

Oregon Parks and Recreation Department

Oregon State Parks Foundation

Nonprofit Fundraising Agreement

2014 Financial Report

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The Oregon Parks and Recreation Department signed an agreement with the nonprofit Oregon State Parks Foundation to conduct several fundraising projects between 2014 and 2020. A master agreement spells out general conditions of the agreement; specific fundraising projects are described in subsidiary documents. Both sets of documents are on the Oregon Parks and Recreation Department website at <http://www.oregon.gov/oprd/Pages/nonprofit-agreements.aspx>.

This document summarizes financial activity related to projects underway in 2014.

1. Ledger showing balance between outgoing state resources and incoming contributions
2. Oregon State Parks Foundation 2014 Financial Statements
3. Oregon State Parks Foundation 2014 IRS Form 990

## Ledger

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Two fundraising projects were active in 2014: a membership development project, and the Cottonwood Canyon Experience Center project. The intent of this ledger is to track the value of state resources provided to the Oregon State Parks Foundation for fundraising purposes, against the value of donations received back. Donations may be cash, time, or materials, but are expected to exceed the value of state resources provided by the end of the project.

### *Project: Membership Development.*

*Description:* Establish a base of general donations that create a regular flow of financial support for non-priority state park improvement projects and programs.

*Start:* May 28, 2014

*End:* Ongoing

*Fundraising goal:* Add 1,000 members @ \$45/member in Year 1; add 1,000 per year each year thereafter, leading to 10,000 @ \$60/member by Year 10.

*Resources:*

	<b>Kind</b>	<b>Total value</b>
State resources provided:	400 12-month day-use passes @ \$30 each	\$12,000
Donations received:	In-kind: 600,000 email campaign @ \$0.02 each.	\$12,000
Balance to date:		\$0

### *Project: Cottonwood Canyon Experience Center.*

*Description:* complete a capital campaign which results in the construction of an Experience Center at Cottonwood Canyon State Park and to fund initial programmatic elements associated with the Experience Center.

*Start:* May 28, 2014

*End:* March 2017

*Fundraising goal:* \$600,000

*Resources:*

	<b>Kind</b>	<b>Total value</b>
State resources provided:		\$0
Donations received:	12 hours of labor @ \$21.35 each	\$256.20
Balance to date:		\$256.20

## 2014 Summary

State resources provided across all projects: \$12,000

Donations across all projects: \$12,256.20

Balance to date: +\$256.20

# Oregon State Parks Foundation 2014 Financial Statement

**OREGON STATE PARKS FOUNDATION**

**FINANCIAL STATEMENTS**

**Year Ended December 31, 2014**



OREGON STATE PARKS  
FOUNDATION

*preserving our natural & historic wonders*

**OREGON STATE PARKS FOUNDATION**

**FINANCIAL STATEMENTS**

**Year Ended December 31, 2014**

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## KERN & THOMPSON, LLC

Certified Public Accountants

### INDEPENDENT AUDITORS' REPORT

To the Board of Directors of  
Oregon State Parks Foundation  
Portland, Oregon

We have audited the accompanying financial statements of Oregon State Parks Foundation (a non-profit organization), which comprise the statement of financial position as of December 31, 2014, and the related statements of activities, functional expenses and cash flows for the year then ended, and the related notes to the financial statements.

#### ***Management's Responsibility for the Financial Statements***

Management is responsible for the preparation and fair presentation of these financial statements in accordance with accounting principles generally accepted in the United States of America; this includes the design, implementation, and maintenance of internal control relevant to the preparation and fair presentation of financial statements that are free from material misstatement, whether due to fraud or error.

#### ***Auditors' Responsibility***

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 from material misstatement.

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial statements. The procedures selected depend on the auditors' judgment, including the assessment of the risks of material misstatement of the financial statements, whether due to fraud or error. In making those risk assessments, the auditor considers internal control relevant to the entity's preparation and fair presentation of the financial statements in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the entity's internal control. Accordingly, we express no such opinion. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluating the overall presentation of the financial statements.

We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinion.

#### ***Opinion***

In our opinion, the financial statements referred to above present fairly, in all material respects, the financial position of Oregon State Parks Foundation as of December 31, 2014, and the changes in its net assets and its cash flows for the year then ended in accordance with accounting principles generally accepted in the United States of America.

#### ***Other Matters***

#### ***Report on Summarized Comparative Information***

We have previously audited the Oregon State Parks Foundation's December 31, 2013 financial statements, and we expressed an unmodified audit opinion on those audited financial statements in our report dated August 18, 2014. In our opinion, the summarized comparative information presented herein as of and for the year ended December 31, 2013, is consistent, in all material respects, with the audited financial statements from which it has been derived.

*Kern & Thompson, LLC*

Portland, Oregon  
June 26, 2015

**OREGON STATE PARKS FOUNDATION**

**STATEMENT OF FINANCIAL POSITION**

**December 31, 2014**

(With Comparative Totals as of December 31, 2013)

**ASSETS**

	<b>2014</b>	<b>2013</b>
Cash and cash equivalents	\$ 134,625	\$ 77,910
Pledges receivable	45,771	7,524
Prepaid expenses	3,044	2,483
Land held as historical treasure	900,000	900,000
Property and equipment (less accumulated depreciation of \$10,621 and \$10,469, respectively)	16,125	14,758
<b>Total assets</b>	<b>\$ 1,099,565</b>	<b>\$ 1,002,675</b>

**LIABILITIES AND NET ASSETS**

Accounts payable	\$ 2,758	\$ 1,935
Payroll related payables	3,086	2,368
<b>Total liabilities</b>	<b>5,844</b>	<b>4,303</b>
<b>Net assets</b>		
Unrestricted		
Land held as historical treasure	900,000	900,000
Undesignated	154,818	93,122
Total unrestricted	1,054,818	993,122
Temporarily restricted	38,903	5,250
<b>Total net assets</b>	<b>1,093,721</b>	<b>998,372</b>
<b>Total liabilities and net assets</b>	<b>\$ 1,099,565</b>	<b>\$ 1,002,675</b>

See notes to financial statements.

**OREGON STATE PARKS FOUNDATION**

**STATEMENT OF ACTIVITIES**

**Year Ended December 31, 2014**

(With Comparative Totals for the Year Ended December 31, 2013)

	<b>Unrestricted</b>	<b>Temporarily Restricted</b>	<b>Total</b>	
			<b>2014</b>	<b>2013</b>
<b>Revenues and other support</b>				
Contributions	\$ 212,122	59,795	271,917	\$ 149,243
In-kind contributions	11,400	-	11,400	11,400
Administrative fees	2,737	-	2,737	4,174
	226,259	59,795	286,054	164,817
Net assets released from restrictions	26,142	(26,142)	-	-
<b>Total revenues and other support</b>	<b>252,401</b>	<b>33,653</b>	<b>286,054</b>	<b>164,817</b>
<b>Expenses</b>				
Program services	127,632	-	127,632	125,470
Supporting services				
Management and general	45,052	-	45,052	37,061
Development	18,021	-	18,021	27,205
<b>Total expenses</b>	<b>190,705</b>	<b>-</b>	<b>190,705</b>	<b>189,736</b>
<b>Change in net assets</b>	<b>61,696</b>	<b>33,653</b>	<b>95,349</b>	<b>(24,919)</b>
<b>Net assets</b>				
Beginning of year	993,122	5,250	998,372	1,023,291
<b>End of year</b>	<b>\$ 1,054,818</b>	<b>\$ 38,903</b>	<b>\$ 1,093,721</b>	<b>\$ 998,372</b>

See notes to financial statements.

**OREGON STATE PARKS FOUNDATION**

**STATEMENT OF FUNCTIONAL EXPENSES**

**Year Ended December 31, 2014**

(With Comparative Totals for the Year Ended December 31, 2013)

	<b>PROGRAM SERVICES</b>	<b>SUPPORTING SERVICES</b>		<b>Total</b>	
		<b>Management and General</b>	<b>Development</b>	<b>2014</b>	<b>2013</b>
Salaries	\$ 62,214	\$ 23,929	\$ 9,571	\$ 95,714	\$ 78,533
Payroll taxes	7,114	2,737	1,095	10,946	8,231
Benefits	9,259	3,561	1,425	14,245	12,293
Park improvements	10,504	-	-	10,504	26,326
Professional services	9,869	3,796	1,518	15,183	21,400
Donor and volunteer development	3,852	1,481	593	5,926	10,602
Occupancy	10,092	3,882	1,553	15,527	15,332
Printing and postage	1,909	734	295	2,938	3,653
Computer expenses	2,466	948	380	3,794	3,204
Insurance	1,984	764	305	3,053	2,700
Travel and meetings	2,367	910	364	3,641	4,266
Office expense	5,903	2,272	907	9,082	3,196
Depreciation	99	38	15	152	-
	<b>\$ 127,632</b>	<b>\$ 45,052</b>	<b>\$ 18,021</b>	<b>\$ 190,705</b>	<b>\$ 189,736</b>

See notes to financial statements.

**OREGON STATE PARKS FOUNDATION**

**STATEMENT OF CASH FLOWS**

**Year Ended December 31, 2014**

(With Comparative Totals for the Year Ended December 31, 2013)

	<u>2014</u>	<u>2013</u>
<b>Cash flows from operating activities:</b>		
Change in net assets	\$ 95,349	\$ (24,919)
Adjustments to reconcile change in net assets to net cash provided by (used in) operating activities:		
Depreciation	152	-
Changes in assets and liabilities:		
Pledges receivable	(38,247)	(3,238)
Prepaid expenses	(561)	(1,096)
Accounts payable	823	697
Payroll and related payables	718	341
<b>Net cash provided by (used in) operating activities</b>	<u><b>58,234</b></u>	<u><b>(28,215)</b></u>
<b>Cash flows from investing activities:</b>		
Purchase of equipment	<u>(1,519)</u>	<u>-</u>
<b>Net cash provided by (used in) investing activities</b>	<u><b>(1,519)</b></u>	<u><b>-</b></u>
<b>Net change in cash and cash equivalents</b>	<b>56,715</b>	<b>(28,215)</b>
Cash and cash equivalents, beginning of year	<u>77,910</u>	<u>106,125</u>
<b>Cash and cash equivalents, end of year</b>	<u><b>\$ 134,625</b></u>	<u><b>\$ 77,910</b></u>

See notes to financial statements.

## OREGON STATE PARKS FOUNDATION

### NOTES TO FINANCIAL STATEMENTS

December 31, 2014

#### NOTE A – DESCRIPTION OF ORGANIZATION

The Oregon State Parks Foundation (the Foundation) is the statewide nonprofit partner of the Oregon Parks and Recreation Department and is dedicated to enhancing and preserving Oregon state parks. The Foundation was established in 1995 to address state park needs in ways not easily undertaken within existing governmental, funding and programmatic limitations. The Foundation is a public/private partnership in the truest sense: The Foundation works closely with the Oregon Parks and Recreation Department, but operates independently for the benefit of all Oregonians. The Foundation's mission – *to enrich the experience of Oregon State Parks for generations to come* - reflects how they view their distinct role.

Since its inception, the Foundation has worked to restore and protect Oregon's iconic places including:

- **Restoration of Vista House at Crown Point:** Partnered with OPRD and Friends of Vista House to raise \$2.1 million and complete the restoration of Vista House in 2004.
- **Kam Wah Chung Museum in John Day:** With former first lady Mary Oberst raised \$1.5 million to develop the Kam Wah Chung Museum in John Day.
- **Restoration of Oregon's historic lighthouses:** Numerous scenic lighthouses along the Oregon coast have been restored with Foundation assistance. The lighthouse at Heceta Head State Scenic Viewpoint is one shining example.
- **Funding for Let's Go Camping:** For seven years they have been funding this program to give all Oregonians an opportunity for a first-time camping experience.
- **Construction of yurts in campgrounds throughout the state:** The Foundation first funded the purchase of camping yurts for State Parks with a foundation grant of \$245,000. These were the first yurts in any park system in the United States.

The Foundation's statewide impact has allowed us to preserve and enhance dozens of outstanding natural, scenic and cultural sites in all corners of the state, providing funding of more than \$8.5 million that otherwise would not have been available.

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

##### Basis of Presentation

Financial statement presentation follows the recommendations of the Financial Accounting Standards Board in the Accounting Standards Codification (ASC). Under the ASC, the Foundation is required to report information regarding its financial position and activities according to three classes of net assets: unrestricted net assets, temporarily restricted net assets, and permanently restricted net assets.

Temporarily restricted net assets are those whose use by the Foundation is limited by donor-imposed stipulations that either expire by the passage of time, or can be fulfilled and removed by actions of the Foundation pursuant to those stipulations.

**OREGON STATE PARKS FOUNDATION**  
**NOTES TO FINANCIAL STATEMENTS (CONTINUED)**

**December 31, 2014**

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

**Basis of Presentation (Continued)**

Unrestricted assets are neither permanently nor temporarily restricted by donor-imposed stipulations. The Foundation has no permanently restricted net assets.

**Cash and Cash Equivalents**

Cash and cash equivalents includes checking and money market mutual fund accounts. For purposes of the Statement of Cash Flows, the Foundation considers all highly-liquid financial instruments purchased with a maturity of three months or less to be cash equivalents.

The Foundation has a policy to hold monies received for parks projects in a separate money market fund until spent. The balance in this account at December 31, 2014 was \$31,376.

**Contributions**

Contributions, which include unconditional promises to give (pledges), are recognized as revenue when they are received or unconditionally pledged. Conditional promises to give are not recognized until the conditions on which they depend are substantially met. An allowance for uncollectible contributions receivable is provided based upon management's judgment, including such factors as prior collection history, the type of contribution, and the nature of the fund-raising activity. Management has determined that no allowance for uncollectible accounts is necessary at December 31, 2014.

The Foundation reports gifts of cash and other assets as temporarily restricted support if they are received with donor stipulations that limit the use of the donated assets. When a donor restriction expires, temporarily restricted net assets are reclassified to unrestricted net assets and reported in the statement of activities as net assets released from restrictions.

