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Form **990-PF**

Department of the Treasury
Internal Revenue Service

Return of Private Foundation

or Section 4947(a)(1) Trust Treated as Private Foundation

▶ Do not enter social security numbers on this form as it may be made public.
▶ Go to *www.irs.gov/Form990PF* for instructions and the latest information.

OMB No 1545-0047

2019

Open to Public Inspection

For calendar year 2019 or tax year beginning , and ending

Name of foundation: ROY AND LEONA NELSON FOUNDATION

A Employer identification number: 71-0899453

Number and street (or P O box number if mail is not delivered to street address): BOX 965 | Room/suite:

B Telephone number (see instructions): 509 326 2194

City or town, state or province, country, and ZIP or foreign postal code: SPOKANE WA 99210-0965

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

C If exemption application is pending, check here ▶ ☐

D 1. Foreign organizations, check here ▶ ☐
2. Foreign organizations meeting the 85% test, check here and attach computation ▶ ☐

E If private foundation status was terminated under section 507(b)(1)(A), check here ▶ ☐

F If the foundation is in a 60-month termination under section 507(b)(1)(B), check here ▶ ☐

G Check all that apply: ☐ Initial return ☐ Initial return of a former public charity ☐ Final return ☐ Amended return ☐ Address change ☐ Name change

H Check type of organization: ☒ Section 501(c)(3) exempt private foundation
☐ Section 4947(a)(1) nonexempt charitable trust ☐ Other taxable private foundation

I Fair market value of all assets at end of year (from Part II, col (c), line 16) ▶ $ 2,747,605

J Accounting method: ☒ Cash ☐ Accrual ☐ Other (specify) (Part I, column (d), must be on cash basis)

Part I Analysis of Revenue and Expenses (The total of amounts in columns (b), (c), and (d) may not necessarily equal the amounts in column (a) (see instructions))

	Line	Description	(a) Revenue and expenses per books	(b) Net investment income	(c) Adjusted net income	(d) Disbursements for charitable purposes (cash basis only)
Revenue	1	Contributions, gifts, grants, etc , received (attach schedule)				
	2	Check ▶ ☐ if the foundation is not required to attach Sch B				
	3	Interest on savings and temporary cash investments	402	402		
	4	Dividends and interest from securities	121,659	121,659		
	5a	Gross rents				
	b	Net rental income or (loss)				
	6a	Net gain or (loss) from sale of assets not on line 10	52,618			
	b	Gross sales price for all assets on line 6a 100,000				
	7	Capital gain net income (from Part IV, line 2)		52,618		
	8	Net short-term capital gain				
	9	Income modifications				
	10a	Gross sales less returns and allowances				
	b	Less Cost of goods sold				
	c	Gross profit or (loss) (attach schedule)				
	11	Other income (attach schedule)			6,000	
	12	**Total.** Add lines 1 through 11	174,679	174,679	6,000	
Operating and Administrative Expenses	13	Compensation of officers, directors, trustees, etc	15,000			15,000
	14	Other employee salaries and wages				
	15	Pension plans, employee benefits				
	16a	Legal fees (attach schedule)				
	b	Accounting fees (attach schedule)	2,000			2,000
	c	Other professional fees (attach schedule)				
	17	Interest				
	18	Taxes (attach schedule) (see instructions)	2,368			
	19	Depreciation (attach schedule) and depletion				
	20	Occupancy				
	21	Travel, conferences, and meetings				
	22	Printing and publications				
	23	Other expenses (attach schedule)	188			188
	24	**Total operating and administrative expenses.** Add lines 13 through 23	19,556	0	0	17,188
	25	Contributions, gifts, grants paid	175,750			175,750
	26	**Total expenses and disbursements.** Add lines 24 and 25	195,306	0	0	192,938
	27	Subtract line 26 from line 12				
	a	**Excess of revenue over expenses and disbursements**	-20,627			
	b	**Net investment income** (if negative, enter -0-)		174,679		
	c	**Adjusted net income** (if negative, enter -0-)			6,000	

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HTA

Part II **Balance Sheets** Attached schedules and amounts in the description column should be for end-of-year amounts only (See instructions)

		Line	Description	Beginning of year (a) Book Value	End of year (b) Book Value	End of year (c) Fair Market Value
Assets	1		Cash—non-interest-bearing			
	2		Savings and temporary cash investments	12,760	9,981	9,981
	3		Accounts receivable ▶			
			Less allowance for doubtful accounts ▶			
	4		Pledges receivable ▶			
			Less allowance for doubtful accounts ▶			
	5		Grants receivable			
	6		Receivables due from officers, directors, trustees, and other disqualified persons (attach schedule) (see instructions)			
	7		Other notes and loans receivable (attach schedule) ▶			
			Less allowance for doubtful accounts ▶			
	8		Inventories for sale or use			
	9		Prepaid expenses and deferred charges			
	10a		Investments—U S and state government obligations (attach schedule)	100,000	100,000	100,000
		b	Investments—corporate stock (attach schedule)			
		c	Investments—corporate bonds (attach schedule)			
	11		Investments—land, buildings, and equipment basis ▶			
			Less accumulated depreciation (attach schedule) ▶			
	12		Investments—mortgage loans			
	13		Investments—other (attach schedule)	1,938,451	1,926,603	2,637,624
	14		Land, buildings, and equipment basis ▶			
			Less accumulated depreciation (attach schedule) ▶			
	15		Other assets (describe ▶)			
	16		**Total assets** (to be completed by all filers—see the instructions Also, see page 1, item I)	2,051,211	2,036,584	2,747,605
Liabilities	17		Accounts payable and accrued expenses			
	18		Grants payable			
	19		Deferred revenue			
	20		Loans from officers, directors, trustees, and other disqualified persons			
	21		Mortgages and other notes payable (attach schedule)			
	22		Other liabilities (describe ▶)			
	23		**Total liabilities** (add lines 17 through 22)	0	0	
Net Assets or Fund Balances			**Foundations that follow FASB ASC 958, check here ▶ [X] and complete lines 24, 25, 29, and 30.**			
	24		Net assets without donor restrictions	2,051,211	2,036,584	
	25		Net assets with donor restrictions			
			Foundations that do not follow FASB ASC 958, check here ▶ [ ] and complete lines 26 through 30.			
	26		Capital stock, trust principal, or current funds			
	27		Paid-in or capital surplus, or land, bldg , and equipment fund			
	28		Retained earnings, accumulated income, endowment, or other funds			
	29		**Total net assets or fund balances** (see instructions)	2,051,211	2,036,584	
	30		**Total liabilities and net assets/fund balances** (see instructions)	2,051,211	2,036,584	

