

Part III. Federal Return 2007. Statement of Program Service Accomplishments  
United Paws of America

The mission of United Paws of America (UP) is to 1) financially assist low-income residents of Tillamook County to spay and neuter their companion animals; if a person is extremely poor, UP also pays for veterinarian-mandated inoculations; 2) assist caregivers of feral-cat colonies to sterilize all cats in their care; UP pays for inoculations and donates pet food, if necessary; 3) pay for the sterilization and some medical expenses of abandoned cats and dogs rescued into the UP foster program; 4) educate our community through local media regarding 1) the benefits of sterilizing all companion animals; 2) how sterilizing feral cats is the only way to humanely manage their population; and 3) that adopting rather than buying a cat or dog is the compassionate choice to make.

UP is an all-volunteer group consisting of approximately one dozen volunteers; no one on the board or any volunteer receives compensation or expenses. UP does not maintain an office; rather, volunteers network through their personal computers and home phones. UP has a hotline that takes on average 6 calls a day from the poor needing our services, residents needing help with stray cats, someone giving up an animal for adoption, etc. Volunteers staff the phone each day and refer calls to the appropriate volunteer. UP also has a on-line email for the public, also staffed by volunteers. Our website contains a wealth of information, and we refer to it in all advertisements and announcements to encourage residents to utilize the educational resources and referral sources listed there and to view our animals in foster care needing "forever" homes. We cross-reference our foster animals to the nationwide database "Petfinder" to ensure they receive maximum exposure. The county's Animal Control is mandated to respond only to calls about dogs; as a result, by far the largest proportion of UP's work is with cats. There is no animal shelter or humane society in Tillamook Co. The county gives us no funds; we rely on donations from individual supporters, grants from local and out-of-county foundations, fundraisers, and adoption fees. We do not euthanize any animal--no matter how abused, injured, or diseased--unless a vet advises us that the animal can never recover and therefore cannot have a quality of life.

**Spay/Neuter Program:** Research shows that the poorest 3% of the population can be responsible for 80% of a community's unwanted cats and dogs. Therefore, UP has chosen to target the poor as the most effective way to reduce and prevent animal suffering through homelessness. To date we have sterilized 1,785 cats and dogs--pets; feral cats; and stray animals, who then enter our foster program. One volunteer handles all spay/neuter work--initially she authorizes sterilization surgery with the client by phone; then, she faxes an authorization to the vet and mails a copy to the client; last, she tallies the two to pay the bills. UP works with 4 local vet clinics and 2 out-of-county to obtain the deepest discounts.

**Foster Program:** At present UP has 14 volunteers who active in the foster program. To find caring, "forever" homes for animals in foster care, UP runs ads in the local press and on local radio stations and Cable TV. In addition, every month UP holds a "Cat-a-Thon" adoption afternoon in the county Fairgrounds, at which we adopt out no fewer than 6 cats or kittens each event. In 2007, 117 cats and 23 dogs found homes thanks to UP efforts, bringing a total to over 800 (the vast majority being cats) placed.

Expense:

# Return of Organization Exempt From Income Tax

Under section 501(c), 527, or 4947(a)(1) of the Internal Revenue Code (except black lung benefit trust or private foundation)

**Open to Public Inspection**

Department of the Treasury  
Internal Revenue Service

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

**A** For the 2007 calendar year, or tax year beginning \_\_\_\_\_, and ending \_\_\_\_\_

- B** Check if applicable:
- Address change
  - Name change
  - Initial return
  - Termination
  - Amended return
  - Application pending

**C** Name of organization  
**United Paws of America**

Number and street (or P.O. box if mail is not delivered to street address) Room/suite  
**PO Box 159**

City or town State or country ZIP + 4  
**Tillamook OR 97141**

**D** Employer identification number  
**93-1286461**

**E** Telephone number  
**503-815-1513**

**F** Accounting method:  Cash  Accrual  
 Other (specify) ▶

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

- H** and **I** are not applicable to section 527 organizations.
- H(a)** Is this a group return for affiliates?  Yes  No
- H(b)** If "Yes," enter number of affiliates ▶ \_\_\_\_\_
- H(c)** Are all affiliates included?  Yes  No  
(If "No," attach a list. See instructions.)
- H(d)** Is this a separate return filed by an organization covered by a group ruling?  Yes  No
- I** Group Exemption Number ▶ \_\_\_\_\_

