

Form **990-EZ**

# Short Form Return of Organization Exempt From Income Tax

OMB No 1545-1150

**2009**

**Open to Public Inspection**

Department of the Treasury  
Internal Revenue Service

Under section 501(c), 527, or 4947(a)(1) of the Internal Revenue Code  
(except black lung benefit trust or private foundation)  
▶ Sponsoring organizations of donor advised funds and controlling organizations as defined in section 512(b)(13) must file Form 990. All other organizations with gross receipts less than \$500,000 and total assets less than \$1,250,000 at the end of the year may use this form.  
▶ The organization may have to use a copy of this return to satisfy state reporting requirements.

**A** For the 2009 calendar year, or tax year beginning July 01, 2009, and ending June 30, 20 10

<b>B</b> Check if applicable: <input checked="" type="checkbox"/> Address change <input type="checkbox"/> Name change <input type="checkbox"/> Initial return <input type="checkbox"/> Terminated <input type="checkbox"/> Amended return <input type="checkbox"/> Application pending	Please use IRS label or print or type. See Specific Instructions.	<b>C</b> Name of organization <b>GIRLS INC OF NORTHWEST OREGON</b>		<b>D</b> Employer identification number <b>54-2073930</b>
		Number and street (or P O box, if mail is not delivered to street address) Room/suite <b>105 SE TAYLOR 205</b>		<b>E</b> Telephone number <b>503-230-0054</b>
		City or town, state or country, and ZIP + 4 <b>PORTLAND, OR 97214</b>		<b>F</b> Group Exemption Number ▶

• Section 501(c)(3) organizations and 4947(a)(1) nonexempt charitable trusts must attach a completed Schedule A (Form 990 or 990-EZ).

**G** Accounting Method:  Cash  Accrual  
Other (specify) ▶

**I** Website: ▶ WWW.GIRLSINCNWOREGON.ORG

**J** Tax-exempt status (check only one) —  501(c) ( 3 ) ◀ (insert no.)  4947(a)(1) or  527

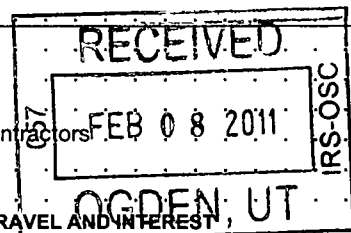
**H** Check  if the organization is not required to attach Schedule B (Form 990, 990-EZ, or 990-PF).

**K** Check  if the organization is not a section 509(a)(3) supporting organization and its gross receipts are normally not more than \$25,000. A Form 990-EZ or Form 990 return is not required, but if the organization chooses to file a return, be sure to file a complete return.

**L** Add lines 5b, 6b, and 7b, to line 9 to determine gross receipts, if \$500,000 or more, file Form 990 instead of Form 990-EZ ▶ \$ **473,062**

### Part I Revenue, Expenses, and Changes in Net Assets or Fund Balances (See the instructions for Part I.)

Revenue	<b>1</b> Contributions, gifts, grants, and similar amounts received . . . . .	<b>1</b>	<b>271,108</b>
	<b>2</b> Program service revenue including government fees and contracts . . . . .	<b>2</b>	<b>87,336</b>
	<b>3</b> Membership dues and assessments . . . . .	<b>3</b>	
	<b>4</b> Investment income . . . . .	<b>4</b>	<b>226</b>
	<b>5a</b> Gross amount from sale of assets other than inventory . . . . .	<b>5a</b>	
	<b>b</b> Less: cost or other basis and sales expenses . . . . .	<b>5b</b>	
	<b>c</b> Gain or (loss) from sale of assets other than inventory (Subtract line 5b from line 5a) . . . . .	<b>5c</b>	
	<b>6</b> Special events and activities (complete applicable parts of Schedule G). If any amount is from gaming, check here <input type="checkbox"/>		
	<b>a</b> Gross revenue (not including \$ <u>86,450</u> of contributions reported on line 1) . . . . .	<b>6a</b>	<b>114,392</b>
<b>b</b> Less: direct expenses other than fundraising expenses . . . . .	<b>6b</b>	<b>90,680</b>	
<b>c</b> Net income or (loss) from special events and activities (Subtract line 6b from line 6a) . . . . .	<b>6c</b>	<b>23,712</b>	
<b>7a</b> Gross sales of inventory, less returns and allowances . . . . .	<b>7a</b>		
<b>b</b> Less: cost of goods sold . . . . .	<b>7b</b>		
<b>c</b> Gross profit or (loss) from sales of inventory (Subtract line 7b from line 7a) . . . . .	<b>7c</b>		
<b>8</b> Other revenue (describe ▶ ) . . . . .	<b>8</b>		
<b>9 Total revenue.</b> Add lines 1, 2, 3, 4, 5c, 6c, 7c, and 8 . . . . .	<b>9</b>	<b>382,382</b>	
Expenses	<b>10</b> Grants and similar amounts paid (attach schedule) . . . . .	<b>10</b>	<b>3,878</b>
	<b>11</b> Benefits paid to or for members . . . . .	<b>11</b>	<b>-0-</b>
	<b>12</b> Salaries, other compensation, and employee benefits . . . . .	<b>12</b>	<b>189,349</b>
	<b>13</b> Professional fees and other payments to independent contractors . . . . .	<b>13</b>	<b>26,319</b>
	<b>14</b> Occupancy, rent, utilities, and maintenance . . . . .	<b>14</b>	<b>24,260</b>
	<b>15</b> Printing, publications, postage, and shipping . . . . .	<b>15</b>	<b>1,792</b>
	<b>16</b> Other expenses (describe ▶ <u>SUPPLIES, INSURANCE, TRAVEL AND INTEREST</u> ) . . . . .	<b>16</b>	<b>26,581</b>
	<b>17 Total expenses.</b> Add lines 10 through 16 . . . . .	<b>17</b>	<b>272,179</b>
Net Assets	<b>18</b> Excess or (deficit) for the year (Subtract line 17 from line 9) . . . . .	<b>18</b>	<b>110,203</b>
	<b>19</b> Net assets or fund balances at beginning of year (from line 27, column (A)) (must agree with end-of-year figure reported on prior year's return) . . . . .	<b>19</b>	<b>(96,649)</b>
	<b>20</b> Other changes in net assets or fund balances (attach explanation) . . . . .	<b>20</b>	<b>(7,029)</b>
	<b>21</b> Net assets or fund balances at end of year. Combine lines 18 through 20 . . . . .	<b>21</b>	<b>6,525</b>



### Part II Balance Sheets. If Total assets on line 25, column (B) are \$1,250,000 or more, file Form 990 instead of Form 990-EZ.