Part III **Analysis of Changes in Net Assets or Fund Balances**

1	Total net assets or fund balances at beginning of year—Part II, column (a), line 29 (must agree with end-of-year figure reported on prior year's return)	1	2,051,211
2	Enter amount from Part I, line 27a	2	-20,627
3	Other increases not included in line 2 (itemize) ▶ RECOVERY OF SCHOLARSHIP AWARDS DEDUCT	3	6,000
4	Add lines 1, 2, and 3	4	2,036,584
5	Decreases not included in line 2 (itemize) ▶	5	
6	Total net assets or fund balances at end of year (line 4 minus line 5)—Part II, column (b), line 29	6	2,036,584

Part IV Capital Gains and Losses for Tax on Investment Income

	a) List and describe the kind(s) of property sold (for example, real estate, 2-story brick warehouse, or common stock, 200 shs MLC Co)	(b) How acquired P—Purchase D—Donation	(c) Date acquired (mo , day, yr)	(d) Date sold (mo , day, yr)
1a	See Attached Statement			
b				
c				
d				
e				

	(e) Gross sales price	(f) Depreciation allowed (or allowable)	(g) Cost or other basis plus expense of sale	(h) Gain or (loss) ((e) plus (f) minus (g))
a				
b				
c				
d				
e				

	Complete only for assets showing gain in column (h) and owned by the foundation on 12/31/69			(l) Gains (Col (h) gain minus col (k), but not less than -0-) or Losses (from col (h))
	(i) F M V as of 12/31/69	(j) Adjusted basis as of 12/31/69	(k) Excess of col (i) over col (j), if any	
a				
b				
c				
d				
e				

2	Capital gain net income or (net capital loss) { If gain, also enter in Part I, line 7 If (loss), enter -0- in Part I, line 7 }	2	52,618
3	Net short-term capital gain or (loss) as defined in sections 1222(5) and (6) If gain, also enter in Part I, line 8, column (c) See instructions If (loss), enter -0- in Part I, line 8	3	0

Part V Qualification Under Section 4940(e) for Reduced Tax on Net Investment Income

(For optional use by domestic private foundations subject to the section 4940(a) tax on net investment income)

If section 4940(d)(2) applies, leave this part blank

Was the foundation liable for the section 4942 tax on the distributable amount of any year in the base period? ☐ Yes ☒ No
If "Yes," the foundation doesn't qualify under section 4940(e) Do not complete this part

1 Enter the appropriate amount in each column for each year, see the instructions before making any entries

(a) Base period years Calendar year (or tax year beginning in)	(b) Adjusted qualifying distributions	(c) Net value of noncharitable-use assets	(d) Distribution ratio (col (b) divided by col (c))
2018	190,589	2,674,691	0 071256
2017	205,765	2,635,543	0 078073
2016	167,452	2,461,437	0 068030
2015	182,576	2,571,996	0 070986
2014	128,892	2,601,296	0 049549

2	**Total** of line 1, column (d)	2	0 337894
3	Average distribution ratio for the 5-year base period—divide the total on line 2 by 5 0, or by the number of years the foundation has been in existence if less than 5 years	3	0 067579
4	Enter the net value of noncharitable-use assets for 2019 from Part X, line 5	4	2,642,898
5	Multiply line 4 by line 3	5	178,604
6	Enter 1% of net investment income (1% of Part I, line 27b)	6	1,747
7	Add lines 5 and 6	7	180,351
8	Enter qualifying distributions from Part XII, line 4	8	192,938

If line 8 is equal to or greater than line 7, check the box in Part VI, line 1b, and complete that part using a 1% tax rate See the Part VI instructions

3

Part VI Excise Tax Based on Investment Income (Section 4940(a), 4940(b), 4940(e), or 4948—see instructions)

1a	Exempt operating foundations described in section 4940(d)(2), check here ▶ ☐ and enter "N/A" on line 1. Date of ruling or determination letter ______ **(attach copy of letter if necessary—see instructions)**			
b	Domestic foundations that meet the section 4940(e) requirements in Part V, check here ▶ ☒ and enter 1% of Part I, line 27b		1	1,747
c	All other domestic foundations enter 2% of line 27b Exempt foreign organizations, enter 4% of Part I, line 12, col (b)			
2	Tax under section 511 (domestic section 4947(a)(1) trusts and taxable foundations only, others, enter -0-)		2	0
3	Add lines 1 and 2		3	1,747
4	Subtitle A (income) tax (domestic section 4947(a)(1) trusts and taxable foundations only, others, enter -0-)		4	
5	**Tax based on investment income.** Subtract line 4 from line 3 If zero or less, enter -0-		5	1,747
6	Credits/Payments			
a	2019 estimated tax payments and 2018 overpayment credited to 2019	6a 2,222		
b	Exempt foreign organizations—tax withheld at source	6b		
c	Tax paid with application for extension of time to file (Form 8868)	6c		
d	Backup withholding erroneously withheld	6d		
7	Total credits and payments Add lines 6a through 6d		7	2,222
8	Enter any **penalty** for underpayment of estimated tax Check here ☐ if Form 2220 is attached		8	
9	**Tax due.** If the total of lines 5 and 8 is more than line 7, enter **amount owed** ▶		9	0
10	**Overpayment.** If line 7 is more than the total of lines 5 and 8, enter the **amount overpaid** ▶		10	475
11	Enter the amount of line 10 to be **Credited to 2020 estimated tax** ▶ 475 **Refunded** ▶		11	0