**G** Website: ▶ [www.unitedpaws.org](http://www.unitedpaws.org)

**J** Organization type (check only one) ▶  501(c) ( 3 ) ◀ (insert no.)  4947(a)(1) or  527

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

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

**L** Gross receipts: Add lines 6b, 8b, 9b, and 10b to line 12 ▶ **45,022**

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

	Description		Amount
<b>Revenue</b>	<b>1</b> Contributions, gifts, grants, and similar amounts received:		
	<b>a</b> Contributions to donor advised funds . . . . .	<b>1a</b>	13,950
	<b>b</b> Direct public support (not included on line 1a) . . . . .	<b>1b</b>	21,870
	<b>c</b> Indirect public support (not included on line 1a) . . . . .	<b>1c</b>	0
	<b>d</b> Government contributions (grants) (not included on line 1a) . . . . .	<b>1d</b>	0
	<b>e</b> <b>Total</b> (add lines 1a through 1d) (cash \$ <u>35,820</u> noncash \$ <u>0</u> ) . . . . .	<b>1e</b>	35,820
	<b>2</b> Program service revenue including government fees and contracts (from Part VII, line 93)	<b>2</b>	0
	<b>3</b> Membership dues and assessments . . . . .	<b>3</b>	0
	<b>4</b> Interest on savings and temporary cash investments . . . . .	<b>4</b>	0
	<b>5</b> Dividends and interest from securities . . . . .	<b>5</b>	0
	<b>6 a</b> Gross rents . . . . .	<b>6a</b>	
	<b>b</b> Less: rental expenses . . . . .	<b>6b</b>	
<b>c</b> Net rental income or (loss). Subtract line 6b from line 6a . . . . .	<b>6c</b>	0	
<b>7</b> Other investment income (describe ▶ _____)	<b>7</b>	0	
<b>8 a</b>	Gross amount from sales of assets other than inventory . . . . .	<b>8a</b>	0
	Less: cost or other basis and sales expenses . . . . .	<b>8b</b>	0
	<b>c</b> Gain or (loss) (attach schedule) . . . . .	<b>8c</b>	0
	<b>d</b> Net gain or (loss). Combine line 8c, columns (A) and (B) . . . . .	<b>8d</b>	0
<b>9</b>	Special events and activities (attach schedule). If any amount is from gaming, check here <input type="checkbox"/>		
	<b>a</b> Gross revenue (not including \$ <u>0</u> of contributions reported on line 1b) . . . . .	<b>9a</b>	9,202
	<b>b</b> Less: direct expenses other than fundraising expenses . . . . .	<b>9b</b>	0
<b>c</b> Net income or (loss) from special events. Subtract line 9b from line 9a . . . . .	<b>9c</b>	9,202	
<b>10 a</b>	Gross sales of inventory, less returns and allowances . . . . .	<b>10a</b>	0
	<b>b</b> Less: cost of goods sold . . . . .	<b>10b</b>	0
	<b>c</b> Gross profit or (loss) from sales of inventory (attach schedule). Subtract line 10b from line 10a . . . . .	<b>10c</b>	0
<b>11</b> Other revenue (from Part VII, line 103) . . . . .	<b>11</b>	0	
<b>12</b> <b>Total revenue.</b> Add lines 1e, 2, 3, 4, 5, 6c, 7, 8d, 9c, 10c, and 11 . . . . .	<b>12</b>	45,022	
<b>Expenses</b>	<b>13</b> Program services (from line 44, column (B)) . . . . .	<b>13</b>	38,180
	<b>14</b> Management and general (from line 44, column (C)) . . . . .	<b>14</b>	0
	<b>15</b> Fundraising (from line 44, column (D)) . . . . .	<b>15</b>	0
	<b>16</b> Payments to affiliates (attach schedule) . . . . .	<b>16</b>	0
	<b>17</b> <b>Total expenses.</b> Add lines 16 and 44, column (A) . . . . .	<b>17</b>	38,180
<b>Net Assets</b>	<b>18</b> Excess or (deficit) for the year. Subtract line 17 from line 12 . . . . .	<b>18</b>	6,842
	<b>19</b> Net assets or fund balances at beginning of year (from line 73, column (A)) . . . . .	<b>19</b>	6,109
	<b>20</b> Other changes in net assets or fund balances (attach explanation) . . . . .	<b>20</b>	-22
	<b>21</b> Net assets or fund balances at end of year. Combine lines 18, 19, and 20 . . . . .	<b>21</b>	12,929

For Privacy Act and Paperwork Reduction Act Notice, see the separate instructions.