(See the instructions for Part II.)

	(A) Beginning of year	(B) End of year
<b>22</b> Cash, savings, and investments . . . . .	<b>19,487</b>	<b>22 71,574</b>
<b>23</b> Land and buildings . . . . .	<b>-0-</b>	<b>23 -0-</b>
<b>24</b> Other assets (describe ▶ ) . . . . .	<b>49,704</b>	<b>24 34,189</b>
<b>25 Total assets</b> . . . . .	<b>69,191</b>	<b>25 105,763</b>
<b>26 Total liabilities</b> (describe ▶ ) . . . . .	<b>165,870</b>	<b>26 99,238</b>
<b>27 Net assets or fund balances</b> (line 27 of column (B) must agree with line 21) . . . . .	<b>(96,649)</b>	<b>27 6,525</b>

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<b>Part III Statement of Program Service Accomplishments</b> (See the instructions for Part III.)	<b>Expenses</b> (Required for section 501(c)(3) and 501(c)(4) organizations and section 4947(a)(1) trusts, optional for others)
What is the organization's primary exempt purpose? <b>SEE STATEMENT 1</b> Describe what was achieved in carrying out the organization's exempt purposes. In a clear and concise manner, describe the services provided, the number of persons benefited, and other relevant information for each program title.	
28 <b>SEE STATEMENT 2</b> ..... ..... (Grants \$ ) If this amount includes foreign grants, check here . . . . ▶ <input type="checkbox"/>	<b>28a</b> <b>167,769</b>
29 ..... (Grants \$ ) If this amount includes foreign grants, check here . . . . ▶ <input type="checkbox"/>	<b>29a</b>
30 ..... (Grants \$ ) If this amount includes foreign grants, check here . . . . ▶ <input type="checkbox"/>	<b>30a</b>
31 Other program services (attach schedule) . . . . . (Grants \$ ) If this amount includes foreign grants, check here . . . . ▶ <input type="checkbox"/>	<b>31a</b>
<b>32 Total program service expenses</b> (add lines 28a through 31a) . . . . . ▶ <input type="checkbox"/>	<b>32</b> <b>167,769</b>

<b>Part IV List of Officers, Directors, Trustees, and Key Employees.</b> List each one even if not compensated. (See the instructions for Part IV.)				
(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
<b>SEE STATEMENT 3</b> .....		<b>75,000</b>	<b>-0-</b>	<b>-0-</b>
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**Part V Other Information** (Note the statement requirements in the instructions for Part V.)

		Yes	No
33	Did the organization engage in any activity not previously reported to the IRS? If "Yes," attach a detailed description of each activity . . . . .		✓
34	Were any changes made to the organizing or governing documents? If "Yes," attach a conformed copy of the changes . . . . .		✓
35	If the organization had income from business activities, such as those reported on lines 2, 6a, and 7a (among others), but not reported on Form 990-T, attach a statement explaining why the organization did not report the income on Form 990-T.		
a	Did the organization have unrelated business gross income of \$1,000 or more or was it subject to section 6033(e) notice, reporting, and proxy tax requirements? . . . . .		✓
b	If "Yes," has it filed a tax return on <b>Form 990-T</b> for this year? . . . . .		
36	Did the organization undergo a liquidation, dissolution, termination, or significant disposition of net assets during the year? If "Yes," complete applicable parts of Schedule N . . . . .		✓
37a	Enter amount of political expenditures, direct or indirect, as described in the instructions. ▶ <b>37a</b> _____		
b	Did the organization file <b>Form 1120-POL</b> for this year? . . . . .		✓
38a	Did the organization borrow from, or make any loans to, any officer, director, trustee, or key employee or were any such loans made in a prior year and still outstanding at the end of the period covered by this return? . . . . .		✓
b	If "Yes," complete Schedule L, Part II and enter the total amount involved . . . . . <b>38b</b> _____		
39	Section 501(c)(7) organizations. Enter:		
a	Initiation fees and capital contributions included on line 9 . . . . . <b>39a</b> _____		
b	Gross receipts, included on line 9, for public use of club facilities . . . . . <b>39b</b> _____		
40a	Section 501(c)(3) organizations. Enter amount of tax imposed on the organization during the year under: section 4911 ▶ _____ ; section 4912 ▶ _____ ; section 4955 ▶ _____		
b	Section 501(c)(3) and 501(c)(4) organizations. Did the organization engage in any section 4958 excess benefit transaction during the year or is it aware that it engaged in an excess benefit transaction with a disqualified person in a prior year, and that the transaction has not been reported on any of the organization's prior Forms 990 or 990-EZ? If "Yes," complete Schedule L, Part I . . . . .		✓
c	Section 501(c)(3) and 501(c)(4) organizations. Enter amount of tax imposed on organization managers or disqualified persons during the year under sections 4912, 4955, and 4958 . . . . . ▶ _____		
d	Section 501(c)(3) and 501(c)(4) organizations. Enter amount of tax on line 40c reimbursed by the organization . . . . . ▶ _____		
e	All organizations. At any time during the tax year, was the organization a party to a prohibited tax shelter transaction? If "Yes," complete Form 8886-T. . . . .		✓
41	List the states with which a copy of this return is filed. ▶ <b>Oregon</b>		
42a	The organization's books are in care of ▶ <b>Girls Inc of Northwest Oregon</b> Telephone no. ▶ <b>503-230-0054</b> Located at ▶ <b>105 SE Taylor St, Portland, OR</b> ZIP + 4 ▶ <b>97214</b>		
b	At any time during the calendar year, did the organization have an interest in or a signature or other authority over a financial account in a foreign country (such as a bank account, securities account, or other financial account)? . . . . .	Yes	No
42b			✓
	If "Yes," enter the name of the foreign country: ▶ _____ See the instructions for exceptions and filing requirements for <b>Form TD F 90-22.1, Report of Foreign Bank and Financial Accounts</b> .		
c	At any time during the calendar year, did the organization maintain an office outside of the U.S.? . . . . .		✓
	If "Yes," enter the name of the foreign country. ▶ _____		
43	Section 4947(a)(1) nonexempt charitable trusts filing Form 990-EZ in lieu of <b>Form 1041</b> —Check here . . . . . ▶ <input type="checkbox"/> and enter the amount of tax-exempt interest received or accrued during the tax year . . . . . ▶ <b>43</b> _____		
44	Did the organization maintain any donor advised funds? If "Yes," Form 990 must be completed instead of Form 990-EZ . . . . .		✓
45	Is any related organization a controlled entity of the organization within the meaning of section 512(b)(13)? If "Yes," Form 990 must be completed instead of Form 990-EZ . . . . .		✓

**Part VI Section 501(c)(3) organizations and section 4947(a)(1) nonexempt charitable trusts only.** All section 501(c)(3) organizations and section 4947(a)(1) nonexempt charitable trusts must answer questions 46-49b and complete the tables for lines 50 and 51.