Part VII-A Statements Regarding Activities

			Yes	No
1a	During the tax year, did the foundation attempt to influence any national, state, or local legislation or did it participate or intervene in any political campaign?	1a		X
b	Did it spend more than $100 during the year (either directly or indirectly) for political purposes? See the instructions for the definition	1b		X
	If the answer is "Yes" to **1a** or **1b**, attach a detailed description of the activities and copies of any materials published or distributed by the foundation in connection with the activities			
c	Did the foundation file **Form 1120-POL** for this year?	1c		X
d	Enter the amount (if any) of tax on political expenditures (section 4955) imposed during the year **(1)** On the foundation ▶ $ ______ **(2)** On foundation managers ▶ $ ______			
e	Enter the reimbursement (if any) paid by the foundation during the year for political expenditure tax imposed on foundation managers ▶ $ ______			
2	Has the foundation engaged in any activities that have not previously been reported to the IRS? If "Yes," attach a detailed description of the activities	2		X
3	Has the foundation made any changes, not previously reported to the IRS, in its governing instrument, articles of incorporation, or bylaws, or other similar instruments? If "Yes," attach a conformed copy of the changes	3		X
4a	Did the foundation have unrelated business gross income of $1,000 or more during the year?	4a		X
b	If "Yes," has it filed a tax return on **Form 990-T** for this year?	4b	N/A	
5	Was there a liquidation, termination, dissolution, or substantial contraction during the year? If "Yes," attach the statement required by *General Instruction T*	5		X
6	Are the requirements of section 508(e) (relating to sections 4941 through 4945) satisfied either • By language in the governing instrument, or • By state legislation that effectively amends the governing instrument so that no mandatory directions that conflict with the state law remain in the governing instrument?	6	X	
7	Did the foundation have at least $5,000 in assets at any time during the year? If "Yes," complete Part II, col (c), and Part XV	7	X	
8a	Enter the states to which the foundation reports or with which it is registered See instructions ▶ WA			
b	If the answer is "Yes" to line 7, has the foundation furnished a copy of Form 990-PF to the Attorney General (or designate) of each state as required by *General Instruction G*? If "No," attach explanation	8b	X	
9	Is the foundation claiming status as a private operating foundation within the meaning of section 4942(j)(3) or 4942(j)(5) for calendar year 2019 or the tax year beginning in 2019? See the instructions for Part XIV If "Yes," complete Part XIV	9		X
10	Did any persons become substantial contributors during the tax year? If "Yes," attach a schedule listing their names and addresses	10		X

Part VII-A Statements Regarding Activities *(continued)*

			Yes	No
11	At any time during the year, did the foundation, directly or indirectly, own a controlled entity within the meaning of section 512(b)(13)? If "Yes," attach schedule See instructions	11		X
12	Did the foundation make a distribution to a donor advised fund over which the foundation or a disqualified person had advisory privileges? If "Yes," attach statement See instructions	12		X
13	Did the foundation comply with the public inspection requirements for its annual returns and exemption application?	13	X	

Website address ▶ NA

14 The books are in care of ▶ DON PETERS Telephone no ▶ 509 326 2194
Located at ▶ 1436 N Summit Blvd Spokane WA ZIP+4 ▶ 99201-3034

15 Section 4947(a)(1) nonexempt charitable trusts filing Form 990-PF in lieu of **Form 1041**—check here ▶ ☐
and enter the amount of tax-exempt interest received or accrued during the year ▶ 15

			Yes	No
16	At any time during calendar year 2019, did the foundation have an interest in or a signature or other authority over a bank, securities, or other financial account in a foreign country?	16		X
	See the instructions for exceptions and filing requirements for FinCEN Form 114 If "Yes," enter the name of the foreign country ▶			

Part VII-B Statements Regarding Activities for Which Form 4720 May Be Required

File Form 4720 if any item is checked in the "Yes" column, unless an exception applies.

			Yes	No
1a	During the year, did the foundation (either directly or indirectly)			
	(1) Engage in the sale or exchange, or leasing of property with a disqualified person? ☐ Yes ☒ No			
	(2) Borrow money from, lend money to, or otherwise extend credit to (or accept it from) a disqualified person? ☐ Yes ☒ No			
	(3) Furnish goods, services, or facilities to (or accept them from) a disqualified person? ☐ Yes ☒ No			
	(4) Pay compensation to, or pay or reimburse the expenses of, a disqualified person? ☐ Yes ☒ No			
	(5) Transfer any income or assets to a disqualified person (or make any of either available for the benefit or use of a disqualified person)? ☐ Yes ☒ No			
	(6) Agree to pay money or property to a government official? (**Exception.** Check "No" if the foundation agreed to make a grant to or to employ the official for a period after termination of government service, if terminating within 90 days) ☐ Yes ☒ No			
b	If any answer is "Yes" to 1a(1)–(6), did **any** of the acts fail to qualify under the exceptions described in Regulations section 53 4941(d)-3 or in a current notice regarding disaster assistance? See instructions	1b	N/A	
	Organizations relying on a current notice regarding disaster assistance, check here ▶ ☐			
c	Did the foundation engage in a prior year in any of the acts described in 1a, other than excepted acts, that were not corrected before the first day of the tax year beginning in 2019?	1c		X
2	Taxes on failure to distribute income (section 4942) (does not apply for years the foundation was a private operating foundation defined in section 4942(j)(3) or 4942(j)(5))			
a	At the end of tax year 2019, did the foundation have any undistributed income (Part XIII, lines 6d and 6e) for tax year(s) beginning before 2019? ☐ Yes ☒ No			
	If "Yes," list the years ▶ 20_____ , 20_____ , 20_____ , 20_____			
b	Are there any years listed in 2a for which the foundation is **not** applying the provisions of section 4942(a)(2) (relating to incorrect valuation of assets) to the year's undistributed income? (If applying section 4942(a)(2) to **all** years listed, answer "No" and attach statement—see instructions)	2b	N/A	
c	If the provisions of section 4942(a)(2) are being applied to **any** of the years listed in 2a, list the years here ▶ 20____ , 20_____ , 20_____ , 20_____			
3a	Did the foundation hold more than a 2% direct or indirect interest in any business enterprise at any time during the year? ☐ Yes ☒ No			
b	If "Yes," did it have excess business holdings in 2019 as a result of **(1)** any purchase by the foundation or disqualified persons after May 26, 1969, **(2)** the lapse of the 5-year period (or longer period approved by the Commissioner under section 4943(c)(7)) to dispose of holdings acquired by gift or bequest, or **(3)** the lapse of the 10-, 15-, or 20-year first phase holding period? (Use Form 4720, Schedule C, to determine if the foundation had excess business holdings in 2019)	3b	N/A	
4a	Did the foundation invest during the year any amount in a manner that would jeopardize its charitable purposes?	4a		X
b	Did the foundation make any investment in a prior year (but after December 31, 1969) that could jeopardize its charitable purpose that had not been removed from jeopardy before the first day of the tax year beginning in 2019?	4b		X

