



**Part II Statement of Functional Expenses**

All organizations must complete column (A). Columns (B), (C), and (D) are required for section 501(c)(3) and (4) organizations and section 4947(a)(1) nonexempt charitable trusts but optional for others. (See Specific Instructions on page 21.)

Do not include amounts reported on line 6b, 8b, 9b, 10b, or 16 of Part I		(A) Total	(B) Program services	(C) Management and general	(D) Fundraising
22 Grants and allocations (attach schedule) (cash \$ _____ noncash \$ _____)	22				
23 Specific assistance to individuals (attach schedule)	23	18,077	18,077		
24 Benefits paid to or for members (attach schedule)	24				
25 Compensation of officers, directors, etc	25	30,000	15,000	15,000	
26 Other salaries and wages	26	66,167	66,167		
27 Pension plan contributions	27				
28 Other employee benefits	28	4,310	3,638	672	
29 Payroll taxes	29	12,209	10,305	1,904	
30 Professional fundraising fees	30				
31 Accounting fees	31				
32 Legal fees	32				
33 Supplies	33	10,288	8,765	1,523	
34 Telephone	34	6,520	3,903	2,617	
35 Postage and shipping	35	1,087	80	1,007	
36 Occupancy	36				
37 Equipment rental and maintenance	37				
38 Printing and publications	38	4,842		4,842	
39 Travel	39	308		308	
40 Conferences, conventions, and meetings	40	2,864	555	2,309	
41 Interest	41				
42 Depreciation, depletion, etc. (attach schedule)	42	16,222	6,712	9,510	
43 Other expenses not covered above (itemize): a _____	43a				
b _____	43b				
c Schedule Attached	43c	47,235	27,483	18,540	1,212
d _____	43d				
e _____	43e				
f _____	43f				
44 Total functional expenses (add lines 22 through 43). Organizations completing columns (B) - (D), carry these totals to lines 13 - 15.	44	220,129	160,685	58,232	1,212

Joint Costs: Check ☐ if you are following SOP 98-2.Are any joint costs from a combined educational campaign and fundraising solicitation reported in (B) Program services? ☐ Yes ☒ No

If "Yes," enter (i) the aggregate amount of these joint costs \$ \_\_\_\_\_, (ii) the amount allocated to Program services \$ \_\_\_\_\_, (iii) the amount allocated to Management and general \$ \_\_\_\_\_, and (iv) the amount allocated to Fundraising \$ \_\_\_\_\_.

**Part III Statement of Program Service Accomplishments**

(See Specific Instructions on page 24.)

What is the organization's primary exempt purpose? Development and maintenance of 1,200 mile public trail

All organizations must describe their exempt purpose achievements in a clear and concise manner. State the number of clients served, publications issued, etc. Discuss achievements that are not measurable (Section 501(c)(3) and (4) organizations and 4947(a)(1) nonexempt charitable trusts must also enter the amount of grants and allocations to others.)

**Program Service Expenses**

(Required for 501(c)(3) and (4) orgs. and 4947(a)(1) trusts but optional for others.)

a Building and maintaining trails for public use. Projections based on sign-in sheets at trailheads indicate that 5,000 to 10,000 hikers, equestrians, and cyclists used the trail.					
	(Grants and allocations \$ _____)				57,059
b Developing and providing high school credits and employment to at-risk students in a joint effort between (a) the Pacific Northwest Trail Association, (b) local school districts, and (c) Federal, state, or local governmental work programs.					
	(Grants and allocations \$ _____)				103,546
c Publishing a semiannual newsletter of approximately 1,100 issues each.					
	(Grants and allocations \$ _____)				80
d _____					
	(Grants and allocations \$ _____)				
e Other program services (attach schedule)	(Grants and allocations \$ _____)				
f Total of Program Service Expenses (should equal line 44, column (B), Program services)					160,685

**Part IV Balance Sheets**

(See Specific Instructions on page 24 )

Note	Where required, attached schedules and amounts within the description column should be for end-of-year amounts only	(A) Beginning of year	(B) End of year
<b>Assets</b>			
45	Cash - non-interest-bearing	10,599	21,765
46	Savings and temporary cash investments	216,203	135,497
47a	Accounts receivable		
b	Less allowance for doubtful accounts		
48a	Pledges receivable		
b	Less allowance for doubtful accounts		
49	Grants receivable		
50	Receivables from officers, directors, trustees, and key employees (attach schedule)		
51a	Other notes and loans receivable (attach schedule)		
b	Less allowance for doubtful accounts		
52	Inventories for sale or use		
53	Prepaid expenses and deferred charges		
54	Investments - securities (attach schedule) <input type="checkbox"/> Cost <input type="checkbox"/> FMV		
55a	Investments - land, buildings and equipment basis		
b	Less accumulated depreciation (attach schedule)		
56	Investments - other (attach schedule)		
57a	Land, buildings and equipment basis	129,068	
b	Less accumulated depreciation (attach schedule)	32,342	
58	Other assets (describe <u>Schedule Attached</u> )	1,667	
59	<b>Total assets (add lines 45 through 58) (must equal line 74)</b>	280,641	277,171
<b>Liabilities</b>			
60	Accounts payable and accrued expenses	2,209	4,513
61	Grants payable		
62	Deferred revenue	75,000	50,000
63	Loans from officers, directors, trustees, and key employees (attach schedule)		
64a	Tax-exempt bond liabilities (attach schedule)		
b	Mortgages and other notes payable (attach schedule)		
65	Other liabilities (describe _____)		
66	<b>Total liabilities (add lines 60 through 65)</b>	77,209	54,513
<b>Net Assets or Fund Balances</b>			
<b>Organizations that follow SFAS 117, check here</b> <input checked="" type="checkbox"/> and complete lines 67 through 69 and lines 73 and 74			
67	Unrestricted	78,554	158,750
68	Temporarily restricted	72,967	11,633
69	Permanently restricted	51,911	52,275
<b>Organizations that do not follow SFAS 117, check here</b> <input type="checkbox"/> and complete lines 70 through 74			
70	Capital stock, trust principal, or current funds		
71	Paid-in or capital surplus, or land, building, and equipment fund		
72	Retained earnings, endowment, accumulated income, or other funds		
73	<b>Total net assets or fund balances (add lines 67 through 69 OR lines 70 through 72, column (A) must equal line 19, column (B) must equal line 21)</b>	203,432	222,658
74	<b>Total liabilities and net assets/fund balances (add lines 66 and 73)</b>	280,641	277,171

Form 990 is available for public inspection and, for some people, serves as the primary or sole source of information about a particular organization. How the public perceives an organization in such cases may be determined by the information presented on its return. Therefore, please make sure the return is complete and accurate and fully describes, in Part III, the organization's programs and accomplishments.

#### Part IV-B Reconciliation of Expenses per Audited Financial Statements with Expenses per Return

(List each one even if not

(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 & deferred compensation

(E) Expense  
account and other  
allowances

See Statement Attached

75 Did any officer, director, trustee, or key employee receive aggregate compensation of more than \$100,000 from your organization and all related organizations, of which more than \$10,000 was provided by the related organizations?

If "Yes," attach schedule - see Specific Instructions on page 27

☐ Yes☒ No

**Part VI Other Information**

(See Specific Instructions on page 27.)

