

Other **990**Department of the Treasury
Internal Revenue Service**Return of Organization Exempt From Income Tax**Under section 501(c), 527, or 4947(a)(1) of the Internal Revenue Code (except black lung
benefit trust or private foundation)

OMB No 1545-0047

2002**Open to Public
Inspection**

The organization may have to use a copy of this return to satisfy state reporting requirements

A For the 2002 calendar year, or tax year beginning**and ending****B Check if applicable**☐ Address change☐ Name change☐ Initial return☐ Final return☐ Amended return☐ Application pendingPlease
use IRS
label or
print or
type
See
Specific
Instruc-
tions**C Name of organization**

PACIFIC NORTHWEST TRAIL ASSOCIATION

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

P.O. Box 1817

City or town

Mount Vernon

State or country

WA

Room/suite

ZIP + 4

98273-1817

D Employer identification number

91-1023116

E Telephone number

(360) 424-0407

F Accounting method☐ Cash☒ Accrual☐ Other (specify) ▶Section 501(c)(3) organizations and 4947(a)(1) nonexempt charitable
trusts must attach a completed Schedule A (Form 990 or 990-EZ)

H and I are not applicable to section 527 organizations

H(a) Is this a group return for affiliates? ☐ Yes ☒ No**H(b)** If "Yes" enter number of affiliates ▶**H(c)** Are all affiliates included? ☐ Yes ☐ No

(If "No" attach a list. See instructions.)

H(d) Is this a separate return filed by an organization
covered by a group ruling? ☐ Yes ☒ No**I** Enter 4-digit GEN ▶**M** Check ☐ if the organization is NOT required
to attach Sch. B (Form 990, 990-EZ, or 990-PF)**G Web site** ▶ www.pnt.org**J ORGANIZATION TYPE** (check only one) ☒ 501(c)(3) (insert no.) ☐ 4947(a)(1) OR ☐ 527**K** Check here ☐ if the organization's gross receipts are normally not more than \$25,000. The
organization need not file a return with the IRS, but if the organization received a Form 990 Package in the
mail, it should file a return without financial data. SOME STATES REQUIRE A COMPLETE RETURN.**L** Gross receipts. Add lines 6b, 8b, 9b, and 10b to line 12 ▶

461,238

Part I Revenue, Expenses, and Changes in Net Assets or Fund Balances (See page 17 of the instructions)**1** Contributions, gifts, grants, and similar amounts received**a** Direct public support**1a** 202,833**b** Indirect public support**1b****c** Government contributions (grants)**1c** 182,412**d** TOTAL (add lines 1a through 1c) (cash \$ noncash \$)**1d** 385,245**2** Program service revenue including government fees and contracts (from Part VII, line 93)**2** 57,250**3** Membership dues and assessments**3****4** Interest on savings and temporary cash investments**4** 3,859**5** Dividends and interest from securities**5****6 a** Gross rents**6a****b** Less: rental expenses**6b****c** Net rental income or (loss) (subtract line 6b from line 6a)**6c****7** Other investment income (describe ▶)**7****8 a** Gross amount from sales of assets other

(A) Securities (B) Other

b Less: cost or other basis and sales expenses**8a** 150**c** Gain or (loss) (attach schedule)**8b****d** Net gain or (loss) (combine line 8c, columns (A) and (B))**8c** 150**8d** 150**9** Special events and activities (attach schedule)**a** Gross revenue (not including \$ of
contributions reported on line 1a)**9a** 7,948**b** Less: direct expenses other than fundraising expenses**9b****c** Net income or (loss) from special events (subtract line 9b from line 9a)**9c** 7,948**10 a** Gross sales of inventory, less returns and allowances**10a** 5,323**b** Less: cost of goods sold**10b** 741**c** Gross profit or (loss) from sales of inventory (attach schedule) (subtract line 10b from line 10a)**10c** 4,582**11** Other revenue (from Part VII, line 103)**11** 1,463**12** TOTAL REVENUE (add lines 1d, 2, 3, 4, 5, 6c, 7, 8d, 9c, 10c, and 11)**12** 460,497**13** Program services (from line 44, column (B))**13** 340,505**14** Management and general (from line 44, column (C))**14** 40,182**15** Fundraising (from line 44, column (D))**15** 1,088**16** Payments to affiliates (attach schedule)**16****17** TOTAL EXPENSES (add lines 16 and 44, column (A))**17** 381,775**18** Excess or (deficit) for the year (subtract line 17 from line 12)**18** 78,722**19** Net assets or fund balances at beginning of year (from line 73, column (A))**19** 222,658**20** Other changes in net assets or fund balances (attach explanation)**20** 65,999**21** Net assets or fund balances at end of year (combine lines 18, 19, and 20)**21** 367,379