Part VII-B Statements Regarding Activities for Which Form 4720 May Be Required *(continued)*

			Yes	No
5a	During the year, did the foundation pay or incur any amount to			
	(1) Carry on propaganda, or otherwise attempt to influence legislation (section 4945(e))? ☐ Yes ☒ No			
	(2) Influence the outcome of any specific public election (see section 4955), or to carry on, directly or indirectly, any voter registration drive? ☐ Yes ☒ No			
	(3) Provide a grant to an individual for travel, study, or other similar purposes? ☒ Yes ☐ No			
	(4) Provide a grant to an organization other than a charitable, etc , organization described in section 4945(d)(4)(A)? See instructions ☐ Yes ☒ No			
	(5) Provide for any purpose other than religious, charitable, scientific, literary, or educational purposes, or for the prevention of cruelty to children or animals? ☐ Yes ☒ No			
b	If any answer is "Yes" to 5a(1)–(5), did **any** of the transactions fail to qualify under the exceptions described in Regulations section 53 4945 or in a current notice regarding disaster assistance? See instructions	5b		X
	Organizations relying on a current notice regarding disaster assistance, check here ▶ ☐			
c	If the answer is "Yes" to question 5a(4), does the foundation claim exemption from the tax because it maintained expenditure responsibility for the grant? ☐ Yes ☐ No			
	If "Yes," attach the statement required by Regulations section 53 4945–5(d)			
6a	Did the foundation, during the year, receive any funds, directly or indirectly, to pay premiums on a personal benefit contract? ☐ Yes ☒ No			
b	Did the foundation, during the year, pay premiums, directly or indirectly, on a personal benefit contract?	6b		X
	If "Yes" to 6b, file Form 8870			
7a	At any time during the tax year, was the foundation a party to a prohibited tax shelter transaction? ☐ Yes ☒ No			
b	If "Yes," did the foundation receive any proceeds or have any net income attributable to the transaction?	7b	N/A	
8	Is the foundation subject to the section 4960 tax on payment(s) of more than $1,000,000 in remuneration or excess parachute payment(s) during the year? ☐ Yes ☒ No			

Part VIII Information About Officers, Directors, Trustees, Foundation Managers, Highly Paid Employees, and Contractors

1 List all officers, directors, trustees, and foundation managers and their compensation. See instructions.

(a) Name and address	(b) Title, and average hours per week devoted to position	(c) Compensation (If not paid, enter -0-)	(d) Contributions to employee benefit plans and deferred compensation	(e) Expense account, other allowances
Nancy Harris 604 W 23rd Spokane, WA 99203	President 5 00	4,500		
Tom Nelson 159 Rolling Hills Ln Wenatchee, WA 98801	Director 3 00	3,500		
Don Peters 1436 N Summit Blvd Spokane, WA 99201	Sec-Treas 3 00	3,500		
Neil McKay 12279 S Brunswick Way Nampa, ID 83686	Director 3 00	3,500		

2 Compensation of five highest-paid employees (other than those included on line 1—see instructions). If none, enter "NONE."

(a) Name and address of each employee paid more than $50,000	(b) Title, and average hours per week devoted to position	(c) Compensation	(d) Contributions to employee benefit plans and deferred compensation	(e) Expense account, other allowances
NONE				
Total number of other employees paid over $50,000 ▶				

Part VIII Information About Officers, Directors, Trustees, Foundation Managers, Highly Paid Employees, and Contractors *(continued)*

3 Five highest-paid independent contractors for professional services. See instructions. If none, enter "NONE."

(a) Name and address of each person paid more than $50,000	(b) Type of service	(c) Compensation
NONE		
Total number of others receiving over $50,000 for professional services ▶		

Part IX-A Summary of Direct Charitable Activities

List the foundation's four largest direct charitable activities during the tax year Include relevant statistical information such as the number of organizations and other beneficiaries served, conferences convened, research papers produced, etc	Expenses
1 College scholarships for students residing in Eastern Washington and Northern Idaho During 2019, the Foundation awarded $3,000 scholarships to 24 students attending 5 area colleges, and $4,500 scholarships to 17 students attending 3 other area colleges	17,188
2	
3	
4	

Part IX-B Summary of Program-Related Investments (see instructions)

Describe the two largest program-related investments made by the foundation during the tax year on lines 1 and 2	Amount
1	
2	
All other program-related investments See instructions	
3	
Total. Add lines 1 through 3 ▶	0

Part X Minimum Investment Return (All domestic foundations must complete this part Foreign foundations, see instructions)

1	Fair market value of assets not used (or held for use) directly in carrying out charitable, etc , purposes				
a	Average monthly fair market value of securities			1a	2,654,235
b	Average of monthly cash balances			1b	28,910
c	Fair market value of all other assets (see instructions)			1c	
d	**Total** (add lines 1a, b, and c)			1d	2,683,145
e	Reduction claimed for blockage or other factors reported on lines 1a and 1c (attach detailed explanation)	1e			
2	Acquisition indebtedness applicable to line 1 assets			2	
3	Subtract line 2 from line 1d			3	2,683,145
4	Cash deemed held for charitable activities Enter 1½ % of line 3 (for greater amount, see instructions)			4	40,247
5	**Net value of noncharitable-use assets.** Subtract line 4 from line 3 Enter here and on Part V, line 4			5	2,642,898
6	**Minimum investment return.** Enter 5% of line 5			6	132,145

Part XI Distributable Amount (see instructions) (Section 4942(j)(3) and (j)(5) private operating foundations and certain foreign organizations, check here ▶ ☐ and do not complete this part)

1	Minimum investment return from Part X, line 6			1	132,145
2a	Tax on investment income for 2019 from Part VI, line 5	2a	1,747		
b	Income tax for 2019 (This does not include the tax from Part VI)	2b			
c	Add lines 2a and 2b			2c	1,747
3	Distributable amount before adjustments Subtract line 2c from line 1			3	130,398
4	Recoveries of amounts treated as qualifying distributions			4	6,000
5	Add lines 3 and 4			5	136,398
6	Deduction from distributable amount (see instructions)			6	
7	**Distributable amount** as adjusted Subtract line 6 from line 5 Enter here and on Part XIII, line 1			7	136,398

Part XII Qualifying Distributions (see instructions)