**Property and Equipment**

Property and equipment consist of office furniture and equipment individually exceeding \$500 which are recorded at cost if purchased, or at estimated fair value if donated. Depreciation and amortization of buildings, furnishings and equipment is computed by the straight-line method over 3 to 5 years.

**Concentration of Credit Risk**

Financial instruments that potentially subject the Foundation to concentrations of credit risk consist principally of cash and pledges receivable.

The Foundation at times maintains cash deposits in excess of federally insured limits and money market mutual fund balances, which constitutes a concentration of credit risk requiring disclosure. The risk is managed by maintaining all deposits in high quality financial institutions. The money market balances as of December 31, 2014 were \$31,376, and are insured by the Securities Investor Protection Corporation in the event of brokerage firm closures or failures with insufficient customer assets.

**OREGON STATE PARKS FOUNDATION**  
**NOTES TO FINANCIAL STATEMENTS (CONTINUED)**

**December 31, 2014**

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

**Advertising**

The Foundation charges all advertising costs to expense as incurred.

**Income Taxes**

The Foundation 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 Foundation does not believe it has unrelated trade or business income in excess of \$1,000.

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

**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.

**Prior Year Summarized Financial Information**

The financial statements include certain prior-year summarized comparative information in total but not by net asset class or natural expense classification by function. Such information does not include sufficient detail to constitute a presentation in conformity with generally accepted accounting principles. Accordingly, such information should be read in conjunction with the Foundation's financial statements for the year ended December 31, 2013, from which the summarized information was derived.

**NOTE C – LAND HELD AS HISTORICAL TREASURE**

During the year ended December 31, 2007, the Foundation received and used \$900,000 in contributions to purchase a 22% interest in the Marr Ranch Land, with the remaining 78% purchased by the Oregon Parks and Recreation Department. In 2008, the Foundation entered into a memorandum of understanding with the parties which clarifies that the land is to be used as a State Park due to its historical value and delegates all responsibilities of owning the land to OPRD. In the event the land is sold, the proceeds from the sale are to be allocated \$900,000 first to the Foundation. It is the unwritten intent of the parties that the Foundation's portion of the land be sold to the National Parks Service, however this has been delayed indefinitely due to the current unavailability of funding.

**NOTE D – TEMPORARILY RESTRICTED CONTRIBUTIONS**

Temporarily restricted net assets at December 31, 2014 are subject to donor imposed stipulations that have not yet been expended for their intended purpose.

**OREGON STATE PARKS FOUNDATION**  
**NOTES TO FINANCIAL STATEMENTS (CONTINUED)**

**December 31, 2014**

**NOTE E – IN-KIND CONTRIBUTIONS**

**Donated Services**

The Foundation receives donated services from a variety of unpaid volunteers assisting the Foundation in state park improvements. No amounts have been recognized in the accompanying Statement of Activities because the criteria for recognition of such volunteer efforts under generally accepted accounting principles have not been satisfied.

Tonkon Torp, LLP has provided office space valued at \$11,400.

**NOTE F – SUBSEQUENT EVENTS**

Subsequent events have been evaluated through June 26, 2015, which is the date the financial statements were available to be issued.

Oregon State Parks Foundation 2014 IRS Form 990

**Return of Organization Exempt From Income Tax**

**2014**

Under section 501(c), 527, or 4947(a)(1) of the Internal Revenue Code (except private foundations)

- Do not enter social security numbers on this form as it may be made public.
- Information about Form 990 and its instructions is at [www.irs.gov/form990](http://www.irs.gov/form990).

Department of the Treasury  
Internal Revenue Service

**Open to Public Inspection**

**A For the 2014 calendar year, or tax year beginning** , 2014, **and ending** ,

**B** Check if applicable:  
 Address change  
 Name change  
 Initial return  
 Final return/terminated  
 Amended return  
 Application pending

**C**  
**OREGON STATE PARKS FOUNDATION**  
**888 SW FIFTH AVE, SUITE 1600**  
**PORTLAND, OR 97204**

**D Employer identification number**  
 93-1177836

**E Telephone number**  
 (503) 802-5750

**G Gross receipts \$** 274,654.

**F Name and address of principal officer:** JOHN HOFFNAGLE  
**SAME AS C ABOVE**

**H(a) Is this a group return for subordinates?**  Yes  No  
**H(b) Are all subordinates included?**  Yes  No  
 If 'No,' attach a list. (see instructions)

**I Tax-exempt status**  501(c)(3)  501(c) ( ) (insert no.)  4947(a)(1) or  527

**J Website:** WWW.OREGONSTATEPARKSFOUNDATION.ORG **H(c) Group exemption number** ▶

**K Form of organization:**  Corporation  Trust  Association  Other ▶ **L Year of formation:** 1995 **M State of legal domicile:** OR

**Part I Summary**

<b>Activities &amp; Governance</b>	1	Briefly describe the organization's mission or most significant activities: <u>ENRICH THE EXPERIENCE OF OREGON STATE PARKS FOR GENERATIONS TO COME.</u>		
	2	Check this box <input type="checkbox"/> if the organization discontinued its operations or disposed of more than 25% of its net assets.		
	3	Number of voting members of the governing body (Part VI, line 1a)	3 14	
	4	Number of independent voting members of the governing body (Part VI, line 1b)	4 14	
	5	Total number of individuals employed in calendar year 2014 (Part V, line 2a)	5 2	
	6	Total number of volunteers (estimate if necessary)	6 50	
	7a	Total unrelated business revenue from Part VIII, column (C), line 12	7a 0.	
	7b	Net unrelated business taxable income from Form 990-T, line 34	7b 0.	
	<b>Revenue</b>	8	Contributions and grants (Part VIII, line 1h)	Prior Year 149,243. Current Year 271,917.
		9	Program service revenue (Part VIII, line 2g)	
10		Investment income (Part VIII, column (A), lines 3, 4, and 7d)		
11		Other revenue (Part VIII, column (A), lines 5, 6d, 8c, 9c, 10c, and 11e)	4,174. 2,737.	
12		Total revenue - add lines 8 through 11 (must equal Part VIII, column (A), line 12)	153,417. 274,654.	
<b>Expenses</b>	13	Grants and similar amounts paid (Part IX, column (A), lines 1-3)		
	14	Benefits paid to or for members (Part IX, column (A), line 4)		
	15	Salaries, other compensation, employee benefits (Part IX, column (A), lines 5-10)	99,057. 120,905.	
	16a	Professional fundraising fees (Part IX, column (A), line 11e)		
	16b	Total fundraising expenses (Part IX, column (D), line 25) ▶ 16,881.		
<b>Net Assets or Fund Balances</b>	17	Other expenses (Part IX, column (A), lines 11a-11d, 11f-24e)	79,279. 58,400.	
	18	Total expenses. Add lines 13-17 (must equal Part IX, column (A), line 25)	178,336. 179,305.	
	19	Revenue less expenses. Subtract line 18 from line 12	-24,919. 95,349.	
	20	Total assets (Part X, line 16)	Beginning of Current Year 1,002,675. End of Year 1,099,565.	
	21	Total liabilities (Part X, line 26)	4,303. 5,844.	
22	Net assets or fund balances. Subtract line 21 from line 20	998,372. 1,093,721.		

**Part II Signature Block**

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**

Signature of officer: *[Signature]* Date: \_\_\_\_\_  
 JOHN HOFFNAGLE EXECUTIVE DIR.  
 Type or print name and title.

**Paid Preparer Use Only**

Print/Type preparer's name: KRIS OLIVEIRA, CPA Preparer's signature: *[Signature]* Date: 7-22-15  
 Check  if self-employed PTIN: P00959389  
 Firm's name: KERN & THOMPSON, LLC Firm's EIN: 93-1157146  
 Firm's address: 1800 SW FIRST AVENUE, SUITE 410 PORTLAND, OR 97201 Phone no.: (503) 222-3338

May the IRS discuss this return with the preparer shown above? (see instructions)  Yes  No

## Application for Extension of Time To File an Exempt Organization Return

▶ **File a separate application for each return.**

▶ **Information about Form 8868 and its instructions is at [www.irs.gov/form8868](http://www.irs.gov/form8868).**

- If you are filing for an **Automatic 3-Month Extension**, complete only **Part I** and check this box.
- If you are filing for an **Additional (Not Automatic) 3-Month Extension**, complete only **Part II** (on page 2 of this form).

**Do not complete Part II unless** you have already been granted an automatic 3-month extension on a previously filed Form 8868.

**Electronic filing (e-file).** You can electronically file Form 8868 if you need a 3-month automatic extension of time to file (6 months for a corporation required to file Form 990-T), or an additional (not automatic) 3-month extension of time. You can electronically file Form 8868 to request an extension of time to file any of the forms listed in Part I or Part II with the exception of Form 8870, Information Return for Transfers Associated With Certain Personal Benefit Contracts, which must be sent to the IRS in paper format (see instructions). For more details on the electronic filing of this form, visit [www.irs.gov/efile](http://www.irs.gov/efile) and click on *e-file for Charities & Nonprofits*.

**Part I Automatic 3-Month Extension of Time.** Only submit original (no copies needed).

A corporation required to file Form 990-T and requesting an automatic 6-month extension – check this box and complete Part I only.

*All other corporations (including 1120-C filers), partnerships, REMICs, and trusts must use Form 7004 to request an extension of time to file income tax returns.*

Enter filer's identifying number, see instructions

<b>Type or print</b>	Name of exempt organization or other filer, see instructions. <b>OREGON STATE PARKS FOUNDATION</b>	Employer identification number (EIN) or
	Number, street, and room or suite number. If a P.O. box, see instructions. <b>888 SW FIFTH AVE, SUITE 1600</b>	<b>93-1177836</b>
File by the due date for filing your return. See instructions.	City, town or post office, state, and ZIP code. For a foreign address, see instructions. <b>PORTLAND, OR 97204</b>	Social security number (SSN)

Enter the Return code for the return that this application is for (file a separate application for each return)  01

Application Is For	Return Code	Application Is For	Return Code
Form 990 or Form 990-EZ	01	Form 990-T (corporation)	07
Form 990-BL	02	Form 1041-A	08
Form 4720 (individual)	03	Form 4720 (other than individual)	09
Form 990-PF	04	Form 5227	10
Form 990-T (section 401(a) or 408(a) trust)	05	Form 6069	11
Form 990-T (trust other than above)	06	Form 8870	12

• The books are in the care of ▶ THE ORGANIZATION

Telephone No. ▶ (503) 802-5750 Fax No. ▶ (503) 972-7450

- 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.

1 I request an automatic 3-month (6 months for a corporation required to file Form 990-T) extension of time until 8/15, 2015, to file the exempt organization return for the organization named above.  
The extension is for the organization's return for:

- ▶  calendar year 2014 or
- ▶  tax year beginning \_\_\_\_\_, 20\_\_\_\_, and ending \_\_\_\_\_, 20\_\_\_\_.

2 If the tax year entered in line 1 is for less than 12 months, check reason:  Initial return  Final return  Change in accounting period

3a If this application is for Forms 990-BL, 990-PF, 990-T, 4720, or 6069, enter the tentative tax, less any nonrefundable credits. See instructions.	<b>3a</b>	\$	0.
b If this application is for Forms 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.	<b>3b</b>	\$	0.
c <b>Balance due.</b> Subtract line 3b from line 3a. Include your payment with this form, if required, by using EFTPS (Electronic Federal Tax Payment System). See instructions.	<b>3c</b>	\$	0.

**Caution.** If you are going to make an electronic funds withdrawal (direct debit) with this Form 8868, see Form 8453-EO and Form 8879-EO for payment instructions.

5/7/15

Part III Statement of Program Service Accomplishments

Check if Schedule O contains a response or note to any line in this Part III. [ ]

1 Briefly describe the organization's mission:

ENRICH THE EXPERIENCE OF OREGON STATE PARKS FOR GENERATIONS TO COME.

2 Did the organization undertake any significant program services during the year which were not listed on the prior Form 990 or 990-EZ? [ ] Yes [X] No

If 'Yes,' describe these new services on Schedule O.

3 Did the organization cease conducting, or make significant changes in how it conducts, any program services? [ ] Yes [X] No

If 'Yes,' describe these changes on Schedule O.

4 Describe the organization's program service accomplishments for each of its three largest program services, as measured by expenses. Section 501(c)(3) and 501(c)(4) organizations are required to report the amount of grants and allocations to others, the total expenses, and revenue, if any, for each program service reported.

4a (Code: ) (Expenses \$ 120,222. including grants of \$ ) (Revenue \$ )

THE OREGON STATE PARKS FOUNDATION PERFORMS A KEY ROLE IN CONNECTING OREGONIANS WITH THEIR STATE PARKS, ENRICHING PARK EXPERIENCE THROUGH INTERPRETATION AND EDUCATION, AND PROMOTING AN ACTIVE AND HEALTHY LIFESTYLE. THE FOUNDATION ENRICHES THE STATE PARKS EXPERIENCE IN FOUR KEY AREAS: PRESERVING THE CULTURAL AND NATURAL HERITAGE OF OUR STATE PARKS, ACHIEVING HEALTHY LIFESTYLES, PROMOTING ENVIRONMENTAL LITERACY, AND IMPROVING OUR REACH TO ALL OREGONIANS.

4b (Code: ) (Expenses \$ including grants of \$ ) (Revenue \$ )

4c (Code: ) (Expenses \$ including grants of \$ ) (Revenue \$ )

4d Other program services. (Describe in Schedule O.) (Expenses \$ including grants of \$ ) (Revenue \$ )

4e Total program service expenses 120,222.