Yes or No

76	Did the organization engage in any activity not previously reported to the IRS? If "Yes," attach a detailed description of each activity	76	Yes
77	Were any changes made in the organizing or governing documents but not reported to the IRS? If "Yes," attach a conformed copy of the changes	77	Yes
78a	Did the organization have unrelated business gross income of \$1,000 or more during the year covered by this return?	78a	No
b	If "Yes," has it filed a tax return on Form 990-T for this year?	78b	
79	Was there a liquidation, dissolution, termination, or substantial contraction during the year? If "Yes," attach a statement	79	No
80a	Is the organization related (other than by association with a statewide or nationwide organization) through common membership, governing bodies, trustees, officers, etc., to any other exempt or nonexempt organization?	80a	Yes
b	If "Yes," enter the name of the organization <u>Statement Attached</u> and check whether it is <input checked="" type="checkbox"/> exempt OR <input type="checkbox"/> nonexempt		
81a	Enter direct or indirect political expenditures. See line 81 instructions	81a	None
b	Did the organization file Form 1120-POL for this year?	81b	No
82a	Did the organization receive donated services or the use of materials, equipment, or facilities at no charge or at substantially less than fair rental value?	82a	Yes
b	If "Yes," you may indicate the value of these items here. Do not include this amount as revenue in Part I or as an expense in Part II. (See instructions in Part III.)	82b	9,380
83a	Did the organization comply with the public inspection requirements for returns and exemption applications?	83a	Yes
b	Did the organization comply with the disclosure requirements relating to quid pro quo contributions?	83b	N/A
84a	Did the organization solicit any contributions or gifts that were not tax deductible?	84a	No
b	If "Yes," did the organization include with every solicitation an express statement that such contributions or gifts were not tax deductible?	84b	
85	501(c)(4), (5), or (6) organizations a Were substantially all dues nondeductible by members?	85a	
b	Did the organization make only in-house lobbying expenditures of \$2,000 or less? If "Yes" was answered to either 85a or 85b, do not complete 85c through 85h below unless the organization received a waiver for proxy tax owed for the prior year	85b	
c	Dues, assessments, and similar amounts from members	85c	
d	Section 162(e) lobbying and political expenditures	85d	
e	Aggregate nondeductible amount of section 6033(e)(1)(A) dues notices	85e	
f	Taxable amount of lobbying and political expenditures (line 85d less 85e)	85f	
g	Does the organization elect to pay the section 6033(e) tax on the amount on line 85f?	85g	
h	If section 6033(e)(1)(A) dues notices were sent, does the organization agree to add the amount on line 85f to its reasonable estimate of dues allocable to nondeductible lobbying and political expenditures for the following tax year?	85h	
86	501(c)(7) orgs Enter a Initiation fees and capital contributions included on line 12	86a	
b	Gross receipts, included on line 12, for public use of club facilities	86b	
87	501(c)(12) orgs Enter a Gross income from members or shareholders	87a	
b	Gross income from other sources. (Do not net amounts due or paid to other sources against amounts due or received from them.)	87b	
88	At any time during the year, did the organization own a 50% or greater interest in a taxable corporation or partnership, or an entity disregarded as separate from the organization under Regulations sections 301.7701-2 and 301.7701-3? If "Yes," complete Part IX	88	No
89a	501(c)(3) organizations Enter Amount of tax imposed on the organization during the year under section 4911 <u>None</u> , section 4912 <u>None</u> , section 4955 <u>None</u>		
b	501(c)(3) and 501(c)(4) orgs Did the organization engage in any section 4958 excess benefit transaction during the year or did it become aware of an excess benefit transaction from a prior year? If "Yes," attach a statement explaining each transaction	89b	No
c	Enter Amount of tax imposed on the organization managers or disqualified persons during the year under sections 4912, 4955, and 4958		None
d	Enter Amount of tax on line 89c, above, reimbursed by the organization		None
90a	List the states with which a copy of this return is filed <u>Washington</u>		
b	Number of employees employed in the pay period that includes March 12, 2001 (See instructions.)	90b	Three
91	The books are in care of <u>Joan Melcher</u> Telephone no <u>(360) 424-0407</u> Located at <u>13595 Avon Allen Road, Mount Vernon, WA</u> ZIP + 4 <u>98273</u>		
92	Section 4947(a)(1) nonexempt charitable trusts filing Form 990 in lieu of Form 1041 - Check here and enter the amount of tax-exempt interest received or accrued during the tax year	92	

**Part VII Analysis of Income-Producing Activities**

(See Specific Instructions on page 32.)

Note	Enter gross amounts unless otherwise indicated	Unrelated business income		Excluded by section 512, 513, or 514		(E)
		(A) Business code	(B) Amount	(C) Exclusion code	(D) Amount	Related or exempt function income
93	Program service revenue					
a						
b						
c						
d						
e						
f	Medicare/Medicaid payments					
g	Fees and contracts from government agencies					
94	Membership dues and assessments					
95	Interest on savings and temporary cash investments			14	5,675	
96	Dividends and interest from securities					
97	Net rental income or (loss) from real estate					
a	debt-financed property					
b	not debt-financed property					
98	Net rental income or (loss) from personal property					
99	Other investment income					
100	Gain or (loss) from sales of assets other than inventory					
101	Net income or (loss) from special events			05	6,773	
102	Gross profit or (loss) from sales of inventory					26,776
103	Other revenue a					
b	Miscellaneous Revenue					28
c						
d						
e						
104	Subtotal (add cols (B) (D) and (E))				12,448	26,804
105	Total (add line 104 columns (B) (D), and (E))					39,252

Note Line 105 plus line 1d, Part I, should equal the amount on line 12, Part I.

**Part VIII Relationship of Activities to the Accomplishment of Exempt Purposes**

(See Specific Instructions on page 32.)

Line No	Explain how each activity for which income is reported in column (E) of Part VII contributed importantly to the accomplishment of the organization's exempt purposes (other than by providing funds for such purposes)
102	Sales of trail guidebooks, whistles, and maps to promote safety on the trail which is directly related to the Association's exempt purpose. Shoulder patches, T-shirts, and license plate holders to promote the use of the trail and identify the wearer/user as a supporter of the Association.
103	Reimbursement of printing expenses by the YMCA.

**Part IX Information Regarding Taxable Subsidiaries and Disregarded Entities**

(See Specific Instructions on page 33.)

(A)	(B)	(C)	(D)	(E)
Name, address, and EIN of corporation, partnership, or disregarded entity	Percentage of ownership interest	Nature of activities	Total income	End-of-year assets

**Part X Information Regarding Transfers Associated with Personal Benefit Contracts**


(See Specific Instructions on page 33.)

(a) Did the organization, during the year, receive any funds, directly or indirectly, to pay premiums on a personal benefit contract? ☐ Yes ☒ No

(b) Did the organization, during the year, pay premiums, directly or indirectly, on a personal benefit contract? ☐ Yes ☒ No

Note If "Yes" to (b), file Form 8870 and Form 4720 (see instructions).

Under penalties of perjury, I declare that I have examined this return, including accompanying schedules and statements, and to the best of my knowledge and belief, it is true, correct, and complete. Declaration of preparer (other than officer) is based on all information of which preparer has any knowledge.

Please  Date 10/29/2003 Vice Chairman

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

**Organization Exempt Under Section 501(c)(3)**

(Except Private Foundation) and Section 501(e), 501(f), 501(k),  
501(n), or Section 4947(a)(1) Nonexempt Charitable Trust

OMB No. 1545-0047

**2001**

Department of the Treasury  
Internal Revenue Service

Supplementary Information - (See separate instructions )

MUST be completed by the above organizations and attached to their Form 990 or 990-EZ

Name of the organization

PACIFIC NORTHWEST TRAIL ASSOCIATION

Employer identification number

91-1023116

**Part I Compensation of the Five Highest Paid Employees Other Than Officers, Directors, and Trustees**

(See page 1 of the instructions List each one If there are 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 & deferred compensation	(e) Expense account and other allowances
None				
Total number of other employees paid over \$50,000				

**Part II Compensation of the Five Highest Paid Independent Contractors for Professional Services**

(See page 2 of the instructions List each one (whether individuals or firms) If there are none, enter "None ")

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

**Part III Statements About Activities** (See page 2 of the instructions)

Yes No

- 1 During the year, has the organization attempted to influence national, state, or local legislation, including any attempt to influence public opinion on a legislative matter or referendum? If "Yes," enter the total expenses paid or incurred in connection with the lobbying activities \$ \_\_\_\_\_ (Must equal amounts on line 38, Part VI-A, or line 1 of Part VI-B)

1 X

Organizations that made an election under section 501(h) by filing Form 5768 must complete Part VI-A. Other organizations checking "Yes," must complete Part VI-B AND attach a statement giving a detailed description of the lobbying activities.