**Part II Statement of Functional Expenses**

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

Do not include amounts reported on line 6b, 8b, 9b, 10b, or 16 of Part I.

	(A) Total	(B) Program services	(C) Management and general	(D) Fundraising
<b>22 a</b> Grants paid from donor advised funds (attach schedule) (cash \$ 0 noncash \$ 0) If this amount includes foreign grants, check here <input type="checkbox"/>	22a	0	0	
<b>22 b</b> Other grants and allocations (attach schedule) (cash \$ 0 noncash \$ 0) If this amount includes foreign grants, check here <input type="checkbox"/>	22b	0	0	
<b>23</b> Specific assistance to individuals (attach schedule)	23	0	0	
<b>24</b> Benefits paid to or for members (attach schedule)	24	0	0	
<b>25 a</b> Compensation of current officers, directors, key employees, etc. listed in Part V-A	25a	0	0	0
<b>b</b> Compensation of former officers, directors, key employees, etc. listed in Part V-B	25b	0	0	0
<b>c</b> Compensation and other distributions, not included above, to disqualified persons (as defined under section 4958(f)(1)) and persons described in section 4958(c)(3)(B)	25c	0	0	0
<b>26</b> Salaries and wages of employees not included on lines 25a, b, and c	26	0		
<b>27</b> Pension plan contributions not included on lines 25a, b, and c	27	0		
<b>28</b> Employee benefits not included on lines 25a - 27	28	0		
<b>29</b> Payroll taxes	29	0		
<b>30</b> Professional fundraising fees	30	0		
<b>31</b> Accounting fees	31	200	200	
<b>32</b> Legal fees	32	60	60	
<b>33</b> Supplies	33	0		
<b>34</b> Telephone	34	496	496	
<b>35</b> Postage and shipping	35	345	345	
<b>36</b> Occupancy	36	0		
<b>37</b> Equipment rental and maintenance	37	0		
<b>38</b> Printing and publications	38			
<b>39</b> Travel	39	0		
<b>40</b> Conferences, conventions, and meetings	40	0		
<b>41</b> Interest	41	0		
<b>42</b> Depreciation, depletion, etc. (attach schedule)	42	0	0	0
<b>43</b> Other expenses not covered above (itemize):				
<b>a</b> Liability Insurance	43a	1,295	1,295	0
<b>b</b> Veterinary Clinics	43b	30,575	30,575	0
<b>c</b> Spay/Neuter Reimbursement	43c	182	182	0
<b>d</b> Shelters/Rescue Groups	43d	600	600	0
<b>e</b> Animal Foster Care	43e	1,864	1,864	0
<b>f</b> Feral Cat Program	43f	1,110	1,110	0
<b>g</b> Cat/Dog Food	43g	1,453	1,453	0
<b>44</b> Total functional expenses. Add lines 22a through 43g. (Organizations completing columns (B)-(D), carry these totals to lines 13-15)	44	38,180	38,180	0

**Joint Costs.** Check  if you are following SOP 98-2.

Are there joint costs from a combined educational campaign and fundraising solicitation reported in (B) Program services?  Yes  No

If "Yes," enter (i) the aggregate amount of these joint costs \$ 0; (ii) the amount allocated to Program services \$ ; (iii) the amount allocated to Management and general \$ ; and (iv) the amount allocated to Fundraising \$