**Part IV Checklist of Required Schedules**

		Yes	No
1	Is the organization described in section 501(c)(3) or 4947(a)(1) (other than a private foundation)? <i>If 'Yes,' complete Schedule A</i> .....	X	
2	Is the organization required to complete <i>Schedule B, Schedule of Contributors</i> (see instructions)? .....	X	
3	Did the organization engage in direct or indirect political campaign activities on behalf of or in opposition to candidates for public office? <i>If 'Yes,' complete Schedule C, Part I</i> .....		X
4	<b>Section 501(c)(3) organizations.</b> Did the organization engage in lobbying activities, or have a section 501(h) election in effect during the tax year? <i>If 'Yes,' complete Schedule C, Part II</i> .....		X
5	Is the organization a section 501(c)(4), 501(c)(5), or 501(c)(6) organization that receives membership dues, assessments, or similar amounts as defined in Revenue Procedure 98-19? <i>If 'Yes,' complete Schedule C, Part III</i> .....		X
6	Did the organization maintain any donor advised funds or any similar funds or accounts for which donors have the right to provide advice on the distribution or investment of amounts in such funds or accounts? <i>If 'Yes,' complete Schedule D, Part I</i> .....		X
7	Did the organization receive or hold a conservation easement, including easements to preserve open space, the environment, historic land areas, or historic structures? <i>If 'Yes,' complete Schedule D, Part II</i> .....		X
8	Did the organization maintain collections of works of art, historical treasures, or other similar assets? <i>If 'Yes,' complete Schedule D, Part III</i> .....		X
9	Did the organization report an amount in Part X, line 21, for escrow or custodial account liability; serve as a custodian for amounts not listed in Part X; or provide credit counseling, debt management, credit repair, or debt negotiation services? <i>If 'Yes,' complete Schedule D, Part IV</i> .....		X
10	Did the organization, directly or through a related organization, hold assets in temporarily restricted endowments, permanent endowments, or quasi-endowments? <i>If 'Yes,' complete Schedule D, Part V</i> .....		X
11	If the organization's answer to any of the following questions is 'Yes', then complete Schedule D, Parts VI, VII, VIII, IX, or X as applicable.		
a	Did the organization report an amount for land, buildings and equipment in Part X, line 10? <i>If 'Yes,' complete Schedule D, Part VI</i> .....	X	
b	Did the organization report an amount for investments – other securities in Part X, line 12 that is 5% or more of its total assets reported in Part X, line 16? <i>If 'Yes,' complete Schedule D, Part VII</i> .....		X
c	Did the organization report an amount for investments – program related in Part X, line 13 that is 5% or more of its total assets reported in Part X, line 16? <i>If 'Yes,' complete Schedule D, Part VIII</i> .....		X
d	Did the organization report an amount for other assets in Part X, line 15 that is 5% or more of its total assets reported in Part X, line 16? <i>If 'Yes,' complete Schedule D, Part IX</i> .....	X	
e	Did the organization report an amount for other liabilities in Part X, line 25? <i>If 'Yes,' complete Schedule D, Part X</i> .....		X
f	Did the organization's separate or consolidated financial statements for the tax year include a footnote that addresses the organization's liability for uncertain tax positions under FIN 48 (ASC 740)? <i>If 'Yes,' complete Schedule D, Part X</i> .....		X
12a	Did the organization obtain separate, independent audited financial statements for the tax year? <i>If 'Yes,' complete Schedule D, Parts XI, and XII</i> .....	X	
b	Was the organization included in consolidated, independent audited financial statements for the tax year? <i>If 'Yes,' and if the organization answered 'No' to line 12a, then completing Schedule D, Parts XI and XII is optional.</i> .....		X
13	Is the organization a school described in section 170(b)(1)(A)(ii)? <i>If 'Yes,' complete Schedule E</i> .....		X
14a	Did the organization maintain an office, employees, or agents outside of the United States? .....		X
b	Did the organization have aggregate revenues or expenses of more than \$10,000 from grantmaking, fundraising, business, investment, and program service activities outside the United States, or aggregate foreign investments valued at \$100,000 or more? <i>If 'Yes,' complete Schedule F, Parts I and IV</i> .....		X
15	Did the organization report on Part IX, column (A), line 3, more than \$5,000 of grants or other assistance to or for any foreign organization? <i>If 'Yes,' complete Schedule F, Parts II and IV</i> .....		X
16	Did the organization report on Part IX, column (A), line 3, more than \$5,000 of aggregate grants or other assistance to or for foreign individuals? <i>If 'Yes,' complete Schedule F, Parts III and IV</i> .....		X
17	Did the organization report a total of more than \$15,000 of expenses for professional fundraising services on Part IX, column (A), lines 6 and 11e? <i>If 'Yes,' complete Schedule G, Part I</i> (see instructions) .....		X
18	Did the organization report more than \$15,000 total of fundraising event gross income and contributions on Part VIII, lines 1c and 8a? <i>If 'Yes,' complete Schedule G, Part II</i> .....		X
19	Did the organization report more than \$15,000 of gross income from gaming activities on Part VIII, line 9a? <i>If 'Yes,' complete Schedule G, Part III</i> .....		X
20a	Did the organization operate one or more hospital facilities? <i>If 'Yes,' complete Schedule H</i> .....		X
b	If 'Yes' to line 20a, did the organization attach a copy of its audited financial statements to this return? .....		

**Part IV Checklist of Required Schedules** (continued)

		Yes	No
21	Did the organization report more than \$5,000 of grants or other assistance to any domestic organization or domestic government on Part IX, column (A), line 1? <i>If 'Yes,' complete Schedule I, Parts I and II.</i>		X
22	Did the organization report more than \$5,000 of grants or other assistance to or for domestic individuals on Part IX, column (A), line 2? <i>If 'Yes,' complete Schedule I, Parts I and III.</i>		X
23	Did the organization answer 'Yes' to Part VII, Section A, line 3, 4, or 5 about compensation of the organization's current and former officers, directors, trustees, key employees, and highest compensated employees? <i>If 'Yes,' complete Schedule J.</i>		X
24a	Did the organization have a tax-exempt bond issue with an outstanding principal amount of more than \$100,000 as of the last day of the year, that was issued after December 31, 2002? <i>If 'Yes,' answer lines 24b through 24d and complete Schedule K. If 'No,' go to line 25a.</i>		X
b	Did the organization invest any proceeds of tax-exempt bonds beyond a temporary period exception?		
c	Did the organization maintain an escrow account other than a refunding escrow at any time during the year to defease any tax-exempt bonds?		
d	Did the organization act as an 'on behalf of' issuer for bonds outstanding at any time during the year?		
25a	<b>Section 501(c)(3), 501(c)(4), and 501(c)(29) organizations.</b> Did the organization engage in an excess benefit transaction with a disqualified person during the year? <i>If 'Yes,' complete Schedule L, Part I.</i>		X
b	Is the organization 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? <i>If 'Yes,' complete Schedule L, Part I.</i>		X
26	Did the organization report any amount on Part X, line 5, 6, or 22 for receivables from or payables to any current or former officers, directors, trustees, key employees, highest compensated employees, or disqualified persons? <i>If 'Yes,' complete Schedule L, Part II.</i>		X
27	Did the organization provide a grant or other assistance to an officer, director, trustee, key employee, substantial contributor or employee thereof, a grant selection committee member, or to a 35% controlled entity or family member of any of these persons? <i>If 'Yes,' complete Schedule L, Part III.</i>		X
28	Was the organization a party to a business transaction with one of the following parties (see Schedule L, Part IV instructions for applicable filing thresholds, conditions, and exceptions):		
a	A current or former officer, director, trustee, or key employee? <i>If 'Yes,' complete Schedule L, Part IV.</i>		X
b	A family member of a current or former officer, director, trustee, or key employee? <i>If 'Yes,' complete Schedule L, Part IV.</i>		X
c	An entity of which a current or former officer, director, trustee, or key employee (or a family member thereof) was an officer, director, trustee, or direct or indirect owner? <i>If 'Yes,' complete Schedule L, Part IV.</i>		X
29	Did the organization receive more than \$25,000 in non-cash contributions? <i>If 'Yes,' complete Schedule M.</i>		X
30	Did the organization receive contributions of art, historical treasures, or other similar assets, or qualified conservation contributions? <i>If 'Yes,' complete Schedule M.</i>		X
31	Did the organization liquidate, terminate, or dissolve and cease operations? <i>If 'Yes,' complete Schedule N, Part I.</i>		X
32	Did the organization sell, exchange, dispose of, or transfer more than 25% of its net assets? <i>If 'Yes,' complete Schedule N, Part II.</i>		X
33	Did the organization own 100% of an entity disregarded as separate from the organization under Regulations sections 301.7701-2 and 301.7701-3? <i>If 'Yes,' complete Schedule R, Part I.</i>		X
34	Was the organization related to any tax-exempt or taxable entity? <i>If 'Yes,' complete Schedule R, Part II, III, or IV, and Part V, line 1.</i>		X
35a	Did the organization have a controlled entity within the meaning of section 512(b)(13)?		X
b	If 'Yes' to line 35a, did the organization receive any payment from or engage in any transaction with a controlled entity within the meaning of section 512(b)(13)? <i>If 'Yes,' complete Schedule R, Part V, line 2.</i>		
36	<b>Section 501(c)(3) organizations.</b> Did the organization make any transfers to an exempt non-charitable related organization? <i>If 'Yes,' complete Schedule R, Part V, line 2.</i>		X
37	Did the organization conduct more than 5% of its activities through an entity that is not a related organization and that is treated as a partnership for federal income tax purposes? <i>If 'Yes,' complete Schedule R, Part VI.</i>		X
38	Did the organization complete Schedule O and provide explanations in Schedule O for Part VI, lines 11b and 19? <b>Note.</b> All Form 990 filers are required to complete Schedule O.	X	

BAA

Form 990 (2014)

**Part V Statements Regarding Other IRS Filings and Tax Compliance**

Check if Schedule O contains a response or note to any line in this Part V.

		Yes	No
<b>1 a</b>	Enter the number reported in Box 3 of Form 1096. Enter -0- if not applicable. ....		
<b>1 b</b>	Enter the number of Forms W-2G included in line 1a. Enter -0- if not applicable. ....		
<b>1 c</b>	Did the organization comply with backup withholding rules for reportable payments to vendors and reportable gaming (gambling) winnings to prize winners? .....	X	
<b>2 a</b>	Enter the number of employees reported on Form W-3, Transmittal of Wage and Tax Statements, filed for the calendar year ending with or within the year covered by this return. ....		
<b>2 b</b>	If at least one is reported on line 2a, did the organization file all required federal employment tax returns? .....	X	
<b>Note.</b> If the sum of lines 1a and 2a is greater than 250, you may be required to e-file (see instructions)			
<b>3 a</b>	Did the organization have unrelated business gross income of \$1,000 or more during the year? .....		X
<b>3 b</b>	If 'Yes' has it filed a Form 990-T for this year? If 'No' to line 3b, provide an explanation in Schedule O. ....		
<b>4 a</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)? .....		X
<b>4 b</b>	If 'Yes,' enter the name of the foreign country: See instructions for filing requirements for FinCEN Form 114, Report of Foreign Bank and Financial Accounts. (FBAR)		
<b>5 a</b>	Was the organization a party to a prohibited tax shelter transaction at any time during the tax year? .....		X
<b>5 b</b>	Did any taxable party notify the organization that it was or is a party to a prohibited tax shelter transaction? .....		X
<b>5 c</b>	If 'Yes,' to line 5a or 5b, did the organization file Form 8886-T? .....		
<b>6 a</b>	Does the organization have annual gross receipts that are normally greater than \$100,000, and did the organization solicit any contributions that were not tax deductible as charitable contributions? .....		X
<b>6 b</b>	If 'Yes,' did the organization include with every solicitation an express statement that such contributions or gifts were not tax deductible? .....		
<b>7</b>	<b>Organizations that may receive deductible contributions under section 170(c).</b>		
<b>7 a</b>	Did the organization receive a payment in excess of \$75 made partly as a contribution and partly for goods and services provided to the payor? .....		X
<b>7 b</b>	If 'Yes,' did the organization notify the donor of the value of the goods or services provided? .....		
<b>7 c</b>	Did the organization sell, exchange, or otherwise dispose of tangible personal property for which it was required to file Form 8282? .....		X
<b>7 d</b>	If 'Yes,' indicate the number of Forms 8282 filed during the year. ....		
<b>7 e</b>	Did the organization receive any funds, directly or indirectly, to pay premiums on a personal benefit contract? .....		X
<b>7 f</b>	Did the organization, during the year, pay premiums, directly or indirectly, on a personal benefit contract? .....		X
<b>7 g</b>	If the organization received a contribution of qualified intellectual property, did the organization file Form 8899 as required? .....		
<b>7 h</b>	If the organization received a contribution of cars, boats, airplanes, or other vehicles, did the organization file a Form 1098-C? .....		
<b>8</b>	<b>Sponsoring organizations maintaining donor advised funds.</b> Did a donor advised fund maintained by the sponsoring organization have excess business holdings at any time during the year? .....		
<b>9</b>	<b>Sponsoring organizations maintaining donor advised funds.</b>		
<b>9 a</b>	Did the sponsoring organization make any taxable distributions under section 4966? .....		
<b>9 b</b>	Did the sponsoring organization make a distribution to a donor, donor advisor, or related person? .....		
<b>10</b>	<b>Section 501(c)(7) organizations.</b> Enter:		
<b>10 a</b>	Initiation fees and capital contributions included on Part VIII, line 12. ....		
<b>10 b</b>	Gross receipts, included on Form 990, Part VIII, line 12, for public use of club facilities. ....		
<b>11</b>	<b>Section 501(c)(12) organizations.</b> Enter:		
<b>11 a</b>	Gross income from members or shareholders .....		
<b>11 b</b>	Gross income from other sources (Do not net amounts due or paid to other sources against amounts due or received from them.) .....		
<b>12 a</b>	<b>Section 4947(a)(1) non-exempt charitable trusts.</b> Is the organization filing Form 990 in lieu of Form 1041? .....		
<b>12 b</b>	If 'Yes,' enter the amount of tax-exempt interest received or accrued during the year. ....		
<b>13</b>	<b>Section 501(c)(29) qualified nonprofit health insurance issuers.</b>		
<b>13 a</b>	Is the organization licensed to issue qualified health plans in more than one state? .....		
<b>Note.</b> See the instructions for additional information the organization must report on Schedule O.			
<b>13 b</b>	Enter the amount of reserves the organization is required to maintain by the states in which the organization is licensed to issue qualified health plans .....		
<b>13 c</b>	Enter the amount of reserves on hand .....		
<b>14 a</b>	Did the organization receive any payments for indoor tanning services during the tax year? .....		X
<b>14 b</b>	If 'Yes,' has it filed a Form 720 to report these payments? If 'No,' provide an explanation in Schedule O. ....		