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 page 21 of the instructions.)

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				
24	Benefits paid to or for members (attach schedule)	24				
25	Compensation of officers, directors, etc	25	39,366	26,280	13,086	
26	Other salaries and wages	26	131,832	131,832		
27	Pension plan contributions	27				
28	Other employee benefits	28	3,500	3,500		
29	Payroll taxes	29	14,152	13,068	1,084	
30	Professional fundraising fees	30				
31	Accounting fees	31				
32	Legal fees	32				
33	Supplies	33	7,584	7,373	211	
34	Telephone	34	9,364	6,497	2,867	
35	Postage and shipping	35	1,776	589	1,187	
36	Occupancy	36				
37	Equipment rental and maintenance	37				
38	Printing and publications	38	2,576	1,479	1,097	
39	Travel	39	1,428	1,387	41	
40	Conferences, conventions, and meetings	40	1,703	623	1,080	
41	Interest	41				
42	Depreciation, depletion, etc (attach schedule)	42	28,949	28,421	528	
43	Other expenses not covered above (itemize) a _____	43a				
b _____		43b				
c _____ Schedule Attached		43c	139,545	119,456	19,001	
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	381,775	340,505	40,182	1,088

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 page 24 of the instructions)	Program Service Expenses Required for 501(c)(3) and (4) orgs and 4947(a)(1) trusts but optional for others
What is the organization's primary exempt purpose? <u>Development and maintenance of 1,200 mile public trail</u>	
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.)	
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 \$ _____)	40,001
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 \$ _____)	262,708
c Operating a native plant nursery primarily to provide native plants for public projects which require native plants, such as salmon enhancement. Also provides a facility for training of public school students and work programs for certain at-risk students.	
(Grants and allocations \$ _____)	37,796
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)	340,505

Part IV Balance Sheets (See page 24 of the instructions)

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
Assets	45	Cash - non-interest-bearing		21,765	45	1,083
	46	Savings and temporary cash investments		135,497	46	164,178
	47 a	Accounts receivable	47a			
	b	Less allowance for doubtful accounts	47b		47c	
	48 a	Pledges receivable	48a			
	b	Less allowance for doubtful accounts	48b		48c	
	49	Grants receivable			49	71,160
	50	Receivables from officers, directors, trustees, and key employees (attach schedule)			50	
	51 a	Other notes and loans receivable (attach schedule)	51a			
	b	Less allowance for doubtful accounts	51b		51c	
	52	Inventories for sale or use			52	
	53	Prepaid expenses and deferred charges			53	5,024
	54	Investments - securities (attach schedule) <input type="checkbox"/> Cost <input type="checkbox"/> FMV			54	
	55 a	Investments - land, buildings, and equipment basis	55a			
	b	Less accumulated depreciation (attach schedule)	55b		55c	
56	Investments - other (attach schedule)			56		
57 a	Land, buildings, and equipment basis	57a	166,660			
b	Less accumulated depreciation (attach schedule)	57b	57,171	96,726	57c	109,489
58	Other assets (describe <input type="checkbox"/> Schedule Attached)		23,183	58	25,917	
59	TOTAL ASSETS (add lines 45 through 58) (must equal line 74)		277,171	59	376,851	
Liabilities	60	Accounts payable and accrued expenses		4,513	60	9,472
	61	Grants payable			61	
	62	Deferred revenue		50,000	62	
	63	Loans from officers, directors, trustees, and key employees (attach schedule)			63	
	64 a	Tax-exempt bond liabilities (attach schedule)			64a	
	b	Mortgages and other notes payable (attach schedule)			64b	
	65	Other liabilities (describe <input type="checkbox"/>)			65	
66	TOTAL LIABILITIES (add lines 60 through 65)		54,513	66	9,472	
Net Assets or Fund Balances	Organizations that follow SFAS 117, check here <input checked="" type="checkbox"/> and complete lines 67 through 69 and lines 73 and 74					
	67	Unrestricted		158,750	67	223,839
	68	Temporarily restricted		11,633	68	89,291
	69	Permanently restricted		52,275	69	54,249
	Organizations that do not follow SFAS 117, check here <input type="checkbox"/> and complete lines 70 through 74					
	70	Capital stock, trust principal, or current funds			70	
	71	Paid-in or capital surplus, or land, building, and equipment fund			71	
	72	Retained earnings, endowment, accumulated income, or other funds			72	
	73	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)		222,658	73	367,379
	74	TOTAL LIABILITIES AND NET ASSETS / FUND BALANCES (add lines 66 and 73)		277,171	74	376,851

