

CPA WorldTax, LLC 12022 Blue Valley Parkway

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August 24, 2023

Calapooia Watershed Council PO Box 844 Brownsville, OR 97327

Calapooia Watershed Council:

Enclosed is the 2022 federal return for a tax-exempt organization, prepared for Calapooia Watershed Council from the information provided. The return will be e-filed with the IRS once we receive a signed Form 8879-TE, IRS e-file Signature Authorization for an Exempt Organization.

The federal return reflects neither a refund nor a balance due.

Thank you for the opportunity to be of service. For further assistance with the organization's tax return needs, contact our office at (913)708-8306.

Sincerely,

Suzanne Bartling

CPA WorldTax, LLC

Suzanne Bartling

Form **990**

Return of Organization Exempt From Income Tax

OMB No. 1545-0047

Department of the Treasury Internal Revenue Service

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. Go to www.irs.gov/Form990 for instructions and the latest information.

Open to Public

<u>A</u>	For the	2022 calend	lar year, or tax year beg	innina	07-0	1 . 2022. a	ind ending	06	-30 ,2023			
		applicable:		Calapooia Watershed			0		yer identification number			
				arapoora watershed	Council				26-4228349			
一	Address c	-	Doing business as	how if wealt is not delivered to atreat a	ddraaa)		Do any favrita	F Talanh				
一	Name cha	•	,	box if mail is not delivered to street a	aaress)		Room/suite	E Telepri	one number			
二	Initial retu		PO Box 844					-	(541)583-3626			
H		rn/terminated		ce, country, and ZIP or foreign postal	code				G Gross receipts			
二	Amended		Brownsville,					\$	708,365			
Ш	Application	n pending	F Name and address of princi	pal officer:				is a group return fo				
							H(b) Are	all subordinate	s included? Yes No			
<u> </u>	Tax-exem		501(c)(3) 501(c) () (insert no.) 4947((a)(1) or 5.	27	If "I	No," attach a list	. See instructions			
J	Website:		v.calapooia.org				H(c) Gro	oup exemption n	umber			
		rganization: X	Corporation Trust A	Association Other	L	. Year of formati	on: 2008 I	VI State of lega	Il domicile: OR			
Pa	rt I	Summar	•									
	1	Briefly descr	ribe the organization's mi	ssion or most significant activ	vities: The	Calapooi	a Watershe	d Counci	l shall promote			
•		and sust	ain the health o	of the Calapooia Wa	atershed.	Stewards	hip, resto	ration,	education,			
Governance		communit	y involvement, a	and strategic part	nerships a	re the t	ools we us	e in pur	suit of this			
rna		purpose.										
ŏ.	2	Check this be	ox if the organization	discontinued its operations	or disposed of r	more than 25	5% of its net ass	ets.				
Ŏ	3	Number of v	oting members of the go	verning body (Part VI, line 1a	a)			. 3	10			
တ္	4	Number of in	ndependent voting memb	ers of the governing body (P	art VI, line 1b)			. 4	10			
itie	5	Total numbe	er of individuals employed	in calendar year 2022 (Part	V, line 2a) .			. 5	5			
Activities &	6	Total numbe	er of volunteers (estimate	if necessary)				6	8			
⋖	7a	Total unrelat	ted business revenue from	m Part VIII, column (C), line 1	12			. 7a	0			
	b	Net unrelate	ed business taxable incor	ne from Form 990-T, Part I, li	ne 11			. 7b	0			
							Prior Y	ear	Current Year			
	8	Contributions	s and grants (Part VIII, lir	ne 1h)			6	03,886	688,547			
ē	9			ine 2g)				4,660	19,169			
en.	10		ncome (Part VIII, column		94	649						
Revenue	11		,	lines 5, 6d, 8c, 9c, 10c, and			0					
	12		, , ,	1 (must equal Part VIII, colum			6	08,640	708,365			
	13			rt IX, column (A), lines 1-3)				-	0			
	14			IX, column (A), line 4)					0			
	15			ee benefits (Part IX, column			2	292,704	301,390			
es	16a			(, column (A), line 11e)				,	0			
eus	II.		ising expenses (Part IX, o			0						
Expenses	17		ises (Part IX, column (A),				2	230,872	404,425			
	18			st equal Part IX, column (A),	line 25)			23,576	705,815			
	19			e 18 from line 12				85,064	2,550			
	SS.						Beginning of C		End of Year			
ts o	ਲ 20	Total assets	(Part X, line 16)					392,937	386,925			
Asse	<u></u>		es (Part X, line 26)	·				12,290	3,728			
Net Assets or	22	Net assets of	or fund balances. Subtra	ct line 21 from line 20			3	80,647	383,197			
Pa	rt II	Signatu	ire Block									
				eturn, including accompanying schedu			of my knowledge and	d belief, it is				
true	, correct, a	and complete. De	claration of preparer (other than	officer) is based on all information of	which preparer has a	any knowledge.						
		Coll	in McCandless									
Sig	jn 📑	Signature of office	cer					Date	9			
He	re	Coll	in McCandless, F	Executive Director								
	+	Type or print nar	•									
		Print/Type pre	eparer's name	Preparer's signature	2.+1:	Date	Che	eck if	PTIN			
Pai	id	Suzanne	Bartling	Suzanne Bartling	ariting	08-24-20		-employed	P00093563			
	eparer			cldTax, LLC	<i>U</i>		Firm's EIN					
	e Only			Blue Valley Parkway	·		Phone no.					
	,	, illing address		nd Park KS 66213	·		i none no.	913-7	08-8306			
May	the IRS	S discuss this		shown above? See instruction	ns			713-1	X Yes No			
iviay	uic IIV	o aloudoo tiilo	Totalii willi lilo piepaiel	SHOWIN GROVE: OUT HISH WILLIU			<u></u>		163 140			

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

4e Total program service expenses

2) Calapooia Watershed Council Checklist of Required Schedules Part IV

			Yes	No
1	Is the organization described in section 501(c)(3) or 4947(a)(1) (other than a private foundation)? If "Yes,"			
_	complete Schedule A	1	Х	
2	Is the organization required to complete <i>Schedule B, Schedule of Contributors</i> ? See instructions	2	Х	
3	Did the organization engage in direct or indirect political campaign activities on behalf of or in opposition to			
	candidates for public office? If "Yes," complete Schedule C, Part I	3		Х
4	Section 501(c)(3) organizations. Did the organization engage in lobbying activities, or have a section 501(h)			
_	election in effect during the tax year? If "Yes," complete Schedule C, Part II	4		Х
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 Rev. Proc. 98-19? If "Yes," complete Schedule C, Part III	5		v
6	Did the organization maintain any donor advised funds or any similar funds or accounts for which donors			Х
Ü	have the right to provide advice on the distribution or investment of amounts in such funds or accounts? If			
	"Yes," complete Schedule D, Part I	6		х
7	Did the organization receive or hold a conservation easement, including easements to preserve open space,			Λ
•	the environment, historic land areas, or historic structures? If "Yes," complete Schedule D, Part II	7		х
8	Did the organization maintain collections of works of art, historical treasures, or other similar assets? <i>If</i> "Yes,"			
•	complete Schedule D, Part III	8		х
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? If "Yes," complete Schedule D, Part IV	9		x
10	Did the organization, directly or through a related organization, hold assets in donor-restricted endowments			
	or in quasi endowments? If "Yes," complete Schedule D, Part V	10		х
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.			
а	Did the organization report an amount for land, buildings, and equipment in Part X, line 10? If "Yes,"			
	complete Schedule D, Part VI	11a	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? If "Yes," complete Schedule D, Part VII	11b		х
С	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? If "Yes," complete Schedule D, Part VIII	11c		х
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? If "Yes," complete Schedule D, Part IX	11d		х
е		11e		х
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)? If "Yes," complete Schedule D, Part X	11f		Х
12a	Did the organization obtain separate, independent audited financial statements for the tax year? If "Yes," complete			
	Schedule D, Parts XI and XII	12a		Х
b	Was the organization included in consolidated, independent audited financial statements for the tax year? If			
40	"Yes," and if the organization answered "No" to line 12a, then completing Schedule D, Parts XI and XII is optional	12b		X
13	Is the organization a school described in section 170(b)(1)(A)(ii)? If "Yes," complete Schedule E	13		X
14a	Did the organization maintain an office, employees, or agents outside of the United States?	14a		х
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? If "Yes," complete Schedule F, Parts I and IV	14b		v
15	Did the organization report on Part IX, column (A), line 3, more than \$5,000 of grants or other assistance to or	140		Х
13	for any foreign organization? If "Yes," complete Schedule F, Parts II and IV	15		х
16	Did the organization report on Part IX, column (A), line 3, more than \$5,000 of aggregate grants or other			Λ
	assistance to or for foreign individuals? If "Yes," complete Schedule F, Parts III and IV	16		х
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? If "Yes," complete Schedule G, Part I See instructions	17		х
18	Did the organization report more than \$15,000 total of fundraising event gross income and contributions on			
-	Part VIII, lines 1c and 8a? If "Yes," complete Schedule G, Part II	18		x
19	Did the organization report more than \$15,000 of gross income from gaming activities on Part VIII, line 9a?			_
	If "Yes," complete Schedule G, Part III	19		x
20 a		20a		х
b		20b		
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? If "Yes," complete Schedule I, Parts I and II	21		х