Part VI Governance, Management, and Disclosure For each 'Yes' response to lines 2 through 7b below, and for a 'No' response to line 8a, 8b, or 10b below, describe the circumstances, processes, or changes in Schedule O. See instructions.

Check if Schedule O contains a response or note to any line in this Part VI [X]

Section A. Governing Body and Management

Table with 3 columns: Question, Yes, No. Rows include: 1a Enter the number of voting members... 14; 1b Enter the number of voting members included in line 1a... 14; 2 Did any officer, director, trustee, or key employee have a family relationship... X; 3 Did the organization delegate control over management duties... X; 4 Did the organization make any significant changes to its governing documents... X; 5 Did the organization become aware during the year of a significant diversion of the organization's assets? X; 6 Did the organization have members or stockholders? X; 7a Did the organization have members, stockholders, or other persons who had the power to elect or appoint one or more members of the governing body? X; 7b Are any governance decisions of the organization reserved to (or subject to approval by) members, stockholders, or persons other than the governing body? X; 8 Did the organization contemporaneously document the meetings held or written actions undertaken during the year by the following: 8a The governing body? X; 8b Each committee with authority to act on behalf of the governing body? X; 9 Is there any officer, director, trustee, or key employee listed in Part VII, Section A, who cannot be reached at the organization's mailing address? If 'Yes,' provide the names and addresses in Schedule O. X

Section B. Policies (This Section B requests information about policies not required by the Internal Revenue Code.)

Table with 3 columns: Question, Yes, No. Rows include: 10a Did the organization have local chapters, branches, or affiliates? X; 10b If 'Yes,' did the organization have written policies and procedures governing the activities of such chapters, affiliates, and branches to ensure their operations are consistent with the organization's exempt purposes?; 11a Has the organization provided a complete copy of this Form 990 to all members of its governing body before filing the form? X; 11b Describe in Schedule O the process, if any, used by the organization to review this Form 990. SEE SCHEDULE O; 12a Did the organization have a written conflict of interest policy? If 'No,' go to line 13. X; 12b Were officers, directors, or trustees, and key employees required to disclose annually interests that could give rise to conflicts? X; 12c Did the organization regularly and consistently monitor and enforce compliance with the policy? If 'Yes,' describe in Schedule O how this was done. SEE SCHEDULE O. X; 13 Did the organization have a written whistleblower policy? X; 14 Did the organization have a written document retention and destruction policy? X; 15 Did the process for determining compensation of the following persons include a review and approval by independent persons, comparability data, and contemporaneous substantiation of the deliberation and decision? 15a The organization's CEO, Executive Director, or top management official. SEE SCHEDULE O. X; 15b Other officers or key employees of the organization. X; 16a Did the organization invest in, contribute assets to, or participate in a joint venture or similar arrangement with a taxable entity during the year? X; 16b If 'Yes,' did the organization follow a written policy or procedure requiring the organization to evaluate its participation in joint venture arrangements under applicable federal tax law, and take steps to safeguard the organization's exempt status with respect to such arrangements?

Section C. Disclosure

- 17 List the states with which a copy of this Form 990 is required to be filed OR
18 Section 6104 requires an organization to make its Forms 1023 (or 1024 if applicable), 990, and 990-T (Section 501(c)(3)s only) available for public inspection. Indicate how you made these available. Check all that apply. [ ] Own website [X] Another's website [X] Upon request [ ] Other (explain in Schedule O)
19 Describe in Schedule O whether (and if so, how) the organization made its governing documents, conflict of interest policy, and financial statements available to the public during the tax year. SEE SCHEDULE O
20 State the name, address, and telephone number of the person who possesses the organization's books and records: THE ORGANIZATION, 888 SW FIFTH AVE, SUITE 1600, PORTLAND, OR 97204 (503) 802-5750

**Part VII Compensation of Officers, Directors, Trustees, Key Employees, Highest Compensated Employees, and Independent Contractors**

Check if Schedule O contains a response or note to any line in this Part VII.

**Section A. Officers, Directors, Trustees, Key Employees, and Highest Compensated Employees**

**1 a** Complete this table for all persons required to be listed. Report compensation for the calendar year ending with or within the organization's tax year.

- List all of the organization's **current** officers, directors, trustees (whether individuals or organizations), regardless of amount of compensation. Enter -0- in columns (D), (E), and (F) if no compensation was paid.
- List all of the organization's **current** key employees, if any. See instructions for definition of 'key employee.'
- List the organization's five **current** highest compensated employees (other than an officer, director, trustee, or key employee) who received reportable compensation (Box 5 of Form W-2 and/or Box 7 of Form 1099-MISC) of more than \$100,000 from the organization and any related organizations.
- List all of the organization's **former** officers, key employees, and highest compensated employees who received more than \$100,000 of reportable compensation from the organization and any related organizations.
- List all of the organization's **former directors or trustees** that received, in the capacity as a former director or trustee of the organization, more than \$10,000 of reportable compensation from the organization and any related organizations.

List persons in the following order: individual trustees or directors; institutional trustees; officers; key employees; highest compensated employees; and former such persons.

Check this box if neither the organization nor any related organization compensated any current officer, director, or trustee.

(A) Name and Title	(B) Average hours per week (list any hours for related organizations below dotted line)	(C) Position (do not check more than one box, unless person is both an officer and a director/trustee)						(D) Reportable compensation from the organization (W-2/1099-MISC)	(E) Reportable compensation from related organizations (W-2/1099-MISC)	(F) Estimated amount of other compensation from the organization and related organizations
		Individual trustee or director	Institutional trustee	Officer	Key employee	Highest compensated employee	Former			
(1) BRUCE S BARNES CHAIR	2 0	X		X				0.	0.	0.
(2) PETER D. MOHR VICE CHAIR	2 0	X		X				0.	0.	0.
(3) BRIGITTE SUTHERLAND TREASURER	2 0	X		X				0.	0.	0.
(4) WALTER H. GREBE PAST TREASURER	2 0	X		X				0.	0.	0.
(5) LAURENCE COTTON SECRETARY	2 0	X		X				0.	0.	0.
(6) B. BENNETT BURNS PAST CHAIR	2 0	X		X				0.	0.	0.
(7) JAMES C. GORTER TRUSTEE	2 0	X						0.	0.	0.
(8) BRIAN P. HARNEY TRUSTEE	2 0	X						0.	0.	0.
(9) JON P. STRIDE TRUSTEE	2 0	X						0.	0.	0.
(10) KRISTEN STRAM PEMPEL TRUSTEE	2 0	X						0.	0.	0.
(11) CHARLES F. SAMS III TRUSTEE	2 0	X						0.	0.	0.
(12) LEA ANN EASTON TRUSTEE	2 0	X						0.	0.	0.
(13) RYAN BLEDSOE TRUSTEE	2 0	X						0.	0.	0.
(14) SETH L. MILLER TRUSTEE	2 0	X						0.	0.	0.

**Part VII Section A. Officers, Directors, Trustees, Key Employees, and Highest Compensated Employees** (continued)

(A) Name and title	(B) Average hours per week (list any hours for related organizations below dotted line)	(C) Position (do not check more than one box, unless person is both an officer and a director/trustee)						(D) Reportable compensation from the organization (W-2/1099-MISC)	(E) Reportable compensation from related organizations (W-2/1099-MISC)	(F) Estimated amount of other compensation from the organization and related organizations
		Individual trustee or director	Institutional trustee	Officer	Key employee	Highest compensated employee	Former			
(15) TIM WOOD TRUSTEE	2 0	X						0.	0.	0.
(16) LISA VAN LAANEN TRUSTEE	2 0	X						0.	0.	0.
(17) JOHN HOFFNAGLE EXECUTIVE DIR.	40 0			X				60,500.	0.	7,184.
(18)										
(19)										
(20)										
(21)										
(22)										
(23)										
(24)										
(25)										
<b>1 b Sub-total</b>								60,500.	0.	7,184.
<b>c Total from continuation sheets to Part VII, Section A</b>								0.	0.	0.
<b>d Total (add lines 1b and 1c)</b>								60,500.	0.	7,184.

2 Total number of individuals (including but not limited to those listed above) who received more than \$100,000 of reportable compensation from the organization **0**

	Yes	No
3 Did the organization list any former officer, director, or trustee, key employee, or highest compensated employee on line 1a? If 'Yes,' complete Schedule J for such individual.	3	X
4 For any individual listed on line 1a, is the sum of reportable compensation and other compensation from the organization and related organizations greater than \$150,000? If 'Yes' complete Schedule J for such individual.	4	X
5 Did any person listed on line 1a receive or accrue compensation from any unrelated organization or individual for services rendered to the organization? If 'Yes,' complete Schedule J for such person.	5	X

**Section B. Independent Contractors**

1 Complete this table for your five highest compensated independent contractors that received more than \$100,000 of compensation from the organization. Report compensation for the calendar year ending with or within the organization's tax year.

(A) Name and business address	(B) Description of services	(C) Compensation

2 Total number of independent contractors (including but not limited to those listed above) who received more than \$100,000 of compensation from the organization **0**

**Part VIII Statement of Revenue**

Check if Schedule O contains a response or note to any line in this Part VIII

			(A) Total revenue	(B) Related or exempt function revenue	(C) Unrelated business revenue	(D) Revenue excluded from tax under sections 512-514	
<b>Contributions, Gifts, Grants and Other Similar Amounts</b>	<b>1 a</b> Federated campaigns.....	<b>1 a</b>					
	<b>b</b> Membership dues.....	<b>1 b</b>					
	<b>c</b> Fundraising events.....	<b>1 c</b>					
	<b>d</b> Related organizations.....	<b>1 d</b>					
	<b>e</b> Government grants (contributions)...	<b>1 e</b>					
	<b>f</b> All other contributions, gifts, grants, and similar amounts not included above...	<b>1 f</b> 271,917.					
	<b>g</b> Noncash contributions included in lines 1a-1f: \$						
<b>h Total.</b> Add lines 1a-1f.....		271,917.					
<b>Program Service Revenue</b>	<b>Business Code</b>						
	<b>2 a</b> -----						
	<b>b</b> -----						
	<b>c</b> -----						
	<b>d</b> -----						
	<b>e</b> -----						
	<b>f</b> All other program service revenue...						
<b>g Total.</b> Add lines 2a-2f.....							
<b>Other Revenue</b>	<b>3</b> Investment income (including dividends, interest and other similar amounts).....						
	<b>4</b> Income from investment of tax-exempt bond proceeds..						
	<b>5</b> Royalties.....						
	<b>6 a</b> Gross rents.....	(i) Real	(ii) Personal				
		<b>b</b> Less: rental expenses					
		<b>c</b> Rental income or (loss)...					
		<b>d</b> Net rental income or (loss).....					
	<b>7 a</b> Gross amount from sales of assets other than inventory	(i) Securities	(ii) Other				
		<b>b</b> Less: cost or other basis and sales expenses.....					
		<b>c</b> Gain or (loss).....					
		<b>d</b> Net gain or (loss).....					
	<b>8 a</b> Gross income from fundraising events (not including \$_____ of contributions reported on line 1c). See Part IV, line 18.....	<b>a</b>					
		<b>b</b> Less: direct expenses.....	<b>b</b>				
		<b>c</b> Net income or (loss) from fundraising events.....					
	<b>9 a</b> Gross income from gaming activities. See Part IV, line 19.....	<b>a</b>					
<b>b</b> Less: direct expenses.....		<b>b</b>					
<b>c</b> Net income or (loss) from gaming activities.....							
<b>10 a</b> Gross sales of inventory, less returns and allowances.....	<b>a</b>						
	<b>b</b> Less: cost of goods sold.....	<b>b</b>					
	<b>c</b> Net income or (loss) from sales of inventory.....						
<b>Miscellaneous Revenue</b>		<b>Business Code</b>					
<b>11 a</b> ADMINISTRATIVE FEES	900099	2,737.	2,737.				
<b>b</b> -----							
<b>c</b> -----							
<b>d</b> All other revenue.....							
<b>e Total.</b> Add lines 11a-11d.....		2,737.					
<b>12 Total revenue.</b> See instructions.....		274,654.	2,737.	0.	0.		

**Part IX Statement of Functional Expenses**

Section 501(c)(3) and 501(c)(4) organizations must complete all columns. All other organizations must complete column (A).

Check if Schedule O contains a response or note to any line in this Part IX.