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-A **Reconciliation of Revenue per Audited Financial Statements with Revenue per Return** (See page 26 of the instructions)

a	Total revenue, gains and other support per audited financial statements	a	
b	Amounts included on line a but not on line 12, Form 990		
(1)	Net unrealized gains on investments \$		
(2)	Donated services and use of facilities \$		
(3)	Recoveries of prior year grants \$		
(4)	Other (specify)		
	\$		
	Add amounts on lines (1) through (4)	b	
c	Line a minus line b	c	
d	Amounts included on line 12, Form 990 but not on line a		
(1)	Investment expenses not included on line 6b, Form 990 \$		
(2)	Other (specify)		
	\$		
	Add amounts on lines (1) and (2)	d	
e	Total revenue per line 12, Form 990 (line c plus line d)	e	

Part IV-B	Reconciliation of Expenses per Audited Financial Statements with Expenses per Return
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a	Total expenses and losses per audited financial statements	▶	a	
b	Amounts included on line a but not on line 17, Form 990			
(1)	Donated services and use of facilities	\$		
(2)	Prior year adjustments reported on line 20, Form 990	\$		
(3)	Losses reported on line 20, Form 990	\$		
(4)	Other (specify)			
		\$		
	Add amounts on lines (1) through (4)	▶	b	
c	Line a minus line b	▶	c	
d	Amounts included on line 17, Form 990 but not on line a			
(1)	Investment expenses not included on line 6b, Form 990	\$		
(2)	Other (specify)			
		\$		
	Add amounts on lines (1) and (2)	▶	d	
e	Total expenses per line 17, Form 990 (line c plus line d)	▶	e	

Part V List of Officers, Directors, Trustees, and Key Employees (List each one even if not compensated, see page 26 of the instructions)

[illegible]

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? ▶ ☐ Yes

If "Yes," attach schedule-see page 26 of the instructions

Part VI Other Information (See page 27 of the instructions)