26-4228349

2) Calapooia Watershed Council Checklist of Required Schedules (continued) Part IV

			Yes	No
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? If "Yes," complete Schedule I, Parts I and III	22		Х
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? If "Yes," complete Schedule J	23		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? If "Yes," answer lines 24b	04-		
_	through 24d and complete Schedule K. If "No," go to line 25a	24a		X
b	Did the organization invest any proceeds of tax-exempt bonds beyond a temporary period exception?	24b		
С	Did the organization maintain an escrow account other than a refunding escrow at any time during the year to defease any tax-exempt bonds?	24c		
d	Did the organization act as an "on behalf of" issuer for bonds outstanding at any time during the year?	24d		
25a	Section 501(c)(3), 501(c)(4), and 501(c)(29) organizations. Did the organization engage in an excess benefit	24u		
2 5a	transaction with a disqualified person during the year? If "Yes," complete Schedule L, Part I	25a		х
b	Is the organization aware that it engaged in an excess benefit transaction with a disqualified person in a prior	200		
	year, and that the transaction has not been reported on any of the organization's prior Forms 990 or 990-EZ?			
	If "Yes," complete Schedule L, Part I	25b		х
26	Did the organization report any amount on Part X, line 5 or 22, for receivables from or payables to any current			
	or former officer, director, trustee, key employee, creator or founder, substantial contributor, or 35%			
	controlled entity or family member or any of these persons? If "Yes," complete Schedule L, Part II	26	х	
27	Did the organization provide a grant or other assistance to any current or former officer, director, trustee, key			
	employee, creator or founder, substantial contributor or employee thereof, a grant selection committee			
	member, or to a 35% controlled entity (including an employee thereof) or family member of any of these			
	persons? If "Yes," complete Schedule L, Part III	27		x
28	Was the organization a party to a business transaction with one of the following parties (see the Schedule L,			
	Part IV, instructions, for applicable filing thresholds, conditions, and exceptions):			
а	A current or former officer, director, trustee, key employee, creator or founder, or substantial contributor? If			
	"Yes," complete Schedule L, Part IV	28a		х
b	A family member of any individual described in line 28a? If "Yes," complete Schedule L, Part IV	28b		х
С	A 35% controlled entity of one or more individuals and/or organizations described in line 28a or 28b? If			
	"Yes," complete Schedule L, Part IV	28c		Х
29	Did the organization receive more than \$25,000 in non-cash contributions? If "Yes," complete Schedule M	29		X
30	Did the organization receive contributions of art, historical treasures, or other similar assets, or qualified			
	conservation contributions? If "Yes," complete Schedule M	30		X
31	Did the organization liquidate, terminate, or dissolve and cease operations? If "Yes," complete Schedule N, Part I	31		X
32	Did the organization sell, exchange, dispose of, or transfer more than 25% of its net assets? If "Yes,"	20		
22	complete Schedule N, Part II	32		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? If "Yes," complete Schedule R, Part I	22		
34	Was the organization related to any tax-exempt or taxable entity? If "Yes," complete Schedule R, Part II, III,	33		X
J -1	or IV, and Part V, line 1	34		v
35a	Did the organization have a controlled entity within the meaning of section 512(b)(13)?	35a		X
b	If "Yes" to line 35a, did the organization receive any payment from or engage in any transaction with a	000		
-	controlled entity within the meaning of section 512(b)(13)? If "Yes," complete Schedule R, Part V, line 2	35b		
36	Section 501(c)(3) organizations. Did the organization make any transfers to an exempt non-charitable			
	related organization? If "Yes," complete Schedule R, Part V, line 2	36		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? If "Yes," complete Schedule R, Part VI	37		х
38	Did the organization complete Schedule O and provide explanations on Schedule O for Part VI, lines 11b and			
	19? Note : All Form 990 filers are required to complete Schedule O	38	х	
Par	t 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
1a	Enter the number reported in Box 3 of Form 1096. Enter -0- if not applicable			
b	Enter the number of Forms W-2G included in line 1a. Enter -0- if not applicable			
С	Did the organization comply with backup withholding rules for reportable payments to vendors and			
	reportable gaming (gambling) winnings to prize winners?	1c	х	

Page 5

Par	t V Statements Regarding Other IRS Filings and Tax Compliance (continued)		Yes	No
2a	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 2a 5			
b	If at least one is reported on line 2a, did the organization file all required federal employment tax returns?	2b	х	
3a	Did the organization have unrelated business gross income of \$1,000 or more during the year?	3a		х
b	If "Yes," has it filed a Form 990-T for this year? If "No" to line 3b, provide an explanation on Schedule O	3b		
4a	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)?	4a		Х
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).			
5a	Was the organization a party to a prohibited tax shelter transaction at any time during the tax year?	5a		Х
b	Did any taxable party notify the organization that it was or is a party to a prohibited tax shelter transaction?	5b		Х
С	If "Yes" to line 5a or 5b, did the organization file Form 8886-T?	5c		
6a	Does the organization have annual gross receipts that are normally greater than \$100,000, and did the	0-		
L	organization solicit any contributions that were not tax deductible as charitable contributions?	6a		х
b	If "Yes," did the organization include with every solicitation an express statement that such contributions or gifts were not tax deductible?	6h		
7		6b		
7	Organizations that may receive deductible contributions under section 170(c). Did the organization receive a payment in excess of \$75 made partly as a contribution and partly for goods			
а	and services provided to the payor?	7a		х
b	If "Yes," did the organization notify the donor of the value of the goods or services provided?	7b		
C	Did the organization sell, exchange, or otherwise dispose of tangible personal property for which it was	7.0		
·	required to file Form 8282?	7c		x
d	If "Yes," indicate the number of Forms 8282 filed during the year			
е	Did the organization receive any funds, directly or indirectly, to pay premiums on a personal benefit contract?	7e		x
f	Did the organization, during the year, pay premiums, directly or indirectly, on a personal benefit contract?	7f		x
g	If the organization received a contribution of qualified intellectual property, did the organization file Form 8899 as required?	7g		х
h	If the organization received a contribution of cars, boats, airplanes, or other vehicles, did the organization file a Form 1098-C?	7h		х
8	Sponsoring organizations maintaining donor advised funds. Did a donor advised fund maintained by the			
	sponsoring organization have excess business holdings at any time during the year?	8		
9	Sponsoring organizations maintaining donor advised funds.			
а	Did the sponsoring organization make any taxable distributions under section 4966?	9a		
b	Did the sponsoring organization make a distribution to a donor, donor advisor, or related person?	9b		
10	Section 501(c)(7) organizations. Enter:			
а	Initiation fees and capital contributions included on Part VIII, line 12			
b	Gross receipts, included on Form 990, Part VIII, line 12, for public use of club facilities			
11	Section 501(c)(12) organizations. Enter:			
а	Gross income from members or shareholders			
b	Gross income from other sources (Do not net amounts due or paid to other sources			
	against amounts due or received from them.)			
12a	Section 4947(a)(1) non-exempt charitable trusts. Is the organization filing Form 990 in lieu of Form 1041?	12a		
b 12	If "Yes," enter the amount of tax-exempt interest received or accrued during the year			
13	Section 501(c)(29) qualified nonprofit health insurance issuers. Is the organization licensed to issue qualified health plans in more than one state?	13a		
а	Note: See the instructions for additional information the organization must report on Schedule O.	13a		
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			
С	Enter the amount of reserves on hand			
14a	Did the organization receive any payments for indoor tanning services during the tax year?	14a		х
b	If "Yes," has it filed a Form 720 to report these payments? <i>If "No," provide an explanation on Schedule</i> O	14b		
15	Is the organization subject to the section 4960 tax on payment(s) of more than \$1,000,000 in remuneration or			
	excess parachute payment(s) during the year?	15		x
	If "Yes," see the instructions and file Form 4720, Schedule N.			
16	Is the organization an educational institution subject to the section 4968 excise tax on net investment income?	16		x
	If "Yes," complete Form 4720, Schedule O.			
17	Section 501(c)(21) organizations. Did the trust, or any any disqualified or other person engage in any activities			
	that would result in the imposition of an excise tax under section 4951, 4952 or 4953?	17		
	If "Yes " complete Form 6069			

EEA Form **990** (2022)