	(A) Total expenses	(B) Program service expenses	(C) Management and general expenses	(D) Fundraising expenses
<b>Do not include amounts reported on lines 6b, 7b, 8b, 9b, and 10b of Part VIII.</b>				
1 Grants and other assistance to domestic organizations and domestic governments. See Part IV, line 21.				
2 Grants and other assistance to domestic individuals. See Part IV, line 22.				
3 Grants and other assistance to foreign organizations, foreign governments, and foreign individuals. See Part IV, lines 15 and 16.				
4 Benefits paid to or for members.				
5 Compensation of current officers, directors, trustees, and key employees.	67,621.	43,954.	16,905.	6,762.
6 Compensation not included above, to disqualified persons (as defined under section 4958(f)(1)) and persons described in section 4958(c)(3)(B).	0.	0.	0.	0.
7 Other salaries and wages.	35,214.	22,889.	8,804.	3,521.
8 Pension plan accruals and contributions (include section 401(k) and 403(b) employer contributions).				
9 Other employee benefits.	7,124.	4,630.	1,781.	713.
10 Payroll taxes.	10,946.	7,114.	2,737.	1,095.
11 Fees for services (non-employees):				
a Management.				
b Legal.				
c Accounting.				
d Lobbying.				
e Professional fundraising services. See Part IV, line 17.				
f Investment management fees.				
g Other. (If line 11g amt exceeds 10% of line 25, column (A) amount, list line 11g expenses on Schedule O.)	15,183.	9,869.	3,796.	1,518.
12 Advertising and promotion.				
13 Office expenses.	9,082.	5,903.	2,272.	907.
14 Information technology.	3,794.	2,466.	948.	380.
15 Royalties.				
16 Occupancy.	4,127.	2,682.	1,032.	413.
17 Travel.	3,641.	2,367.	910.	364.
18 Payments of travel or entertainment expenses for any federal, state, or local public officials.				
19 Conferences, conventions, and meetings.				
20 Interest.				
21 Payments to affiliates.				
22 Depreciation, depletion, and amortization.	152.	99.	38.	15.
23 Insurance.	3,053.	1,984.	764.	305.
24 Other expenses. Itemize expenses not covered above (List miscellaneous expenses in line 24e. If line 24e amount exceeds 10% of line 25, column (A) amount, list line 24e expenses on Schedule O.)				
a <u>PARK IMPROVEMENTS</u>	10,504.	10,504.		
b <u>DONOR &amp; VOLUNTEER DEVELOPMEN</u>	5,926.	3,852.	1,481.	593.
c <u>POSTAGE AND SHIPPING</u>	2,938.	1,909.	734.	295.
d				
e All other expenses.				
25 Total functional expenses. Add lines 1 through 24e.	179,305.	120,222.	42,202.	16,881.
26 Joint costs. Complete this line only if the organization reported in column (B) joint costs from a combined educational campaign and fundraising solicitation. Check here <input type="checkbox"/> if following SOP 98-2 (ASC 958-720).				

**Part X Balance Sheet**

Check if Schedule O contains a response or note to any line in this Part X.

		(A)		(B)	
		Beginning of year		End of year	
<b>Assets</b>	1	Cash – non-interest-bearing	77,696.	1	103,249.
	2	Savings and temporary cash investments	214.	2	31,376.
	3	Pledges and grants receivable, net	7,524.	3	45,771.
	4	Accounts receivable, net		4	
	5	Loans and other receivables from current and former officers, directors, trustees, key employees, and highest compensated employees. Complete Part II of Schedule L		5	
	6	Loans and other receivables from other disqualified persons (as defined under section 4958(f)(1)), persons described in section 4958(c)(3)(B), and contributing employers and sponsoring organizations of section 501(c)(9) voluntary employees' beneficiary organizations (see instructions). Complete Part II of Schedule L		6	
	7	Notes and loans receivable, net		7	
	8	Inventories for sale or use		8	
	9	Prepaid expenses and deferred charges	2,483.	9	3,044.
	10a	Land, buildings, and equipment: cost or other basis. Complete Part VI of Schedule D	26,746.		
	10b	Less: accumulated depreciation	10,621.	10c	16,125.
	11	Investments – publicly traded securities		11	
	12	Investments – other securities. See Part IV, line 11.		12	
	13	Investments – program-related. See Part IV, line 11.		13	
	14	Intangible assets		14	
	15	Other assets. See Part IV, line 11.	900,000.	15	900,000.
16	<b>Total assets.</b> Add lines 1 through 15 (must equal line 34).	1,002,675.	16	1,099,565.	
<b>Liabilities</b>	17	Accounts payable and accrued expenses	4,303.	17	5,844.
	18	Grants payable		18	
	19	Deferred revenue		19	
	20	Tax-exempt bond liabilities		20	
	21	Escrow or custodial account liability. Complete Part IV of Schedule D		21	
	22	Loans and other payables to current and former officers, directors, trustees, key employees, highest compensated employees, and disqualified persons. Complete Part II of Schedule L		22	
	23	Secured mortgages and notes payable to unrelated third parties		23	
	24	Unsecured notes and loans payable to unrelated third parties		24	
	25	Other liabilities (including federal income tax, payables to related third parties, and other liabilities not included on lines 17-24). Complete Part X of Schedule D.		25	
	26	<b>Total liabilities.</b> Add lines 17 through 25.	4,303.	26	5,844.
<b>Net Assets or Fund Balances</b>	Organizations that follow SFAS 117 (ASC 958), check here <input checked="" type="checkbox"/> and complete lines 27 through 29, and lines 33 and 34.				
	27	Unrestricted net assets	993,122.	27	1,054,818.
	28	Temporarily restricted net assets	5,250.	28	38,903.
	29	Permanently restricted net assets		29	
	Organizations that do not follow SFAS 117 (ASC 958), check here <input type="checkbox"/> and complete lines 30 through 34.				
	30	Capital stock or trust principal, or current funds		30	
	31	Paid-in or capital surplus, or land, building, or equipment fund		31	
	32	Retained earnings, endowment, accumulated income, or other funds		32	
33	<b>Total net assets or fund balances.</b>	998,372.	33	1,093,721.	
34	<b>Total liabilities and net assets/fund balances.</b>	1,002,675.	34	1,099,565.	

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Form 990 (2014)

**Part XI Reconciliation of Net Assets**

Check if Schedule O contains a response or note to any line in this Part XI.

1	Total revenue (must equal Part VIII, column (A), line 12)	1	274,654.
2	Total expenses (must equal Part IX, column (A), line 25)	2	179,305.
3	Revenue less expenses. Subtract line 2 from line 1	3	95,349.
4	Net assets or fund balances at beginning of year (must equal Part X, line 33, column (A))	4	998,372.
5	Net unrealized gains (losses) on investments	5	
6	Donated services and use of facilities	6	
7	Investment expenses	7	
8	Prior period adjustments	8	
9	Other changes in net assets or fund balances (explain in Schedule O)	9	0.
10	Net assets or fund balances at end of year. Combine lines 3 through 9 (must equal Part X, line 33, column (B))	10	1,093,721.

**Part XII Financial Statements and Reporting**

Check if Schedule O contains a response or note to any line in this Part XII.

		Yes	No
1	Accounting method used to prepare the Form 990: <input type="checkbox"/> Cash <input checked="" type="checkbox"/> Accrual <input type="checkbox"/> Other _____ If the organization changed its method of accounting from a prior year or checked 'Other,' explain in Schedule O.		
2 a	Were the organization's financial statements compiled or reviewed by an independent accountant? If 'Yes,' check a box below to indicate whether the financial statements for the year were compiled or reviewed on a separate basis, consolidated basis, or both: <input type="checkbox"/> Separate basis <input type="checkbox"/> Consolidated basis <input type="checkbox"/> Both consolidated and separate basis		X
2 b	Were the organization's financial statements audited by an independent accountant? If 'Yes,' check a box below to indicate whether the financial statements for the year were audited on a separate basis, consolidated basis, or both: <input checked="" type="checkbox"/> Separate basis <input type="checkbox"/> Consolidated basis <input type="checkbox"/> Both consolidated and separate basis	X	
2 c	If 'Yes' to line 2a or 2b, does the organization have a committee that assumes responsibility for oversight of the audit, review, or compilation of its financial statements and selection of an independent accountant? If the organization changed either its oversight process or selection process during the tax year, explain in Schedule O.		X
3 a	As a result of a federal award, was the organization required to undergo an audit or audits as set forth in the Single Audit Act and OMB Circular A-133?		X
3 b	If 'Yes,' did the organization undergo the required audit or audits? If the organization did not undergo the required audit or audits, explain why in Schedule O and describe any steps taken to undergo such audits.		

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

Department of the Treasury  
Internal Revenue Service

**Public Charity Status and Public Support**

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

▶ Attach to Form 990 or Form 990-EZ.

▶ Information about Schedule A (Form 990 or 990-EZ) and its instructions is at [www.irs.gov/form990](http://www.irs.gov/form990).

OMB No. 1545-0047

**2014**

**Open to Public Inspection**

Name of the organization

OREGON STATE PARKS FOUNDATION

Employer identification number

93-1177836

**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 a 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 to 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 in lines 11a through 11d that describes the type of supporting organization and complete lines 11e, 11f, and 11g.
  - a  **Type I.** A supporting organization operated, supervised, or controlled by its supported organization(s), typically by giving the supported organization(s) the power to regularly appoint or elect a majority of the directors or trustees of the supporting organization. **You must complete Part IV, Sections A and B.**
  - b  **Type II.** A supporting organization supervised or controlled in connection with its supported organization(s), by having control or management of the supporting organization vested in the same persons that control or manage the supported organization(s). **You must complete Part IV, Sections A and C.**
  - c  **Type III functionally integrated.** A supporting organization operated in connection with, and functionally integrated with, its supported organization(s) (see instructions). **You must complete Part IV, Sections A, D, and E.**
  - d  **Type III non-functionally integrated.** A supporting organization operated in connection with its supported organization(s) that is not functionally integrated. The organization generally must satisfy a distribution requirement and an attentiveness requirement (see instructions). **You must complete Part IV, Sections A and D, and Part V.**
  - e  Check this box if the organization received a written determination from the IRS that is a Type I, Type II, Type III functionally integrated, or Type III non-functionally integrated supporting organization.
- f Enter the number of supported organizations: \_\_\_\_\_
- g Provide the following information about the supported organization(s).

(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 listed in your governing document?		(v) Amount of monetary support (see instructions)	(vi) Amount of other support (see instructions)
			Yes	No		
(A)						
(B)						
(C)						
(D)						
(E)						
<b>Total</b>						

BAA For Paperwork Reduction Act Notice, see the Instructions for Form 990 or 990-EZ.

Schedule A (Form 990 or 990-EZ) 2014

**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 or if the organization failed to qualify under Part III. If the organization fails to qualify under the tests listed below, please complete Part III.)

**Section A. Public Support**

Calendar year (or fiscal year beginning in) ▶	(a) 2010	(b) 2011	(c) 2012	(d) 2013	(e) 2014	(f) Total
1 Gifts, grants, contributions, and membership fees received. (Do not include any 'unusual grants'.) . . . . .	123,615.	220,543.	148,486.	149,243.	271,917.	913,804.
2 Tax revenues levied for the organization's benefit and either paid to or expended on its behalf . . . . .						0.
3 The value of services or facilities furnished by a governmental unit to the organization without charge . . . . .						0.
4 <b>Total.</b> Add lines 1 through 3 . . . . .	123,615.	220,543.	148,486.	149,243.	271,917.	913,804.
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) . . . . .						45,483.
6 <b>Public support.</b> Subtract line 5 from line 4 . . . . .						868,321.

**Section B. Total Support**

Calendar year (or fiscal year beginning in) ▶	(a) 2010	(b) 2011	(c) 2012	(d) 2013	(e) 2014	(f) Total
7 Amounts from line 4 . . . . .	123,615.	220,543.	148,486.	149,243.	271,917.	913,804.
8 Gross income from interest, dividends, payments received on securities loans, rents, royalties and income from similar sources . . . . .	71.	221.				292.
9 Net income from unrelated business activities, whether or not the business is regularly carried on . . . . .						0.
10 Other income. Do not include gain or loss from the sale of capital assets (Explain in Part VI.) . . . . .						0.
11 <b>Total support.</b> Add lines 7 through 10 . . . . .						914,096.
12 Gross receipts from related activities, etc (see instructions) . . . . .					12	71,757.
13 <b>First five years.</b> 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 <b>stop here.</b> . . . . . ▶ <input type="checkbox"/>						

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

14 Public support percentage for 2014 (line 6, column (f) divided by line 11, column (f)) . . . . .	14	94.99%
15 Public support percentage from 2013 Schedule A, Part II, line 14 . . . . .	15	98.12%
16a <b>33-1/3% support test – 2014.</b> 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 <b>stop here.</b> The organization qualifies as a publicly supported organization . . . . . ▶ <input checked="" type="checkbox"/>		
b <b>33-1/3% support test – 2013.</b> 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 <b>stop here.</b> The organization qualifies as a publicly supported organization . . . . . ▶ <input type="checkbox"/>		
17a <b>10%-facts-and-circumstances test – 2014.</b> 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 <b>stop here.</b> Explain in Part VI how the organization meets the 'facts-and-circumstances' test. The organization qualifies as a publicly supported organization . . . . . ▶ <input type="checkbox"/>		
b <b>10%-facts-and-circumstances test – 2013.</b> 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 <b>stop here.</b> Explain in Part VI how the organization meets the 'facts-and-circumstances' test. The organization qualifies as a publicly supported organization . . . . . ▶ <input type="checkbox"/>		
18 <b>Private foundation.</b> If the organization did not check a box on line 13, 16a, 16b, 17a, or 17b, check this box and see instructions. . . . . ▶ <input type="checkbox"/>		

**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 or if the organization failed to qualify under Part II. If the organization fails to qualify under the tests listed below, please complete Part II.)

**Section A. Public Support**

Calendar year (or fiscal yr beginning in) ▶	(a) 2010	(b) 2011	(c) 2012	(d) 2013	(e) 2014	(f) Total
1 Gifts, grants, contributions and membership fees received. (Do not include any 'unusual grants'.)						
2 Gross receipts from admissions, merchandise sold or services performed, or facilities furnished in any activity that is related to the organization's tax-exempt purpose						
3 Gross receipts from activities that are not an unrelated trade or business under section 513.						
4 Tax revenues levied for the organization's benefit and either paid to or expended on its behalf						
5 The value of services or facilities furnished by a governmental unit to the organization without charge						
6 <b>Total.</b> Add lines 1 through 5.						
7a Amounts included on lines 1, 2, and 3 received from disqualified persons						
b Amounts included on lines 2 and 3 received from other than disqualified persons that exceed the greater of \$5,000 or 1% of the amount on line 13 for the year						
c Add lines 7a and 7b						
8 <b>Public support.</b> (Subtract line 7c from line 6.)						