	Yes	No
<b>46</b> Did the organization engage in direct or indirect political campaign activities on behalf of or in opposition to candidates for public office? If "Yes," complete Schedule C, Part I . . . . .	<b>46</b>	<input checked="" type="checkbox"/>
<b>47</b> Did the organization engage in lobbying activities? If "Yes," complete Schedule C, Part II . . . . .	<b>47</b>	<input checked="" type="checkbox"/>
<b>48</b> Is the organization a school as described in section 170(b)(1)(A)(ii)? If "Yes," complete Schedule E . . . . .	<b>48</b>	<input checked="" type="checkbox"/>
<b>49a</b> Did the organization make any transfers to an exempt non-charitable related organization? . . . . .	<b>49a</b>	<input checked="" type="checkbox"/>
<b>b</b> If "Yes," was the related organization a section 527 organization? . . . . .	<b>49b</b>	<input checked="" type="checkbox"/>

**50** Complete this table for the organization's five highest compensated employees (other than officers, directors, trustees and key employees) who each received more than \$100,000 of compensation from the organization. If there is none, enter "None."

(a) Name and address of each employee paid more than \$100,000	(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
<b>NOT APPLICABLE</b>				

**f** Total number of other employees paid over \$100,000 . . . . . ▶ \_\_\_\_\_

**51** Complete this table for the organization's five highest compensated independent contractors who each received more than \$100,000 of compensation from the organization. If there is none, enter "None."

(a) Name and address of each independent contractor paid more than \$100,000	(b) Type of service	(c) Compensation
<b>NOT APPLICABLE</b>		

**d** Total number of other independent contractors each receiving over \$100,000 . . . . . ▶ \_\_\_\_\_

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.

**Sign Here**

▶ *Elizabeth Nye* Signature of officer      2/4/2011 Date

▶ **Elizabeth Nye, Executive Director** Type or print name and title

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**Paid Preparer's Use Only**

Preparer's signature: \_\_\_\_\_ Date: \_\_\_\_\_ Check if self-employed:  Preparer's identifying number (See instructions): \_\_\_\_\_

Firm's name (or yours if self-employed), address, and ZIP + 4: \_\_\_\_\_ EIN: \_\_\_\_\_ Phone no: \_\_\_\_\_

May the IRS discuss this return with the preparer shown above? See instructions . . . . . ▶  Yes  No



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

**Public Charity Status and Public Support**

OMB No. 1545-0047

**2009**

Complete if the organization is a section 501(c)(3) organization or a section 4947(a)(1) nonexempt charitable trust.

Open to Public Inspection

Department of the Treasury  
Internal Revenue Service

▶ Attach to Form 990 or Form 990-EZ. ▶ See separate instructions.

Name of the organization

*Girls Inc of Northwest Oregon*

Employer identification number

*54-2073230*

**Part I Reason for Public Charity Status (All organizations must complete this part.) See instructions**

The organization is not a private foundation because it is: (For lines 1 through 11, check only one box.)

- 1  A church, convention of churches or association of churches described in section 170(b)(1)(A)(i).
- 2  A school described in section 170(b)(1)(A)(ii). (Attach Schedule E.)
- 3  A hospital or cooperative hospital service organization described in section 170(b)(1)(A)(iii).
- 4  A medical research organization operated in conjunction with a hospital described in section 170(b)(1)(A)(iii). Enter the hospital's name, city, and state.
- 5  An organization operated for the benefit of a college or university owned or operated by a governmental unit described in section 170(b)(1)(A)(iv). (Complete Part II.)
- 6  A federal, state, or local government or governmental unit described in section 170(b)(1)(A)(v).
- 7  An organization that normally receives a substantial part of its support from a governmental unit or from the general public described in section 170(b)(1)(A)(vi). (Complete Part II.)
- 8  A community trust described in section 170(b)(1)(A)(vi). (Complete Part II.)
- 9  An organization that normally receives: (1) more than 33-1/3 % of its support from contributions, membership fees, and gross receipts from activities related to its exempt functions - subject to certain exceptions, and (2) no more than 33-1/3 % of its support from gross investment income and unrelated business taxable income (less section 511 tax) from businesses acquired by the organization after June 30, 1975. See section 509(a)(2). (Complete Part III.)
- 10  An organization organized and operated exclusively to test for public safety. See section 509(a)(4).
- 11  An organization organized and operated exclusively for the benefit of, to perform the functions of, or carry out the purposes of one or more publicly supported organizations described in section 509(a)(1) or section 509(a)(2). See section 509(a)(3). Check the box that describes the type of supporting organization and complete lines 11e through 11h.
  - a  Type I
  - b  Type II
  - c  Type III - Functionally integrated
  - d  Type III - Other
- e  By checking this box, I certify that the organization is not controlled directly or indirectly by one or more disqualified persons other than foundation managers and other than one or more publicly supported organizations described in section 509(a)(1) or section 509(a)(2).
- f  If the organization received a written determination from the IRS that is a Type I, Type II or Type III supporting organization, check this box
- g Since August 17, 2006, has the organization accepted any gift or contribution from any of the following persons?

- (i) a person who directly or indirectly controls, either alone or together with persons described in (ii) and (iii) below, the governing body of the supported organization?
- (ii) a family member of a person described in (i) above?
- (iii) a 35% controlled entity of a person described in (i) or (ii) above?

	Yes	No
11 g (i)		
11 g (ii)		
11 g (iii)		

**h Provide the following information about the supported organizations**

(i) Name of Supported Organization	(ii) EIN	(iii) Type of organization (described on lines 1-9 above or IRC section (see instructions))	(iv) Is the organization in col (i) listed in your governing document?		(v) Did you notify the organization in col (i) of your support?		(vi) Is the organization in col (i) organized in the U.S.?		(vii) Amount of Support
			Yes	No	Yes	No	Yes	No	
<b>Total</b>									

**Part II Support Schedule for Organizations Described in Sections 170(b)(1)(A)(iv) and 170(b)(1)(A)(vi)**

(Complete only if you checked the box on line 5, 7, or 8 of Part I.)