- 2 During the year, has the organization, either directly or indirectly, engaged in any of the following acts with any substantial contributors, trustees, directors, officers, creators, key employees, or members of their families, or with any taxable organization with which any such person is affiliated as an officer, director, trustee, majority owner, or principal beneficiary? (If the answer to any question is "Yes," attach a detailed statement explaining the transactions.)

a Sale, exchange, or leasing of property?

2a X

b Lending of money or other extension of credit?

2b X

c Furnishing of goods, services, or facilities?

2c X

d Payment of compensation (or payment or reimbursement of expenses if more than \$1,000)?

2d X

e Transfer of any part of its income or assets?

2e X

- 3 Does the organization make grants for scholarships, fellowships, student loans, etc.? (See Note below.)

3 X

- 4 Do you have a section 403(b) annuity plan for your employees?

4 X

Note: Attach a statement to explain how the organization determines that individuals or organizations receiving grants or loans from it in furtherance of its charitable programs "qualify" to receive payments.

**Part IV Reason for Non-Private Foundation Status** (See pages 3 through 6 of the instructions)

The organization is not a private foundation because it is: (Please check only ONE applicable box.)

- 5 ☐ A church, convention of churches, or association of churches. Section 170(b)(1)(A)(i).

- 6 ☐ A school. Section 170(b)(1)(A)(ii). (Also complete Part V.)

- 7 ☐ A hospital or a cooperative hospital service organization. Section 170(b)(1)(A)(iii).

- 8 ☐ A Federal, state, or local government or governmental unit. Section 170(b)(1)(A)(v).

- 9 ☐ A medical research organization operated in conjunction with a hospital. Section 170(b)(1)(A)(iii). Enter the hospital's name, city, and state: \_\_\_\_\_

- 10 ☐ An organization operated for the benefit of a college or university owned or operated by a governmental unit. Section 170(b)(1)(A)(iv). (Also complete the Support Schedule in Part IV-A.)

- 11a ☒ An organization that normally receives a substantial part of its support from a governmental unit or from the general public. Section 170(b)(1)(A)(vi). (Also complete the Support Schedule in Part IV-A.)

- 11b ☐ A community trust. Section 170(b)(1)(A)(vi). (Also complete the Support Schedule in Part IV-A.)

- 12 ☐ An organization that normally receives (1) more than 33 1/3% of its support from contributions, membership fees, and gross receipts from activities related to its charitable, etc., functions; subject to certain exceptions, and (2) no more than 33 1/3% of its support from gross investment income and unrelated business taxable income (less section 511 tax) from businesses acquired by the organization after June 30, 1975. See section 509(a)(2). (Also complete the Support Schedule in Part IV-A.)

- 13 ☐ An organization that is not controlled by any disqualified persons (other than foundation managers) and supports organizations described in (1) lines 5 through 12 above, or (2) section 501(c)(4), (5), or (6), if they meet the test of section 509(a)(2). (See section 509(a)(3).)

Provide the following information about the supported organizations. (See page 5 of the instructions.)

(a) Name(s) of supported organization(s)

(b) Line number  
from above

- 14 ☐ An organization organized and operated to test for public safety. Section 509(a)(4). (See page 6 of the instructions.)



**Part IV-A Support Schedule** (Complete only if you checked a box on line 10, 11, or 12.) Use cash method of accounting.

NOTE You may use the worksheet in the instructions for converting from the accrual to the cash method of accounting.

Calendar year (or fiscal year beginning in)	(a) 2000	(b) 1999	(c) 1998	(d) 1997	(e) Total
<b>15</b> Gifts, grants, and contributions received (Do not include unusual grants. See line 28.)	188,083	4,234	198,658	48,263	439,238
<b>16</b> Membership fees received	5,312	570	5,651	4,290	15,823
<b>17</b> Gross receipts from admissions, merchandise sold or services performed, or furnishing of facilities in any activity that is related to the organization's charitable, etc., purpose	4,145	125	3,337	2,696	10,303
<b>18</b> Gross income from interest, dividends, amounts received from payments on securities loans (section 512(a)(5)), rents, royalties and unrelated business taxable income (less section 511 taxes) from businesses acquired by the organization after June 30, 1975	7,195	1,585	5,812	610	15,202
<b>19</b> Net income from unrelated business activities not included in line 18			380		380
<b>20</b> Tax revenues levied for the organization's benefit and either paid to it or expended on its behalf					
<b>21</b> The value of services or facilities furnished to the organization by a governmental unit without charge. Do not include the value of services or facilities generally furnished to the public without charge.					
<b>22</b> Other income. Attach a schedule. Do not include gain or (loss) from sale of capital assets.					
<b>23</b> Total of lines 15 through 22	204,735	6,514	213,838	55,859	480,946
<b>24</b> Line 23 minus line 17	200,590	6,389	210,501	53,163	470,643
<b>25</b> Enter 1% of line 23	2,047	65	2,138	559	

<b>26 Organizations described on lines 10 or 11</b>	<b>a</b> Enter 2% of amount in column (e), line 24	<b>26a</b>	9,413
<b>b</b> Prepare a list for your records to show the name of and amount contributed by each person (other than a governmental unit or publicly supported organization) whose total gifts for 1997 through 2000 exceeded the amount shown in line 26a. Do not file this list with your return. Enter the total of all these excess amounts.		<b>26b</b>	278,758
<b>c</b> Total support for section 509(a)(1) test. Enter line 24, column (e).		<b>26c</b>	470,643
<b>d</b> Add: Amounts from column (e) for lines 18 <u>15,202</u> 19 <u>380</u> 22 <u>278,758</u>		<b>26d</b>	294,340
<b>e</b> Public support (line 26c minus line 26d total)		<b>26e</b>	176,303
<b>f</b> Public support percentage (line 26e (numerator) divided by line 26c (denominator))		<b>26f</b>	37.46%

<b>27 Organizations described on line 12</b>	<b>a</b> For amounts included in lines 15, 16, and 17 that were received from a "disqualified person," prepare a list for your records to show the name of, and total amounts received in each year from, each "disqualified person." Do not file this list with your return. Enter the sum of such amounts for each year: (2000) _____ (1999) _____ (1998) _____ (1997) _____	
<b>b</b> For any amount included in line 17 that was received from each person (other than "disqualified persons"), prepare a list for your records to show the name of, and amount received for each year, that was more than the larger of (1) the amount on line 25 for the year or (2) \$5,000. (Include in the list organizations described in lines 5 through 11, as well as individuals.) Do not file this list with your return. After computing the difference between the amount received and the larger amount described in (1) or (2), enter the sum of these differences (the excess amounts) for each year: (2000) _____ (1999) _____ (1998) _____ (1997) _____		
<b>c</b> Add: Amounts from column (e) for lines 15 _____ 16 _____ 17 _____ 20 _____ 21 _____		<b>27c</b>
<b>d</b> Add: Line 27a total _____ and line 27b total _____		<b>27d</b>
<b>e</b> Public support (line 27c total minus line 27d total)		<b>27e</b>
<b>f</b> Total support for section 509(a)(2) test. Enter amount from line 23, column (e)	<b>27f</b>	
<b>g</b> Public support percentage (line 27e (numerator) divided by line 27f (denominator))		<b>27g</b>
<b>h</b> Investment income percentage (line 18, column (e) (numerator) divided by line 27f (denominator))		<b>27h</b>

**28 Unusual Grants** For an organization described in line 10, 11, or 12 that received any unusual grants during 1997 through 2000, prepare a list for your records to show, for each year, the name of the contributor, the date and amount of the grant, and a brief description of the nature of the grant. Do not file this list with your return. Do not include these grants in line 15.