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

Se	ction A. Governing Body and Management			
			Yes	No
1a	Enter the number of voting members of the governing body at the end of the tax year)		
	If there are material differences in voting rights among members of the governing body, or			
	if the governing body delegated broad authority to an executive committee or similar			
	committee, explain on Schedule O.			
b	Enter the number of voting members included in line 1a, above, who are independent)		
2	Did any officer, director, trustee, or key employee have a family relationship or a business relationship with			
	any other officer, director, trustee, or key employee?	2		Х
3	Did the organization delegate control over management duties customarily performed by or under the direct			
	supervision of officers, directors, trustees, or key employees to a management company or other person?	3		X
4	Did the organization make any significant changes to its governing documents since the prior Form 990 was filed?	4		Х
5	Did the organization become aware during the year of a significant diversion of the organization's assets?	5		Х
6	Did the organization have members or stockholders?	6		Х
7a	Did the organization have members, stockholders, or other persons who had the power to elect or appoint	1_		
	one or more members of the governing body?	7a		Х
b	Are any governance decisions of the organization reserved to (or subject to approval by) members,			
	stockholders, or persons other than the governing body?	7b		Х
8	Did the organization contemporaneously document the meetings held or written actions undertaken during			
_	the year by the following:	00		
a b	The governing body?	8a 8b	x	
9	Is there any officer, director, trustee, or key employee listed in Part VII, Section A, who cannot be reached at	OD		
•	the organization's mailing address? If "Yes," provide the names and addresses on Schedule Q	9		x
Sec	etion B. Policies (This Section B requests information about policies not required by the Internal Revenue Code.)			Λ
	() in a sound 2 required in a sound point of the sound in a sound		Yes	No
10a	Did the organization have local chapters, branches, or affiliates?	10a		х
b	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?	10b		
11a	Has the organization provided a complete copy of this Form 990 to all members of its governing body before filing the form?	11a	х	
b	Describe on Schedule O the process, if any, used by the organization to review this Form 990.			
12a	Did the organization have a written conflict of interest policy? If "No," go to line 13	12a	х	
b	Were officers, directors, or trustees, and key employees required to disclose annually interests that could give rise to conflicts?	12b	х	
С	Did the organization regularly and consistently monitor and enforce compliance with the policy? If "Yes,"			
	describe on Schedule O how this was done	12c	х	
13	Did the organization have a written whistleblower policy?	13	х	
14	Did the organization have a written document retention and destruction policy?	14	Х	
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?			
a	The organization's CEO, Executive Director, or top management official	15a	Х	
b	Other officers or key employees of the organization	15b		X
16-	If "Yes" to line 15a or 15b, describe the process on Schedule O. See instructions.			
16a	Did the organization invest in, contribute assets to, or participate in a joint venture or similar arrangement	40-		
h	with a taxable entity during the year?	16a		х
b	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?	16b		
Sec	etion C. Disclosure	100		
<u>000</u> 17	List the states with which a copy of this Form 990 is required to be filed			
18	Section 6104 requires an organization to make its Forms 1023 (1024 or 1024-A, 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.			
	X Own website X Another's website X Upon request □ Other (explain on Schedule O)			
19	Describe on 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.			
20	State the name, address, and telephone number of the person who possesses the organization's books and records.			
	Fiona Julian (541)583-3626, PO Box 844, Brownsville, OR 97327			

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

- **1a** 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 the 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, box 6 of Form 1099-MISC, and/or box 1 of Form 1099-NEC) 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.

See instructions for the order in which to list the persons above.

Check this box if neither the organization nor any rela	ated organizat	ion co	mpensa	ated a	any cur	rent	officer, director, or	trustee.	
(A) Name and title	(B) Average hours per week (list any hours for related organizations below dotted line)	box	not check , unless p cer and a	erson	than one is both ar or/trustee)		(D) Reportable compensation from the organization (W-2/ 1099-MISC/ 1099-NEC)	(E) Reportable compensation from related organizations (W-2/ 1099-MISC/ 1099-NEC)	(F) Estimated amount of other compensation from the organization and related organizations
(1) Collin McCandless	40.00						74 411	0	
Executive Director	4.00	X		X			74,411	0	0
(2) Sharon Crowley Treasurer	4.00	x					0	0	0
(3) John Joiner	1.00								•
Board Member	7-1	x					0	0	o
(4) Shannon Richardson	4.00	-							
Board Member		x					0	0	0
(5) Joe Deardorff	6.00								
Co-Chair		х					0	0	0
(6) James Wagner	1.00								
Board Member		х					0	0	0
(7) Jim Merzenich	1.00								
Board Member		х					0	0	0
(8) Mark Running	1.00								
Board Member		х	X	2			0	0	0
(9) Matt Mellenthin	6.00								
Co-Chair		х	X	2			0	0	0
(10)Dee Swayze	4.00								
Secretary		х	X	2			0	0	0
(11)									
(12)									
<u>(13)</u>									
<u>(14)</u>									

EEA Form **990** (2022)

	90 (2022) Calapooia Watersh										422834			age 8
Part	VII Section A. Officers, Directors, T	rustees,	Key E	Ξm	ploy	yee	s, ar	ıd F	Highest Comp	ensated E	Employ	ees	(conti	nued)
	(A) Name and title	(B) Average hours per week	box,	, unle	Pos eck m ss per	son is	han one s both ai /trustee)	n	(D) Reportable compensation from the organization (W-2/	(E) Reportable compensation from related organizations (W-2/		(F) Estimated an of othe compensa from the		
		(list any hours for related organizations below dotted line)	Individual trustee or director	Institutional trustee	Officer	Key employee	Highest compensated employee	Former	1099-MISC/ 1099-NEC)	1099-MISC 1099-NEC)	;/	organ	ization a	
<u>(15)</u>			=											
<u>(16)</u>			-											
<u>(17)</u>			-											
(18)			=											
<u>(19)</u>			-											
(20)			=											
<u>(21)</u>														
(22)			- \											
			-											
(25)				4										
1b c	Subtotal													
d	Total (add lines 1b and 1c)								74,411	_	0			0_
2	Total number of individuals (including but not limit reportable compensation from the organization	ted to those	ilisted a	bove	e) wi	no re	eceive	d mo	ore than \$100,000	Of				0
	Teportable compensation the organization												Yes	No
3	Did the organization list any former officer, direct						-		•					
4	employee on line 1a? If "Yes," complete Schedu. For any individual listed on line 1a, is the sum of re										• • •	3		X
•	organization and related organizations greater th							•						
	individual											4		х
5	Did any person listed on line 1a receive or accrue			-			_					_		
Section	for services rendered to the organization? If "Yes on B. Independent Contractors	s, complete	e Scried	iuie .	JIOI	Suc	n pers	OH		· · · · · ·		5		<u>x</u>
1	Complete this table for your five highest compensa	ted indeper	ndent co	ntra	ctors	tha	t recei	ved	more than \$100,00	00 of				
	compensation from the organization. Report comp	ensation fo	r the cal	end	ar ye	ar e	nding	with	or within the orga	nization's tax	year.			
	(A)								(B)			(C)		
	Name and business addres	SS							Description of service	es	Coi	mpensa	ition	
			-											
2	Total number of independent contractors (includin received more than \$100,000 of compensation from	_			se lis	ted a	above)) wh	0					