**Section A. Public Support**

Calendar year (or fiscal year beginning in) ▶	(a) 2005	(b) 2006	(c) 2007	(d) 2008	(e) 2009	(f) Total
1 Gifts, grants, contributions and membership fees received. (Do not include 'unusual grants').	273,588	126,723	75,331	437,218	417,551	1,330,411
2 Tax revenues levied for the organization's benefit and either paid to it or expended on its behalf . . . . .	0	0	0	0	0	
3 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 . . . . .	0	0	0	0	0	
4 Total. Add lines 1-through 3 . . . . .	273,588	126,723	75,331	437,218	417,551	1,330,411
5 The portion of total contributions by each person (other than a governmental unit or publicly supported organization) included on line 1 that exceeds 2% of the amount shown on line 11, column (f) . . . . .						86830
6 Public support. Subtract line 5 from line 4 . . . . .						1,243,581

**Section B. Total Support**

Calendar year (or fiscal year beginning in) ▶	(a) 2005	(b) 2006	(c) 2007	(d) 2008	(e) 2009	(f) Total
7 Amounts from line 4 . . . . .	273,588	126,723	75,331	437,218	417,551	1,330,411
8 Gross income from interest, dividends, payments received on securities loans, rents, royalties and income from similar sources . . . . .	0	0	1761	159	226	2144
9 Net income from unrelated business activities, whether or not the business is regularly carried on . . . . .	0	0	0	0	0	0
10 Other income. Do not include gain or loss from the sale of capital assets (Explain in Part IV) . . . . .	0	0	0	0	0	0
11 Total support. Add lines 7 through 10 . . . . .						1,332,555
12 Gross receipts from related activities, etc. (see instructions) . . . . .					12	

13 First five years. If the Form 990 is for the organization's first, second, third, fourth, or fifth tax year as a section 501(c)(3) organization, check this box and stop here

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

- 14 Public support percentage for 2009 (line 6, column (f) divided by line 11, column (f)) . . . . . **14** 93.32%
- 15 Public support percentage from 2008 Schedule A, Part II, line 14 . . . . . **15** 93.25%
- 16a 33-1/3 support test – 2009. If the organization did not check the box on line 13, and the line 14 is 33-1/3 % or more, check this box and stop here. The organization qualifies as a publicly supported organization. . . . .
- b 33-1/3 support test – 2008. If the organization did not check a box on line 13, or 16a, and line 15 is 33-1/3% or more, check this box and stop here. The organization qualifies as a publicly supported organization. . . . .
- 17a 10%-facts-and-circumstances test – 2009. If the organization did not check a box on line 13, 16a, or 16b, and line 14 is 10% or more, and if the organization meets the 'facts-and-circumstances' test, check this box and stop here. Explain in Part IV how the organization meets the 'facts-and-circumstances' test. The organization qualifies as a publicly supported organization. . . . .
- b 10%-facts-and-circumstances test – 2008. If the organization did not check a box on line 13, 16a, 16b, or 17a, and line 15 is 10% or more, and if the organization meets the 'facts-and-circumstances' test, check this box and stop here. Explain in Part IV how the organization meets the 'facts-and-circumstances' test. The organization qualifies as a publicly supported organization. . . . .
- 18 Private foundation. If the organization did not check a box on line 13, 16a, 16b, 17a, or 17b, check this box and see instructions. . . . .

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

(Complete only if you checked the box on line 9 of Part I.)

**Section A. Public Support**

Calendar year (or fiscal yr beginning in) ▶	(a) 2005	(b) 2006	(c) 2007	(d) 2008	(e) 2009	(f) Total
<b>1</b> Gifts, grants, contributions and membership fees received. (Do not include "unusual grants.")						
<b>2</b> Gross receipts from admissions, merchandise sold or services performed, or facilities furnished in a activity that is related to the organization's tax-exempt purpose						
<b>3</b> Gross receipts from activities that are not an unrelated trade or business under section 513						
<b>4</b> Tax revenues levied for the organization's benefit and either paid to or expended on its behalf						
<b>5</b> The value of services or facilities furnished by a governmental unit to the organization without charge						
<b>6</b> Total. Add lines 1 through 5						
<b>7a</b> Amounts included on lines 1, 2, 3 received from disqualified persons						
<b>b</b> Amounts included on lines 2 and 3 received from other than disqualified persons that exceed the greater of 1% of the amount on line 13 for the year						
<b>c</b> Add lines 7a and 7b						
<b>8</b> Public support (Subtract line 7c from line 6.)						

**Section B. Total Support**

Calendar year (or fiscal yr beginning in) ▶	(a) 2005	(b) 2006	(c) 2007	(d) 2008	(e) 2009	(f) Total
<b>9</b> Amounts from line 6						
<b>10a</b> Gross income from interest, dividends, payments received on securities loans, rents, royalties and income from similar sources						
<b>b</b> Unrelated business taxable income (less section 511 taxes) from businesses acquired after June 30, 1975						
<b>c</b> Add lines 10a and 10b						
<b>11</b> Net income from unrelated business activities not included in line 10b, whether or not the business is regularly carried on						
<b>12</b> Other income. Do not include gain or loss from the sale of capital assets (Explain in Part IV.)						
<b>13</b> Total support (add lines 9, 10c, 11, and 12)						
<b>14</b> First five years. If the Form 990 is for the organization's first, second, third, fourth, or fifth tax year as a section-501(c)(3) organization, check this box and stop here. <input type="checkbox"/>						

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

<b>15</b> Public support percentage for 2009 (line 8, column (f) divided by line 13, column (f))	<b>15</b>	%
<b>16</b> Public support percentage from 2008 Schedule A, Part III, line 15	<b>16</b>	%

**Section D. Computation of Investment Income Percentage**

<b>17</b> Investment income percentage for 2009 (line 10c, column (f) divided by line 13, column (f))	<b>17</b>	%
<b>18</b> Investment income percentage from 2008 Schedule A, Part III, line 17	<b>18</b>	%
<b>19a</b> 33-1/3 support tests - 2009. If the organization did not check the box on line 14, and line 15 is more than 33-1/3%, and line 17 is not more than 33-1/3%, check this box and stop here. The organization qualifies as a publicly supported organization. <input type="checkbox"/>		
<b>b</b> 33-1/3 support tests - 2008. If the organization did not check a box on line 14 or 19a, and line 16 is more than 33-1/3%, and line 18 is not more than 33-1/3%, check this box and stop here. The organization qualifies as a publicly supported organization. <input type="checkbox"/>		
<b>20</b> Private foundation. If the organization did not check a box on line 14, 19a, or 19b, check this box and see instructions. <input type="checkbox"/>		





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

Department of the Treasury  
Internal Revenue Service

**Supplemental Information Regarding  
Fundraising or Gaming Activities**

Complete if the organization answered "Yes" to Form 990, Part IV, lines 17, 18, or 19, or if the organization entered more than \$15,000 on Form 990-EZ, line 6a.  
▶ Attach to Form 990 or Form 990-EZ. ▶ See separate instructions.