**Part V Private School Questionnaire**

(See page 7 of the instructions )

**(To be completed ONLY by schools that checked the box on line 6 in Part IV)**

	Yes	No
<b>29</b> Does the organization have a racially nondiscriminatory policy toward students by statement in its charter, bylaws, other governing instrument, or in a resolution of its governing body?		
<b>30</b> Does the organization include a statement of its racially nondiscriminatory policy toward students in all its brochures, catalogues, and other written communications with the public dealing with student admissions, programs, and scholarships?		
<b>31</b> Has the organization publicized its racially nondiscriminatory policy through newspaper or broadcast media during the period of solicitation for students, or during the registration period if it has no solicitation program, in a way that makes the policy known to all parts of the general community it serves? If "Yes," please describe, if "No," please explain (If you need more space, attach a separate statement )		
<b>32</b> Does the organization maintain the following		
<b>a</b> Records indicating the racial composition of the student body, faculty, and administrative staff?		
<b>b</b> Records documenting that scholarships and other financial assistance are awarded on a racially nondiscriminatory basis?		
<b>c</b> Copies of all catalogues, brochures, announcements, and other written communications to the public dealing with student admissions, programs, and scholarships?		
<b>d</b> Copies of all material used by the organization or on its behalf to solicit contributions?		
If you answered "No" to any of the above, please explain (If you need more space, attach a separate statement )		
<b>33</b> Does the organization discriminate by race in any way with respect to		
<b>a</b> Students' rights or privileges?		
<b>b</b> Admissions policies?		
<b>c</b> Employment of faculty or administrative staff?		
<b>d</b> Scholarships or other financial assistance?		
<b>e</b> Educational policies?		
<b>f</b> Use of facilities?		
<b>g</b> Athletic programs?		
<b>h</b> Other extracurricular activities?		
If you answered "Yes" to any of the above, please explain (If you need more space, attach a separate statement )		
<b>34a</b> Does the organization receive any financial aid or assistance from a governmental agency?		
<b>b</b> Has the organization's right to such aid ever been revoked or suspended? If you answered "Yes" to either 34a or b, please explain using an attached statement		
<b>35</b> Does the organization certify that it has complied with the applicable requirements of sections 4 01 through 4 05 of Rev Proc 75-50, 1975-2 C B 587, covering racial nondiscrimination? If "No," attach an explanation		

**Part VI-A Lobbying Expenditures by Electing Public Charities** (See page 9 of the instructions )

(To be completed ONLY by an eligible organization that filed Form 5768)

Check **a** ☐ if the organization belongs to an affiliated group Check **b** ☐ if you checked "a" and "limited control" provisions apply**Limits on Lobbying Expenditures**

(The term "expenditures" means amounts paid or incurred )

	(a) Affiliated group totals	(b) To be completed for ALL electing organizations
<b>36</b> Total lobbying expenditures to influence public opinion (grassroots lobbying)	<b>36</b>	
<b>37</b> Total lobbying expenditures to influence a legislative body (direct lobbying)	<b>37</b>	
<b>38</b> Total lobbying expenditures (add lines 36 and 37)	<b>38</b>	
<b>39</b> Other exempt purpose expenditures	<b>39</b>	
<b>40</b> Total exempt purpose expenditures (add lines 38 and 39)	<b>40</b>	
<b>41</b> Lobbying nontaxable amount Enter the amount from the following table -		
<b>If the amount on line 40 is -</b>		
Not over \$500,000		
Over \$500,000 but not over \$1,000,000		
Over \$1,000,000 but not over \$1,500,000		
Over \$1,500,000 but not over \$17,000,000		
Over \$17,000,000		
<b>The lobbying nontaxable amount is -</b>		
20% of the amount on line 40		
\$100,000 plus 15% of the excess over \$500,000		
\$175,000 plus 10% of the excess over \$1,000,000		
\$225,000 plus 5% of the excess over \$1,500,000		
\$1,000,000		
<b>42</b> Grassroots nontaxable amount (enter 25% of line 41)	<b>42</b>	
<b>43</b> Subtract line 42 from line 36 Enter -0- if line 42 is more than line 36	<b>43</b>	
<b>44</b> Subtract line 41 from line 38 Enter -0- if line 41 is more than line 38	<b>44</b>	

Caution If there is an amount on either line 43 or line 44, you must file Form 4720

**4 - Year Averaging Period Under Section 501(h)**

(Some organizations that made a section 501(h) election do not have to complete all of the five columns below

See the instructions for lines 45 through 50 on page 11 of the instructions )

Calendar year (or fiscal year beginning in)	Lobbying Expenditures During 4-Year Averaging Period				
	(a) 2001	(b) 2000	(c) 1999	(d) 1998	(e) Total
<b>45</b> Lobbying nontaxable amount					
<b>46</b> Lobbying ceiling amount (150% of line 45(e))					
<b>47</b> Total lobbying expenditures					
<b>48</b> Grassroots nontaxable amount					
<b>49</b> Grassroots ceiling amount (150% of line 48(e))					
<b>50</b> Grassroots lobbying expenditures					

**Part VI-B Lobbying Activity by Nonelecting Public Charities**

(For reporting only by organizations that did not complete Part VI-A) (See page 12 of the instructions )

During the year did the organization attempt to influence national, state or local legislation including any attempt to influence public opinion on a legislative matter or referendum, through the use of

- a** Volunteers
- b** Paid staff or management (Include compensation in expenses reported on lines c through h )
- c** Media advertisements
- d** Mailings to members, legislators, or the public
- e** Publications, or published or broadcast statements
- f** Grants to other organizations for lobbying purposes
- g** Direct contact with legislators, their staffs, government officials, or a legislative body
- h** Rallies demonstrations, seminars, conventions, speeches, lectures, or any other means
- i** Total lobbying expenditures (Add lines c through h )

Yes	No	Amount

If "Yes" to any of the above, also attach a statement giving a detailed description of the lobbying activities

(See page 12 of the instructions)

	Yes	No
51a(i)		X
a(ii)		X
b(i)		X
b(ii)		X
b(iii)		X
b(iv)		X
b(v)		X
b(vi)		
c		X

[illegible]

☐ Yes ☒ No

[illegible]

**Schedule B**(Form 990, 990-EZ,  
or 990-PF)Department of the Treasury  
Internal Revenue Service**Schedule of Contributors**Supplementary Information for  
line 1 of Form 990, 990-EZ and 990-PF (see instructions)

OMB No 1545-0047

**2001**

Name of organization

PACIFIC NORTHWEST TRAIL ASSOCIATION

Employer identification number

91-1023116

Organization type (check one)

**Filers of****Section**

Form 990 or 990-EZ

☒ 501(c)( 3 ) (enter number) organization☐ 4947(a)(1) nonexempt charitable trust not treated as a private foundation☐ 527 political organization

Form 990-PF

☐ 501(c)(3) exempt private foundation☐ 4947(a)(1) nonexempt charitable trust treated as a private foundation☐ 501(c)(3) taxable private foundation

Check if your organization is covered by the General rule or a Special rule (Note Only a section 501(c)(7), (8), or (10) organization can check box(es) for both the General rule and a Special rule - see instructions )

**General Rule -**

☐ For organizations filing Form 990, 990-EZ, or 990-PF that received, during the year, \$5,000 or more (in money or property) from any one contributor (Complete Parts I and II )

**Special Rules -**

☒ For a section 501(c)(3) organization filing Form 990, or Form 990-EZ, that met the 33 1/3% support test of the regulations under sections 509(a)(1)/170(b)(1)(A)(vi) and received from any one contributor, during the year, a contribution of the greater of \$5,000 or 2% of the amount on line 1 of these forms (Complete Parts I and II )

☐ For a section 501(c)(7), (8), or (10) organization filing Form 990, or Form 990-EZ, that received from any one contributor, during the year, aggregate contributions or bequests of more than \$1,000 for use exclusively for religious, charitable, scientific, literary, or educational purposes, or the prevention of cruelty to children or animals (Complete Parts I, II, and III )

☐ For a section 501(c)(7), (8), or (10) organization filing Form 990, or Form 990-EZ, that received from any one contributor, during the year, some contributions for use exclusively for religious, charitable, etc , purposes, but these contributions did not aggregate to more than \$1,000 (If this box is checked, enter here the total contributions that were received during the year for an exclusively religious, charitable, etc , purpose Do not complete any of the Parts unless the General rule applies to this organization because it received nonexclusively religious, charitable, etc , contributions of \$5,000 or more during the year )

\$ \_\_\_\_\_

**Caution** Organizations that are not covered by the General rule and/or the Special rules do not file Schedule B (Form 990, 990-EZ, or 990-PF), but they must check the box in the heading of their Form 990, Form 990-EZ, or on line 1 of their Form 990-PF, to certify that they do not meet the filing requirements of Schedule B (Form 990, 990-EZ, or 990-PF)