		Check if Schedule O contains a response	or no	ote to any line in thi	s Part VIII			
					(A) Total revenue	(B) Related or exempt function revenue	(C) Unrelated business revenue	(D) Revenue excluded from tax under sections 512–514
	1a	Federated campaigns	1a					3000013 012 014
	b		1b					
nts nts	C	'	1c					
Contributions, Gifts, Grants and Other Similar Amounts	d		1d					
fts,	e	_	1e	547,403				
nia Jia	f	All other contributions, gifts, grants,		01/,100				
Si Si			1f	141,144				
ibut	g	Noncash contributions included in						
d of		lines 1a-1f	1g	\$				
ა გ	h	Total. Add lines 1a-1f			688,547			
				Business Code				
	2a	Service Income		110000	1,881	1,881		
Program Service Revenue	b	In Kind Income	110000	7,200	7,200			
Ser	С	PP Loan Forgiveness		110000	5,000	5,000		
eve eve	d	Unrestricted Donations	_	110000	5,088	5,088		
zg &	е							
Ę	1	All other program service revenue						
	g	Total. Add lines 2a-2f			19,169			
	3	Investment income (including dividends, interest		and				
		other similar amounts)			649	649		
	4	Income from investment of tax-exempt bond p						
	5	Royalties	• •					
	_	(i) Real		(ii) Personal				
		Gross rents 6a						
	1	Less: rental expenses 6b	_					
	1	Rental income or (loss) 6c						
		Net rental income or (loss)		(7) 000				
	7a	Gross amount from (i) Securities		(ii) Other				
		sales of assets other than inventory 7a						
	b	Less: cost or other basis						
Φ	_	and sales expenses 7b						
venue	c	Gain or (loss) 7c						
		Net gain or (loss)						
Other Re		Gross income from fundraising						
ŧ		events (not including \$						
•		of contributions reported on line						
		1c). See Part IV, line 18	8a					
	b	Less: direct expenses	8b					
	С	Net income or (loss) from fundraising events						
	9a	Gross income from gaming						
		activities, See Part IV, line 19	9a					
	b	Less: direct expenses	9b					
	С	Net income or (loss) from gaming activities						
	10a	Gross sales of inventory, less						
		returns and allowances	10a					
	1	S	10b					
	С	Net income or (loss) from sales of inventory						
				Business Code				
e e	11a		_					
Miscellanous Revenue	b		_					
cell	С	All other many						
Mis	1	All other revenue						
		Total. Add lines 11a-11d			700 365	10 010	_	_
	14	iolai revenue. See instructions			708,365	19,818	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 (B) Program service (D) Fundraising (A) Total expenses Do not include amounts reported on lines 6b. 7b. Management and 8b, 9b, and 10b of Part VIII. expenses general expenses expenses Grants and other assistance to domestic organizations and domestic governments. See Part IV, line 21 Grants and other assistance to domestic 2 3 Grants and other assistance to foreign organizations, foreign governments, and foreign individuals. See Part IV, lines 15 and 16 Compensation of current officers, directors, 74,412 44,647 29,765 6 Compensation not included above to disqualified persons (as defined under section 4958(f)(1)) and persons described in section 4958(c)(3)(B) Other salaries and wages 7 110,059 167,631 57,572 Pension plan accruals and contributions (include section 401(k) and 403(b) employer contributions) 9 34,457 22,024 12,433 10 15,909 24,890 8,981 11 Fees for services (nonemployees): b Legal....... 550 550 d Professional fundraising services. See Part IV, line 17 f Other. (If line 11g amount exceeds 10% of line 25, column (A) amount, list line 11g expenses on Schedule O.) 12 Advertising and promotion Office expenses 13 100 100 Information technology 14 15 Royalties 16 9,772 6,515 3,257 17 18 Payments of travel or entertainment expenses for any federal, state, or local public officials Conferences, conventions, and meetings 19 20 341 341 Payments to affiliates 21 22 Depreciation, depletion, and amortization 32 32 23 2,193 2,193 Other expenses. Itemize expenses not covered above (List miscellaneous expenses on line 24e. If line 24e amount exceeds 10% of line 25, column (A), amount, list line 24e expenses on Schedule O.) a Utilities 962 2,887 1,925 b Payroll Fees 864 864 384,476 384,476 C Program Services Expenses d Dues/Subscriptions 1,536 1,536 е All other expenses 1,674 1,674 Total functional expenses. Add lines 1 through 24e. . 25 705,815 585,555 120,260 0 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 X if following SOP 98-2 (ASC 958-720)

Balance Sheet
Check if Schedule O Part X

		Check if Schedule O contains a response or note to any line in this Part X			
			(A) Beginning of year		(B) End of year
	1	Cash - non-interest-bearing	52,944	1	29,916
	2	Savings and temporary cash investments	194,616	2	273,053
	3	Pledges and grants receivable, net	138,689	3	
	4	Accounts receivable, net	130,009	4	75,334
		•		4	
	5	Loans and other receivables from any current or former officer, director,			
		trustee, key employee, creator or founder, substantial contributor, or 35%		_	
	_	controlled entity or family member of any of these persons		5	904
	6	Loans and other receivables from other disqualified persons (as defined			
	_	under section 4958(f)(1)), and persons described in section 4958(c)(3)(B)		6	
Ś	7	Notes and loans receivable, net		7	
Assets	8	Inventories for sale or use		8	
ğ	9	Prepaid expenses and deferred charges	5,863	9	6,926
	10a	Land, buildings, and equipment: cost or other			
		basis. Complete Part VI of Schedule D 10a 7 , 412			
	b	Less: accumulated depreciation	825	10c	792
	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		15	
	16	Total assets. Add lines 1 through 15 (must equal line 33)	392,937	16	386,925
	17	Accounts payable and accrued expenses		17	908
	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	
S	22	Loans and other payables to any current or former officer, director,			
<u>i</u>		trustee, key employee, creator or founder, substantial contributor, or 35%			
Liabilities		controlled entity or family member of any of these persons		22	
=	23	Secured mortgages and notes payable to unrelated third parties		23	
	24	Unsecured notes and loans payable to unrelated third parties	12,290	24	2,820
	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	Total liabilities. Add lines 17 through 25	12,290	26	3,728
		Organizations that follow FASB ASC 958, check here			•
		and complete lines 27, 28, 32, and 33.			
Ses	27	Net assets without donor restrictions	380,647	27	383,197
<u>la</u>	28	Net assets with donor restrictions	337,733	28	000,200
B		Organizations that do not follow FASB ASC 958, check here			
PE -		and complete lines 29 through 33.			
Ē	29	Capital stock or trust principal, or current funds		29	
ts o	30	Paid-in or capital surplus, or land, building, or equipment fund		30	
Net Assets or Fund Balances	31	Retained earnings, endowment, accumulated income, or other funds		31	
Ĕ	32	Total net assets or fund balances	380,647	32	383,197
8	33	Total liabilities and net assets/fund balances	392,937	33	386,925
			334,331		300,323

Pa	rt XI Reconciliation of Net Assets				
	Check if Schedule O contains a response or note to any line in this Part XI			<u></u>	
1	Total revenue (must equal Part VIII, column (A), line 12)	1		708	,365
2	Total expenses (must equal Part IX, column (A), line 25)	2		705	,815
3	Revenue less expenses. Subtract line 2 from line 1	3		2	,550
4	Net assets or fund balances at beginning of year (must equal Part X, line 32, column (A))	4		380	,647
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 on Schedule O)	9			0
10	Net assets or fund balances at end of year. Combine lines 3 through 9 (must equal Part X, line				
	32, column (B))	10		383	,197
Pa	rt XII Financial Statements and Reporting				
	Check if Schedule O contains a response or note to any line in this Part XII			<u></u>	
				Yes	No
1	Accounting method used to prepare the Form 990: Cash X Accrual Other				
	If the organization changed its method of accounting from a prior year or checked "Other," explain on				
	Schedule O.				
2a	Were the organization's financial statements compiled or reviewed by an independent accountant?		. 2	1	х
	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:				
	☐ Separate basis ☐ Consolidated basis ☐ Both consolidated and separate basis				
b	, ,	· · · ·	. 21)	Х
	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:				
	Separate basis Consolidated basis Both consolidated and separate basis				
С	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?		. 20	;	
	If the organization changed either its oversight process or selection process during the tax year, explain on				
	Schedule O.				
3a	As a result of a federal award, was the organization required to undergo an audit or audits as set forth in the				
	Uniform Guidance, 2 C.F.R. Part 200, Subpart F?		3	l	Х
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 on Schedule O and describe any steps taken to undergo such audits				
EEA			Fo	rm 990	(2022)

SCHEDULE A (Form 990)

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.

Go to www.irs.gov/Form990 for instructions and the latest information.

OMB No. 1545-0047

Department of the Treasury Internal Revenue Service

Attach to Form 990 or Form 990-EZ.

Open to Public Inspection

Name of the organization **Employer identification number** Calapooia Watershed Council 26-4228349 Reason for Public Charity Status. (All organizations must complete this part.) See instructions. Part I The organization is not a private foundation because it is: (For lines 1 through 12, check only one box.) A church, convention of churches, or association of churches described in section 170(b)(1)(A)(i). A school described in **section 170(b)(1)(A)(ii)**. (Attach Schedule E (Form 990).) 2 A hospital or a cooperative hospital service organization described in section 170(b)(1)(A)(iii). 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 X 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.) A community trust described in **section 170(b)(1)(A)(vi)**. (Complete Part II.) 8 An agricultural research organization described in section 170(b)(1)(A)(ix) operated in conjunction with a land-grant college or university or a non-land-grant college of agriculture (see instructions). Enter the name, city, and state of the college or university: An organization that normally receives: (1) more than 33 1/3% of its support from contributions, membership fees, and gross 10 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.) 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 on lines 12a through 12d that describes the type of supporting organization and complete lines 12e, 12f, and 12g. Type I. A supporting organization operated, supervised, or controlled by its supported organization(s), typically by giving а 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. 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. Type III functionally integrated. A supporting organization operated in connection with, and functionally integrated with, С 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. Check this box if the organization received a written determination from the IRS that it is a Type II, Type III, Type III functionally integrated, or Type III non-functionally integrated supporting organization. Enter the number of supported organizations Provide the following information about the supported organization(s). (i) Name of supported organization (ii) EIN (iii) Type of organization (iv) Is the organization (v) Amount of monetary (vi) Amount of (described on lines 1-10 listed in your governing support (see other support (see instructions) above (see instructions)) document? instructions) Yes (A) (B) (C) (D) (E)

Total

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.)