		Yes	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	X
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	
78 a	Did the organization have unrelated business gross income of \$1,000 or more during the year covered by this return?	78a	X
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	X
80 a	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	X
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		
81 a	Enter direct or indirect political expenditures. See line 81 instructions	81a	None
b	Did the organization file FORM 1120-POL for this year?	81b	X
82 a	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	X
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	31,418
83 a	Did the organization comply with the public inspection requirements for returns and exemption applications?	83a	X
b	Did the organization comply with the disclosure requirements relating to quid pro quo contributions?	83b	X
84 a	Did the organization solicit any contributions or gifts that were not tax deductible?	84a	X
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	85a	
a	Were substantially all dues nondeductible by members?	85b	
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		
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	86a	
a	Initiation fees and capital contributions included on line 12	86b	
b	Gross receipts, included on line 12, for public use of club facilities	87a	
87	501(c)(12) orgs. Enter	87b	
a	Gross income from members or shareholders		
b	Gross income from other sources. (Do not net amounts due or paid to other sources against amounts due or received from them.)		
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	X
89 a	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	X
c	Enter Amount of tax imposed on the organization managers or disqualified persons during the year under sections 4912, 4955, and 4958		<u>None</u>
d	Enter Amount of tax on line 89c, above, reimbursed by the organization		<u>None</u>
90 a	List the states with which a copy of this return is filed <u>Washington</u>	90b	Four
b	Number of employees employed in the pay period that includes March 12, 2002 (See instructions.)		
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 <input type="checkbox"/> and enter the amount of tax-exempt interest received or accrued during the tax year	92	

Part VII Analysis of Income-Producing Activities (See page 31 of the instructions)**Note** Enter gross amounts unless otherwise indicated

	Unrelated business income		Excluded by section 512 513 or 514		(E) Related or exempt function income
	(A) Business code	(B) Amount	(C) Exclusion code	(D) Amount	
93 Program service revenue					
a U S Forest Service					57,250
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	3,859	
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	7,948	
102 Gross profit or (loss) from sales of inventory					4,582
103 Other revenue a					
b Adjustment of Prior Year					550
c Miscellaneous					913
d					
e					
104 Subtotal (add columns (B), (D), and (E))				11,807	63,295
105 TOTAL (add line 104, columns (B), (D), and (E))					75,102

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 page 32 of the instructions)

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)
93a	Payments by USFS for provision of crews and tools to build or maintain trails on U S Forest Service land
102	Sales of native plants, principally for conservation purposes (\$4,333) and sales of trail guidebooks and other merchandise related to trail (\$248)

Part IX Information Regarding Taxable Subsidiaries and Disregarded Entities (See page 32 of the instructions)

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

Part X Information Regarding Transfers Associated with Personal Benefit Contracts (See page 33 of the instructions)

- (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)

I, the preparer, certify that the information on this return, including accompanying schedules and statements, and to the best of my knowledge and belief (other than officer) is based on all information of which preparer has any knowledge

Date

11/13/03

SCHEDULE A
(Form 990 or 990-EZ)

Department of the Treasury
Internal Revenue Service

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

Supplementary Information - (See separate instructions)