1	Amounts paid (including administrative expenses) to accomplish charitable, etc , purposes		
a	Expenses, contributions, gifts, etc —total from Part I, column (d), line 26	1a	192,938
b	Program-related investments—total from Part IX-B	1b	
2	Amounts paid to acquire assets used (or held for use) directly in carrying out charitable, etc , purposes	2	
3	Amounts set aside for specific charitable projects that satisfy the		
a	Suitability test (prior IRS approval required)	3a	
b	Cash distribution test (attach the required schedule)	3b	
4	**Qualifying distributions.** Add lines 1a through 3b Enter here and on Part V, line 8, and Part XIII, line 4	4	192,938
5	Foundations that qualify under section 4940(e) for the reduced rate of tax on net investment income Enter 1% of Part I, line 27b See instructions	5	1,747
6	**Adjusted qualifying distributions.** Subtract line 5 from line 4	6	191,191

Note. The amount on line 6 will be used in Part V, column (b), in subsequent years when calculating whether the foundation qualifies for the section 4940(e) reduction of tax in those years

Part XIII Undistributed Income (see instructions)

			(a) Corpus	(b) Years prior to 2018	(c) 2018	(d) 2019
1	Distributable amount for 2019 from Part XI, line 7					136,398
2	Undistributed income, if any, as of the end of 2019					
a	Enter amount for 2018 only				0	
b	Total for prior years 20____, 20____, 20____					
3	Excess distributions carryover, if any, to 2019					
a	From 2014	2,586				
b	From 2015	57,582				
c	From 2016	45,464				
d	From 2017	76,098				
e	From 2018	61,296				
f	**Total** of lines 3a through e		243,026			
4	Qualifying distributions for 2019 from Part XII, line 4 ▶ $ 192,938					
a	Applied to 2018, but not more than line 2a					
b	Applied to undistributed income of prior years (Election required—see instructions)					
c	Treated as distributions out of corpus (Election required—see instructions)					
d	Applied to 2019 distributable amount					136,398
e	Remaining amount distributed out of corpus		56,540			
5	Excess distributions carryover applied to 2019 (If an amount appears in column (d), the same amount must be shown in column (a))					
6	**Enter the net total of each column as indicated below:**					
a	Corpus Add lines 3f, 4c, and 4e Subtract line 5		299,566			
b	Prior years' undistributed income Subtract line 4b from line 2b			0		
c	Enter the amount of prior years' undistributed income for which a notice of deficiency has been issued, or on which the section 4942(a) tax has been previously assessed					
d	Subtract line 6c from line 6b Taxable amount—see instructions					
e	Undistributed income for 2018 Subtract line 4a from line 2a Taxable amount—see instructions				0	
f	Undistributed income for 2019 Subtract lines 4d and 5 from line 1 This amount must be distributed in 2020					0
7	Amounts treated as distributions out of corpus to satisfy requirements imposed by section 170(b)(1)(F) or 4942(g)(3) (Election may be required—see instructions)					
8	Excess distributions carryover from 2014 not applied on line 5 or line 7 (see instructions)		2,586			
9	**Excess distributions carryover to 2020.** Subtract lines 7 and 8 from line 6a		296,980			
10	Analysis of line 9					
a	Excess from 2015	57,582				
b	Excess from 2016	45,464				
c	Excess from 2017	76,098				
d	Excess from 2018	61,296				
e	Excess from 2019	56,540				

Part XIV Private Operating Foundations (see instructions and Part VII-A, question 9) N/A

1a If the foundation has received a ruling or determination letter that it is a private operating foundation, and the ruling is effective for 2019, enter the date of the ruling ▶

b Check box to indicate whether the foundation is a private operating foundation described in section ☐ 4942(j)(3) or ☐ 4942(j)(5)

	Tax year (a) 2019	Prior 3 years (b) 2018	(c) 2017	(d) 2016	(e) Total
2a Enter the lesser of the adjusted net income from Part I or the minimum investment return from Part X for each year listed					0
b 85% of line 2a					0
c Qualifying distributions from Part XII, line 4, for each year listed					0
d Amounts included in line 2c not used directly for active conduct of exempt activities					0
e Qualifying distributions made directly for active conduct of exempt activities Subtract line 2d from line 2c					0
3 Complete 3a, b, or c for the alternative test relied upon					
a "Assets" alternative test—enter (1) Value of all assets					0
(2) Value of assets qualifying under section 4942(j)(3)(B)(i)					0
b "Endowment" alternative test—enter 2/3 of minimum investment return shown in Part X, line 6, for each year listed					0
c "Support" alternative test—enter (1) Total support other than gross investment income (interest, dividends, rents, payments on securities loans (section 512(a)(5)), or royalties)					0
(2) Support from general public and 5 or more exempt organizations as provided in section 4942(j)(3)(B)(iii)					0
(3) Largest amount of support from an exempt organization					0
(4) Gross investment income					0

Part XV Supplementary Information (Complete this part only if the foundation had $5,000 or more in assets at any time during the year—see instructions.)

1 **Information Regarding Foundation Managers:**

a List any managers of the foundation who have contributed more than 2% of the total contributions received by the foundation before the close of any tax year (but only if they have contributed more than $5,000) (See section 507(d)(2))

NONE

b List any managers of the foundation who own 10% or more of the stock of a corporation (or an equally large portion of the ownership of a partnership or other entity) of which the foundation has a 10% or greater interest

NONE

2 **Information Regarding Contribution, Grant, Gift, Loan, Scholarship, etc., Programs:**

Check here ▶ ☒ if the foundation only makes contributions to preselected charitable organizations and does not accept unsolicited requests for funds If the foundation makes gifts, grants, etc , to individuals or organizations under other conditions, complete items 2a, b, c, and d See instructions

a The name, address, and telephone number or email address of the person to whom applications should be addressed

b The form in which applications should be submitted and information and materials they should include

c Any submission deadlines

d Any restrictions or limitations on awards, such as by geographical areas, charitable fields, kinds of institutions, or other factors

Part XV Supplementary Information *(continued)*

3 Grants and Contributions Paid During the Year or Approved for Future Payment

Recipient Name and address (home or business)	If recipient is an individual, show any relationship to any foundation manager or substantial contributor	Foundation status of recipient	Purpose of grant or contribution	Amount
a *Paid during the year*				
COLLEGE SCHOLARSHIPS (see 11-2 to 11-7)				148,500
GRANTS TO CHARITIES (see 11-8 to 11-9)				27,250
Total			▶ **3a**	175,750
b *Approved for future payment*				
Total			▶ **3b**	0