	on A. Public Support						
Calen	dar year (or fiscal year beginning in)	(a) 2018	(b) 2019	(c) 2020	(d) 2021	(e) 2022	(f) Total
1	Gifts, grants, contributions, and						
	membership fees received. (Do not						
	include any "unusual grants.")	826,549	288,352	943,886	608,858	708,366	3,376,011
2	Tax revenues levied for the						
	organization's benefit and either paid to						
	or expended on its behalf						
3	The value of services or facilities						
	furnished by a governmental unit to the						
	organization without charge						
4	Total. Add lines 1 through 3	826,549	288,352	943,886	608,858	708,366	3,376,011
5	The portion of total contributions by						
	each person (other than a				4		
	governmental unit or publicly						
	supported organization) included on						
	line 1 that exceeds 2% of the amount						
	shown on line 11, column (f)						
_6	Public support. Subtract line 5 from line 4.						3,376,011
	on B. Total Support						
Calen	dar year (or fiscal year beginning in)	(a) 2018	(b) 2019	(c) 2020	(d) 2021	(e) 2022	(f) Total
7	Amounts from line 4	826,549	288,352	943,886	608,858	708,366	3,376,011
8	Gross income from interest, dividends,						
	payments received on securities loans,						
	rents, royalties, and income from						
	similar sources	681	2,347	213	94	649	3,984
9	Net income from unrelated business						
	activities, whether or not the business						
	is regularly carried on						
10	Other income. Do not include gain or						
	loss from the sale of capital assets						
	(Explain in Part VI.)						
11	Total support. Add lines 7 through 10						3,379,995
12	Gross receipts from related activities, etc.					12	
13	First 5 years. If the Form 990 is for the or						
	organization, check this box and stop her	e					
	on C. Computation of Public Support						
14	Public support percentage for 2022 (line 6					14	99.88 %
15	Public support percentage from 2021 Sch					15	99.87 %
16a	33 1/3% support test - 2022. If the organ						
	box and stop here. The organization qua	-	• • •	-			
b	33 1/3% support test - 2021. If the organ						
47-	this box and stop here. The organization			-			
17a	10%-facts-and-circumstances test - 203	•					
	10% or more, and if the organization mee					-	
	Part VI how the organization meets the fa			•	•		_
	organization						_
b	10%-facts-and-circumstances test - 203	-					
	15 is 10% or more, and if the organization					-	•
	in Part VI how the organization meets the			_	-		
40	organization						
18	Private foundation. If the organization di						
	instructions						

EEA Schedule A (Form 990) 2022

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

(Complete only if you checked the box on line 10 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.)

Secti	on A. Public Support						
Calen	dar year (or fiscal year beginning in)	(a) 2018	(b) 2019	(c) 2020	(d) 2021	(e) 2022	(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 fumished 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	Total. 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						
С	Add lines 7a and 7b						_
8	Public support. (Subtract line 7c from						
·	line 6.)						
Secti	on B. Total Support						
	dar year (or fiscal year beginning in)	(a) 2018	(b) 2019	(c) 2020	(d) 2021	(e) 2022	(f) Total
9	Amounts from line 6		(,	(0, =0=0	(4) = 3 = 1	(-)	(7 : 5 : 5 : 5 : 5 : 5 : 5 : 5 : 5 : 5 :
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						
С	Add lines 10a and 10b						
11	Net income from unrelated business						<u> </u>
•••	activities not included on 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	Total support. (Add lines 9, 10c, 11,						_
	and 12.)						
14	First 5 years. If the Form 990 is for the or	l rganization's fi	rst second thi	rd fourth or fit	⊥ fth tay vear as a	section 501	(c)(3)
17	organization, check this box and stop he i				····		
Secti	on C. Computation of Public Suppor			<u> </u>			• • • • • □
15	Public support percentage for 2022 (line 8			3 column (f))		15	%
16	Public support percentage from 2021 Sch					16	
	on D. Computation of Investment In						
17	Investment income percentage for 2022 (v line 13. colu	mn (f))	17	%
18	Investment income percentage from 2021			-		18	
19a	33 1/3% support tests - 2022. If the orga						
. 54	17 is not more than 33 1/3%, check this b						
b	33 1/3% support tests - 2021. If the organizat	=	-		· · · · · · · ·		
~	line 18 is not more than 33 1/3%, check this bo						
	Private foundation. If the organization di	-	-			-	

26-4228349

(Complete only if you checked a box on line 12 of Part I. If you checked box 12a, Part I, complete Sections A and B. If you checked box 12b, Part I, complete Sections A and C. If you checked box 12c, Part I, complete Sections A, D, and E. If you checked box 12d, Part I, complete Sections A and D, and complete Part V.)

Section A. All Supporting Organizations	Section	A. All	Supporting	Organizations
---	---------	--------	------------	----------------------

ecti	ion 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 Part VI how the supported organizations are designated. If designated by			
	class or purpose, describe the designation. If historic and continuing relationship, explain.	1		
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 Part VI how the organization determined that the supported			
	organization was described in section 509(a)(1) or (2).	2		
3a	Did the organization have a supported organization described in section 501(c)(4), (5), or (6)? If "Yes," answer			
	lines 3b and 3c below.	3a		
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 Part VI when and how the			
	organization made the determination.	3b		
С	Did the organization ensure that all support to such organizations was used exclusively for section 170(c)(2)(B)			
	purposes? If "Yes," explain in Part VI what controls the organization put in place to ensure such use.	3с		
4a	Was any supported organization not organized in the United States ("foreign supported organization")? If			
	"Yes," and if you checked 12a or 12b in Part I, answer lines 4b and 4c below.	4a		
b	Did the organization have ultimate control and discretion in deciding whether to make grants to the foreign			
	supported organization? If "Yes," describe in Part VI how the organization had such control and discretion			
	despite being controlled or supervised by or in connection with its supported organizations.	4b		
С	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 Part VI 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.	4c		
5a	Did the organization add, substitute, or remove any supported organizations during the tax year? If "Yes,"			
	answer lines 5b and 5c below (if applicable). Also, provide detail in Part VI , 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).	5a		
b	Type I or Type II only. Was any added or substituted supported organization part of a class already			
~	designated in the organization's organizing document?	5b		
С	Substitutions only. Was the substitution the result of an event beyond the organization's control?	5c		
6	Did the organization provide support (whether in the form of grants or the provision of services or facilities) to	50		
•	anyone other than (i) its supported organizations, (ii) individuals that are part of the charitable class benefited			
	by one or more of its supported organizations, or (iii) other supporting organizations that also support or			
	benefit one or more of the filing organization's supported organizations? <i>If "Yes," provide detail in Part VI.</i>	6		
7	Did the organization provide a grant, loan, compensation, or other similar payment to a substantial contributor			
•	(as defined in section 4958(c)(3)(C)), a family member of a substantial contributor, or a 35% controlled entity			
	with regard to a substantial contributor? If "Yes," complete Part I of Schedule L (Form 990).	7		
8	Did the organization make a loan to a disqualified person (as defined in section 4958) not described on line	•		
0	7? If "Yes," complete Part I of Schedule L (Form 990).	8		
9a		0		
Эa	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	0-		
L	described in section 509(a)(1) or (2))? If "Yes," provide detail in Part VI .	9a		
b	Did one or more disqualified persons (as defined on line 9a) hold a controlling interest in any entity in which	61		
	the supporting organization had an interest? If "Yes," provide detail in Part VI .	9b		
С	Did a disqualified person (as defined on line 9a) 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 Part VI .	9с		
10a	Was the organization subject to the excess business holdings rules of section 4943 because of section			
	4943(f) (regarding certain Type II supporting organizations, and all Type III non-functionally integrated			

Did the organization have any excess business holdings in the tax year? (Use Schedule C, Form 4720, to

10a

supporting organizations)? If "Yes," answer 10b below.

determine whether the organization had excess business holdings.)