OMB No 1545-0047

**2009**

**Open To Public  
Inspection**

Name of the organization

**GIRLS INC OF NORTHWEST OREGON**

Employer identification number

**54 : 2073930**

**Part I**

**Fundraising Activities.** Complete if the organization answered "Yes" to Form 990, Part IV, line 17. Form 990-EZ filers are not required to complete this part.

**1** Indicate whether the organization raised funds through any of the following activities. Check all that apply.

- a**  Mail solicitations
- b**  Internet and email solicitations
- c**  Phone solicitations
- d**  In-person solicitations
- e**  Solicitation of non-government grants
- f**  Solicitation of government grants
- g**  Special fundraising events

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

**b** If "Yes," list the ten highest paid individuals or entities (fundraisers) pursuant to agreements under which the fundraiser is to be compensated at least \$5,000 by the organization.

(i) Name of individual or entity (fundraiser)	(ii) Activity	(iii) Did fundraiser have custody or control of contributions?		(iv) Gross receipts from activity	(v) Amount paid to (or retained by) fundraiser listed in col (i)	(vi) Amount paid to (or retained by) organization
		Yes	No			
<b>NOT APPLICABLE</b>						
<b>Total</b> . . . . . ▶						

**3** List all states in which the organization is registered or licensed to solicit funds or has been notified it is exempt from registration or licensing.

**OREGON**

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**Part II Fundraising Events.** Complete if the organization answered "Yes" to Form 990, Part IV, line 18, or reported more than \$15,000 on Form 990-EZ, line 6a. List events with gross receipts greater than \$5,000.

		(a) Event #1	(b) Event #2	(c) Other events	(d) Total events
		<b>BRUNCH</b> (event type)	<b>AUCTION</b> (event type)	(total number)	(add col (a) through col (c))
Revenue	<b>1</b> Gross receipts	23,786	171,959		195,745
	<b>2</b> Less: Charitable contributions	12,525	68,828		81,353
	<b>3</b> Gross income (line 1 minus line 2)	11,261	103,131		114,392
Direct Expenses	<b>4</b> Cash prizes	-0-	-0-		-0-
	<b>5</b> Noncash prizes	-0-	-0-		-0-
	<b>6</b> Rent/facility costs	1,898	28,966		30,864
	<b>7</b> Food and beverages	5,511	-0-		5,511
	<b>8</b> Entertainment	-0-	6,931		6,931
	<b>9</b> Other direct expenses	1,247	46,127		47,374
	<b>10</b> Direct expense summary. Add lines 4 through 9 in column (d)				( 90,680 )
<b>11</b> Net income summary. Combine line 3, column (d), and line 10				23,712	

**Part III Gaming.** Complete if the organization answered "Yes" to Form 990, Part IV, line 19, or reported more than \$15,000 on Form 990-EZ, line 6a.

		(a) Bingo	(b) Pull tabs/instant bingo/progressive bingo	(c) Other gaming	(d) Total gaming (add col (a) through col (c))
Revenue	<b>1</b> Gross revenue				
Direct Expenses	<b>2</b> Cash prizes				
	<b>3</b> Noncash prizes				
	<b>4</b> Rent/facility costs				
	<b>5</b> Other direct expenses				
	<b>6</b> Volunteer labor	<input type="checkbox"/> Yes _____ % <input type="checkbox"/> No	<input type="checkbox"/> Yes _____ % <input type="checkbox"/> No	<input type="checkbox"/> Yes _____ % <input type="checkbox"/> No	
<b>7</b> Direct expense summary. Add lines 2 through 5 in column (d)				( )	
<b>8</b> Net gaming income summary. Combine line 1, column d, and line 7					

	Yes	No
<b>9</b> Enter the state(s) in which the organization operates gaming activities: _____		
<b>a</b> Is the organization licensed to operate gaming activities in each of these states? _____		
<b>b</b> If "No," explain: _____		
<b>10a</b> Were any of the organization's gaming licenses revoked, suspended or terminated during the tax year?		
<b>b</b> If "Yes," explain: _____		
<b>11</b> Does the organization operate gaming activities with nonmembers?		
<b>12</b> Is the organization a grantor, beneficiary or trustee of a trust or a member of a partnership or other entity formed to administer charitable gaming?		

		Yes	No								
<b>13</b>	Indicate the percentage of gaming activity operated in:										
	<table border="1" style="width: 100%; border-collapse: collapse;"> <tr> <td style="width: 5%;"><b>13a</b></td> <td style="width: 60%;">The organization's facility . . . . .</td> <td style="width: 10%; text-align: center;">%</td> <td style="width: 25%;"></td> </tr> <tr> <td><b>13b</b></td> <td>An outside facility . . . . .</td> <td style="text-align: center;">%</td> <td></td> </tr> </table>	<b>13a</b>	The organization's facility . . . . .	%		<b>13b</b>	An outside facility . . . . .	%			
<b>13a</b>	The organization's facility . . . . .	%									
<b>13b</b>	An outside facility . . . . .	%									
<b>14</b>	Enter the name and address of the person who prepares the organization's gaming/special events books and records:										
	Name ▶ .....										
	Address ▶ .....										
<b>15a</b>	Does the organization have a contract with a third party from whom the organization receives gaming revenue?	<b>15a</b>									
<b>b</b>	If "Yes," enter the amount of gaming revenue received by the organization ▶ \$ ..... and the amount of gaming revenue retained by the third party ▶ \$ .....										
<b>c</b>	If "Yes," enter name and address of the third party.										
	Name ▶ .....										
	Address ▶ .....										
<b>16</b>	Gaming manager information:										
	Name ▶ .....										
	Gaming manager compensation ▶ \$ .....										
	Description of services provided ▶ .....										
	<input type="checkbox"/> Director/officer <input type="checkbox"/> Employee <input type="checkbox"/> Independent contractor										
<b>17</b>	Mandatory distributions:										
<b>a</b>	Is the organization required under state law to make charitable distributions from the gaming proceeds to retain the state gaming license?	<b>17a</b>									
<b>b</b>	Enter the amount of distributions required under state law to be distributed to other exempt organizations or spent in the organization's own exempt activities during the tax year ▶ \$ .....										