Name of organization  
PACIFIC NORTHWEST TRAIL ASSOCIATION

Employer identification number  
91-1023116

**Part I Contributors** (See Specific Instructions)

(a) No	(b) Name, address and ZIP + 4	(c) Aggregate contributions	(d) Type of contribution
<u>1</u>	<u>Clallam County, Washington</u> <u>P O Box 863</u> <u>Port Angeles, WA 98362-0149</u>	\$ <u>9,000</u>	Person <input checked="" type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> Complete Part II if there is a noncash contribution )
<u>2</u>	<u>Ford Motor Company Fund</u> <u>P O Box 6248</u> <u>Dearborn, MI 48126</u>	\$ <u>50,000</u>	Person <input checked="" type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> Complete Part II if there is a noncash contribution )
<u>3</u>	<u>Duane and Joan Melcher</u> <u>13595 Avon Allen Road</u> <u>Mount Vernon, WA 98273</u>	\$ <u>7,253</u>	Person <input checked="" type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> Complete Part II if there is a noncash contribution )
<u>4</u>	<u>Northwest Ford Dealers</u> <u>P O Box 96059</u> <u>Bellevue, WA 98009</u>	\$ <u>25,000</u>	Person <input checked="" type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> Complete Part II if there is a noncash contribution )
<u>5</u>	<u>Sedro-Woolley School District</u> <u>801 Trail Road</u> <u>Sedro-Woolley, WA 98284</u>	\$ <u>14,202</u>	Person <input checked="" type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> Complete Part II if there is a noncash contribution )
<u>6</u>	<u>Skagit Systems Cooperative</u> <u>P O Box 368</u> <u>La Conner, WA 98257</u>	\$ <u>7,500</u>	Person <input checked="" type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> Complete Part II if there is a noncash contribution )

PACIFIC NORTHWEST TRAIL ASSOCIATION  
#91-1023116

2001 Form 990 Return of Organization Exempt from Income Tax

Part I - Revenue, Expenses, and Changes in Net Assets or Fund Balances

Line 9. Special Events and Activities

Yard and Plant Sale	6,867
Less Direct Expenses	<u>94</u>
Net Income from Special Events	<u><u>6,773</u></u>

Line 10. Gross Profit from Sales of Inventory

Guidebook Sales	76,267
Other Merchandise Sales (Whistles, Maps, T-shirts, etc )	<u>1,157</u>
Total Sales	77,424
Less Purchases	<u>50,648</u>
Gross Profit from Sales of Inventory	<u><u>26,776</u></u>

Line 20. Other Changes in Net Assets

Contributions Recognized when Received in a Prior Year for Tax Purposes but Recognized in the Current Year for Book Purposes	25,000
Adjstment of Prior Years	
Capitalization of Guidebook Costs, Expensed in Prior Years	11,529
Capitalization of SKY Curriculum Costs, Expenses in Prior Years	<u>6,194</u>
Total Other Changes in Net Assets	<u><u>42,723</u></u>

Part II - Statement of Functional Expenses

Line 23. Specific Assistance to Individuals

Scholarships Awarded to Students Selected by Sedro-Woolley School District See description under Line 76, Part VI, Other Information	<u><u>18,077</u></u>
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PACIFIC NORTHWEST TRAIL ASSOCIATION  
#91-1023116

2001 Form 990 Return of Organization Exempt from Income Tax

Line 42, Depreciation and Amortization, Part II, Statement of Functional Expenses  
and  
Line 57, Equipment, Part IV, Balance Sheets

		Life, Years	Cost			Accumulated Depreciation			Net Book Value
			Beginning	Purchases	Ending	Beginning	Additions	Ending	
Trail Building Equip	7-1-96	5	500		500	450	50	500	0
Trail Building Equip	10-31-96	5	3,248		3,248	2,707	541	3,248	0
Excavator	2-11-98	10	23,277		23,277	6,791	2,328	9,119	14,158
Winch	2-11-98	10	1,242		1,242	362	124	486	756
Honda Wheelbarrow	2-11-98	10	2,433		2,433	709	243	952	1,481
Trailer	2-11-98	10	1,948		1,948	569	195	764	1,184
Projector, Lens	3-3-98	10	719		719	204	72	276	443
Loppers	9-12-98	5	61		61	28	12	40	21
Chain Saw	9-17-98	5	151		151	68	30	98	53
Trail Building Equip	3-7-99	5	210		210	42	42	84	126
Ford Pick-up	4-21-99	8	23,211		23,211	4,836	2,901	7,737	15,474
Tow Pkg, Running Bds	4-30-99	8	881		881	184	110	294	587
Laptop Computer	5-14-99	5	1,402		1,402	443	280	723	679
Video Camera	5-26-99	5	556		556	176	111	287	269
Overhead Projector	6-21-99	5	323		323	103	65	168	155
Small Tools - 2000	2000	5	4,502		4,502	226	900	1,126	3,376
Rock Crusher	3-16-00	10	2,906		2,906		291	291	2,615
Honda Wheelbarrow	3-16-00	10	2,500		2,500		250	250	2,250
Gates Computer Equip	7-1-01	5		58,666	58,666		5,867	5,867	52,799
Small Tools	7-1-01	5		269	269		27	27	242
1998 Trailer Addition	7-1-01	7		63	63		5	5	58
Totals			70,070	58,998	129,068	17,898	14,444	32,342	96,726

		Life, Years	Cost			Accumulated Amortization			Net Book Value
			Beginning	Purchases	Ending	Beginning	Additions	Ending	
Trail Guidebook	7-1-01	10		12,485	12,485		624	624	11,861
SKY Curriculum	7-1-01	5		8,446	8,446		845	845	7,601
Website	7-1-01	5		3,093	3,093		309	309	2,784
			0	24,023	24,023	0	1,778	1,778	22,245
Totals, Depreciation and Amortization			70,070	83,021	153,091	17,898	16,222	34,120	118,971



PACIFIC NORTHWEST TRAIL ASSOCIATION  
#91-1023116

2001 Form 990 Return of Organization Exempt from Income Tax

Part II - Statement of Functional Expenses

	(A)	(B)	(C)	(D)
	<u>Total</u>	<u>Program</u> <u>Services</u>	<u>Managmnt</u> <u>&amp; General</u>	<u>Fundraising</u>
<u>Line 43, Other Expenses</u>				
Automobile Expenses	19,967	9,952	10,015	
Dues	455		455	
Equipment	7,516	7,516		
Insurance	3,152	595	2,557	
Meals	2,599	2,010	589	
Nursery Expenses	3,747	3,747		
Office Expenses	3,724	901	2,823	
Promotion	1,568	311	145	1,112
Student Expenses	1,048	1,048		
Taxes and Licenses, Other	92		92	
Trail Building Expenses	1,647	424	1,223	
Volunteer Appreciation	73	73		
Web Site	100			100
Other Miscellaneous Expenses	1,547	906	641	
Total Other Expenses	47,235	27,483	18,540	1,212

Part IV - Balance Sheets

	<u>End</u> <u>of Year</u>
<u>Line 58, Other Assets</u>	
Copyrights and Logos	937
Amortizable Assets, Net	
Website	2,784
Guidebook	11,861
SKY Curriculum	7,601
Total Other Assets	23,183