Part I	V Supporting Organizations (continued)			
			Yes	No
11	Has the organization accepted a gift or contribution from any of the following persons?			
а	A person who directly or indirectly controls, either alone or together with persons described on lines 11b and			
	11c below, the governing body of a supported organization?	11a		
	A family member of a person described on line 11a above?	11b		
С	A 35% controlled entity of a person described on 11a or 11b above? If "Yes" to line 11a, 11b, or 11c,			
	provide detail in Part VI .	11c		
Section	on B. Type I Supporting Organizations			
			Yes	No
1	Did the governing body, members of the governing body, officers acting in their official capacity, or membership of one or			
	more supported organizations have the power to regularly appoint or elect at least a majority of the organization's officers,			
	directors, or trustees at all times during the tax year? If "No," describe in Part VI how the supported organization(s)			
	effectively operated, supervised, or controlled the organization's activities. If the organization had more than one supported			
	organization, describe how the powers to appoint and/or remove officers, directors, or trustees were allocated among the	4		
•	supported organizations and what conditions or restrictions, if any, applied to such powers during the tax year.	1		
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? <i>If</i> "Yes," explain in <i>Part VI</i> how providing such benefit carried out the purposes of the supported organization(s) that operated,			
		2		
Soction	supervised, or controlled the supporting organization.	2		
Secur	on C. Type II Supporting Organizations		Yes	No
1	Were a majority of the organization's directors or trustees during the tax year also a majority of the directors		162	NO
•	or trustees of each of the organization's supported organization(s)? <i>If "No," describe in Part VI how control</i>			
	or management of the supporting organization was vested in the same persons that controlled or managed			
	the supported organization(s).	1		
Section	on D. All Type III Supporting Organizations	•		
	311 317 m Type m eappermig enganizations		Yes	No
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, (i) a written notice describing the type and amount of support provided during the prior tax			
	year, (ii) a copy of the Form 990 that was most recently filed as of the date of notification, and (iii) copies of the			
	organization's governing documents in effect on the date of notification, to the extent not previously provided?	1		
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? If "No," explain in Part VI how			
	the organization maintained a close and continuous working relationship with the supported organization(s).	2		
3	By reason of the relationship described in line 2, above, 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? If "Yes," describe in Part VI the role the organization's			
	supported organizations played in this regard.	3		
Section	on 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	e inst	ructio	ons).
а	The organization satisfied the Activities Test. Complete line 2 below.			
b	The organization is the parent of each of its supported organizations. <i>Complete line 3 below.</i>			
С	The organization supported a governmental entity. Describe in Part VI how you supported a government entity (see instruction of the state of the s	ctions)		NI-
2	Activities Test. <i>Answer lines 2a and 2b below.</i>		Yes	No
а	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? If "Yes," then in Part VI identify those supported organizations and explain how these activities directly furthered their exempt purposes,			
	how the organization was responsive to those supported organizations, and how the organization determined			
	that these activities constituted substantially all of its activities.	2a		
b	Did the activities described on line 2a, above, constitute activities that, but for the organization's	Za		
D	involvement, one or more of the organization's supported organization(s) would have been engaged in? If			
	"Yes," explain in Part VI the reasons for the organization's position that its supported organization(s) would			
	have engaged in these activities but for the organization's involvement.	2b		
3	Parent of Supported Organizations. <i>Answer lines 3a and 3b below.</i>			
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? If "Yes" or "No," provide details in Part VI.	3a		
b	Did the organization exercise a substantial degree of direction over the policies, programs, and activities of each			
	of its supported organizations? If "Yes," describe in Part VI the role played by the organization in this regard.	3b		

emergency temporary reduction (see instructions).

(see instructions).

Schedul	e A (Form 990) 2022		26-42283	3 49 Pa	age 6
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	trus	st on Nov. 20, 1970 <i>(explai</i>	n in Part VI). Se	е
	instructions. All other Type III non-functionally integrated supporting organi	izati	ons must complete Section	s A through E.	
04	an A. Adhartad Nat Income		(A) Dai V	(B) Current Y	ear
Secti	on A - Adjusted Net Income		(A) Prior 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	Adjusted Net Income (subtract lines 5, 6, and 7 from line 4)	8			
Socti	on B - Minimum Asset Amount		(A) Prior Year	(B) Current Y	ear
Secu	on B - Minimum Asset Amount		(A) FIIOI Teal	(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	Total (add lines 1a, 1b, and 1c)	1d			
е	Discount 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 0.015 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 0.035.	6			
7	Recoveries of prior-year distributions	7			
8	Minimum Asset Amount (add line 7 to line 6)	8			
Secti	on C - Distributable Amount			Current Yea	ar
1	Adjusted net income for prior year (from Section A, line 8, column A)	1			
2	Enter 0.85 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	Distributable Amount Subtract line 5 from line 4 unless subject to				

EEA Schedule A (Form 990) 2022

☐ Check here if the current year is the organization's first as a non-functionally integrated Type III supporting organization

6

Part	Part V Type III Non-Functionally Integrated 509(a)(3) Supporting Organizations (continued)					
Sect	ion D - Distributions		Current Year			
1	Amounts paid to supported organizations to accomplish ea	xempt purposes		1		
2	Amounts paid to perform activity that directly furthers exer	mpt purposes of suppor	ted			
	organizations, in excess of income from activity			2		
3	Administrative expenses paid to accomplish exempt purposes of supported organizations			3		
4	4 Amounts paid to acquire exempt-use assets			4		
5	5 Qualified set-aside amounts (prior IRS approval required) - provide details in Part VI)			5		
6	Other distributions (describe in Part VI). See instructions.			6		
7	7 Total annual distributions. Add lines 1 through 6.					
8	Distributions to attentive supported organizations to which	the organization is resp	oonsive			
	(provide details in Part VI). See instructions.					
9	9 Distributable amount for 2022 from Section C, line 6			9		
10	10 Line 8 amount divided by line 9 amount			10		
Sect	ion F - Distribution Allocations (see instructions)	(i)	(ii) Underdistribution	ıs	(iii) Distributable	

10	Line 8 amount divided by line 9 amount		10	
Secti	ion E - Distribution Allocations (see instructions)	(i) Excess Distributions	(ii) Underdistributions Pre-2022	(iii) Distributable Amount for 2022
1_	Distributable amount for 2022 from Section C, line 6			
2	Underdistributions, if any, for years prior to 2022			
	(reasonable cause required - explain in Part VI). See			
	instructions.			
3	Excess distributions carryover, if any, to 2022			
а	From 2017			
b	From 2018			
С	From 2019			
d	From 2020			
е	From 2021			
f	Total of lines 3a through 3e			
g	Applied to underdistributions of prior years			
h	Applied to 2022 distributable amount			
i	Carryover from 2017 not applied (see instructions)			
j	Remainder. Subtract lines 3g, 3h, and 3i from line 3f.			
4	Distributions for 2022 from			
	Section D, line 7: \$			
а	Applied to underdistributions of prior years			
b	Applied to 2022 distributable amount			
С	Remainder. Subtract lines 4a and 4b from line 4.			
5	Remaining underdistributions for years prior to 2022, if			
	any. Subtract lines 3g and 4a from line 2. For result			
-	greater than zero, explain in Part VI. See instructions.			
6	Remaining underdistributions for 2022. Subtract lines 3h			
	and 4b from line 1. For result greater than zero, explain in			
	Part VI. See instructions.			
7	Excess distributions carryover to 2023. Add lines 3j			
	and 4c.			
8	Breakdown of line 7:			
a	Excess from 2018			
b	Excess from 2019			
C	Excess from 2020			
d	Excess from 2021			
е	Excess from 2022			

EEA Schedule A (Form 990) 2022

Schedule A (Fo	orm 990) 2022 Page 8
Part VI	Supplemental Information. Provide the explanations required by Part II, line 10; Part II, line 17a or 17b; Part
	III, line 12; Part IV, Section A, lines 1, 2, 3b, 3c, 4b, 4c, 5a, 6, 9a, 9b, 9c, 11a, 11b, and 11c; Part IV, Section B, lines 1 and 2; Part IV, Section C, line 1; Part IV, Section D, lines 2 and 3; Part IV, Section E, lines 1c, 2a, 2b
	3a, and 3b; Part V, line 1; Part V, Section B, line 1e; Part V, Section D, lines 5, 6, and 8; and Part V, Section E,
	lines 2, 5, and 6. Also complete this part for any additional information. (See instructions.)

Schedule B (Form 990)

Schedule of Contributors

Employer identification number

Department of the Treasury Internal Revenue Service Name of the organization

Attach to Form 990 or Form 990-PF. Go to www.irs.gov/Form990 for the latest information.

OMB No. 1545-0047

Calapooia Watershed Council 26-4228349 Organization type (check one): Filers of: Section: Form 990 or 990-EZ X 501(c)(3) (enter number) organization 4947(a)(1) nonexempt charitable trust **not** treated as a private foundation 527 political organization Form 990-PF 501(c)(3) exempt private foundation 4947(a)(1) nonexempt charitable trust treated as a private foundation 501(c)(3) taxable private foundation Check if your organization is covered by the General Rule or a Special Rule. Note: Only a section 501(c)(7), (8), or (10) organization can check 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), 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 (entering "N/A" in column (b) instead of the contributor name and address), 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. Don't 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 isn't covered by the General Rule and/or the Special Rules doesn't file Schedule B (Form 990), 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 doesn't meet the filing requirements of Schedule B (Form 990).