Part XVI-A Analysis of Income-Producing Activities

Enter gross amounts unless otherwise indicated	Unrelated business income		Excluded by section 512, 513, or 514		(e) Related or exempt function income (See instructions)
	(a) Business code	(b) Amount	(c) Exclusion code	(d) Amount	
1 Program service revenue					
a					
b					
c					
d					
e					
f					
g Fees and contracts from government agencies					
2 Membership dues and assessments					
3 Interest on savings and temporary cash investments			14	402	
4 Dividends and interest from securities			14	121,659	
5 Net rental income or (loss) from real estate					
a Debt-financed property					
b Not debt-financed property					
6 Net rental income or (loss) from personal property					
7 Other investment income			14		
8 Gain or (loss) from sales of assets other than inventory			18	52,618	
9 Net income or (loss) from special events					
10 Gross profit or (loss) from sales of inventory					
11 Other revenue a					
b					
c					
d					
e					
12 Subtotal Add columns (b), (d), and (e)		0		174,679	0

13 **Total.** Add line 12, columns (b), (d), and (e) 13 174,679

(See worksheet in line 13 instructions to verify calculations)

Part XVI-B Relationship of Activities to the Accomplishment of Exempt Purposes

Line No. ▼	Explain below how each activity for which income is reported in column (e) of Part XVI-A contributed importantly to the accomplishment of the foundation's exempt purposes (other than by providing funds for such purposes) (See instructions)

Part XVII Information Regarding Transfers to and Transactions and Relationships With Noncharitable Exempt Organizations

			Yes	No
1	Did the organization directly or indirectly engage in any of the following with any other organization described in section 501(c) (other than section 501(c)(3) organizations) or in section 527, relating to political organizations?			
a	Transfers from the reporting foundation to a noncharitable exempt organization of			
	(1) Cash	1a(1)		X
	(2) Other assets	1a(2)		X
b	Other transactions			
	(1) Sales of assets to a noncharitable exempt organization	1b(1)		X
	(2) Purchases of assets from a noncharitable exempt organization	1b(2)		X
	(3) Rental of facilities, equipment, or other assets	1b(3)		X
	(4) Reimbursement arrangements	1b(4)		X
	(5) Loans or loan guarantees	1b(5)		X
	(6) Performance of services or membership or fundraising solicitations	1b(6)		X
c	Sharing of facilities, equipment, mailing lists, other assets, or paid employees	1c		X

d If the answer to any of the above is "Yes," complete the following schedule Column (b) should always show the fair market value of the goods, other assets, or services given by the reporting foundation If the foundation received less than fair market value in any transaction or sharing arrangement, show in column (d) the value of the goods, other assets, or services received.

(a) Line no	(b) Amount involved	(c) Name of noncharitable exempt organization	(d) Description of transfers, transactions, and sharing arrangements

2a Is the foundation directly or indirectly affiliated with, or related to, one or more tax-exempt organizations described in section 501(c) (other than section 501(c)(3)) or in section 527? ☐ Yes ☒ No

b If "Yes," complete the following schedule

(a) Name of organization	(b) Type of organization	(c) Description of relationship

Sign Here

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 taxpayer) is based on all information of which preparer has any knowledge

▶ [signature] 2/5/20 ▶ SEC-TREAS

Signature of officer or trustee Date Title

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

Paid Preparer Use Only

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

Part I, Line 6 (990-PF) - Gain/Loss from Sale of Assets Other Than Inventory

	Amount
Long Term CG Distributions	0
Short Term CG Distributions	0

Totals	Gross Sales	Cost or Other Basis, Expenses, Depreciation and Adjustments	Net Gain or Loss
Capital Gains/Losses	180,000	127,382	52,618
Other sales	0	0	0

	Description	CUSIP #	Check "X" to include in Part IV	Purchaser	Check "X" if Purchaser is a Business	Acquisition Method	Date Acquired	Date Sold	Gross Sales Price	Cost or Other Basis	Valuation Method	Expense of Sale and Cost of Improvements	Depreciation	Adjustments	Net Gain or Loss
1	367 sh American Balanced Fun		X			P	12/3/2004	4/29/2019	10,000	7,199	Average cost				2,801
2	671 sh Income Fund of America		X			P	12/3/2004	4/29/2019	15,000	12,314	Average cost				2,686
3	181 sh Small Cap World Fund		X			P	12/3/2004	4/29/2019	10,000	7,363	Average cost				2,637
4	756 sh Bond Fund of America		X			P	12/3/2004	8/2/2019	10,000	8,975	Average cost				1,025
5	366 sh American Balanced Fun		X			P	12/3/2004	8/2/2019	10,000	7,193	Average cost				2,807
6	209 sh Capital World Growht &		X			P	12/3/2004	8/2/2019	10,000	7,529	Average cost				2,471
7	203 sh Growth Fund of America		X			P	12/3/2004	8/2/2019	10,000	6,640	Average csot				3,360
8	447 sh Income Fund of America		X			P	12/3/2004	8/2/2019	10,000	8,207	Average cost				1,793
9	228 sh New Perspective Fund		X			P	12/3/2004	8/2/2019	10,000	6,633	Average cost				3,367
10	181 sh Small Cap World Fund		X			P	12/3/2004	8/2/2019	10,000	7,340	Average cost				2,660
11	220 sh Washington Mutual Inve		X			P	12/3/2004	8/2/2019	10,000	7,350	Average cost				2,650
12	622 sh Growth Fund of America		X			P	12/3/2004	12/5/2019	32,500	20,334	Average cost				12,166
13	697 sh New Perspective Fund		X			P	12/3/2004	12/5/2019	32,500	20,305	Average cost				12,195
14															0
15															0
16															0

Part I, Line 11 (990-PF) - Other Income

		0	0	6,000
	Description	Revenue and Expenses per Books	Net Investment Income	Adjusted Net Income
1	RECOVERY OF SCHOLARSHIP AWARDS DEDUCTED IN PRI		0	6,000

Part I, Line 16b (990-PF) - Accounting Fees

		2,000	0	0	2,000
	Description	Revenue and Expenses per Books	Net Investment Income	Adjusted Net Income	Disbursements for Charitable Purposes (Cash Basis Only)
1	Don Peters, CPA	2,000			2,000