**Section B. Total Support**

Calendar year (or fiscal yr beginning in) ▶	(a) 2010	(b) 2011	(c) 2012	(d) 2013	(e) 2014	(f) Total
9 Amounts from line 6						
10a Gross income from interest, dividends, payments received on securities loans, rents, royalties and income from similar sources						
b Unrelated business taxable income (less section 511 taxes) from businesses acquired after June 30, 1975						
c Add lines 10a and 10b						
11 Net income from unrelated business activities not included in line 10b, whether or not the business is regularly carried on						
12 Other income. Do not include gain or loss from the sale of capital assets (Explain in Part VI.)						
13 <b>Total support.</b> (Add lines 9, 10c, 11 and 12.)						

14 **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**

15 Public support percentage for 2014 (line 8, column (f) divided by line 13, column (f))	15	%
16 Public support percentage from 2013 Schedule A, Part III, line 15	16	%

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

17 Investment income percentage for 2014 (line 10c, column (f) divided by line 13, column (f))	17	%
18 Investment income percentage from 2013 Schedule A, Part III, line 17	18	%

19a **33-1/3% support tests – 2014.** 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.

b **33-1/3% support tests – 2013.** If the organization did not check a box on line 14 or line 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.

20 **Private foundation.** If the organization did not check a box on line 14, 19a, or 19b, check this box and see instructions

**Part IV Supporting Organizations**

(Complete only if you checked a box on line 11 of Part I. If you checked 11a of Part I, complete Sections A and B. If you checked 11b of Part I, complete Sections A and C. If you checked 11c of Part I, complete Sections A, D, and E. If you checked 11d of Part I, complete Sections A and D, and complete Part V.)

**Section A. All Supporting Organizations**

	Yes	No
1 Are all of the organization's supported organizations listed by name in the organization's governing documents? If 'No,' describe in <b>Part VI</b> how the supported organizations are designated. If designated by class or purpose, describe the designation. If historic and continuing relationship, explain .....		
2 Did the organization have any supported organization that does not have an IRS determination of status under section 509(a)(1) or (2)? If 'Yes,' explain in <b>Part VI</b> how the organization determined that the supported organization was described in section 509(a)(1) or (2) .....		
3a Did the organization have a supported organization described in section 501(c)(4), (5), or (6)? If 'Yes,' answer (b) and (c) below .....		
b Did the organization confirm that each supported organization qualified under section 501(c)(4), (5), or (6) and satisfied the public support tests under section 509(a)(2)? If 'Yes,' describe in <b>Part VI</b> when and how the organization made the determination .....		
c Did the organization ensure that all support to such organizations was used exclusively for section 170(c)(2)(B) purposes? If 'Yes,' explain in <b>Part VI</b> what controls the organization put in place to ensure such use .....		
4a Was any supported organization not organized in the United States ('foreign supported organization')? If 'Yes' and if you checked 11a or 11b in Part I, answer (b) and (c) below .....		
b Did the organization have ultimate control and discretion in deciding whether to make grants to the foreign supported organization? If 'Yes,' describe in <b>Part VI</b> how the organization had such control and discretion despite being controlled or supervised by or in connection with its supported organizations .....		
c Did the organization support any foreign supported organization that does not have an IRS determination under sections 501(c)(3) and 509(a)(1) or (2)? If 'Yes,' explain in <b>Part VI</b> what controls the organization used to ensure that all support to the foreign supported organization was used exclusively for section 170(c)(2)(B) purposes .....		
5a Did the organization add, substitute, or remove any supported organizations during the tax year? If 'Yes,' answer (b) and (c) below (if applicable). Also, provide detail in <b>Part VI</b> , including (i) the names and EIN numbers of the supported organizations added, substituted, or removed, (ii) the reasons for each such action, (iii) the authority under the organization's organizing document authorizing such action, and (iv) how the action was accomplished (such as by amendment to the organizing document) .....		
b <b>Type I or Type II only.</b> Was any added or substituted supported organization part of a class already designated in the organization's organizing document? .....		
c <b>Substitutions only.</b> Was the substitution the result of an event beyond the organization's control? .....		
6 Did the organization provide support (whether in the form of grants or the provision of services or facilities) to anyone other than (a) its supported organizations; (b) individuals that are part of the charitable class benefited by one or more of its supported organizations; or (c) other supporting organizations that also support or benefit one or more of the filing organization's supported organizations? If 'Yes,' provide detail in <b>Part VI</b> .....		
7 Did the organization provide a grant, loan, compensation, or other similar payment to a substantial contributor (defined in IRC 4958(c)(3)(C)), a family member of a substantial contributor, or a 35-percent controlled entity with regard to a substantial contributor? If 'Yes,' complete Part I of Schedule L (Form 990) .....		
8 Did the organization make a loan to a disqualified person (as defined in section 4958) not described in line 7? If 'Yes,' complete Part I of Schedule L (Form 990) .....		
9a Was the organization controlled directly or indirectly at any time during the tax year by one or more disqualified persons as defined in section 4946 (other than foundation managers and organizations described in section 509(a)(1) or (2))? If 'Yes,' provide detail in <b>Part VI</b> .....		
b Did one or more disqualified persons (as defined in line 9(a)) hold a controlling interest in any entity in which the supporting organization had an interest? If 'Yes,' provide detail in <b>Part VI</b> .....		
c Did a disqualified person (as defined in line 9(a)) have an ownership interest in, or derive any personal benefit from, assets in which the supporting organization also had an interest? If 'Yes,' provide detail in <b>Part VI</b> .....		
10a Was the organization subject to the excess business holdings rules of IRC 4943 because of IRC 4943(f) (regarding certain Type II supporting organizations, and all Type III non-functionally integrated supporting organizations)? If 'Yes,' answer (b) below .....		
b Did the organization, have any excess business holdings in the tax year? (Use Schedule C, Form 4720, to determine whether the organization had excess business holdings.) .....		

Part IV Supporting Organizations (continued)

Table with 3 columns: Question, Yes, No. Row 11: Has the organization accepted a gift or contribution from any of the following persons? Sub-rows 11a, 11b, 11c.

Section B. Type I Supporting Organizations

Table with 3 columns: Question, Yes, No. Row 1: Did the directors, trustees, or membership of one or more supported organizations have the power to regularly appoint or elect at least a majority of the organization's directors or trustees at all times during the tax year? Row 2: Did the organization operate for the benefit of any supported organization other than the supported organization(s) that operated, supervised, or controlled the supporting organization?

Section C. Type II Supporting Organizations

Table with 3 columns: Question, Yes, No. Row 1: Were a majority of the organization's directors or trustees during the tax year also a majority of the directors or trustees of each of the organization's supported organization(s)?

Section D. All Type III Supporting Organizations

Table with 3 columns: Question, Yes, No. Row 1: Did the organization provide to each of its supported organizations, by the last day of the fifth month of the organization's tax year, (1) a written notice describing the type and amount of support provided during the prior tax year, (2) a copy of the Form 990 that was most recently filed as of the date of notification, and (3) copies of the organization's governing documents in effect on the date of notification, to the extent not previously provided? Row 2: Were any of the organization's officers, directors, or trustees either (i) appointed or elected by the supported organization(s) or (ii) serving on the governing body of a supported organization? Row 3: By reason of the relationship described in (2), did the organization's supported organizations have a significant voice in the organization's investment policies and in directing the use of the organization's income or assets at all times during the tax year?

Section E. Type III Functionally-Integrated Supporting Organizations

- 1 Check the box next to the method that the organization used to satisfy the Integral Part Test during the year (see instructions):
a [ ] The organization satisfied the Activities Test. Complete line 2 below.
b [ ] The organization is the parent of each of its supported organizations. Complete line 3 below.
c [ ] The organization supported a governmental entity. Describe in Part VI how you supported a government entity (see instructions).

2 Activities Test. Answer (a) and (b) below.

Table with 3 columns: Question, Yes, No. Row a: Did substantially all of the organization's activities during the tax year directly further the exempt purposes of the supported organization(s) to which the organization was responsive? Row b: Did the activities described in (a) constitute activities that, but for the organization's involvement, one or more of the organization's supported organization(s) would have been engaged in? Row 3: Parent of Supported Organizations. Answer (a) and (b) below. Row a: Did the organization have the power to regularly appoint or elect a majority of the officers, directors, or trustees of each of the supported organizations? Row b: Did the organization exercise a substantial degree of direction over the policies, programs, and activities of each of its supported organizations?

**Part V Type III Non-Functionally Integrated 509(a)(3) Supporting Organizations**

1  Check here if the organization satisfied the Integral Part Test as a qualifying trust on November 20, 1970. See instructions. All other Type III non-functionally integrated supporting organizations must complete Sections A through E.

<b>Section A – Adjusted Net Income</b>		(A) Prior Year	(B) Current Year (optional)
1	Net short-term capital gain.....	1	
2	Recoveries of prior-year distributions.....	2	
3	Other gross income (see instructions).....	3	
4	Add lines 1 through 3.....	4	
5	Depreciation and depletion.....	5	
6	Portion of operating expenses paid or incurred for production or collection of gross income or for management, conservation, or maintenance of property held for production of income (see instructions).....	6	
7	Other expenses (see instructions).....	7	
8	<b>Adjusted Net Income</b> (subtract lines 5, 6 and 7 from line 4).....	8	

<b>Section B – Minimum Asset Amount</b>		(A) Prior Year	(B) Current Year (optional)
1	Aggregate fair market value of all non-exempt-use assets (see instructions for short tax year or assets held for part of year):		
a	Average monthly value of securities.....	1a	
b	Average monthly cash balances.....	1b	
c	Fair market value of other non-exempt-use assets.....	1c	
d	<b>Total</b> (add lines 1a, 1b, and 1c).....	1d	
e	<b>Discount</b> claimed for blockage or other factors (explain in detail in Part VI):		
2	Acquisition indebtedness applicable to non-exempt-use assets.....	2	
3	Subtract line 2 from line 1d.....	3	
4	Cash deemed held for exempt use. Enter 1-1/2% of line 3 (for greater amount, see instructions).....	4	
5	Net value of non-exempt-use assets (subtract line 4 from line 3).....	5	
6	Multiply line 5 by .035.....	6	
7	Recoveries of prior-year distributions.....	7	
8	<b>Minimum Asset Amount</b> (add line 7 to line 6).....	8	

<b>Section C – Distributable Amount</b>			Current Year
1	Adjusted net income for prior year (from Section A, line 8, Column A).....	1	
2	Enter 85% of line 1.....	2	
3	Minimum asset amount for prior year (from Section B, line 8, Column A).....	3	
4	Enter greater of line 2 or line 3.....	4	
5	Income tax imposed in prior year.....	5	
6	<b>Distributable Amount.</b> Subtract line 5 from line 4, unless subject to emergency temporary reduction (see instructions).....	6	

7  Check here if the current year is the organization's first as a non-functionally-integrated Type III supporting organization (see instructions).

**Part V Type III Non-Functionally Integrated 509(a)(3) Supporting Organizations** (continued)

Section D – Distributions		Current Year
1	Amounts paid to supported organizations to accomplish exempt purposes.	
2	Amounts paid to perform activity that directly furthers exempt purposes of supported organizations, in excess of income from activity.	
3	Administrative expenses paid to accomplish exempt purposes of supported organizations.	
4	Amounts paid to acquire exempt-use assets.	
5	Qualified set-aside amounts (prior IRS approval required).	
6	Other distributions (describe in Part VI). See instructions.	
7	<b>Total annual distributions.</b> Add lines 1 through 6.	
8	Distributions to attentive supported organizations to which the organization is responsive (provide details in Part VI). See instructions.	
9	Distributable amount for 2014 from Section C, line 6.	
10	Line 8 amount divided by Line 9 amount.	

Section E – Distribution Allocations (see instructions)	(i) Excess Distributions	(ii) Underdistributions Pre-2014	(iii) Distributable Amount for 2014
1	Distributable amount for 2014 from Section C, line 6.		
2	Underdistributions, if any, for years prior to 2014 (reasonable cause required – see instructions).		
3	Excess distributions carryover, if any, to 2014:		
a			
b			
c			
d			
e	From 2013.		
f	<b>Total</b> of lines 3a through e.		
g	Applied to underdistributions of prior years.		
h	Applied to 2014 distributable amount.		
i	Carryover from 2009 not applied (see instructions).		
j	Remainder. Subtract lines 3g, 3h, and 3i from 3f.		
4	Distributions for 2014 from Section D, line 7: \$		
a	Applied to underdistributions of prior years.		
b	Applied to 2014 distributable amount.		
c	Remainder. Subtract lines 4a and 4b from 4.		
5	Remaining underdistributions for years prior to 2014, if any. Subtract lines 3g and 4a from line 2 (if amount greater than zero, see instructions).		
6	Remaining underdistributions for 2014. Subtract lines 3h and 4b from line 1 (if amount greater than zero, see instructions).		
7	<b>Excess distributions carryover to 2015.</b> Add lines 3j and 4c.		
8	Breakdown of line 7:		
a			
b			
c			
d	Excess from 2013.		
e	Excess from 2014.		

BAA

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**Part VI** **Supplemental Information.** Provide the explanations required by Part II, line 10; Part II, line 17a or 17b; and Part III, line 12. Also complete this part for any additional information. (See instructions).

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**Schedule B**  
**(Form 990, 990-EZ,**  
**or 990-PF)**

Department of the Treasury  
Internal Revenue Service

PUBLIC DISCLOSURE COPY

**Schedule of Contributors**

OMB No. 1545-0047

**2014**

▶ **Attach to Form 990, Form 990-EZ, or Form 990-PF**

▶ Information about Schedule B (Form 990, 990-EZ, 990-PF) and its instructions is at [www.irs.gov/form990](http://www.irs.gov/form990).

Name of the organization

OREGON STATE PARKS FOUNDATION

Employer identification number

93-1177836

**Organization type** (check one):

**Filers of:**

Form 990 or 990-EZ

Form 990-PF

**Section:**

501(c)( 3 ) (enter number) organization

4947(a)(1) nonexempt charitable trust **not** treated as a private foundation

527 political organization

501(c)(3) exempt private foundation

4947(a)(1) nonexempt charitable trust treated as a private foundation

501(c)(3) taxable private foundation

Check if your organization is covered by the **General Rule** or a **Special Rule**

**Note.** Only a section 501(c)(7), (8), or (10) organization can check boxes for both the General Rule and a Special Rule. See instructions.