**Part III Statement of Program Service Accomplishments** (See the instructions.)

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

<p>What is the organization's primary exempt purpose? <b>▶ Cat and dog spay/neuter programs</b></p> <p>All organizations must describe their exempt purpose achievements in a clear and concise manner. State the number of clients served, publications issued, etc. Discuss achievements that are not measurable. (Section 501(c)(3) and (4) organizations and 4947(a)(1) nonexempt charitable trusts must also enter the amount of grants and allocations to others.)</p>	<p><b>Program Service Expenses</b> (Required for 501(c)(3) and (4) orgs., and 4947(a)(1) trusts; but optional for others.)</p>
<p><b>a</b> See attached statement.</p> <p>.....</p> <p>.....</p> <p>.....</p> <p>.....</p> <p>(Grants and allocations \$ 0 ) If this amount includes foreign grants, check here <input type="checkbox"/></p>	<p>38,180</p>
<p><b>b</b></p> <p>.....</p> <p>.....</p> <p>.....</p> <p>.....</p> <p>(Grants and allocations \$ 0 ) If this amount includes foreign grants, check here <input type="checkbox"/></p>	<p>0</p>
<p><b>c</b></p> <p>.....</p> <p>.....</p> <p>.....</p> <p>.....</p> <p>(Grants and allocations \$ 0 ) If this amount includes foreign grants, check here <input type="checkbox"/></p>	<p>0</p>
<p><b>d</b></p> <p>.....</p> <p>.....</p> <p>.....</p> <p>.....</p> <p>(Grants and allocations \$ 0 ) If this amount includes foreign grants, check here <input type="checkbox"/></p>	<p>0</p>
<p><b>e</b> Other program services (attach schedule)</p> <p>(Grants and allocations \$ 0 ) If this amount includes foreign grants, check here <input type="checkbox"/></p>	<p>0</p>
<p><b>f Total of Program Service Expenses</b> (should equal line 44, column (B), Program services) <b>▶</b></p>	<p>38,180</p>

**Part IV Balance Sheets** (See the instructions.)

**Note:** Where required, attached schedules and amounts within the description column should be for end-of-year amounts only.

		(A)		(B)	
		Beginning of year		End of year	
Assets	45	Cash—non-interest-bearing . . . . .	6,109	45	12,929
	46	Savings and temporary cash investments . . . . .		46	
	47 a	Accounts receivable . . . . .	0		
	b	Less: allowance for doubtful accounts . . . . .	0	47c	0
	48 a	Pledges receivable . . . . .	0		
	b	Less: allowance for doubtful accounts . . . . .	0	48c	0
	49	Grants receivable . . . . .		49	
	50 a	Receivables from current and former officers, directors, trustees, and key employees (attach schedule) . . . . .	0	50a	0
	b	Receivables from other disqualified persons (as defined under section 4958(f)(1)) and persons described in section 4958(c)(3)(B) (attach schedule) . . . . .		50b	
	51 a	Other notes and loans receivable (attach schedule) . . . . .	0		
	b	Less: allowance for doubtful accounts . . . . .	0	51c	0
	52	Inventories for sale or use . . . . .		52	
	53	Prepaid expenses and deferred charges . . . . .		53	
	54 a	Investments—publicly-traded securities. <input type="checkbox"/> Cost <input type="checkbox"/> FMV . . . . .	0	54a	0
	b	Investments—other securities (attach schedule). <input type="checkbox"/> Cost <input type="checkbox"/> FMV . . . . .	0	54b	0
	55 a	Investments—land, buildings, and equipment: basis . . . . .	0		
	b	Less: accumulated depreciation (attach schedule) . . . . .	0	55c	0
	56	Investments—other (attach schedule) . . . . .	0	56	0
	57 a	Land, buildings, and equipment: basis . . . . .	0		
b	Less: accumulated depreciation (attach schedule) . . . . .	0	57c	0	
58	Other assets, including program-related investments (describe <input type="checkbox"/> . . . . . )	0	58	0	
59	<b>Total assets</b> (must equal line 74). Add lines 45 through 58 . . . . .	6,109	59	12,929	
Liabilities	60	Accounts payable and accrued expenses . . . . .		60	
	61	Grants payable . . . . .		61	
	62	Deferred revenue . . . . .		62	
	63	Loans from officers, directors, trustees, and key employees (attach schedule) . . . . .	0	63	0
	64 a	Tax-exempt bond liabilities (attach schedule) . . . . .	0	64a	0
	b	Mortgages and other notes payable (attach schedule) . . . . .	0	64b	0
	65	Other liabilities (describe <input type="checkbox"/> . . . . . )	0	65	0
66	<b>Total liabilities.</b> Add lines 60 through 65 . . . . .	0	66	0	
Net Assets or Fund Balances	Organizations that follow SFAS 117, check here <input type="checkbox"/> and complete lines 67 through 69 and lines 73 and 74.				
	67	Unrestricted . . . . .		67	
	68	Temporarily restricted . . . . .		68	
	69	Permanently restricted . . . . .		69	
	Organizations that do not follow SFAS 117, check here <input checked="" type="checkbox"/> and complete lines 70 through 74.				
	70	Capital stock, trust principal, or current funds . . . . .		70	
	71	Paid-in or capital surplus, or land, building, and equipment fund . . . . .		71	
	72	Retained earnings, endowment, accumulated income, or other funds . . . . .	6,109	72	12,929
73	<b>Total net assets or fund balances.</b> Add lines 67 through 69 or lines 70 through 72. (Column (A) must equal line 19 and column (B) must equal line 21) . . . . .	6,109	73	12,929	
74	<b>Total liabilities and net assets/fund balances.</b> Add lines 66 and 73. . . . .	6,109	74	12,929	