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

OMB No 1545-0047

2002

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 \$ <u>3,727</u> (Must equal amounts on line 38, Part VI-A, or line 1 of Part VI-B) 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	1	X	
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 5 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)
- 11 a ☒ 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)
- 11 b ☐ 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 5 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) 2001	(b) 2000	(c) 1999	(d) 1998	(e) Total
15 Gifts, grants, and contributions received (Do not include unusual grants. See line 28.)	157,380	193,395	4,804	204,309	559,888
16 Membership fees received					
17 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	26,776	4,145	125	3,337	34,383
18 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	5,675	7,195	1,585	5,812	20,267
19 Net income from unrelated business activities not included in line 18				380	380
20 Tax revenues levied for the organization's benefit and either paid to it or expended on its behalf					
21 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.					
22 Other income. Attach a schedule. Do not include gain or (loss) from sale of capital assets.					
23 Total of lines 15 through 22	189,831	204,735	6,514	213,838	614,918
24 Line 23 minus line 17	163,055	200,590	6,389	210,501	580,535
25 Enter 1% of line 23	1,898	2,047	65	2,138	
26 ORGANIZATIONS DESCRIBED ON LINES 10 OR 11 a Enter 2% of amount in column (e), line 24					26a 11,611
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 1998 through 2001 exceeded the amount shown in line 26a. DO NOT FILE THIS LIST WITH YOUR RETURN. Enter the total of all these excess amounts.					26b 344,124
c Total support for section 509(a)(1) test. Enter line 24, column (e).					26c 580,535
d Add: Amounts from column (e) for lines 18 <u>20,267</u> 19 <u>380</u>					26d 364,771
22 <u> </u> 26b <u>344,124</u>					26e 215,764
e Public support (line 26c minus line 26d total)					26f 37.17%
f PUBLIC SUPPORT PERCENTAGE (LINE 26E (NUMERATOR) DIVIDED BY LINE 26C (DENOMINATOR))					
27 ORGANIZATIONS DESCRIBED ON LINE 12 a 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.					
(2001) <u> </u> (2000) <u> </u> (1999) <u> </u> (1998) <u> </u>					
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.					
(2001) <u> </u> (2000) <u> </u> (1999) <u> </u> (1998) <u> </u>					
c Add: Amounts from column (e) for lines 15 <u> </u> 16 <u> </u>					27c <u> </u>
17 <u> </u> 20 <u> </u> 21 <u> </u>					27d <u> </u>
d Add: Line 27a total <u> </u> and line 27b total <u> </u>					27e <u> </u>
e Public support (line 27c total minus line 27d total)					27f <u> </u>
f Total support for section 509(a)(2) test. Enter amount from line 23, column (e).					27g <u> </u>
g PUBLIC SUPPORT PERCENTAGE (LINE 27E (NUMERATOR) DIVIDED BY LINE 27F (DENOMINATOR))					27h <u> </u>
h INVESTMENT INCOME PERCENTAGE (LINE 18, COLUMN (E) (NUMERATOR) DIVIDED BY LINE 27F (DENOMINATOR))					
28 UNUSUAL GRANTS For an organization described in line 10, 11, or 12 that received any unusual grants during 1998 through 2001, 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)

- 29** 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?
- 30** 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?
- 31** 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)

- 32** Does the organization maintain the following
- a** Records indicating the racial composition of the student body, faculty, and administrative staff?
 - b** Records documenting that scholarships and other financial assistance are awarded on a racially nondiscriminatory basis?
 - c** Copies of all catalogues, brochures, announcements, and other written communications to the public dealing with student admissions, programs, and scholarships?
 - d** 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)

- 33** Does the organization discriminate by race in any way with respect to

- a** Students' rights or privileges?
- b** Admissions policies?
- c** Employment of faculty or administrative staff?
- d** Scholarships or other financial assistance?
- e** Educational policies?
- f** Use of facilities?
- g** Athletic programs?
- h** Other extracurricular activities?

If you answered "Yes" to any of the above, please explain (If you need more space, attach a separate statement)

- 34 a** Does the organization receive any financial aid or assistance from a governmental agency?

- 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

- 35** 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

	Yes	No
29		
30		
31		
32a		
32b		
32c		
32d		
33a		
33b		
33c		
33d		
33e		
33f		
33g		
33h		
34a		
34b		
35		

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

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) 2002	(b) 2001	(c) 2000	(d) 1999	(e) Total
45 Lobbying nontaxable amount					
46 Lobbying ceiling amount (150% of line 45(e))					
47 Total lobbying expenditures					
48 Grassroots nontaxable amount					
49 Grassroots ceiling amount (150% of line 48(e))					
50 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 11 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)

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

Yes	No	Amount
	X	
X		
	X	
	X	
	X	
X		3,727
	X	
		3,727

(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)		X
c		X

PACIFIC NORTHWEST TRAIL ASSOCIATION
#91-1023116

2002 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

Part IV-A - Support Schedule

Line 26b, List of Persons Whose Contributions Exceeded Line 26a

<u>Total</u>	<u>Line 26a</u>	<u>Excess</u>
--------------	-----------------	---------------

- * 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	Name of Exempt Organization Pacific Northwest Trail Association	EMPLOYER IDENTIFICATION NUMBER 91-1023116
File by the extended due date for filing the return See instructions	Number, street, and room or suite no. If a P O box, see instructions P O Box 1817	For IRS use only
	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)