**General Rule**

For an organization filing Form 990, 990-EZ, or 990-PF that received, during the year, contributions totaling \$5,000 or more (in money or property) from any one contributor. Complete Parts I and II. See instructions for determining a contributor's total contributions.

**Special Rules**

For an organization described in section 501(c)(3) filing Form 990 or 990-EZ that met the 33-1/3% support test of the regulations under sections 509(a)(1) and 170(b)(1)(A)(vi), that checked Schedule A (Form 990 or 990-EZ), Part II, line 13, 16a, or 16b, and that received from any one contributor, during the year, total contributions of the greater of (1) \$5,000 or (2) 2% of the amount on (i) Form 990, Part VIII, line 1h, or (ii) Form 990-EZ, line 1. Complete Parts I and II.

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

For an organization described in section 501(c)(7), (8), or (10) filing Form 990 or 990-EZ that received from any one contributor, during the year, contributions *exclusively* for religious, charitable, etc., purposes, but no such contributions totaled more than \$1,000. If this box is checked, enter here the total contributions that were received during the year for an *exclusively* religious, charitable, etc., purpose. Do not complete any of the parts unless the **General Rule** applies to this organization because it received *nonexclusively* religious, charitable, etc., contributions totaling \$5,000 or more during the year. . . . . ▶ \$ \_\_\_\_\_

**Caution:** An organization that is not covered by the General Rule and/or the Special Rules does not file Schedule B (Form 990, 990-EZ, or 990-PF), but it **must** answer 'No' on Part IV, line 2, of its Form 990; or check the box on line H of its Form 990-EZ or on its Form 990-PF, Part I, line 2, to certify that it does not meet the filing requirements of Schedule B (Form 990, 990-EZ, or 990-PF).

**BAA For Paperwork Reduction Act Notice, see the Instructions for Form 990, 990-EZ,**

Schedule **B** (Form 990, 990-EZ, or 990-PF) (2014)

Name of organization

Employer identification number

OREGON STATE PARKS FOUNDATION

93-1177836

**Part I Contributors** (see instructions). Use duplicate copies of Part I if additional space is needed.

(a) Number	(b) Name, address, and ZIP + 4	(c) Total contributions	(d) Type of contribution
1	----- ----- -----	\$ 6,000.	Person <input checked="" type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II for noncash contributions.)
2	----- ----- -----	\$ 25,175.	Person <input checked="" type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II for noncash contributions.)
3	----- ----- -----	\$ 10,000.	Person <input checked="" type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II for noncash contributions.)
4	----- ----- -----	\$ 10,000.	Person <input checked="" type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II for noncash contributions.)
5	----- ----- -----	\$ 20,000.	Person <input checked="" type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II for noncash contributions.)
6	----- ----- -----	\$ 7,971.	Person <input checked="" type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II for noncash contributions.)

Name of organization

Employer identification number

OREGON STATE PARKS FOUNDATION

93-1177836

**Part I** **Contributors** (see instructions). Use duplicate copies of Part I if additional space is needed.

(a) Number	(b) Name, address, and ZIP + 4	(c) Total contributions	(d) Type of contribution
7	----- ----- -----	\$ 8,000.	Person <input checked="" type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II for noncash contributions.)
8	----- ----- -----	\$ 25,000.	Person <input checked="" type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II for noncash contributions.)
9	----- ----- -----	\$ 25,000.	Person <input checked="" type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II for noncash contributions.)
10	----- ----- -----	\$ 6,435.	Person <input checked="" type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II for noncash contributions.)
-----	----- ----- -----	\$ -----	Person <input type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II for noncash contributions.)
-----	----- ----- -----	\$ -----	Person <input type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II for noncash contributions.)

Name of organization

Employer identification number

OREGON STATE PARKS FOUNDATION

93-1177836

**Part II Noncash Property** (see instructions). Use duplicate copies of Part II if additional space is needed.

(a) No. from Part I	(b) Description of noncash property given	(c) FMV (or estimate) (see instructions)	(d) Date received
	N/A		
		\$	
		\$	
		\$	
		\$	
		\$	
		\$	
		\$	
		\$	
		\$	

Name of organization **OREGON STATE PARKS FOUNDATION** Employer identification number **93-1177836**

**Part III Exclusively religious, charitable, etc., contributions to organizations described in section 501(c)(7), (8) or (10) that total more than \$1,000 for the year from any one contributor.** Complete columns (a) through (e) and the following line entry. For organizations completing Part III, enter the total of *exclusively* religious, charitable, etc., contributions of **\$1,000 or less** for the year. (Enter this information once. See instructions.) ..... ▶ \$                      **N/A**  
 Use duplicate copies of Part III if additional space is needed.

(a) No. from Part I	(b) Purpose of gift	(c) Use of gift	(d) Description of how gift is held
	N/A		
(e) Transfer of gift			
Transferee's name, address, and ZIP + 4		Relationship of transferor to transferee	
-----		-----	
-----		-----	
(e) Transfer of gift			
Transferee's name, address, and ZIP + 4		Relationship of transferor to transferee	
-----		-----	
-----		-----	
(e) Transfer of gift			
Transferee's name, address, and ZIP + 4		Relationship of transferor to transferee	
-----		-----	
-----		-----	
(e) Transfer of gift			
Transferee's name, address, and ZIP + 4		Relationship of transferor to transferee	
-----		-----	
-----		-----	
(e) Transfer of gift			
Transferee's name, address, and ZIP + 4		Relationship of transferor to transferee	
-----		-----	
-----		-----	

SCHEDULE D (Form 990)

Department of the Treasury Internal Revenue Service

Supplemental Financial Statements

Complete if the organization answered 'Yes' to Form 990, Part IV, lines 6, 7, 8, 9, 10, 11a, 11b, 11c, 11d, 11e, 11f, 12a, or 12b. Attach to Form 990.

Information about Schedule D (Form 990) and its instructions is at www.irs.gov/form990.

OMB No. 1545-0047

2014

Open to Public Inspection

Name of the organization

Employer identification number

OREGON STATE PARKS FOUNDATION

93-1177836

Part I Organizations Maintaining Donor Advised Funds or Other Similar Funds or Accounts.

Complete if the organization answered 'Yes' to Form 990, Part IV, line 6.

Table with 2 columns: (a) Donor advised funds, (b) Funds and other accounts. Rows 1-4: Total number at end of year, Aggregate value of contributions to (during year), Aggregate value of grants from (during year), Aggregate value at end of year.

- 5 Did the organization inform all donors and donor advisors in writing that the assets held in donor advised funds are the organization's property, subject to the organization's exclusive legal control?
6 Did the organization inform all grantees, donors, and donor advisors in writing that grant funds can be used only for charitable purposes and not for the benefit of the donor or donor advisor, or for any other purpose conferring impermissible private benefit?

Part II Conservation Easements.

Complete if the organization answered 'Yes' to Form 990, Part IV, line 7.

- 1 Purpose(s) of conservation easements held by the organization (check all that apply).
2 Complete lines 2a through 2d if the organization held a qualified conservation contribution in the form of a conservation easement on the last day of the tax year.

Table with 2 columns: Held at the End of the Tax Year. Rows 2a-2d: Total number of conservation easements, Total acreage restricted by conservation easements, Number of conservation easements on a certified historic structure included in (a), Number of conservation easements included in (c) acquired after 8/17/06, and not on a historic structure listed in the National Register.

- 3 Number of conservation easements modified, transferred, released, extinguished, or terminated by the organization during the tax year
4 Number of states where property subject to conservation easement is located
5 Does the organization have a written policy regarding the periodic monitoring, inspection, handling of violations, and enforcement of the conservation easements it holds?
6 Staff and volunteer hours devoted to monitoring, inspecting, and enforcing conservation easements during the year
7 Amount of expenses incurred in monitoring, inspecting, and enforcing conservation easements during the year
8 Does each conservation easement reported on line 2(d) above satisfy the requirements of section 170(h)(4)(B)(i) and section 170(h)(4)(B)(ii)?
9 In Part XIII, describe how the organization reports conservation easements in its revenue and expense statement, and balance sheet, and include, if applicable, the text of the footnote to the organization's financial statements that describes the organization's accounting for conservation easements.

Part III Organizations Maintaining Collections of Art, Historical Treasures, or Other Similar Assets.

Complete if the organization answered 'Yes' to Form 990, Part IV, line 8.

- 1 a If the organization elected, as permitted under SFAS 116 (ASC 958), not to report in its revenue statement and balance sheet works of art, historical treasures, or other similar assets held for public exhibition, education, or research in furtherance of public service, provide, in Part XIII, the text of the footnote to its financial statements that describes these items.
b If the organization elected, as permitted under SFAS 116 (ASC 958), to report in its revenue statement and balance sheet works of art, historical treasures, or other similar assets held for public exhibition, education, or research in furtherance of public service, provide the following amounts relating to these items:
(i) Revenue included in Form 990, Part VIII, line 1
(ii) Assets included in Form 990, Part X
2 If the organization received or held works of art, historical treasures, or other similar assets for financial gain, provide the following amounts required to be reported under SFAS 116 (ASC 958) relating to these items:
a Revenue included in Form 990, Part VIII, line 1
b Assets included in Form 990, Part X

**Part III Organizations Maintaining Collections of Art, Historical Treasures, or Other Similar Assets** (continued)

- 3 Using the organization's acquisition, accession, and other records, check any of the following that are a significant use of its collection items (check all that apply):
- a  Public exhibition
  - b  Scholarly research
  - c  Preservation for future generations
  - d  Loan or exchange programs
  - e  Other \_\_\_\_\_
- 4 Provide a description of the organization's collections and explain how they further the organization's exempt purpose in Part XIII.
- 5 During the year, did the organization solicit or receive donations of art, historical treasures, or other similar assets to be sold to raise funds rather than to be maintained as part of the organization's collection?  Yes  No

**Part IV Escrow and Custodial Arrangements.** Complete if the organization answered 'Yes' to Form 990, Part IV, line 9, or reported an amount on Form 990, Part X, line 21.

- 1 a Is the organization an agent, trustee, custodian, or other intermediary for contributions or other assets not included on Form 990, Part X?  Yes  No
- b If 'Yes,' explain the arrangement in Part XIII and complete the following table:
- |                                      | Amount |
|--------------------------------------|--------|
| c Beginning balance.....             | 1 c    |
| d Additions during the year.....     | 1 d    |
| e Distributions during the year..... | 1 e    |
| f Ending balance.....                | 1 f    |
- 2 a Did the organization include an amount on Form 990, Part X, line 21, for escrow or custodial account liability?  Yes  No
- b If 'Yes,' explain the arrangement in Part XIII. Check here if the explanation has been provided in Part XIII

**Part V Endowment Funds.** Complete if the organization answered 'Yes' to Form 990, Part IV, line 10.

	(a) Current year	(b) Prior year	(c) Two years back	(d) Three years back	(e) Four years back
1 a Beginning of year balance.....					
b Contributions.....					
c Net investment earnings, gains, and losses.....					
d Grants or scholarships.....					
e Other expenditures for facilities and programs.....					
f Administrative expenses.....					
g End of year balance.....					

- 2 Provide the estimated percentage of the current year end balance (line 1g, column (a)) held as:
- a Board designated or quasi-endowment ▶ \_\_\_\_\_ %
  - b Permanent endowment ▶ \_\_\_\_\_ %
  - c Temporarily restricted endowment ▶ \_\_\_\_\_ %
- The percentages in lines 2a, 2b, and 2c should equal 100%.
- 3 a Are there endowment funds not in the possession of the organization that are held and administered for the organization by:
- |                                  | Yes    | No |
|----------------------------------|--------|----|
| (i) unrelated organizations..... | 3a(i)  |    |
| (ii) related organizations.....  | 3a(ii) |    |
- b If 'Yes' to 3a(ii), are the related organizations listed as required on Schedule R?
- 4 Describe in Part XIII the intended uses of the organization's endowment funds.

**Part VI Land, Buildings, and Equipment.**

Complete if the organization answered 'Yes' to Form 990, Part IV, line 11a. See Form 990, Part X, line 10.

Description of property	(a) Cost or other basis (investment)	(b) Cost or other basis (other)	(c) Accumulated depreciation	(d) Book value
1 a Land.....		15,000.		15,000.
b Buildings.....				
c Leasehold improvements.....				
d Equipment.....				
e Other.....		11,746.	10,621.	1,125.
<b>Total.</b> Add lines 1a through 1e. (Column (d) must equal Form 990, Part X, column (B), line 10c.)				16,125.

**Part VII Investments – Other Securities.**

N/A

Complete if the organization answered 'Yes' to Form 990, Part IV, line 11b. See Form 990, Part X, line 12.

(a) Description of security or category (including name of security)	(b) Book value	(c) Method of valuation: Cost or end-of-year market value
(1) Financial derivatives.....		
(2) Closely-held equity interests.....		
(3) Other -----		
(A) -----		
(B) -----		
(C) -----		
(D) -----		
(E) -----		
(F) -----		
(G) -----		
(H) -----		
(I) -----		
<b>Total.</b> (Column (b) must equal Form 990, Part X, column (B) line 12.)... ▶		

**Part VIII Investments – Program Related.**

N/A

Complete if the organization answered 'Yes' to Form 990, Part IV, line 11c. See Form 990, Part X, line 13.

(a) Description of investment type	(b) Book value	(c) Method of valuation: Cost or end-of-year market value
(1)		
(2)		
(3)		
(4)		
(5)		
(6)		
(7)		
(8)		
(9)		
(10)		
<b>Total.</b> (Column (b) must equal Form 990, Part X, column (B) line 13.)... ▶		

**Part IX Other Assets.**

Complete if the organization answered 'Yes' to Form 990, Part IV, line 11d. See Form 990, Part X, line 15.

