

Client: RVMP DBA PALOUSE ICE RINK
Report: Tax Trial Balance

Account	Description	Type	Federal Tax 06/30/2024	Unadjusted 06/30/2025	Adjusting JE 06/30/2025	Adjusted 06/30/2025
100	Chase Operating -6822	A	3,242.79	8,896.11	-	8,896.11 ✓
102	Chase Operating Savings -9950	A	2,207.66	69,783.20	-	69,783.20 ✓
103	ICCU Checking - 6026	A	4,452.13	19,356.69	-	19,356.69
104	ICCU Savings - 5309	A	100,517.91	19,895.21	-	19,895.21 ✓
105	ICCU Savings -2497	A	30.00	30.00	-	30.00
106	ICCU Checking -2454	A	100.00	100.00	-	100.00
107	ICCU Savings - Project Bathroom - 0482	A	-	32,000.00	-	32,000.00
129	Uncategorized Asset	A	0.11	0.20	-	0.20
130.2	Charles Schwab-Cash Balance	A	0.91	0.91	-	0.91
170	Equipment	A	281,545.78	281,545.78	-	281,545.78
170.1	Rink Equipment	A	-	2,350.94	(2,350.94)	-
170.3	Equip-Zamboni	A	-	552.59	(552.59)	-
171	Buildings	A	5,830,441.74	5,830,441.74	-	5,830,441.74
171.0	Bldg-Chiller Bldg	A	-	192.52	(192.52)	-
172	Improvements	A	491,536.01	491,536.01	-	491,536.01
173.2	Small Equip-Concession Equipment	A	-	337.00	(337.00)	-
173.4	Small Equip-Office Equip	A	-	1,995.56	(1,995.56)	-
173.5	Small Equip-Roller Skates Inventory	A	-	(12.00)	12.00	-
173.7	Small Equip-Stereo/Sound System	A	-	129.00	(129.00)	-
174	Rink Expansion Fixed Asset	A	-	994.84	(994.84)	-
180	Accumulated Depreciation	A	(282,824.24)	(282,824.24)	(179,159.29)	(461,983.53)
190.0	Loan Fees-ICCU	A	44,019.34	44,019.34	-	44,019.34
191.0	Accumulated Amortization	A	(2,054.23)	(2,054.23)	(1,760.77)	(3,815.00)
Total Assets			6,473,215.91	6,519,267.17	(187,460.51)	6,331,806.66
199.1	Reimbursements/Overpayments	L	-	(1,191.84)	1,191.84	- ✓
200	Accounts Payable	L	-	(178.70)	178.70	-
205	Payroll Liabilities	L	-	53.61	(53.61)	-
205.2	Payroll Liabilities-Federal Taxes	L	(1,514.40)	4,654.92	(6,710.29)	(2,055.37)
205.4	Payroll Taxes-Idaho Unemployment Tax	L	(422.29)	(266.20)	(48.96)	(315.16)
205.6	Payroll Liabilities-Idaho Withheld Income	L	(668.00)	(1,295.00)	623.00	(672.00)
206	Sales Tax Payable	L	(258.65)	(258.65)	(801.22)	(1,059.87)
241	N/P - NRS 1st Note - \$600K	L	(600,000.00)	(600,000.00)	-	(600,000.00)
243	N/P - NRS 2nd Note - \$1.485M	L	(1,485,000.00)	(1,485,000.00)	-	(1,485,000.00)
244	N/P - ICCU \$1.288M	L	(1,260,319.88)	(1,260,319.88)	25,874.35	(1,234,445.53) ✓
Total Liabilities			(3,348,183.22)	(3,343,801.74)	20,253.81	(3,323,547.93)
300	Unrestricted Net Assets	Q	(3,628,807.87)	(3,121,523.32)	(3,509.37)	(3,125,032.69)
390	Opening Balance Equity	Q	-	(569.75)	569.75	-
391	Reconciliation Adjustment	Q	-	(14,243.78)	14,243.78	-
Total Equity			(3,628,807.87)	(3,136,336.85)	11,304.16	(3,125,032.69)
400	Rink & Skate Income	R	(295,092.22)	(322,167.56)	-	(322,167.56)
405	Sales Tax Expense	R	-	31,181.87	801.22	31,983.09
410	Rink Rent	R	(191,017.95)	(232,045.37)	-	(232,045.37)