Name of organization **Employer identification number**

Calapooia Watershed Council 26-4228349

Part I	Contributors (see instructions). Use duplicate copies of Part I if additional space is needed.					
(a) No.	(b) Name, address, and ZIP + 4	(c) Total contributions	(d) Type of contribution			
1	Oregon Watershed Enhancement Board 775 Summer St NE, Ste 360 Salem OR 97301	\$466,720	Person Payroll Noncash (Complete Part II for noncash contributions.)			
(a) No.	(b) Name, address, and ZIP + 4	(c) Total contributions	(d) Type of contribution			
2	TNC-ED 821 SE 14th Ave Portland OR 97214	\$122,563	Person Payroll Noncash (Complete Part II for noncash contributions.)			
(a) No.	(b) Name, address, and ZIP + 4	(c) Total contributions	(d) Type of contribution			
3	Supplemental Environmental Projects PO Box 689 Albany OR 97321	\$ 57,510	Person Payroll Noncash (Complete Part II for noncash contributions.)			
(a) No.	(b) Name, address, and ZIP + 4	(c) Total contributions	(d) Type of contribution			
		\$	Person Payroll Complete Part II for noncash contributions.)			
(a) No.	(b) Name, address, and ZIP + 4	(c) Total contributions	(d) Type of contribution			
		\$	Person Payroll Occash Complete Part II for noncash contributions.)			
(a) No.	(b) Name, address, and ZIP + 4	(c) Total contributions	(d) Type of contribution Person			
		\$	Payroll Noncash (Complete Part II for noncash contributions.)			

SCHEDULE D (Form 990)

Supplemental Financial Statements

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

OMB No. 1545-0047

Department of the Treasury Internal Revenue Service

Go to www.irs.gov/Form990 for instructions and the latest information.

Open to Public Inspection

Name o	Name of the organization Employer identification number				
Calar	ooia	Watershed Council		26-4228349	
Pai		Organizations Maintaining Donor Advised	Funds or Other Similar Funds or Acc	counts.	
		Complete if the organization answered "Yes" of	on Form 990, Part IV, line 6.		
		· •	(a) Donor advised funds	(b) Funds and other accounts	
1	Total	number at end of year			
2		gate value of contributions to (during year)			
3		gate value of grants from (during year)			
4		egate value at end of year			
5		e organization inform all donors and donor advisors in	writing that the assets held in donor advised		
		are the organization's property, subject to the organization	_		
6		e organization inform all grantees, donors, and donor a			
		or charitable purposes and not for the benefit of the dor			
		rring impermissible private benefit?			
Part		Conservation Easements.			
u.		Complete if the organization answered "Yes" of	on Form 990 Part IV line 7		
1	Pumo	se(s) of conservation easements held by the organization			
•		eservation of land for public use (for example, recreation		historically important land area	
		otection of natural habitat		certified historic structure	
	=	eservation of open space	Treservation of a	certified filstoffe structure	
2		lete lines 2a through 2d if the organization held a qualif	ind conservation contribution in the form of a	o concentration	
2			red conservation contribution in the form of a		
_		nent on the last day of the tax year. number of conservation easements		Held at the End of the Tax Year	
a					
b		acreage restricted by conservation easements			
C		er of conservation easements on a certified historic str		<u>2c</u>	
d		per of conservation easements included in (c) acquired			
_		c structure listed in the National Register			
3		er of conservation easements modified, transferred, re	leased, extinguished, or terminated by the o	rganization during the	
	tax ye		A		
4		er of states where property subject to conservation ea			
5		the organization have a written policy regarding the pe			
_		ons, and enforcement of the conservation easements in			
6	Staff a	and volunteer hours devoted to monitoring, inspecting, h	nandling of violations, and enforcing conserv	ation easements during the year	
_					
7	Amou	nt of expenses incurred in monitoring, inspecting, hand	ling of violations, and enforcing conservation	n easements during the year	
8		each conservation easement reported on line 2(d) abo			
		ection 170(h)(4)(B)(ii)?			
9		t XIII, describe how the organization reports conservation			
		ce sheet, and include, if applicable, the text of the footn	ote to the organization's financial statements	that describes the	
_	_	ization's accounting for conservation easements.			
Par	t III	Organizations Maintaining Collections	•	other Similar Assets.	
		Complete if the organization answered "Yes" of			
1a		organization elected, as permitted under FASB ASC 9	•		
		historical treasures, or other similar assets held for pu		nerance of public	
	servic	e, provide in Part XIII the text of the footnote to its fina	ncial statements that describes these items.		
b		organization elected, as permitted under FASB ASC 9			
	art, hi	storical treasures, or other similar assets held for public	exhibition, education, or research in further	ance of public service,	
	•	le the following amounts relating to these items:			
	(i) R	evenue included on Form 990, Part VIII, line 1		\$	
	(ii) A	ssets included in Form 990, Part X		\$	
2	If the	organization received or held works of art, historical tre	asures, or other similar assets for financial o	gain, provide the	
	follow	ing amounts required to be reported under FASB ASC	958 relating to these items:		
а	Rever	nue included on Form 990, Part VIII, line 1		\$	
b	Asset	s included in Form 990. Part X		\$	

Par	t III Organizations Maintaining Co	ollections of Art, Hi	storical Treasures,	or Other Similar As	sets (co	ontinued
3	Using the organization's acquisition, accession,	and other records, check	any of the following that r	nake significant use of its		
	collection items (check all that apply):					
а	☐ Public exhibition	d	Loan or exchange p	rogram		
b	Scholarly research	е	Other			
С	Preservation for future generations					
4	Provide a description of the organization's colle	ctions and explain how th	ey further the organization	n's exempt purpose in Part		
	XIII.					
5	During the year, did the organization solicit or re	eceive donations of art, his	storical treasures, or other	similar		
	assets to be sold to raise funds rather than to b				. Tyes	s 🗆 No
Par			<u> </u>			
	Complete if the organization answered "Yes" on Form 990, Part IV, line 9, or reported an amount on Form 990, Part X, line 21.					
1a	Is the organization an agent, trustee, custodian of	or other intermediary for o	ontributions or other asse	ts not		
ıu	included on Form 990, Part X?				. \square Yes	s \square No
h	If "Yes," explain the arrangement in Part XIII an				. 🗀 163	S □ 140
b	ii res, explain the arrangementin Fart Ain an	a complete the following t	able.	Λm	ount	
_	Beginning balance				ount	
C				A .		
d	Additions during the year					
e	Distributions during the year					
f n-	Ending balance					
2a	Did the organization include an amount on Form					
Do:	If "Yes," explain the arrangement in Part XIII. C	neck nere if the explanation	on has been provided on i	Part XIII	<u></u>	• 📙
Par		owarad "Vaa" on Fa	rm 000 Part IV line	10		
	Complete if the organization and				T	
		(a) Current year (b) F	Prior year (c) Two years	back (d) Three years back	(e) Four	years back
1a	Beginning of year balance					
b	Contributions					
С	Net investment earnings, gains, and					
	losses					
d	Grants or scholarships					
е	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 10	g, column (a)) held as:			
а	Board designated or quasi-endowment	%				
b	Permanent endowment%					
С	Term endowment%					
	The percentages on lines 2a, 2b, and 2c should	equal 100%.				
3a	Are there endowment funds not in the possessi	on of the organization tha	t are held and administere	ed for the		
	organization by:					Yes No
	(i) Unrelated organizations				. 3a(i)	
	(ii) Related organizations				. 3a(ii)	
b	If "Yes" on line 3a(ii), are the related organization	ons listed as required on S	Schedule R?		. 3b	
4	Describe in Part XIII the intended uses of the or	rganization's endowment	funds.			
Par						
	Complete if the organization and		rm 990, Part IV. line	11a. See Form 990.	Part X. I	ine 10.
	Description of property	(a) Cost or other basis	(b) Cost or other basis	(c) Accumulated	(d) Book	
	2000 piloti di property	(investment)	(other)	depreciation	(u) D 001	(value
1a	Land	, , ,	` '			
_						
b	Buildings					
ن ب	Leasehold improvements			6 600		(6 600
d	Equipment		E 44.0	6,620		(6,620
<u> </u>	Other STMD1E.	ol Form 000 Barri V - 1	7,412			7,412
ı otal.	Add lines 1a through 1e. (Column (d) must equa	aı rorm 990, Part X, colu	ии (в), ипе тис.)			792

Schedule D (Form 990) 2022

26-4228349

Part VII **Investments - Other Securities.** Complete if the organization answered "Yes" on Form 990, Part IV, line 11b. See Form 990, Part X, line 12. (b) Book value (c) Method of valuation: Cost or end-of-year market value (including name of security) (2) Closely-held equity interests (3) Other (A) (B) (C) (D) (E) (F) (G) (H) Total. (Column (b) must equal Form 990, Part X, col. (B) line 12.). Part VIII Investments - Program Related. Complete if the organization answered "Yes" on Form 990, Part IV, line 11c. See Form 990, Part X, line 13. (a) Description of investment (b) Book value (c) Method of valuation: Cost or end-of-year market value (1) (2) (3) (4) (5) (6) (7) (8) (9) Total. (Column (b) must equal Form 990, Part X, col. (B) line 13.). Part IX Other Assets. Complete if the organization answered "Yes" on Form 990, Part IV, line 11d. See Form 990, Part X, line 15. (a) Description (b) Book value (1) (2) (3) (4) (5) (6) (7) (8) (9) Part X Other Liabilities. Complete if the organization answered "Yes" on Form 990, Part IV, line 11e or 11f. See Form 990, Part X, (a) Description of liability (b) Book value (1) Federal income taxes (2)(3)(4) (5)(6)(7)(8) (9)Total. (Column (b) must equal Form 990, Part X, col. (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 FASB ASC 740. Check here if the text of the footnote has been provided in Part XIII.