PACIFIC NORTHWEST TRAIL ASSOCIATION  
#91-1023116

2001 Form 990 Return of Organization Exempt from Income Tax

Part V - List of Officers, Directors, Trustees, and Key Employees

(A) <u>Name and Address</u>	(B) <u>Title and Weekly Hours</u>	(C) <u>Compensation</u>	(D) <u>Benefit Plans</u>	(E) <u>Expense Account</u>
Duane Melcher 13595 Avon Allen Road Mount Vernon, WA 98273	Chair, Director 30 Hours	None	None	None
Arthur Reinhardt 16003 Andal Lane Mount Vernon, WA 98274	Vice Chair, Director 4 Hours	None	None	None
Joan Melcher 13595 Avon Allen Road Mount Vernon, WA 98273	Sec/Treas, Director 30 Hours	None	None	None
Jen Krampetz 27845 West Gilligan Sedro-Woolley, WA 98284	Executive Director 40 Hours	34,250	1,800	None
Keith Magee P O Box 698 Anacortes, WA 98221	Director 10 Hours	None	None	None
Myrt Nickel 18011 Colony Road Bow, WA 98232	Alt Director 2 Hour	None	None	None
Ed Rogers 2801 E College Way Mount Vernon, WA 98273	Alt Director 4 Hour	None	None	None
Bruce Rustad 3904 'M' Avenue Anacortes, WA 98221	Director No Hours	None	None	None
Doug Walker 14182 Young Road Mount Vernon, WA 98273	Director 5 Hours	None	None	None
Mike Woodmansee 14757 Channel Drive La Conner, WA 98257	Director No Hours	None	None	None
Bill Zirbel 3135 Biz Point Anacortes, WA 98221	Director No Hours	None	None	None

PACIFIC NORTHWEST TRAIL ASSOCIATION  
#91-1023116

2001 Form 990 Return of Organization Exempt from Income Tax

Part VI - Other Information

Line 76 - New Activities

The Association has begun a Native Plant Nursery in coordination with local school districts and governmental work programs. The Nursery will be used to teach job skills to students and to provide native plants for public purposes such as salmon enhancement and preservation programs.

Line 80b - Related Exempt Organizations

The Association is related to the two following exempt organizations:

Skagit - Whatcom Pacific Northwest Trail Maintaining Organization  
SKY Education Program

PACIFIC NORTHWEST TRAIL ASSOCIATION  
#91-1023116

2001 Form 990 Return of Organization Exempt from Income Tax

Schedule A - Organization Exempt under Section 501(c)(3)

Part III - Statements About Activities

Line 2d - Payment of Compensation

The Executive Director, an Officer, is a full-time paid employee

Line 4 - Statement Concerning Grants for Scholarships

Education and work programs are provided jointly with public school districts and governmental work programs for at-risk students. Certain students met the school district's criteria for "at-risk students", but these students fell outside the household income requirements of the governmental work programs. The Association provided funds so that these students could be in the program. The students chosen for the grants were selected by the Sedro-Woolley School District, Skagit County, Washington State. The Association was not involved in selecting the students.

## BYLAWS

### PACIFIC NORTHWEST TRAIL ASSOCIATION

Incorporated under the laws of the State of Washington

#### **ARTICLE 1. ~~Offices~~ State of Incorporation and Offices**

~~The principal office of the Pacific Northwest Trail Association (PNTA) shall be at 13595 Avon Allen Road, Mount Vernon, Washington 98273~~

Section 1 State of Incorporation Pacific Northwest Trail Association (PNTA) is a non-profit corporation incorporated under the laws of the State of Washington

Section 2 Principal Office The principal office of PNTA is located in Skagit County, State of Washington. The designation of the county or state of the corporation's principal office may be changed by amendment to these Bylaws. The Board of Directors may change the principal office from one location to another within the named county.

Section 3 Other Offices PNTA may also have offices at such other places within or without its state of incorporation, where it is qualified to do business, as its business and activities may require, and as the Board of Directors may, from time to time, designate.

#### **ARTICLE 2. Nonprofit Purposes**

Section 1 IRC Section 501(c)(3) Purposes PNTA is organized exclusively for one or more of the purposes as specified in Section 501(c)(3) of the Internal Revenue Code of 1986, including, for such purposes, the making of distributions to organizations that qualify as exempt organizations under Section 501(c)(3) of the Internal Revenue Code.

Section 2 Primary Objectives and Purposes The primary objectives and purposes of PNTA shall be to establish, protect, construct, maintain and promote the 1200 mile Pacific Northwest Trail as a public, non-motorized travelway from the Rocky Mountains in Glacier National Park to the Pacific Coast of the Olympic Peninsula and to work for the protection, preservation and responsible management of the natural, scenic, historic and culturally significant resources that are an integral part of the Pacific Northwest Trail experience.

Section 3 Secondary Objectives and Purposes The secondary objectives and purposes of PNTA shall be to provide PNTA members and the general public, especially youth, with a variety of educational programs focusing on the natural history, culture and lore, ecosystems and wild places along the Pacific Northwest Trail, either directly or through a wholly owned non-profit corporation dedicated to such educational programs.

#### **ARTICLE-2 3. Members**

Section 1 Categories There shall be seven membership categories

**A Regular Member** regular members are individuals, families, retired persons, and students. A family membership shall be entitled to two votes at the Regular Meeting of Members.

**B Contributing Member** any individual who would like to make an extra donation to the PNTA and has paid the fee prescribed in Article-11 12.

**C Maintaining Member** any member of a maintaining organization who is not a regular member or contributing member and who has performed ten or more hours of volunteer trail on

the Pacific Northwest Trail (Trail) in the previous 12 months

**D Maintaining Organization** a club or organization (including its subdivisions) that has been assigned by the PNTA sections of the trail for maintenance or management

**E Supporting Organizations** a club or organization that is not assigned sections of the Trail but is interested in the purposes of the PNTA and has paid the fee prescribed in Article ~~11~~ 12

**F Corporate Member** any organization not specified in B and D above that desires to make a financial contribution to the PNTA in accordance with Article ~~11~~ 12

**G Volunteer Member:** any person who has performed 10 or more hours of volunteer work in the previous 12 months under a program endorsed by the Board or sponsored by the PNTA This is a non-voting membership

*Section 2 Honorary Member* Honorary membership may be conferred by the Board of Directors at a regular membership meeting of the PNTA on an individual who has made a distinguished contribution to the PNTA

#### **ARTICLE ~~3~~ 4. Regions**

For the purpose of composition of the Board of Directors, the PNTA shall initially consist of one region As increased membership allows, the PNTA, by action of the Board of Directors, shall be divided into smaller regions along the length of the Trail

#### **ARTICLE ~~4~~ 5. Meeting of Members**

*Section 1 Regular Meetings of Members* Regular membership meetings of the PNTA members shall be held at times and places determined by the Board of Directors on a twenty (20) to thirty-six (36) month frequency A regular membership meeting is defined as one at which the members of the PNTA attend to the business of the PNTA, including the election of Board members and officers and the consideration of motions and resolutions relevant to the corporate affairs of the PNTA

*Section 2 Special Meetings of Members* Special membership meetings may be called by the Board of Directors to be held at times and places as may be determined by the Board of Directors

*Section 3 Notice for Member meetings* Written or printed notice stating the place, day and hour of any meeting of members shall be delivered either personally or by mail to each member entitled to vote at such meeting not less than two (2) months before the date of such meeting Notice in the principal publication of the PNTA is deemed a proper and qualifying means of notification In the case of a special membership meeting, the purpose for which the meeting was called shall be stated in the notice If mailed, the notice of any meeting shall be deemed delivered when deposited in the United States mail, postage thereon paid, and addressed to the member at his or her address as it appears on the records of the PNTA Any member may waive notice of any meeting

*Section 4 Representation of Members* Each **Regular Member, Contributing Member, Supporting Organization, Corporate Member and Honorary Member** shall have one vote, which may be cast in person or by mail A Family membership is entitled to two votes Each **Maintaining Organization** shall be represented by its President, Secretary, and Treasurer Should any of these officers be unable to attend, such officer may be represented by a duly designated alternate authorized in writing by the organization's president In addition, each

Maintaining Organization shall be allowed one official representative for every one to ten miles of TRAIL assigned to it by the PNTA. It is understood that one mile of trail in a heavily forested or rocky mountainous region is not equivalent to one mile of trail in a flat, sparsely forested area. It shall be the decision of the Board of Directors, based on local data of the section of trail maintained, of how many miles shall constitute one vote. For the purposes of voting, the decision of the Chair as to the extent of mileage actually maintained by an organization, shall be accepted. Each official representative of a Maintaining Organization shall have one vote. A Maintaining Member shall not be entitled to vote.