## STATEMENT 1

FORM 990-EZ, PART III

## ORGANIZATION'S PRIMARY EXEMPT PURPOSE

THE MISSION OF GIRLS INC. OF NORTHWEST OREGON IS TO INSPIRE ALL GIRLS TO BE STRONG, SMART AND BOLD. BY RESPONDING TO THE CHANGING NEEDS OF GIRLS AND THEIR COMMUNITIES THROUGH RESEARCH-BASED PROGRAMS AND ADVOCACY, THE ORGANIZATION EMPOWERS GIRLS TO REACH THEIR FULL POTENTIAL AND TO UNDERSTAND, VALUE AND ASSERT THEIR RIGHTS.

## STATEMENT 2

FORM 990-EZ, PART III

## STATEMENT OF PROGRAM SERVICE ACCOMPLISHMENTS

<u>DESCRIPTION</u>	<u>GRANTS AND ALLOCATIONS</u>	<u>PROGRAM SERVICE EXPENSES</u>
<p>After School Girls Groups – Girls attend weekly 90-120 minute after school Girls Groups around the Portland metropolitan area. Each group is led by a professionally trained facilitator. The following programs are presented at Girls Groups throughout the school year: Allies in Action which teaches girls how to overcome relational aggression, otherwise known as bullying, Friendly PEERsuasion® which offers gender-specific drug and alcohol abuse prevention; Operation SMART® which introduces girls to science, math and technology related careers; and Economic Literacy® which teaches girls to manage and invest money. In fiscal year 2010, the Afterschool Girls Group Program served 246 girls.</p> <p style="text-align: center;">INCLUDES FOREIGN GRANTS: NO</p>	153,470	137,625
<p>Associate Mentoring Program – This program offers girls collective workplace mentoring to develop communication and problem-solving skills necessary for successful teamwork applicable in business, home and school. In fiscal year 2010, the Associate Mentoring Program served 11 girls.</p> <p style="text-align: center;">INCLUDES FOREIGN GRANTS: NO</p>	10,500	22,992
<p><i>Girls Take Off (GTO) – This program provides girls no-cost monthly wilderness events that instill girls' with appreciation for the health of their bodies as well as the environment. In fiscal year 2010, the Girls Take Off program served 75 girls.</i></p> <p style="text-align: center;">INCLUDES FOREIGN GRANTS: NO</p>	7,300	4,646
<p>Girls Council – is our girls' advisory council. They provide Girls Inc. with information to develop meaningful and relevant programming. Girls learn to develop leadership and advocacy skills by visiting the legislature, representing the Organization at events and working together to develop an action plan for the school year. In fiscal year</p>	-0-	2,506

STATEMENT 2 (CONTINUED)  
FORM 990-EZ, PART III  
STATEMENT OF PROGRAM SERVICE ACCOMPLISHMENTS

<u>DESCRIPTION</u>	<u>GRANTS AND ALLOCATIONS</u>	<u>PROGRAM SERVICE EXPENSES</u>
2010, the Girls Council program served 27 girls. INCLUDES FOREIGN GRANTS: NO		<u>\$ 167,769</u>

STATEMENT 3  
FORM 990-EZ, PART IV  
LIST OF OFFICERS, DIRECTORS, TRUSTEES AND KEY EMPLOYEES

<u>NAME AND ADDRESS</u>	<u>TITLE AND AVERAGE HOURS PER WEEK DEVOTED</u>	<u>COMPENSATION</u>	<u>CONTRIBUTION TO EBP &amp; DC</u>	<u>EXPENSE ACCOUNT / OTHER</u>
SHELLEY GUNTON C/O ORGANIZATION PORTLAND, OR 97214	DIRECTOR 0	\$ 0.	\$ 0.	\$ 0.
LAURIE RINGLEIN C/O ORGANIZATION PORTLAND, OR 97214	VICE CHAIR 0	\$ 0.	\$ 0.	\$ 0.
ALISON HIATT C/O ORGANIZATION PORTLAND, OR 97214	DIRECTOR 0	\$ 0.	\$ 0.	\$ 0.
ELIZABETH NYE C/O ORGANIZATION PORTLAND, OR 97214	EXEC DIRECTOR 40.00	\$ 75,000.	\$ 0.	\$ 0.
PAIGE JACKSON C/O ORGANIZATION PORTLAND, OR 97214	BOARD CHAIR 0	\$ 0.	\$ 0.	\$ 0.
STACY J SIMPSON C/O ORGANIZATION PORTLAND, OR 97214	FINANCE CHAIR 0	\$ 0.	\$ 0.	\$ 0.

STATEMENT 3 (CONTINUED)  
FORM 990-EZ, PART IV  
LIST OF OFFICERS, DIRECTORS, TRUSTEES AND KEY EMPLOYEES

<u>NAME AND ADDRESS</u>	<u>TITLE AND AVERAGE HOURS PER WEEK DEVOTED</u>	<u>COMPENSATION</u>	<u>CONTRIBUTION TO EBP &amp; DC</u>	<u>EXPENSE ACCOUNT / OTHER</u>
JODY ANN NOON C/O ORGANIZATION PORTLAND, OR 97214	DIRECTOR 0	\$ 0.	\$ 0.	\$ 0.
JACQUELYN PAWELA-CREW C/O ORGANIZATION PORTLAND, OR 97214	DIRECTOR 0	\$ 0.	\$ 0.	\$ 0.
CHRISTINE URI C/O ORGANIZATION PORTLAND, OR 97214	SECRETARY 0	\$ 0.	\$ 0.	\$ 0.
SUSAN PARKER C/O ORGANIZATION PORTLAND, OR 97214	DIRECTOR 0	\$ 0.	\$ 0.	\$ 0.
ROBIN ROREX C/O ORGANIZATION PORTLAND, OR 97214	DIRECTOR 0	\$ 0.	\$ 0.	\$ 0.
JENNIFER STOLL C/O ORGANIZATION PORTLAND, OR 97214	DIRECTOR 0	\$ 0.	\$ 0.	\$ 0.
DANA SULLIVAN C/O ORGANIZATION PORTLAND, OR 97214	DIRECTOR 0	\$ 0.	\$ 0.	\$ 0.
LORI SPENCER WOOLFREY C/O ORGANIZATION PORTLAND, OR 97214	DIRECTOR 0	\$ 0.	\$ 0.	\$ 0.
		<u>\$ 75,000.</u>	<u>\$ 0.</u>	<u>\$ 0.</u>

2009

FEDERAL STATEMENTS  
GIRLS INC. OF NORTHWEST OREGON

PAGE 4  
54-2073930

FORM 990-EZ, PART I, LINE 20  
NET ASSETS

OTHER CHANGES IN NET ASSETS OF \$7,029 DUE TO PRIOR PERIOD ADJUSTMENT.