Part			Return.
	Complete if the organization answered "Yes" on Form 990, Part	t IV, line 12a.	
1	Total revenue, gains, and other support per audited financial statements		1
2	Amounts included on line 1 but not on Form 990, Part VIII, line 12:		
а	Net unrealized gains (losses) on investments	2a	
b		2b	
С	Recoveries of prior year grants	2c	
d	` '	2d	
е	Add lines 2a through 2d		2e
3	Subtract line 2e from line 1		3
4	Amounts included on Form 990, Part VIII, line 12, but not on line 1:		
а	· · · · · · · · · · · · · · · · · · ·	4a	_
b	` '	4b	
С	Add lines 4a and 4b		4c
5	Total revenue. Add lines 3 and 4c. (This must equal Form 990, Part I, line 12.)		5
Part			er Return.
	Complete if the organization answered "Yes" on Form 990, Part		
1	Total expenses and losses per audited financial statements		1
2	Amounts included on line 1 but not on Form 990, Part IX, line 25:		
а		2a	-
b	· · ·	2b	_
C		2c	_
d	` '	2d	-
е	Add lines 2a through 2d		2e
3	Subtract line 2e from line 1		3
4	Amounts included on Form 990, Part IX, line 25, but not on line 1:		
a		4a	-
b	` '	4b	4.
c	Add lines 4a and 4b		4c
5 Part	Total expenses. Add lines 3 and 4c. (This must equal Form 990, Part I, line 18.)		5
	XIII Supplemental Information. the descriptions required for Part II, lines 3, 5, and 9; Part III, lines 1a and 4; Part IV, line	a 4h and 0h. Dant V. lina 4. I	Don't V. Hina
	XI, lines 2d and 4b; and Part XII, lines 2d and 4b. Also complete this part to provide any a		an A, ime
Z, Fait	At, liftes 2d and 40, and Part All, liftes 2d and 40. Also complete this part to provide any a	duditional information.	

EEA Schedule D (Form 990) 2022

SCHEDULE L (Form 990)

Department of the Treasury

Transactions With Interested Persons

Complete if the organization answered "Yes" on Form 990, Part IV, line 25a, 25b, 26, 27, 28a, 28b, or 28c, or Form 990-EZ, Part V, line 38a or 40b.

Attach to Form 990 or Form 990-EZ.

Go to www.irs.gov/Form990 for instructions and the latest information.

OMB No. 1545-0047

Open To Public Inspection

Internal Revenue Service Name of the organization **Employer identification number** Calapooia Watershed Council 26-4228349 Excess Benefit Transactions (section 501(c)(3), section 501(c)(4), and section 501(c)(29) organizations only). Complete if the organization answered "Yes" on Form 990, Part IV, line 25a or 25b, or Form 990-EZ, Part V, line 40b. (b) Relationship between disqualified person and (c) Description of transaction (d) Corrected? organization Yes No (1) (2) (3) 2 Enter the amount of tax incurred by the organization managers or disqualified persons during the year 3 Enter the amount of tax, if any, on line 2, above, reimbursed by the organization Loans to and/or From Interested Persons. Part II Complete if the organization answered "Yes" on Form 990-EZ, Part V, line 38a or Form 990, Part IV, line 26; or if the organization reported an amount on Form 990, Part X, line 5, 6, or 22. (a) Name of interested person (b) Relationship (c) Purpose of (d) Loan to or (e) Original (f) Balance due (g) In default? (h) Approved (i) Written from the principal amount with organization by board or agreement? loan organization? committee? Yes No Yes No Yes No Executive Employee (1) Collin McCandles Director 904 904 Advance Х Х Х (2) (3) (4) (5) **Total** 904 Part III **Grants or Assistance Benefiting Interested Persons.** Complete if the organization answered "Yes" on Form 990, Part IV, line 27. (a) Name of interested person (b) Relationship between interested (c) Amount of (e) Purpose of assistance (d) Type of assistance person and the organization assistance (1) (2)

(3)

(4)

(a) Name o	of interested person	(b) Relationship between interested person and the organization	(c) Amount of transaction	(d) Description of transaction		aring of zation's nues?
					Yes	No
(4)						
(1)						
(2)						
(3)						
(4)						
(5)						
Part V Suppl	emental Information.				·	
Provid	le additional information	for responses to questions	on Schedule L (see	e instructions).		

EEA Schedule L (Form 990) 2022

SCHEDULE O (Form 990)

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.

OMB No. 1545-0047

Doen to Publi

Department of the Treasury Internal Revenue Service Name of the organization Attach to Form 990 or Form 990-EZ.

Go to www.irs.gov/Form990 for the latest information.

Open to Public Inspection

Employer identification number

Calapooia Watershed Council 26-4228349 01. Form 990 governing body review (Part VI, line 11) A copy of the 990 is provided to the entire board and Executive Director, with final review and approval from a board-designated body, including the Executive Director, Chairs, Treasurer and Secretary. 02. Conflict of interest policy compliance (Part VI, line 12c) In the case of actual, possible or perceived conflict of interest by a board member, executive director or other disqualified person, the person must disclose the existence of the interest and be given an opportunity to disclose all material facts. Once presented, the remainder of the board will determine if a conflict of interest exists. The person with the conflict of interest must recuse themselves from both discussion and vote on the transaction involving the conflict. The minutes documenting the conflict of interest transaction will show the name of the board member disclosing the conflict, the nature of the conflict, discussion and vote by the board, and all discussion and the decision as to whether the transaction is in the organization's best interest. 03. CEO, executive director, top management comp (Part VI, line 15a) Board of Directors reviews compensation based on recommendation of management committee. 04. Governing documents, etc, available to public (Part VI, line 19) A person can request a copy of the documents from the Executive Director or the Operations Coordinator by telephone, mail or electronically. A copy of the 990 will be posted on the organization's website. All governing documents are also available on the organization's website.

Form **8879-TE**

IRS *e-file* Signature Authorization for a Tax Exempt Entity

For calendar year 2022, or fiscal year beginning

07-01 , 2022, and ending 06-30 , 2023

-30 ,20**2**3

Department of the Treasury Internal Revenue Service Do not send to the IRS. Keep for your records.

2022

Internal Revenue Se	ivice	Go to www.irs.g			11.	
Name of filer					EIN or SSN	
Calapooia Wa	atershed Counci	11			26-4228349	
	icer or person subject to				•	
Collin McCar	ndless, Executi	ive Director				
Part I Ty	pe of Return and	Return Informatio	n			
8038-CP and For 3a, 4a, 5a, 6a, 7a 3b, 4b, 5b, 6b, 7 k	m 5330 filers may ente , 8a, 9a, or 10a below , 8b, 9b, or 10b, whic	er dollars and cents. For a , and the amount on that	79-TE and enter the applical all other forms, enter whole line for the return being file k (do not enter -0-). But, if y rt I.	dollars only. If dollars dollars only. If	you check the box of was blank, then leave	n line 1a, 2a, ve line 1b, 2b,
• •	check here		 . e, if any (Form 990, Part VI	III. column (A) I	ine 12)	1b 708,365
	- EZ check here		e, if any (Form 990-EZ, line		,	-
	20-POL check here	_	rm 1120-POL, line 22)			2b3b
	-PF check here		n investment income (For			
	88 check here	_	(Form 8868, line 3c)			4b 5b
)-T check here	_	rm 990-T, Part III, line 4).			
	20 check here		rm 4720, Part III, line 1).			
	27 check here		ts at end of tax year (Form			7b 8b
	30 check here		m 5330, Part II, line 19).			9b
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	FOR YOUR RECORDS ONLY Federal Supporting Statements	2022 PG01
Name(s) as shown on return		Tax ID Number
Calapooia Watershed Council		26-4228349

Form 990 - Schedule D - Part VI - Line 1e Statement #D1e Investments - Other

Description of Investment Machinery & Equipment	Cost/basis (Investment)	Cost/basis (Other)	Depr 6,524	Book Value 888
Total	0	7,412	6,524	888



990	Overflow Statement (This page is not filed with the return. It is for your records only.)	2022	Page 1
Name(s) as shown on return		FEIN	_
Calapooia Watershed Council			6-4228349

Other Management Expenses

Description		Amount
Postage	\$	13
Printing		66
Charity		1,000
Equipment Rental		510
Miscellaneous		85
	Total: \$	1,674



	Next '	Year's	Deprecia	ation \	Worksheet
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(This page is not filed with the return. It is for your records only.)

2022 Tax ID Number

Name(s) as shown on return Calapooia Watershed Council 26-4228349 Form Multi-Form Description Basis Method Deduction Date Life 07-01-2014 1 Prior Office and Laptop 4,949 M 5 06-23-2014 5 1 Trailer for Stream Table 1,913 M 1 Laptop 03-28-2018 550 M 5