryover to 2020. Add lines 3j and 4c.			
8	Breakdown of line 7:			
а	Excess from 2015			
b	Excess from 2016			
С	Excess from 2017			
d	Excess from 2018			
е	Excess from 2019			

Part VI	Supplemental Information. Provide the explanations required by Part II, line 10; Part II, line 17a or 17b; Part III, line 12; Part IV, Section A, lines 1, 2, 3b, 3c, 4b, 4c, 5a, 6, 9a, 9b, 9c, 11a, 11b, and 11c; Part IV, Section B, lines 1 and 2; Part IV, Section C, line 1; Part IV, Section D, lines 2 and 3; Part IV, Section E, lines 1c, 2a, 2b, 3a, and 3b; Part V, line 1; Part V, Section B, line 1e; Part V, Section D, lines 5, 6, and 8; and Part V, Section E, lines 2, 5, and 6. Also complete this part for any additional information. (See instructions.)

100000000000000000000000000000000000000	

SCHEDULE G (Form 990 or 990-EZ)

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.

Department of the Treasury Internal Revenue Service ► Go to www.irs.gov/Form990 for instructions and the latest information. Name of the organization

OMB No. 1545-0047

Employer identification number

Frien	is of the Lower Grand Coulee					46-	4201429
Par		. Complete if the not required to	ne organiza complete	ation ansv this part.	vered "Yes" on I		
1	Indicate whether the organization	on raised funds	through any	of the follo	owing activities. C	heck all that apply.	
а			e [ion of non-govern		
b	☐ Internet and email solicitation	ons	f [☐ Solicitat	ion of governmen	t grants	
C	Phone solicitations		g [] Special 1	fundraising events	5	
d	In-person solicitations						
2a	Did the organization have a wri						
b	If "Yes," list the 10 highest paid compensated at least \$5,000 by	d individuals or e	entities (fun		•	-	
	(i) Name and address of individual or entity (fundraiser)	(ii) Activity	custody o	ndraiser have or control of butions?	(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							
2							
3						/	
4							
5							
6							
7							
8						, , , , , , , , , , , , , , , , , , , ,	
9							
10							
Total				>			
3	List all states in which the organization or licensing.	anization is regis	stered or lic	ensed to s	solicit contribution	s or has been notifi	ed it is exempt from

Cat. No. 50083H

Ρ	art II	Fundraising Events. Cor than \$15,000 of fundraising gross receipts greater that	ng event contributions						
			(a) Event #1 Gala Auction (event type)	(b) Event #2	(c) Other events	(d) Total events (add col. (a) through col. (c))			
Revenue	1	Gross receipts	66,689			66,689			
ď	2	Less: Contributions	46,516			46,516			
	3	Gross income (line 1 minus line 2)	20,173			20,173			
Direct Expenses	4	Cash prizes							
	5	Noncash prizes	7,486			7,486			
	6	Rent/facility costs	7,125			7,125			
	7	Food and beverages	4,030			4,030			
	8	Entertainment							
	9	Other direct expenses .	1,532			1,532			
	10 11	Direct expense summary. Ad Net income summary. Subtra				20,173 0			
Pa	rt III	Gaming. Complete if th \$15,000 on Form 990-E2	e organization answe						
Revenue			(a) Bingo	(b) Pull tabs/instant bingo/progressive bingo	(c) Other gaming	(d) Total gaming (add col. (a) through col. (c))			
æ	1	Gross revenue							
ses	2	Cash prizes							
Expe	3	Noncash prizes							
Direct Expenses	4	Rent/facility costs							
	5_	Other direct expenses .							
	6	Volunteer labor	☐ Yes % ☐ No	☐ Yes % ☐ No	☐ Yes % ☐ No				
	7	Direct expense summary. Ad	ld lines 2 through 5 in co	olumn (d)					
	8	Net gaming income summar	y. Subtract line 7 from li	ne 1, column (d)	.				
g		Enter the state(s) in which the organization conducts gaming activities: Is the organization licensed to conduct gaming activities in each of these states?							
10		ere any of the organization's g "Yes," explain:	aming licenses revoked	, suspended, or termin		·? . ☐ Yes ☐ No			

Schedu	ule G (Forth 990 or 990-EZ) 2019		Page 3					
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:							
а	The organization's facility		<u>%</u>					
b	An outside facility		%					
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?		☐ 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	Supplemental Information. Provide the explanations required by Part I, line 2b, columns Part III, lines 9, 9b, 10b, 15b, 15c, 16, and 17b, as applicable. Also provide any addition See instructions.	(III) and (nal infor	(v); and mation.					

SCHEDULE 0 (Form 990 or 990-EZ)

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.

OMB No 1545-0047

Department of the Treasury Internal Revenue Service Name of the organization

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

Open to Public Inspection

Employer identification number

Friends of the Lower Grand Coulee 46-4201429 990 Line 16 Other Expenses includes (Marketing, Internet, Quickbooks, Insurance and misc. Project and Program expenses) 990 Line 24 Other Assets includes (items held for future auctions, Art for display) Line 28 James (continued) ... 300 hours on building design and consultant coordination, 60 hours on construction administration, 120 hours on building repair and property maintenance. Volunteers have spent on average 80 hours per year on demolition and maintenance and repairs. The finished project will benefit the local community of 1,700 residents as well as neighboring communities with populations in excess of 28,000 residents. In addition, travelers and tourists who pass through the area on the National Scenic Byways Highway 17 will have an additional destination to enjoy in the James Arts and Natural Science Discovery Center. Line 29 NCEF (continued) ... beauty of the Lower Grand Coulee. Impact: Ten individual grants of \$300 each were offered one time to 6 school districts comprising 35 schools and approximately 12,770 students. Progress: Teachers from 3 schools have been awarded 3 individual grants in service of about 75 students. Line 30 Beauty of Bronze (continued) ... Kevin Patelle, renowned Northwest Bronze Artist has been our artistic guide from the beginning. The resulting art is observed by all in a gallery or museum after each piece is cast. Line 31 Other Programs Arts/Education: Masquers Performing Arts scholarships \$750 awarded to 10 outstanding young people, ages 12-18 for their summer camp. There were 35 participants and eleven Masquers volunteers who presented a play on stage after three days in production, lighting and rehearsal. We may underwrite the complete program in 2020. This was a chance to welcome these aspiring young people to have a Theater experience in a state of the art facility. Arts/Education: Guitar program sponsorship \$500 - this program came to Soap Lake in the Fall of 2018, a series of five programs over eight months. This group of performers were on a circuit including Ellensburg, and approached our local glass artist, Debbic Noah, about utilizing her Studio and Gallery as a venue. Along with donations from businesses and audience, we can provide a cultural experience. Soap Lake: Street Amenities \$254 FLGC has been working as a volunteer organization to lend expertise and man power for the term and ongoing maintenance of the City of Soap Lake's Main Avenue redevelopment. Beginning with planning assistance for the realignment of Main Avenue Including sidewalk and planting design through implementation and continued maintenance. Over the past 7 years FLCC has spent over 300 hours in planning and design services, presentations and tours. On average 300 hours per year on planting and plant maintenance between Board and additional volunteers. The finished project has benefited the local business community as well as the local community of 1700 on a daily basis and in addition travelers and tourists who pass through the area on the National Scenic Byways Highway

Schedule O (Form 990 or 990-EZ) (2019)	Page 2
Name of the organization	Employer identification number
,	