**Part IV-A Reconciliation of Revenue per Audited Financial Statements With Revenue per Return** (See the instructions.)

<b>a</b>	Total revenue, gains, and other support per audited financial statements		<b>a</b>	
<b>b</b>	Amounts included on line <b>a</b> but not on Part I, line 12:			
1	Net unrealized gains on investments	<b>b1</b>		
2	Donated services and use of facilities	<b>b2</b>		
3	Recoveries of prior year grants	<b>b3</b>		
4	Other (specify):	<b>b4</b>	0	
	Add lines <b>b1</b> through <b>b4</b>		<b>b</b>	0
<b>c</b>	Subtract line <b>b</b> from line <b>a</b>		<b>c</b>	0
<b>d</b>	Amounts included on Part I, line 12, but not on line <b>a</b> :			
1	Investment expenses not included on Part I, line 6b	<b>d1</b>		
2	Other (specify):	<b>d2</b>	0	
	Add lines <b>d1</b> and <b>d2</b>		<b>d</b>	0
<b>e</b>	<b>Total revenue</b> (Part I, line 12). Add lines <b>c</b> and <b>d</b>		<b>e</b>	0

**Part IV-B Reconciliation of Expenses per Audited Financial Statements With Expenses per Return**

<b>a</b>	Total expenses and losses per audited financial statements		<b>a</b>	
<b>b</b>	Amounts included on line <b>a</b> but not on Part I, line 17:			
1	Donated services and use of facilities	<b>b1</b>		
2	Prior year adjustments reported on Part I, line 20	<b>b2</b>		
3	Losses reported on Part I, line 20	<b>b3</b>		
4	Other (specify):	<b>b4</b>	0	
	Add lines <b>b1</b> through <b>b4</b>		<b>b</b>	0
<b>c</b>	Subtract line <b>b</b> from line <b>a</b>		<b>c</b>	0
<b>d</b>	Amounts included on Part I, line 17, but not on line <b>a</b> :			
1	Investment expenses not included on Part I, line 6b	<b>d1</b>		
2	Other (specify):	<b>d2</b>	0	
	Add lines <b>d1</b> and <b>d2</b>		<b>d</b>	0
<b>e</b>	<b>Total expenses</b> (Part I, line 17). Add lines <b>c</b> and <b>d</b>		<b>e</b>	0

**Part V-A Current Officers, Directors, Trustees, and Key Employees** (List each person who was an officer, director, trustee, or key employee at any time during the year even if they were not compensated.) (See the instructions.)

(A) Name and address	(B) Title and average hours per week devoted to position	(C) Compensation (If not paid, enter -0-.)	(D) Contributions to employee benefit plans & deferred compensation plans	(E) Expense account and other allowances
Name Patricia Bumgarner, Str PO Box 159 City Tillamook ST OR ZIP 97141	Title President Hr/WK 70	0	0	0
Name Cate Mayer, Str 5100 Sollie Smith Road City Tillamook ST OR ZIP 97141	Title Treasurer Hr/WK 8	0	0	0
Name Melissa J. Sexton, Str 1975 Tone Road City Tillamook ST OR ZIP 97141	Title Secretary Hr/WK 5	0	0	0
Name Christine Watt, Str Pintail Road City Nehalem ST OR ZIP 97130	Title Member Hr/WK 30	0	0	0
Name N/A, Str City ST ZIP	Title Hr/WK			
Name N/A, Str City ST ZIP	Title Hr/WK			
Name N/A, Str City ST ZIP	Title Hr/WK			
Name N/A, Str City ST ZIP	Title Hr/WK			
Name N/A, Str City ST ZIP	Title Hr/WK			
Name N/A, Str City ST ZIP	Title Hr/WK			

Part V-A Current Officers, Directors, Trustees, and Key Employees (continued)

Table with 3 columns: Question, Yes, No. Rows include questions 75a through 75d regarding officer compensation and conflict of interest policies.