Part I, Line 18 (990-PF) - Taxes

		2,368	0	0	0
	Description	Revenue and Expenses per Books	Net Investment Income	Adjusted Net Income	Disbursements for Charitable Purposes
1	Income tax	2,343			
2	Filing fees	25			

Part I, Line 23 (990-PF) - Other Expenses

		188	0	0	188
	Description	Revenue and Expenses per Books	Net Investment Income	Adjusted Net Income	Disbursements for Charitable Purposes
1	Office expenses & bank charges	188	0		188

Part IV (990-PF) - Capital Gains and Losses for Tax on Investment Income

	Amount
Long Term CG Distributions	0
Short Term CG Distributions	0

	Description of Property Sold	CUSIP #	Acquisition Method	Date Acquired	Date Sold	Gross Sales Price	Depreciation Allowed	Adjustments	Cost or Other Basis Plus Expense of Sale	Gain or Loss	FMV as of 12/31/69	Adjusted Basis as of 12/31/69	Excess of FMV Over Adjusted Basis	Gains Minus Excess FMV Over Adj Basis or Losses
						180,000	0	0	127,382	52,618	0	0	0	52,618
1	367 sh American Balanced Fun		P	12/3/2004	4/29/2019	10,000			7,199	2,801	0	0	0	2,801
2	671 sh Income Fund of America		P	12/3/2004	4/29/2019	15,000			12,314	2,686	0	0	0	2,686
3	181 sh Small Cap World Fund		P	12/3/2004	4/29/2019	10,000			7,363	2,637	0	0	0	2,637
4	756 sh Bond Fund of America		P	12/3/2004	8/2/2019	10,000			8,975	1,025	0	0	0	1,025
5	366 sh American Balanced Fun		P	12/3/2004	8/2/2019	10,000			7,193	2,807	0	0	0	2,807
6	209 sh Capital World Growht &		P	12/3/2004	8/2/2019	10,000			7,529	2,471	0	0	0	2,471
7	203 sh Growth Fund of America		P	12/3/2004	8/2/2019	10,000			6,640	3,360	0	0	0	3,360
8	447 sh Income Fund of America		P	12/3/2004	8/2/2019	10,000			8,207	1,793	0	0	0	1,793
9	228 sh New Perspective Fund		P	12/3/2004	8/2/2019	10,000			6,633	3,367	0	0	0	3,367
10	181 sh Small Cap World Fund		P	12/3/2004	8/2/2019	10,000			7,340	2,660	0	0	0	2,660
11	220 sh Washington Mutual Inve		P	12/3/2004	8/2/2019	10,000			7,350	2,650	0	0	0	2,650
12	622 sh Growth Fund of America		P	12/3/2004	12/5/2019	32,500			20,334	12,166	0	0	0	12,166
13	697 sh New Perspective Fund		P	12/3/2004	12/5/2019	32,500			20,305	12,195	0	0	0	12,195

Part VIII, Line 1 (990-PF) - Compensation of Officers, Directors, Trustees and Foundation Managers

	Name	Check "X" if Business	Street	City	State	Zip Code	Foreign Country	Title	Avg Hrs Per Week	Compensation	Benefits	Expense Account
										15,000	0	0
1	Nancy Harris		604 W 23rd	Spokane	WA	99203		President	5 00	4,500		
2	Tom Nelson		159 Rolling Hills Ln	Wenatchee	WA	98801		Director	3 00	3,500		
3	Don Peters		1436 N Summit Blvd	Spokane	WA	99201		Sec-Treas	3.00	3,500		
4	Neil McKay		12279 S Brunswick Way	Nampa	ID	83686		Director	3 00	3,500		

		Book Value	Market Value
Part II, Line 10a INVESTMENTS - U S & STATE OBLIGATIONS			
100,000 U S Treasury bonds 6 1/8% 8/15/29		100,000	100,000
Part II, Line 13 OTHER INVESTMENTS - MUTUAL FUNDS			
6,413 sh	Growth Fund of America	217,447	325,482
6,908 sh	Washington Mutual Investors Fund	234,648	331,222
4,893 sh	Capital World Growth & Income Fund	177,607	255,163
6,486 sh	New Perspective Fund	193,002	304,438
13,684 sh	American Balanced Fund	272,530	389,591
15,208 sh	Income Fund of America	282,119	352,513
25,633 sh	Bond Fund of America	304,634	335,540
5,923 sh	Smallcap World Fund	244,616	343,675
		1,926,603	2,637,624

Part XV, Line 3 GRANTS

Recipient	Relationship	Status	Purpose	Amount
COLLEGE SCHOLARSHIPS				
Big Bend Community College Foundation ($18,000) 7662 Chanute St NE Moses Lake WA 98837				
(1) Jamie Lakoduk 1030 W Columbia Ave Moses Lake WA 98837	None	NA	College education	3,000
(2) Olivia Ramirez Box 275 Quincy WA 98848	None	NA	College education	3,000
(3) Mikayla Rushton Box 604 Coulee City WA 99115	None	NA	College education	3,000
(4) Staci Nazario 900 N Grape Dr # 32 Moses Lake WA 98837	None	NA	College education	3,000
(5) Wade Sackett Box 2422 Moses Lake WA 98837	None	NA	College education	3,000
(6) Amy Hann 255 6th Ave NW Ephrata WA 98823	None	NA	College education	3,000
Heritage University ($27,000) 3240 Fort Road Toppenish WA 98948				
(1) Michelle Barba 905 S 11th Ave Yakima WA 98902	None	NA	College education	4500
(2) Jennifer Cantu 147501 W King Tull Rd Prosser WA 99350	None	NA	College education	4500
(3) Maria Soto 907 S 6th Ave Yakima WA 98902	None	NA	College education	4500
(4) Leticia Garcia Box1294 Granger WA 98932	None	NA	College education	4500
(5) Rosalinda Arreola 416 W Date St Toppenish WA 98948	None	NA	College education	4500
(6) Omar Torres 2330 Yakima Valley Hwy #11 Sunnyside WA 98944	None	NA	College education	4,500