*Section 5 Quorum for Membership Meetings* A quorum shall consist of ten (10) members in good standing. As membership increases, the Board of Directors may increase the number which constitutes a quorum. If a quorum is not present at any meeting of members, a majority of members who are present may adjourn the meeting from time to time without further notice.

## **ARTICLE ~~5~~ 6. Board of Directors**

*Section 1 General Powers and Duties of the Board of Directors* The affairs of the PNTA shall be managed by a Board of Directors, which shall represent the interest of all the members and, in consultation with the Maintaining Organizations and relevant agencies, shall have the power to develop policies of the PNTA regarding the protection, management, and appropriate use of the Trail.

*Section 2 Alternate Board Members* Alternate Board Members are regular or contributing PNTA Members who regularly attend Board meetings and who will substitute for an absent Board Member at any meeting of the Board of Directors. Alternate Board members shall be appointed by the Board of Directors.

*Section 3 Qualifications and Tenure for the Board of Directors* The Board of Directors shall consist of the officers of the PNTA, three persons from each Region, and two other persons at large. Each such person shall be a Regular Member or Contributing Member of the PNTA with a demonstrated interest in the PNTA and, if representing a region, (a) a member of a Maintaining Organization, the maintenance section of which is in that Region, or (b) a resident of a state in that Region. Members-at-large need not be either residents of a Trail state or members of a Maintaining Organization. No member of the Board of Directors may be reelected to the position that he or she then holds at a time when he or she has been holding that position for six years, however, a member may be elected at any time to another position on the Board of Directors in spite of ineligibility to be elected to that same position or may be elected again after a respite of one (1) election term to a position he or she had previously held, except that members-at-large may not be elected to a position of regional representation at the conclusion of three (3) consecutive terms as a member-at-large.

*Section 4 Election of the Board of Directors* The Board of Directors shall be elected for two terms by the members of the PNTA present at each regular membership meeting. Initially, half of the Directors, designated as Class I Directors, shall be elected for one term. The other half of the Directors, designated as Class II Directors, shall be elected for two terms. Thereafter, one half of the Directors shall be elected at each regular membership meeting. For the purpose of making nominations for membership of the Board of Directors and for the officers, a nominating

committee shall be appointed by the Chair and announced in the principal publication of the PNTA or by letter at least three months prior to each regular membership meeting. The slate proposed by the Nominating Committee shall be published at least sixty (60) days prior to the regular membership meeting. Additional nominations may be made up to thirty (30) days prior to the regular membership meeting by petition bearing signatures of at least five (5) members of the PNTA. A *term* is defined as the time span between regular membership meetings.

*Section 5 Regular Meetings of the Board of Directors* The Board of Directors shall meet at least twice per year and immediately after each regular meeting of the PNTA membership.

*Section 6 Special Meetings of the Board of Directors* Special meetings may be called by the Board of Directors at such times and places as it deems appropriate or necessary.

*Section 7 Notice to Board Members* Notice of any special meeting of the Board of Directors shall be given at least two (2) weeks previously thereto by written notice delivered personally or sent by mail or other means to each member of the Board of Directors to the address shown in the records of the PNTA.

*Section 8 Quorum for Board of Directors* A majority of the Board of Directors shall constitute a quorum for the transaction of business at any meeting of the Board of Directors, provided that, if less than a majority of the Board of Directors is present at said meeting, a majority of the Board of Directors present may adjourn the meeting from time to time without further notice. Each member of the Board of Directors shall have one vote.

*Section 9 Vacancies in Board of Directors* Any vacancies occurring in the membership of the Board of Directors shall be filled by vote of the Board of Directors. A person elected to fill a vacancy shall be elected for the unexpired term of the predecessor in office.

*Section 10 Increase in Number of Board of Directors* As membership increases in the PNTA and the PNTA divides into Regions, any new Board members shall be elected by the membership at the Membership's Regular Meeting.

*Section 11 Compensation for Board of Directors* Members of the Board of Directors as such shall not receive any stated compensation for their services but, by resolution of the Board of Directors, may be reimbursed for their expenses of attendance at meetings of the Board of Directors and other proper expenditures as may be incurred in connection with the performance of PNTA business.

*Section 12 Land Use Alliance Agreements* Each Member of the Board of Directors and each Officer, after his or her election or appointment but before taking office, shall affirm in writing that he or she will abide by each of the terms of every Land Use Alliance Agreement entered into or to be entered into with land owners. Failure to comply with this condition will disqualify the person from holding office.

*Section 13 Executive Committee* As membership increases in the PNTA and the PNTA divides into Regions, the Board of Directors may elect to have an Executive Committee be in control of the affairs of the PNTA in the intervals between the meetings of the Board of Directors. The Executive Committee shall consist of the Chair, the regional Vice Chairs, the Secretary/Treasurer, the Executive Director (if any), and one other member from each Region, to be appointed by the Board of Directors. It shall be the duty of the Executive Committee to carry out policies previously established by the Board of Directors. A quorum of the Executive Committee shall consist of a majority of that committee. They may vote either at a meeting or by mail on written propositions submitted to them or by telephone, confirmed by mail or by other



agreed-upon means sufficient to establish a record of the decision Vacancies in the Executive Committee shall be filled by a majority vote of the Board of Directors

*Section 14 Nominating Committee* The Chair shall appoint the Nominating Committee The Nominating Committee shall evaluate and recommend candidates for election to the Board of Directors including the position of Chair, Vice Chairs, and Secretary/Treasurer The Nominating Committee's work shall be completed in a timely manner to meet the requirements of Section 3

*Section 15 Other Committees* Other committees may be designated by resolution adopted by a majority of the members of the Board of Directors present at a meeting at which a quorum is present

*Section 16* Any Board Member who does not participate by either attending board meetings, by phone contact, or by writing or e-mail during a six month period, may be removed from office by a vote of a quorum of Board members Such vacancy shall be filled by appointment by the Board

#### **ARTICLE-6 7. Honorary Board of Directors**

At such time as deemed appropriate by the Board of Directors, an Honorary Board of Directors may be established

#### **ARTICLE-7 8. Executive Director**

At such time that the Board of Directors deems appropriate, an Executive Director may be appointed by the Board of Directors The Executive Director position may be either voluntary, partially paid, or fully paid In the event that the Executive Director is temporarily unable to fulfill the duties, the Board of Directors shall appoint an Acting Executive Director for the duration of the disability The Executive Director shall be the Chief Executive Officer of the PNTA and shall have direct line authority over its employees Subject to the authority of the Board of Directors, the Executive Director is responsible for the administration of the PNTA and for carrying out the policies established by the Board of Directors The Executive Director shall be considered to be an officer of the PNTA, not elected by the membership, but appointed by the Board of Directors The Executive Director shall also be a member of the Executive Committee

#### **ARTICLE-8 9. Officers**

*Section 1 Officers* The officers of the PNTA shall consist of a Chair, a Vice Chair from each region specified in Article-3 4, a Secretary/Treasurer, and, if appointed by the Board of Directors, the Executive Director

*Section 2 Election, Qualifications, and Terms of Office for Officers* The officers of the PNTA, with the exception of the Executive Director, shall be members of the PNTA who have been members of the Board of Directors and shall be elected at each regular membership meeting of the PNTA Since the Officers, other than the Executive Director, are members of the Board of Directors, the regulations for nominating them are specified in Section 3 3 of Article 5 6 Any vacancy occurring in any elective office between regular membership meetings shall be filled by one of the members of the Board of Directors or one of the Chair *Emeriti* as a result of an election by the Board of Directors The officer elected by the Board to fill such a vacancy shall serve for the unexpired term of the predecessor in office As stated in Article-7 8, the Executive Director shall be appointed by the Board of Directors

*Section 3 Duties of the Officers* It shall be the duty of the Chair to preside at all meetings of

the PNTA and of the Board of Directors and generally to carry out the purpose for which the PNTA was organized The Vice Chairs and Secretary/Treasurer shall perform the duties usually pertaining to such offices The duties of the Executive Director are stated in Article ~~7~~ 8

*Section 4 Chair Emeritus* All past chairs will be automatically appointed Chair *Emeritus* upon the termination of their terms as Chair The duties of each Chair *Emeritus* may be designated by the Board of Directors