<input checked="" type="checkbox"/> Form 990	<input type="checkbox"/> Form 990-EZ	<input type="checkbox"/> Form 990-T (sec 401(a) or 408(a) trust)	<input type="checkbox"/> Form 1041-A	<input type="checkbox"/> Form 5227	<input type="checkbox"/> Form 8870
<input type="checkbox"/> Form 990-BL	<input type="checkbox"/> Form 990-PF	<input type="checkbox"/> Form 990-T (trust other than above)	<input type="checkbox"/> Form 4720	<input type="checkbox"/> 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 11/15/2003

5 For calendar year 2002, 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 Additional time is required to comply with the complex rules for nonprofits

8 a 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. A. Reinhardt Title Vice Chair Date 8/2/2003

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 of the organization's return (including any prior extensions) This grace period is considered to be a valid extension 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 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 granted

☐ Other

EXTENSION APPROVED**AUG 20 2003**LINDA V. EISKOFF, FIELD DIRECTOR
SUC. ACTION PROCESSING CENTERBy Director

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

NAME C. Arthur Reinhardt
NUMBER AND STREET (INCLUDE SUITE, ROOM, OR APT NO.) OR A P O BOX NUMBER 16003 Andai Lane
CITY OR TOWN, PROVINCE OR STATE, AND COUNTRY (INCLUDING POSTAL OR ZIP CODE) Mount Vernon, WA 98274

PACIFIC NORTHWEST TRAIL ASSOCIATION
#91-1023116

2002 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	7,948
Less Direct Expenses	<u>0</u>
Net Income from Special Events	<u><u>7,948</u></u>

Line 10. Gross Profit from Sales of Inventory

Guidebook and Merchandise Sales	989
Native Plant Nursery Sales	<u>4,333</u>
Total Sales	5,322
Less Purchases	<u>741</u>
Gross Profit from Sales of Inventory	<u><u>4,581</u></u>

Line 20. Other Changes in Net Assets

Adjustment of Prior Years	
Reclassification of Prior Year's Restricted Sponsor Donations from Deferred Revenue to Temporarily Restricted Net Assets	50,000
Capitalization of Native Plant Nursery Costs, Expensed in Prior Years	<u>15,999</u>
Total Other Changes in Net Assets	<u><u>65,999</u></u>

PACIFIC NORTHWEST TRAIL ASSOCIATION
#91-1023116

2002 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	500		500	0
Trail Building Equip	10-31-96	5	3,248		3,248	3,248		3,248	0
Excavator	2-11-98	10	23,277		23,277	9,119	2,328	11,447	11,830
Winch	2-11-98	10	1,242		1,242	486	124	610	632
Honda Wheelbarrow	2-11-98	10	2,434		2,434	952	243	1,195	1,239
Trailer	2-11-98	10	1,948		1,948	764	195	959	989
Projector, Lens	3-3-98	10	720		720	276	72	348	372
Loppers	9-12-98	5	61		61	40	12	52	9
Chain Saw	9-17-98	5	151		151	98	30	128	23
Ford Pick-up	4-21-99	8	23,211		23,211	7,737	2,901	10,638	12,573
Tow Pkg, Running Bds	4-30-99	8	881		881	294	110	404	477
Laptop Computer	5-14-99	5	1,401		1,401	723	280	1,003	398
Video Camera	5-26-99	5	556		556	287	111	398	158
Overhead Projector	6-21-99	5	323		323	168	65	233	90
Trail Building Equip	3-7-99	5	210		210	84	42	126	84
Small Tools	1-7-00	5	4,501		4,501	1,126	900	2,026	2,475
Rock Crusher	3-16-00	10	2,906		2,906	291	291	582	2,324
Honda Wheelbarrow	3-16-00	10	2,500		2,500	250	250	500	2,000
Small Tools	7-1-01	5	269		269	27	54	81	188
1998 Trailer Addition	7-1-01	7	63		63	5	9	14	49
IAC Small Tools	7-1-02	5		14,884	14,884	0	1,488	1,488	13,396
IAC Wheelbarrow	7-1-02	10		4,725	4,725	0	236	236	4,489
Gates Computer Equip	7-1-01	5	58,666		58,666	5,867	11,733	17,600	41,066
Gates Computer Equip	7-1-02	5		1,268	1,268	0	127	127	1,141
Native Plants	12-31-01	5	7,641		7,641	0	1,528	1,528	6,113
Nursery Site Improve	12-31-01	5	8,358		8,358	0	1,672	1,672	6,686
Nursery Site Improve	7-1-03	5		276	276	0	28	28	248
Totals			145,067	21,153	166,220	32,342	24,829	57,171	109,049