(a) Description	(b) Book value
(1) LAND HELD AS HISTORICAL TREASURE	900,000.
(2)	
(3)	
(4)	
(5)	
(6)	
(7)	
(8)	
(9)	
(10)	
<b>Total.</b> (Column (b) must equal Form 990, Part X, column (B), line 15.)... ▶	900,000.

**Part X Other Liabilities.**

Complete if the organization answered 'Yes' to Form 990, Part IV, line 11e or 11f. See Form 990, Part X, line 25

(a) Description of liability	(b) Book value
(1) Federal income taxes	
(2)	
(3)	
(4)	
(5)	
(6)	
(7)	
(8)	
(9)	
(10)	
(11)	
<b>Total.</b> (Column (b) must equal Form 990, Part X, column (B) line 25.)... ▶	

2. Liability for uncertain tax positions. In Part XIII, provide the text of the footnote to the organization's financial statements that reports the organization's liability for uncertain tax positions under FIN 48 (ASC 740). Check here if the text of the footnote has been provided in Part XIII.

**Part XI Reconciliation of Revenue per Audited Financial Statements With Revenue per Return.**

Complete if the organization answered 'Yes' to Form 990, Part IV, line 12a.

1	Total revenue, gains, and other support per audited financial statements.....		1	286,054.
2	Amounts included on line 1 but not on Form 990, Part VIII, line 12:			
	a Net unrealized gains (losses) on investments.....	2 a		
	b Donated services and use of facilities.....	2 b	11,400.	
	c Recoveries of prior year grants.....	2 c		
	d Other (Describe in Part XIII.).....	2 d		
	e Add lines 2a through 2d.....		2 e	11,400.
3	Subtract line 2e from line 1.....		3	274,654.
4	Amounts included on Form 990, Part VIII, line 12, but not on line 1:			
	a Investment expenses not included on Form 990, Part VIII, line 7b.....	4 a		
	b Other (Describe in Part XIII.).....	4 b		
	c Add lines 4a and 4b.....		4 c	
5	Total revenue. Add lines 3 and 4c. (This must equal Form 990, Part I, line 12.).....		5	274,654.

**Part XII Reconciliation of Expenses per Audited Financial Statements With Expenses per Return.**

Complete if the organization answered 'Yes' to Form 990, Part IV, line 12a.

1	Total expenses and losses per audited financial statements.....		1	190,705.
2	Amounts included on line 1 but not on Form 990, Part IX, line 25:			
	a Donated services and use of facilities.....	2 a	11,400.	
	b Prior year adjustments.....	2 b		
	c Other losses.....	2 c		
	d Other (Describe in Part XIII.).....	2 d		
	e Add lines 2a through 2d.....		2 e	11,400.
3	Subtract line 2e from line 1.....		3	179,305.
4	Amounts included on Form 990, Part IX, line 25, but not on line 1:			
	a Investment expenses not included on Form 990, Part VIII, line 7b.....	4 a		
	b Other (Describe in Part XIII.).....	4 b		
	c Add lines 4a and 4b.....		4 c	
5	Total expenses. Add lines 3 and 4c. (This must equal Form 990, Part I, line 18.).....		5	179,305.

**Part XIII Supplemental Information.**

Provide the descriptions required for Part II, lines 3, 5, and 9; Part III, lines 1a and 4; Part IV, lines 1b and 2b; Part V, line 4; Part X, line 2; Part XI, lines 2d and 4b; and Part XII, lines 2d and 4b. Also complete this part to provide any additional information.

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

Department of the Treasury  
Internal Revenue Service

Name of the organization

**Supplemental Information to Form 990 or 990-EZ**

Complete to provide information for responses to specific questions on  
Form 990 or 990-EZ or to provide any additional information.

▶ Attach to Form 990 or 990-EZ.

▶ Information about Schedule O (Form 990 or 990-EZ) and its instructions is  
at [www.irs.gov/form990](http://www.irs.gov/form990).

OMB No. 1545-0047

**2014**

**Open to Public  
Inspection**

Employer identification number

**OREGON STATE PARKS FOUNDATION**

**93-1177836**

**FORM 990, PART VI, LINE 11B - FORM 990 REVIEW PROCESS**

A DRAFT OF THE FORM 990 IS PROVIDED TO THE GOVERNING BOARD BEFORE IT IS FINALIZED.

**FORM 990, PART VI, LINE 12C - EXPLANATION OF MONITORING AND ENFORCEMENT OF CONFLICTS**

CONFLICT OF INTEREST FORM IS REVIEWED AND SIGNED ANNUALLY.

**FORM 990, PART VI, LINE 15A - COMPENSATION REVIEW & APPROVAL PROCESS - CEO & TOP MANAGEMENT**

COMPENSATION AND BENEFITS FOR THE OFFICERS ARE DETERMINED BY INDUSTRY STANDARDS AND  
APPROVED BY THE BOARD OF DIRECTORS.

**FORM 990, PART VI, LINE 19 - OTHER ORGANIZATION DOCUMENTS PUBLICLY AVAILABLE**

REASONABLE REQUESTS FOR FINANCIAL STATEMENTS AND GOVERNING DOCUMENTS ARE FURNISHED  
UPON REQUEST AT THE OFFICES OF OREGON STATE PARKS FOUNDATION.

# CT-12

For Oregon Charities

## Charitable Activities Section Oregon Department of Justice

1515 SW 5th Avenue, Suite 410  
Portland, OR 97201-5451  
Email: charitable.activities@doj.state.or.us  
Website: http://www.doj.state.or.us

VOICE (971) 673-1880  
TTY (800) 735-2900  
FAX (971) 673-1882

For Accounting Periods Beginning in:

# 2014

### Section I. General Information

1. Cross Through Incorrect Items and Correct Here:  
(See instructions for change of name or accounting period.)

Registration #: 21515	Registration #:
Oregon State Parks Foundation	Organization Name:
888 SW Fifth Avenue, Suite 1600	Address:
Portland, OR 97204	City, State, Zip:
Phone: (503) 802-5750 Fax:	Phone: Fax:
Period Beginning: 01/01/2014 Period Ending: 12/31/2014	Amended Report? <input type="checkbox"/>
	Period Beginning: / / Period Ending: / /

2. Did a certified public accountant audit your financial records? - If yes, attach a copy of the auditor's report, financial statements, accompanying notes, schedules, or other documents supplementing the report or financial statements.  Yes  No
3. Is the organization a party to a contract involving person-to-person, advertising, vending machine or telephone fund-raising in Oregon?  Yes  No  
If yes, write the name of the fund-raising firm(s) who conducts the campaign(s): \_\_\_\_\_
4. Has the organization or any of its officers, directors, trustees, or key employees ever signed a voluntary agreement with any government agency, such as a state attorney general, secretary of state, or local district attorney, or been a party to legal action in any court or administrative agency regarding charitable solicitation, administration, management, or fiduciary practices? If yes, attach explanation of each such agreement or action. See instructions.  Yes  No
5. During this reporting period, did the organization amend its articles of incorporation, bylaws, or trust documents, OR did the organization receive a determination letter from the Internal Revenue Service relating to its tax-exempt status? If yes, attach a copy of the amended document or letter.  Yes  No
6. Is the organization ceasing operations and is this the final report? (If yes, see instructions on how to close your registration.)  Yes  No
7. Provide contact information for the person responsible for retaining the organization's records.

Name	Position	Phone	Mailing Address & Email Address
John Hoffnagle	Executive Director	(503) 802-5750	Same as above

8. List of Officers, Directors, Trustees and Key Employees -- List each person who held one of these positions at any time during the year even if they did not receive compensation. Attach additional sheets if necessary. If an attached IRS form includes substantially the same compensation information, the phrase "See IRS Form" may be entered in lieu of completing that section. (Oregon law requires a minimum of three directors.)

(A) Name, mailing address, daytime phone number and email address		(B) Title & average weekly hours devoted to position	(C) Compensation (enter \$0 if position unpaid)
Name:	See Form 990 Part VII Section A		
Address:	-----		
Phone:	( ) -----		
Email:	-----		
Name:	-----		
Address:	-----		
Phone:	( ) -----		
Email:	-----		
Name:	-----		
Address:	-----		
Phone:	( ) -----		
Email:	-----		

**Wendy Sargent**

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**From:** Medema Kate E <kate.e.medema@doj.state.or.us> on behalf of Charitable EMail <charitable@doj.state.or.us>  
**Sent:** Thursday, May 07, 2015 12:34 PM  
**To:** Wendy Sargent  
**Subject:** RE: Extension Request For Oregon State Parks Foundation

Your extension request is acknowledged. You may assume the request is approved unless you hear otherwise from our office. If approved, the new date will 11/15/2015.

Kate Medema  
Charitable Activities Section, Oregon Department of Justice  
1515 SW 5<sup>th</sup> Ave., Suite 410 Portland, OR 97201  
phone: 971-673-1880 | fax: 971-673-1882 | email: [kate.e.medema@doj.state.or.us](mailto:kate.e.medema@doj.state.or.us)

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**From:** wendy@kern-thompson.com [mailto:wendy@kern-thompson.com]  
**Sent:** Thursday, May 07, 2015 11:51 AM  
**To:** Charitable EMail  
**Subject:** Extension Request For Oregon State Parks Foundation

21515  
931177836  
180 days  
Kris Oliveira  
CPA  
(503) 222-3338

Thu May 07 11:50:54 2015

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## Section II. Fee Calculation

<p>9. Total Revenue .....  <small>(From Line 12 (current year) on Form 990; Line 9 on Form 990-EZ; Part I, Line 12a on Form 990-PF; Line 9 on Form 1041; or see page 3 of the instructions if no federal tax return was prepared. Attach explanation if Total Revenue is \$0.)</small></p>	9.	274,654																				
<p>10. Revenue Fee .....  <small>(See chart below. Minimum fee is \$10, even if total revenue is a negative amount.)</small></p> <table border="1" style="width: 100%; border-collapse: collapse; margin-bottom: 5px;"> <thead> <tr> <th style="text-align: left;">Amount on Line 9</th> <th style="text-align: left;">Revenue Fee</th> </tr> </thead> <tbody> <tr><td>\$0 - \$24,999</td><td>\$10</td></tr> <tr><td>\$25,000 - \$49,999</td><td>\$25</td></tr> <tr><td>\$50,000 - \$99,999</td><td>\$45</td></tr> <tr><td>\$100,000 - \$249,999</td><td>\$75</td></tr> <tr><td>\$250,000 - \$499,999</td><td>\$100</td></tr> <tr><td>\$500,000 - \$749,999</td><td>\$135</td></tr> <tr><td>\$750,000 - \$999,999</td><td>\$170</td></tr> <tr><td>\$1,000,000 or more</td><td>\$200</td></tr> </tbody> </table>	Amount on Line 9	Revenue Fee	\$0 - \$24,999	\$10	\$25,000 - \$49,999	\$25	\$50,000 - \$99,999	\$45	\$100,000 - \$249,999	\$75	\$250,000 - \$499,999	\$100	\$500,000 - \$749,999	\$135	\$750,000 - \$999,999	\$170	\$1,000,000 or more	\$200	10.		100	
Amount on Line 9	Revenue Fee																					
\$0 - \$24,999	\$10																					
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\$500,000 - \$749,999	\$135																					
\$750,000 - \$999,999	\$170																					
\$1,000,000 or more	\$200																					
<p>11. Net Assets or Fund Balances at End of the Reporting Period .....  <small>(From Line 22 (end of year) on Form 990, Line 21 on Form 990-EZ, or Part III, Line 6 on Form 990-PF; or see page 3 of CT-12 instructions to calculate.)</small></p>	11.	1,093,721																				
<p>12. Net Fixed Assets Used to Conduct Charitable Activities.....  <small>(Generally, from Part X, Line 10c on Form 990, Line 23B on Form 990-EZ or Part II, Line 14b on Form 990-PF; or see page 4 of CT-12 instructions to calculate. See instructions if organization owns income-producing.)</small></p>	12.	16,125																				
<p>13. Amount Subject to Net Assets or Fund Balances Fee .....  <small>(Line 11 minus Line 12. If Line 11 minus Line 12 is less than \$50,000, write \$0.)</small></p>	13.	1,077,596																				
<p>14. Net Assets or Fund Balances Fee.....  <small>(Line 13 multiplied by .0001. If the fee is less than \$5, enter \$0. Not to exceed \$1,000. Round cents to the nearest whole dollar.)</small></p>	14.			108																		
<p>15. Are you filing this report late? <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No.....  <small>(If yes, the late fee is a minimum of \$20. You may owe more depending on how late the report is. See Instruction 15 for additional information or contact the Charitable Activities Section at (971) 673-1880 to obtain late fee amount.)</small></p>	15.																					
<p>16. Total Amount Due .....  <small>(Add Lines 10, 14, and 15. Make check payable to the Oregon Department of Justice.)</small></p>	16.			208																		

17. Attach a copy of the organization's federal 990 or other return and all supporting schedules and attachments that were filed with the IRS with the exception that Form 990 & 990EZ filers do not need to attach a copy of their Schedule B. Also, if the organization did not file with the IRS or filed a 990-N, but had Total Revenue of \$25,000 or more, or Net Assets or Fund Balances of \$50,000 or more, see the instructions as the organization may be required to complete certain IRS forms for Oregon purposes only. If the attached return was not filed with the IRS, then mark any such return as "For Oregon Purposes Only." If your organization files IRS Form 990-N (e-Postcard) please attach a copy or confirmation of its filing

**Please Sign Here**

Under penalties of perjury, I declare that I have examined this return, including all accompanying forms, schedules, and attachments, and to the best of my knowledge and belief, it is true, correct, and complete.



Signature of officer

Date

Title

**Paid Preparer's Use Only**



Preparer's signature

Date

Phone

Kris Oliveira, CPA  
 Kern & Thompson, LLC  
 Preparer's name

7-22-15  
 1800 S.W. First Avenue, Suite 410, Portland, OR 97201-5333  
 Address