**GIRLS INC. OF NW OREGON**  
**FINANCIAL STATEMENTS**  
**Year Ended June 30, 2010**

**girls**  
**inc.®**

inspiring all girls to be strong,  
smart and bold



**GIRLS INC. OF NW OREGON**

**FINANCIAL STATEMENTS**

**Year Ended June 30, 2010**

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Statement of Functional Expenses	4
Statement of Cash Flows	5
Notes to Financial Statements	6-9



**KERN & THOMPSON, LLC**

Certified Public Accountants

## INDEPENDENT AUDITORS' REPORT

Board of Directors  
Girls Inc. of NW Oregon  
Portland, Oregon

We have audited the statement of financial position of Girls Inc. of NW Oregon (a not-for-profit organization) as of June 30, 2010, and the related statements of activities, functional expenses and cash flows for the year then ended. These financial statements are the responsibility of the Organization's management. Our responsibility is to express an opinion on these financial statements based on our audit.

We conducted our audit in accordance with auditing standards generally accepted in the United States of America. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free of material misstatement. An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the financial statements. An audit also includes assessing the accounting principles used and significant estimates made by management, as well as evaluating the overall financial statement presentation. We believe that our audit provides a reasonable basis for our opinion.

In our opinion, the financial statements referred to above present fairly, in all material respects, the financial position of Girls Inc. of NW Oregon at June 30, 2010, and the changes in its net assets and its cash flows for the year then ended in conformity with accounting standards generally accepted in the United States of America.

*Kern & Thompson, LLC*

Portland, Oregon  
January 3, 2011

**GIRLS INC. OF NW OREGON**  
**STATEMENT OF FINANCIAL POSITION**

**June 30, 2010**

**ASSETS**

Cash and cash equivalents	\$ 71,574
Grants and contracts receivable	11,185
Prepaid expenses	5,057
Furniture and equipment	<u>17,947</u>
<b>Total assets</b>	<b>\$ <u>105,763</u></b>

**LIABILITIES AND NET ASSETS**

Accounts payable	\$ 59,255
Accrued payroll and related taxes	5,284
Line of credit	<u>34,699</u>
<b>Total liabilities</b>	<b><u>99,238</u></b>
<b>Net assets</b>	
Unrestricted	<u>6,525</u>
<b>Total net assets</b>	<b><u>6,525</u></b>
<b>Total liabilities and net assets</b>	<b>\$ <u>105,763</u></b>

See notes to financial statements.

**GIRLS INC. OF NW OREGON**

**STATEMENT OF ACTIVITIES**

**Year Ended June 30, 2010**

	<u>Unrestricted</u>	<u>Temporarily Restricted</u>	<u>Total</u>
<b>Revenues and other support</b>			
Government contracts	\$ 81,702	\$ -	\$ 81,702
Foundation grants	56,051	55,408	111,459
Indirect public support	3,126	-	3,126
Individual donations	46,602	2,573	49,175
Corporate donations	20,435	-	20,435
Program fees	-	5,634	5,634
Special events, net of \$91,138 in direct expense	110,162	-	110,162
Interest income	226	-	226
Other income	463	-	463
	<u>318,767</u>	<u>63,615</u>	<u>382,382</u>
Net assets released from restriction	99,947	(99,947)	-
<b>Total revenues and other support</b>	<b><u>418,714</u></b>	<b><u>(36,332)</u></b>	<b><u>382,382</u></b>
<b>Expenses</b>			
Program services			
After School Girls Programs	137,625	-	137,625
Associate Mentoring Program	22,992	-	22,992
Girls Take Off	4,646	-	4,646
Girls Council	2,506	-	2,506
Total program services	167,769	-	167,769
Supporting services			
Administration	63,323	-	63,323
Fund-raising	41,087	-	41,087
Total expenses	<u>272,179</u>	<u>-</u>	<u>272,179</u>
<b>Change in net assets</b>	<b>146,535</b>	<b>(36,332)</b>	<b>110,203</b>
Net assets (deficit), beginning of year	(140,010)	36,332	(103,678)
<b>Net assets, end of year</b>	<b>\$ 6,525</b>	<b>\$ -</b>	<b>\$ 6,525</b>

See notes to financial statements.

GIRLS INC. OF NW OREGON

STATEMENT OF FUNCTIONAL EXPENSES

Year Ended June 30, 2010

	PROGRAM SERVICES					SUPPORTING SERVICES		
	After School Girls Groups	Associate Mentoring	Girls Take Off	Girls Council	Total Program	Adminis- tration	Fund- raising	Total
Wages	\$ 91,887	\$ 18,129	\$ 1,198	\$ 2,232	\$ 113,446	\$ 18,264	\$ 28,912	\$ 160,622
Payroll taxes	9,749	1,816	74	147	11,786	2,826	3,241	17,853
Employee benefits	7,061	1,169	-	-	8,230	1,338	1,307	10,875
Consultants	5,256	420	-	-	5,676	20,022	618	26,316
Occupancy	11,286	1,077	1,920	-	14,283	1,096	1,689	17,068
Supplies	1,720	51	1,276	127	3,174	1,486	2,457	7,117
Communication	2,941	228	158	-	3,327	1,423	602	5,352
Insurance	672	-	-	-	672	2,758	167	3,597
Printing and copying	1,417	90	-	-	1,507	109	263	1,879
Travel and conference	784	12	20	-	816	1,175	170	2,161
Miscellaneous expenses	4,852	-	-	-	4,852	5,867	1,661	12,380
Depreciation	-	-	-	-	-	6,959	-	6,959
	<b>\$ 137,625</b>	<b>\$ 22,992</b>	<b>\$ 4,646</b>	<b>\$ 2,506</b>	<b>\$ 167,769</b>	<b>\$ 63,323</b>	<b>\$ 41,087</b>	<b>\$ 272,179</b>

See notes to financial statements.

**GIRLS INC. OF NW OREGON**  
**STATEMENT OF CASH FLOWS**  
**Year Ended June 30, 2010**

<b>Cash flows from operating activities:</b>	
Change in net assets	\$ 110,203
Adjustments to reconcile change in net assets to net cash provided by (used in) operating activities:	
Depreciation	6,959
Changes in assets and liabilities:	
Grants and contracts receivable	5,579
Prepaid expenses	2,929
Accounts payable	(30,441)
Accrued payroll and related taxes	(1,713)
Deferred revenue	(7,000)
<b>Net cash provided by (used in) operating activities</b>	<u><u>86,516</u></u>
<b>Cash flows from investing activities:</b>	
Purchase of equipment	(563)
Sale of investments	685
<b>Net cash provided by (used in) investing activities</b>	<u><u>122</u></u>
<b>Cash flows from financing activities:</b>	
Proceeds on line of credit	<u><u>(34,551)</u></u>
<b>Change in cash and cash equivalents</b>	<b>52,087</b>
Cash and cash equivalents, beginning of year	<u>19,487</u>
<b>Cash and cash equivalents, end of year</b>	<b>\$ <u><u>71,574</u></u></b>

See notes to financial statements.