Part XV, Line 3 GRANTS

Recipient	Relationship	Status	Purpose	Amount
COLLEGE SCHOLARSHIPS (continued)				
Lewis-Clark State College ($15,000) 500 8th Ave Lewiston ID 83501				
(1) Josiah Chavez 3600 Country Club Dr Lewiston ID 83501	None	NA	College education	3,000
(2) Evelin Lopez Box 971 Soap Lake WA 98851	None	NA	College education	3,000
(3) Erin Schwalbach 14980 Pristine Cir Rathdrum ID 83858	None	NA	College education	3,000
(4) Sara Muehlhausen 9477 N Prince William Loop Hayden ID 83835	None	NA	College education	3,000
(5) Hailey Purcell 1459A Poplar St Clarkston WA 99403	None	NA	College education	3,000

Part XV, Line 3 GRANTS

Recipient	Relation-ship	Status	Purpose	Amount
COLLEGE SCHOLARSHIPS (continued)				
Community Colleges of Spokane Fdn ($6,000) Box 6000 MS 1005 Spokane WA 99217				
(1) John Bauer 215 S Conklin Rd # 1-8 Spokane Valley WA 99037	None	NA	College education	3,000
(2) Kendra Kelley 6110 S Helena Spokane WA 99223	None	NA	College education	3,000

Part XV, Line 3 GRANTS

Recipient		Relationship	Status	Purpose	Amount
COLLEGE SCHOLARSHIPS (continued)					
North Idaho College Foundation 1000 W Garden Ave Coeur d'Alene ID 83814	($15,000)				
(1) Wolfgang Beier 42565 Sivler Valley Rd Kingston ID 83819		None	NA	College education	3,000
(2) Joseph Mitzel 486 Krippled Kreek Rd Athol ID 83801		None	NA	College education	3,000
(3) Hailey Jones Box 968 Rathdrum ID 83858		None	NA	College education	3,000
(4) Abigail Aker 15620 Ranch Valley Rd Rathdrum ID 83858		None	NA	College education	3,000
(5) Kyndal Lindley Box 1145 Spirit Lake ID 83869		None	NA	College education	3,000
Wenatchee Valley College 1300 5th St Wenatchee WA 98801	($18,000)				
(1) Monica Gonzalez 1511 S Mission # C108 Wenatchee WA 98801		None	NA	College education	3000
(2) Mikaela Hoyer 1416 S Hills Dr Wenatchee WA 98801		None	NA	College education	3,000
(3) Christa McCormick 40 Oakes Dr Tonasket WA 98855		None	NA	College education	3,000
(4) Amber Crocker 2310 Mountain View Dr East Wenatchee WA 98802		None	NA	College education	3000
(5) Kevin Mendoza 1313 Loves Ct Wenatchee WA 98801		None	NA	College education	3000
(6) Janeli Sanchez Box 502 Orondo WA 98843		None	NA	College education	3000

Part XV, Line 3 GRANTS

Recipient		Relation-ship	Status	Purpose	Amount
COLLEGE SCHOLARSHIPS (continued)					
Northwest Nazarene University 623 Holly Street Nampa ID 83686	($22,500)				
(1) Bryce Miller 40012 Zelmer Rd E Davenport WA 99122		None	NA	College education	4,500
(2) Joshua Stuhr 2314 W Aimee Ct Spokane WA 99208		None	NA	College education	4,500
(3) Samantha Koenig 500 Dahl Rd Yakima WA 98908		None	NA	College education	4,500
(4) Sydney Koenig 500 Dahl Rd Yakima WA 98908		None	NA	College education	4,500
(5) Dylan Hall 1009 N Park St Colfax WA 99111		None	NA	College education	4,500

Part XV, Line 3 GRANTS

Recipient	Relationship	Status	Purpose	Amount
COLLEGE SCHOLARSHIPS (continued)				
Whitworth University ($27,000) 300 W Hawthorne Rd Spokane WA 99251				
(1) Journey Donovan 9911 N Waikiki Rd Spokane WA 99218	None	NA	College education	4,500
(2) Tristan Renz 300 W Hawthorne Rd Spokane WA 99251	None	NA	College education	4,500
(3) Paul Babbitt 541 E Hawthorne Rd #15 Spokane WA 99218	None	NA	College education	4,500
(4) Jamie Lange 5420 W Barnes Rd # 213 Spokane WA 99208	None	NA	College education	4,500
(5) Brian Mullin 4839 Road 6 5 NE Moses Lake WA 98837	None	NA	College education	4,500
(6) Daniel Zebedeo 224 S 13th St #2 Coeur d'Alene ID 83814	None	NA	College education	4500

Part XV, Line 3 GRANTS

Recipient	Relationship	Status	Purpose	Amount
CHARITIES				
Serve Wenatchee Valley 212 S Mission Wenatchee WA 98801	NA	Public	Help the needy with fuel, rent, utilities, & mentoring	3,000
Union Gospel Mission Box 4066 Spokane WA 99220	NA	Public	Homeless shelter	2,000
Youth for Christ Box 9979 Spokane WA 99209	NA	Public	After-school programs	2,000
Wenatchee Valley Humane Society Box 55 Wenatchee WA 98807	NA	Public	Spaying and neutering programs	2,750
National Alliance for Mental Illness - CDA Box 1082 Coeur d'Alene ID 83816	NA	Public	Programs for the mentally ill -- alternative court program	3,500
Second Harvest Food Bank 1234 E Front Spokane WA 99202	NA	Public	Food bank	1,000
Vanessa Behan Crisis Nursery 1004 E 8th Spokane WA 99202	NA	Public	Crisis nursery	1,500
Volunteers of America/Crosswalk 525 W Second Spokane WA 99201	NA	Public	Services for homeless kids	1,000
Isaac's Bookshelf 9116 E Sprague Spokane WA 99206	NA	Public	Books for children in the hospital	750

Part XV, Line 3 GRANTS

Recipient	Relationship	Status	Purpose	Amount
CHARITIES (continued)				
Ronald McDonald House 1015 W 5th Spokane WA 99204	NA	Public	New building construction	3,500
Treehouse 2100 24th Ave S # 200 Seattle WA 98144	NA	Public	Mentoring & supplies for foster children	500
Westside High School 1510 9th St Wenatchee WA 98801	NA	Public	Parenting classes for student-parents	1,750
Girl Scouts 1404 N Ash Spokane WA 99201	NA	Public	Mobile STEM lab	3,500
49 Degrees North Ski Patrol 3311 Flowery Trail Rd Chewelah WA 99109	NA	Public	Education in skiing safety	500