Part V-B Former Officers, Directors, Trustees, and Key Employees That Received Compensation or Other Benefits (If any former officer, director, trustee, or key employee received compensation or other benefits (described below) during the year, list that person below and enter the amount of compensation or other benefits in the appropriate column. See the instructions.)

Table with 5 columns: (A) Name and address, (B) Loans and Advances, (C) Compensation, (D) Contributions to employee benefit plans, (E) Expense account and other allowances. Multiple rows for listing individuals.

Part VI Other Information (See the instructions.)

Table with 3 columns: Question, Yes, No. Rows include questions 76 through 81 regarding organizational changes, IRS reporting, and political expenditures.

Part VI Other Information (continued)

		Yes	No
82 a	Did the organization receive donated services or the use of materials, equipment, or facilities at no charge or at substantially less than fair rental value?		X
b	If "Yes," you may indicate the value of these items here. Do not include this amount as revenue in Part I or as an expense in Part II. (See instructions in Part III.)		
	82b	N/A	
83 a	Did the organization comply with the public inspection requirements for returns and exemption applications?	X	
b	Did the organization comply with the disclosure requirements relating to <i>quid pro quo</i> contributions?	X	
84 a	Did the organization solicit any contributions or gifts that were not tax deductible?		X
b	If "Yes," did the organization include with every solicitation an express statement that such contributions or gifts were not tax deductible?	N/A	
85	501(c)(4), (5), or (6). Were substantially all dues nondeductible by members?	N/A	
b	Did the organization make only in-house lobbying expenditures of \$2,000 or less? If "Yes" was answered to either 85a or 85b, do not complete 85c through 85h below unless the organization received a waiver for proxy tax owed for the prior year.	N/A	
c	Dues, assessments, and similar amounts from members	85c	N/A
d	Section 162(e) lobbying and political expenditures	85d	N/A
e	Aggregate nondeductible amount of section 6033(e)(1)(A) dues notices	85e	N/A
f	Taxable amount of lobbying and political expenditures (line 85d less 85e)	85f	N/A
g	Does the organization elect to pay the section 6033(e) tax on the amount on line 85f?	85g	N/A
h	If section 6033(e)(1)(A) dues notices were sent, does the organization agree to add the amount on line 85f to its reasonable estimate of dues allocable to nondeductible lobbying and political expenditures for the following tax year?	85h	N/A
86	501(c)(7) orgs. Enter: a Initiation fees and capital contributions included on line 12	86a	
b	Gross receipts, included on line 12, for public use of club facilities	86b	
87	501(c)(12) orgs. Enter: a Gross income from members or shareholders	87a	
b	Gross income from other sources. (Do not net amounts due or paid to other sources against amounts due or received from them.)	87b	
88 a	At any time during the year, did the organization own a 50% or greater interest in a taxable corporation or partnership, or an entity disregarded as separate from the organization under Regulations sections 301.7701-2 and 301.7701-3? If "Yes," complete Part IX	88a	X
b	At any time during the year, did the organization, directly or indirectly, own a controlled entity within the meaning of section 512(b)(13)? If "Yes," complete Part XI	88b	X
89 a	501(c)(3) organizations. Enter: Amount of tax imposed on the organization during the year under: section 4911 NA; section 4912 NA; section 4955 NA		
b	501(c)(3) and 501(c)(4) orgs. Did the organization engage in any section 4958 excess benefit transaction during the year or did it become aware of an excess benefit transaction from a prior year? If "Yes," attach a statement explaining each transaction	89b	X
c	Enter: Amount of tax imposed on the organization managers or disqualified persons during the year under sections 4912, 4955, and 4958		
d	Enter: Amount of tax on line 89c, above, reimbursed by the organization		NA
e	All organizations. At any time during the tax year, was the organization a party to a prohibited tax shelter transaction?	89e	X
f	All organizations. Did the organization acquire a direct or indirect interest in any applicable insurance contract?	89f	X
g	For supporting organizations and sponsoring organizations maintaining donor advised funds. Did the supporting organization, or a fund maintained by a sponsoring organization, have excess business holdings at any time during the year?	89g	
90 a	List the states with which a copy of this return is filed		OR
b	Number of employees employed in the pay period that includes March 12, 2007 (See instructions.)	90b	0
91 a	The books are in care of Name Patricia Bumgarner Telephone no. 503-815-1513 Located at PO Box 159 City Tillamook ST OR ZIP + 4 97141		
b	At any time during the calendar year, did the organization have an interest in or a signature or other authority over a financial account in a foreign country (such as a bank account, securities account, or other financial account)? If "Yes," enter the name of the foreign country See the instructions for exceptions and filing requirements for Form TD F 90-22.1, Report of Foreign Bank and Financial Accounts.	91b	X