**GIRLS INC. OF NW OREGON**  
**NOTES TO FINANCIAL STATEMENTS**

**June 30, 2010**

**NOTE A – DESCRIPTION OF ORGANIZATION**

The mission of Girls Inc. of Northwest Oregon (the Organization) is to inspire all girls to be strong, smart and bold. By responding to the changing needs of girls and their communities through research based programs and advocacy, the Organization empowers girls to reach their full potential and to understand, value and assert their rights.

In February of 2005, The Girls' Alliance became an affiliate of Girls Inc., a national organization, and began doing business as "Girls Inc. of Northwest Oregon" to meet the requirements of the affiliation agreement.

The programs of the Organization are:

- **After School Girls Groups** – Girls attend weekly 90-120 minute after school Girls Groups around the Portland metropolitan area. Each group is led by a professionally trained facilitator. The following programs are presented at Girls Groups throughout the school year: Allies in Action which teaches girls how to overcome relational aggression, otherwise known as bullying, Friendly PEERsuasion® which offers gender-specific drug and alcohol abuse prevention; Operation SMART® which introduces girls to science, math and technology related careers; and Economic Literacy® which teaches girls to manage and invest money. In fiscal year 2010, the Afterschool Girls Group Program served 246 girls.
- **Associate Mentoring Program** – This program offers girls collective workplace mentoring to develop communication and problem-solving skills necessary for successful teamwork applicable in business, home and school. In fiscal year 2010, the Associate Mentoring Program served 11 girls.
- **Girls Take Off (GTO)** – This program provides girls no-cost monthly wilderness events that instill girls with appreciation for the health of their bodies, as well as the environment. In fiscal year 2010, the Girls Take Off program served 75 girls.
- **Girls Council** – is our girls' advisory council. They provide Girls Inc. with information to develop meaningful and relevant programming. Girls learn to develop leadership and advocacy skills by visiting the legislature, representing the Organization at events and working together to develop an action plan for the school year. In fiscal year 2010, the Girls Council program served 27 girls.

**NOTE B – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES**

**Basis of Accounting**

The financial statements of the Organization have been prepared utilizing the accrual basis of accounting in accordance with accounting principles generally accepted in the United States.

**GIRLS INC. OF NW OREGON**

**NOTES TO FINANCIAL STATEMENTS (CONTINUED)**

**June 30, 2010**

**NOTE B – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)**

**Contributions**

Contributions, which include unconditional promises to give, are recognized as revenue in the period received. Conditional promises to give are not recognized until they become unconditional, that is, when the conditions on which they depend are substantially met. The Organization reports gifts of cash and other assets as restricted support if they are received with donor stipulations that limit the use of the donated assets. When a donor restriction expires, that is, when a stipulated time restriction ends or purpose restriction is accomplished, temporarily restricted net assets are reclassified to unrestricted net assets and reported in the statements of activities as net assets released from restrictions.

**Estimates**

The preparation of financial statements in conformity with generally accepted accounting principles requires management to make estimates and assumptions that affect certain reported amounts and disclosures. Accordingly, actual results could differ from those estimates.

**Furniture and Equipment**

Furniture and equipment is recorded at cost when purchased or fair market value when donated. Depreciation is computed on the estimated useful lives of the assets using the straight-line method over estimated useful lives ranging from 5-10 years. Maintenance and repairs are expensed when incurred. Betterments and renewals are capitalized.

**Grants and Contracts Receivable**

Grants and contracts receivable are recorded monthly as the related services are provided and billed. Management periodically assesses the need for an allowance for doubtful accounts based on historical experience and existing conditions affecting probable collection. Receivables are considered impaired if unpaid balances are not received in accordance with the contractual terms. It is the Organization's policy to charge off uncollectible receivables when management determines the receivables will not be collected. Management has determined that an allowance for doubtful accounts was not necessary as of June 30, 2010. There were no grants and contracts receivable older than 90 days as of June 30, 2010.

**Income Taxes**

The Organization has been approved as a tax-exempt organization under the Internal Revenue Code 501(c)(3) and applicable state laws. Accordingly, no provision for income taxes is included in the accompanying financial statements. The Organization does not believe it has unrelated trade or business income in excess of \$1,000.

The Organization's federal exempt organization business tax returns are subject to examination by the Internal Revenue Service, generally for three years after they are filed.



**GIRLS INC. OF NW OREGON**  
**NOTES TO FINANCIAL STATEMENTS (CONTINUED)**

**June 30, 2010**

**NOTE B – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)**

**Allocation of Functional Expenses**

The cost of providing the various programs and other activities has been summarized in the Statement of Activities. Certain costs, including salaries and administrative operating expenses, have been allocated among the programs and supporting services benefited.

**NOTE C – PROPERTY AND EQUIPMENT**

Property and equipment as of June 30, 2010 consists of the following:

Automobile	\$ 17,821
Computer equipment	13,827
Furniture	<u>11,092</u>
	42,740
Less accumulated depreciation	<u>(24,793)</u>
	<u>\$ 17,947</u>

Depreciation expense was \$6,959 for the year ended June 30, 2010.

**NOTE D – LINE OF CREDIT**

The Organization maintains a line of credit at Commerce Bank for up to \$40,000 bearing interest at 5%. The line of credit is secured by investments held at Commerce Bank and is renewable yearly through June 30, 2011. At June 30, 2010, the outstanding balance was \$34,699.

**NOTE E – OPERATING LEASES**

The Organization had an operating lease for its Portland business office that expired in September 2010. Rent expense under that lease totaled \$14,400 for the year ended June 30, 2010. The Organization occasionally rents space for its programs on a month-to-month basis.

Subsequent to year end, the Organization entered into an operating lease for office space expiring September 2013.

GIRLS INC. OF NW OREGON

NOTES TO FINANCIAL STATEMENTS (CONTINUED)

June 30, 2010

NOTE E – OPERATING LEASES (CONTINUED)

Future minimum rental commitments are as follows:

<u>Year Ending June 30,</u>	
2011	\$ 14,400
2012	17,250
2013	17,850
2014	<u>4,500</u>
	<u>\$ 54,000</u>

NOTE F – SUBSEQUENT EVENTS

Subsequent events have been evaluated through January 3, 2011, which is the date the financial statements were available to be issued.