*Section 5 Disability of the Chair* At the time of the regular membership meeting, the new Board of Directors shall meet and elect one of the Vice-chairs to serve as First Vice-chair In the event the Chair is not able to perform the duties of that office, the first Vice-chair will act as the Chair for the duration of the disability Disability is defined as any circumstance in which a Chair can not or will not serve

## **ARTICLE 9. Contracts, Checks, Deposits, Funds**

*Section 1 Contracts* The Board of Directors may authorize any officer or officers, agent or agents of the PNTA to enter into any contract or execute or deliver any instrument in the name of and on behalf of the PNTA, and such authority may be general or confined to specific instances

*Section 2 Checks, drafts, etc* All checks, drafts, or other orders for the payment of money, notes, or other evidences of indebtedness issued in the name of the PNTA shall be signed by such officer or officers, agent or agents of the PNTA and in such manner as shall from time to time be determined by resolution of the Board of Directors

*Section 3 Deposits* All funds of the PNTA shall be deposited to the credit of the PNTA in such banks, trust companies or other depositories as the Treasurer may select in accordance with the policies established by the Board of Directors

*Section 4 Gifts* The Board of Directors may accept on behalf of the PNTA any contribution, gift, bequest, or devise for the general purposes or for any special purpose of the PNTA

## **ARTICLE 10. Books and Records**

The PNTA shall keep correct and complete books and records of account and shall also keep minutes of the proceedings of its members and the Board of Directors and shall keep, at the registered or principal office, a record giving the names and addresses of the members All books and records of the PNTA may be inspected by any member or his agent or attorney for any proper purpose at an agreed-upon time

## **ARTICLE 11. Finances**

*Section 1 Dues* **Regular members** shall pay a yearly membership fee at a rate to be fixed by the Board of Directors This fee is due upon acceptance to membership and at the expiration of twelve (12) calendar months each year thereafter The Treasurer will mail out dues reminders the month the dues are to expire **Maintaining Members** and **Honorary Members** shall not be assessed dues

There shall be no fixed membership fee for **Maintaining Organizations**, although they are encouraged to support the work of the PNTA through voluntary contributions on a yearly basis **Supporting Organizations, Corporate Members, and Contributing Members** shall pay a yearly membership fee at a rate to be fixed by the Board of Directors

*Section 2 Expenses* The expenses of the PNTA shall be met by dues from members and by

voluntary contributions from Maintaining Organizations and others interested in its purposes and by other sources approved by the Board of Directors that support the purposes of the PNTA

*Section 3 Fiscal Year* The fiscal year of the PNTA shall be for the twelve (12) months ending on December 31st

*Section 4 Budget* The Board of Directors will adopt a budget for each fiscal year It shall be the responsibility of the Treasurer, in consultation with other interested persons, to provide the Board of Directors with budget recommendations The Board of Directors may revise the budget as necessary during the fiscal year

*Section 5 Audit* The Board of Directors may direct an independent audit of the finances of the PNTA at the close of each fiscal year The auditor shall be designated by the Board of Directors

## **ARTICLE 12. Dissolution**

In the event of the dissolution of the PNTA, its remaining assets, if any, shall be distributed to one or more organizations having similar objectives and purposes in accordance with section 501(c)(3) of the Internal Revenue Code as now in force or afterward amended Such distribution shall be determined by the Board of Directors

## **ARTICLE 13. Amendments to Bylaws**

The Bylaws, upon proper motion by a member and second by a member of the PNTA, may be amended by a majority vote of the members of the PNTA present and voting at any regular membership meeting when a quorum is present or by a two thirds (2/3) vote of the Board of Directors Such vote may be taken at any meeting of the Board of Directors When changes to the Bylaws are made by the Board of Directors, such changes shall be published in an appropriate PNTA-wide publication along with an explanation of the reason for such changes

Bylaws adopted on 08 May 1997 Amended on 10 July 1997 Amended on 14 May 1998  
Amended on 13 May 1999 Amended 10 August 2000 Amended 14 September 2000  
Amended 09 February 2001

If you are filing for an Additional (not automatic) 3-Month Extension, complete only Part II and check this box ☒

**Note Only complete Part II if you have already been granted an automatic 3-month extension on a previously filed Form 8868**

If you are filing for an Automatic 3-Month Extension, complete only Part I (on page 1)

## Part II Additional (not automatic) 3-Month Extension of Time-Must File Original and One Copy

Type or print File by the extended due date for filing the return. See instructions	Name of Exempt Organization PACIFIC NORTHWEST TRAIL ASSOCIATION	Employer identification number 91-1023116
	Number, street, and room or suite no. If a P.O. box see instructions P.O. Box 1817	
	City, town or post office, state, and ZIP code. For a foreign address see instructions Mount Vernon, WA 98273	

Check type of return to be filed (File a separate application for each return)

- ☒ Form 990
 ☐ Form 990-EZ
 ☐ Form 990-T (sec. 401(a) or 408(a) trust)
 ☐ Form 1041-A
 ☐ Form 5227
 ☐ Form 8870  
☐ Form 990-BL
 ☐ Form 990-PF
 ☐ Form 990-T (trust other than above)
 ☐ Form 4720
 ☐ Form 6069

**STOP Do not complete Part II if you were not already granted an automatic 3-month extension on a previously filed Form 8868**

If the organization does not have an office or place of business in the United States, check this box ☐

If this is for a Group Return, enter the organization's four digit Group Exemption Number (GEN) \_\_\_\_\_

If this is ☐

for the whole group, check this box ☐

If it is for part of the group, check this box ☐

and attach a list with the

names and EINs of all members the extension is for

4 I request an additional 3-month extension of time until \_\_\_\_\_

11/15/2002

5 For calendar year 2001, or other tax year beginning \_\_\_\_\_ and ending \_\_\_\_\_

6 If this tax year is for less than 12 months, check reason ☐ Initial return ☐ Final return ☐ Change in accounting period

7 State in detail why you need the extension We need additional time to develop the information necessary to comply with the complexities of Form 990

8a If this application is for Form 990-BL, 990-PF, 990-T, 4720, or 6069, enter the tentative tax, less any nonrefundable credits. See instructions \_\_\_\_\_

b If this application is for Form 990-PF, 990-T, 4720, or 6069, enter any refundable credits and estimated tax payments made. Include any prior year overpayment allowed as a credit and any amount paid previously with Form 8868 \_\_\_\_\_

c Balance Due Subtract line 8b from line 8a. Include your payment with this form, or, if required, deposit with FTD coupon or, if required, by using EFTPS (Electronic Federal Tax Payment System). See instructions \_\_\_\_\_

### Signature and Verification

Under penalties of perjury, I declare that I have examined this form, including accompanying schedules and statements, and to the best of my knowledge and belief, it is true, correct, and complete, and that I am authorized to prepare this form

Signature C. Arthur Reinhardt Title Vice Chairman Date 8/12/2002

### Notice to Applicant-To Be Completed by the IRS

- ☒ We have approved this application. Please attach this form to the organization's return.  
☐ We have not approved this application. However, we have granted a 10-day grace period from the later of the date shown below or the due date of the organization's return (including any prior extensions). This grace period is considered to be a valid extension of time for elections otherwise required to be made on a timely return. Please attach this form to the organization's return.  
☐ We have not approved this application. After considering the reasons stated in item 7, we cannot grant your request for an extension of time to file. We are not granting a 10-day grace period.  
☐ We cannot consider this application because it was filed after the due date of the return for which an extension was requested.  
☐ Other \_\_\_\_\_

By \_\_\_\_\_

Director

Date

Alternate Mailing Address-

Enter the address if you want the copy of this application for an additional 3-month extension

returned to an address different than the one entered above

Type or print	Name C. Arthur Reinhardt	LINDA WEIGER, OFF. FIELD DIRECTOR, SUBMISSION PROCESSING, OGDEN
	Number and street (include suite, room, or apt. no.) Or a P.O. box number 16003 Andal Lane	
	City or town, province or state, and country (including postal or ZIP code) Mount Vernon, WA 98274	

AUG 29 2002