		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	1,248	1,872	10,613
Trail Guidebook	7-1-02	10		1,258	1,258		63	63	1,195
SKY Curriculum	7-1-01	5	8,446		8,446	845	1,689	2,534	5,912
Website	7-1-01	5	3,093		3,093	309	619	928	2,165
Website	7-1-02	5		5,596	5,596		501	501	5,095
			24,024	6,854	30,878	1,778	4,120	5,898	24,980
Totals, Depreciation and Amortization			169,091	28,007	197,098	34,120	28,949	63,069	134,029

PACIFIC NORTHWEST TRAIL ASSOCIATION
#91-1023116

2002 Form 990 Return of Organization Exempt from Income Tax

Part II - Statement of Functional Expenses

	(A) <u>Total</u>	(B) <u>Program Services</u>	(C) <u>Managmnt & General</u>	(D) <u>Fundraising</u>
<u>Line 43, Other Expenses</u>				
Automobile Expenses	28,673	23,090	5,583	
Cameras	1,314	1,314		
Computers	487	322	165	
Consultants	27,775	27,775	0	
Donations	390	350	40	
Dues	1,284	63	1,221	
Equipment	13,248	12,670	578	
Events	1,024	669		355
Governmental Relations	2,481		2,481	
Instructors	16,384	16,384		
Insurance	5,071	2,900	2,171	
Meals	9,190	8,839	351	
Office Expenses	11,618	6,821	4,797	
Promotion	1,269	423	131	715
Stipends	12,709	12,709		
Student Transportation	2,561	2,561		
Taxes and Licenses, Other	40		40	
Other Miscellaneous Expenses	4,027	2,566	1,443	18
Total Other Expenses	139,545	119,456	19,001	1,088

Part IV - Balance Sheets

	<u>Beginning of Year</u>	<u>End of Year</u>
<u>Line 58, Other Assets</u>		
Copyrights and Logos	937	937
Amortizable Assets, Net		
Website	2,784	7,260
Guidebook	11,861	11,808
SKY Curriculum	7,601	5,912
Total Other Assets	23,183	25,917

PACIFIC NORTHWEST TRAIL ASSOCIATION
#91-1023116

2002 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>Compen- sation</u>	(D) <u>Benefit Plans</u>	(E) <u>Expense Account</u>
Jon Knechtel 12253 Maple Crest Drive Burlington, WA 98233	Director 10 Hours	None	None	None
Jeri Krampetz 27845 West Gilligan Sedro-Woolley, WA 98284	Executive Director 40 Hours	39,366	1,800	10,276
Keith Magee P O Box 698 Anacortes, WA 98221	Director 10 Hours	None	None	None
Duane Melcher 13595 Avon Allen Road Mount Vernon, WA 98273	Chair, Director 30 Hours	None	None	None
Joan Melcher 13595 Avon Allen Road Mount Vernon, WA 98273	Sec/Treas, Director 30 Hours	None	None	None
Myrt Nickel 18011 Colony Road Bow, WA 98232	Alt Director 2 Hour	None	None	None
Arthur Reinhardt 16003 Andal Lane Mount Vernon, WA 98274	Vice Chair, Director 4 Hours	None	None	None
Ed Rogers 2801 E College Way Mount Vernon, WA 98273	Alt Director 4 Hour	None	None	None
Katie Smith 607 East 4th Port Angeles, WA 98362	Director No Hours	None	None	None
Doug Walker 14182 Young Road Mount Vernon, WA 98273	Director 5 Hours	None	None	None