Part VI Other Information (continued)

Table with columns for question ID, question text, and Yes/No columns. Includes rows 82a through 91b with various tax-related questions and answers.

**Part XI**

**Information Regarding Transfers To and From Controlled Entities.** Complete only if the organization is a controlling organization as defined in section 512(b)(13).

**106** Did the reporting organization **make** any transfers to a controlled entity as defined in section 512(b)(13) of the Code? If "Yes," complete the schedule below for each controlled entity.

Yes	No

	(A) Name, address, of each controlled entity	(B) Employer Identification Number	(C) Description of transfer	(D) Amount of transfer
a	..... .....			
b	..... .....			
c	..... .....			
<b>Totals</b>				0

**107** Did the reporting organization **receive** any transfers from a controlled entity as defined in section 512(b)(13) of the Code? If "Yes," complete the schedule below for each controlled entity.

Yes	No
	X

	(A) Name, address, of each controlled entity	(B) Employer Identification Number	(C) Description of transfer	(D) Amount of transfer
a	..... .....			
b	..... .....			
c	..... .....			
<b>Totals</b>				0

**108** Did the organization have a binding written contract in effect on August 17, 2006, covering the interest, rents, royalties, and annuities described in question 107 above?

Yes	No
	X

**Please Sign Here**

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

Signature of officer	Date
Patricia Bumgarner	President
Type or print name and title	

**Paid Preparer's Use Only**

Preparer's signature	Date	Check if self-employed	Preparer's SSN or PTIN (See Gen. Inst. X)
<i>Patricia Lyles ET</i>	5/13/2008	<input checked="" type="checkbox"/>	P00061903
Firm's name (or yours if self-employed), address, and ZIP + 4	EIN	Phone no.	
H&R Block 4912c PO Box 518, 2307 Third St., Tillamook, OR 97141	93-0998498	503-842-4166	

**Line 1 (990) - Public Support and Contributions**

	Cash	Non Cash
Line 1a - Contributions to Donor Advised Funds . . . . .	13,950	
Line 1b - Direct public support		
1 Contributions . . . . .	14,857	1
2 Membership dues and assessments (contributions from the public) . . . . .		2
3 Commercial co-venture . . . . .		3
4 Special events contributions (Line 9 - Special Events) . . . . .	0	4
5 Animal Adoptions . . . . .	7,013	5
6 . . . . .		6
7 . . . . .		7
8 . . . . .		8
9 . . . . .		9
10 Total . . . . .	21,870	10
0		
Line 1c - Indirect public support . . . . .		
Line 1d - Government contributions (grants) . . . . .		

**Line 9 (990) - Special Events and Activities**

Special event name	Event A Rummage Sale	Event B PUD Insert	Event C Newsletter Annual Insert	All others Art Show and Fundraising	Totals
1a Number of special events	1	1	1	1	
2 Gross receipts	2,113	2,281	3,340	1,468	9,202
3 Less contributions				0	0
4 Gross revenue	2,113	2,281	3,340	1,468	9,202
5 Less direct expenses				0	0
6 Net income or (loss)	2,113	2,281	3,340	1,468	9,202

**Line 20 (990) - Other Changes in Net Assets or Fund Balances**

-22

	Description	Total
1	Adjustment for incorrect amount on 2006 CT12 bank account balance	-22
2		
3		
4		
5		
6		
7		
8		
9		
10		
11		
12		
13		
14		
15		
16		
17		
18		
19		
20		

**Part VI, Line 91a (990) - Books in Care of**

Name	Patricia Bumgarner	Phone Number	503-815-1513
Address	PO Box 159	Foreign Country	
City, Town, or Post Office	Tillamook	State	OR
		Zip Code	97141