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Account	Description	Type	Federal Tax 06/30/2024	Unadjusted 06/30/2025	Adjusting JE 06/30/2025	Adjusted 06/30/2025
420	Advertising Income	R	(15,000.00)	(10,700.00)	-	(10,700.00)
440	Donations	R	(124,085.74)	(83,454.76)	-	(83,454.76)
450	Miscellaneous Income	R	(13,822.18)	(7,105.31)	(7,426.88)	(14,532.19)
490	Interest Income	R	-	(132.20)	-	(132.20)
921	Asset Sale Gain/Loss	R	377,262.96	-	-	-
Total Revenue			(261,755.13)	(624,423.33)	(6,625.66)	(631,048.99)
503	Employee Health Reimbursements	E	1,870.00	2,105.71	-	2,105.71
505	Wages	E	171,073.14	168,244.22	-	168,244.22
508	Payroll Taxes	E	19,183.43	16,975.39	888.43	17,863.82
510	Professional Fees	E	12,820.00	5,520.64	-	5,520.64
515	Rent	E	5,000.00	-	-	-
516	Utilities	E	62,489.67	46,884.32	-	46,884.32
520	Travel & Meals	E	505.65	1,296.74	-	1,296.74
525	Insurance	E	42,692.34	56,485.89	-	56,485.89
530	Marketing	E	1,910.00	6,152.46	-	6,152.46
535	Office Expense	E	7,368.36	9,787.57	53.61	9,841.18
545	Repairs & Maintenance	E	53,394.42	44,534.12	-	44,534.12
550	Bank & Transaction Fees	E	8,507.92	9,869.17	-	9,869.17
560	Referee Fees	E	14,820.00	23,231.68	-	23,231.68
575	Miscellaneous Exp	E	515.00	2,925.56	-	2,925.56
585	Supplies	E	23,602.75	17,715.46	6,540.45	24,255.91
600	Depreciation	E	173,598.35	-	179,159.29	179,159.29
601	Amortization Expense	E	1,760.77	-	1,760.77	1,760.77
625	Fundraising Expense	E	25,527.55	10,550.99	-	10,550.99
630	Interest Expense	E	138,893.09	163,142.04	(25,874.35)	137,267.69
910	Til Over/Short	E	(2.13)	(126.28)	-	(126.28)
915	Reconciliation Discrepancies	E	-	(0.93)	-	(0.93)
Total Expense			765,530.31	585,294.75	162,528.20	747,822.95
Total			-	-	-	-
Net Income (Loss)			(503,775.18)	39,128.58		(116,773.96)

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Client: RVMP DBA PALOUSE ICE RINK

Report: Adjusting Journal Entries

Account	Description	Debit	Credit	Net Income Effect
AJE01				
To move changes to PY balances into CY activity				
300	Unrestricted Net Assets	-	2,939.62	
200	Accounts Payable	178.70	-	
450	Miscellaneous Income	2,760.92	-	
Total		2,939.62	2,939.62	(2,760.92)
AJE02				
To expense de minimis fixed asset transactions				
170.1	Rink Equipment	-	2,350.94	
170.3	Equip-Zamboni	-	552.59	
171.0	Bldg-Chiller Bldg	-	192.52	
173.2	Small Equip-Concession Equipment	-	337.00	
173.4	Small Equip-Office Equip	-	1,995.56	
173.5	Small Equip-Roller Skates Inventory	12.00	-	
173.7	Small Equip-Stereo/Sound System	-	129.00	
174	Rink Expansion Fixed Asset	-	994.84	
585	Supplies	6,540.45	-	
Total		6,552.45	6,552.45	(6,540.45)
AJE03				
To record depreciation and amortization expense				
600	Depreciation	179,159.29	-	
601	Amortization Expense	1,760.77	-	
180	Accumulated Depreciation	-	179,159.29	
191.0	Accumulated Amortization	-	1,760.77	
Total		180,920.06	180,920.06	(180,920.06)
AJE04				
To adjust ICCU loan balance				
244	N/P - ICCU \$1.288M	25,874.35	-	
630	Interest Expense	-	25,874.35	
Total		25,874.35	25,874.35	25,874.35
AJE05				
To move CY equity transactions into CY activity and condense equity accounts				
390	Opening Balance Equity	569.75	-	
300	Unrestricted Net Assets	-	569.75	
391	Reconciliation Adjustment	14,243.78	-	
450	Miscellaneous Income	-	14,243.78	
Total		14,813.53	14,813.53	14,243.78
AJE06				
To adjust sales tax liability to YE balance				
206	Sales Tax Payable	-	801.22	
405	Sales Tax Expense	801.22	-	
Total		801.22	801.22	(801.22)

Client: RVMP DBA PALOUSE ICE RINK

Report: Adjusting Journal Entries

Account	Description	Debit	Credit	Net Income Effect
AJE07				
To tie out 2024-2025 FY payroll expenses				
205	Payroll Liabilities	-	53.61	
205.2	Payroll Liabilities-Federal Taxes	-	6,710.29	
205.4	Payroll Taxes-Idaho Unemployment Tax	-	48.96	
205.6	Payroll Liabilities-Idaho Withheld Income Taxes	623.00	-	
508	Payroll Taxes	888.43	-	
535	Office Expense	53.61	-	
450	Miscellaneous Income	5,247.82	-	
Total		6,812.86	6,812.86	(6,189.86)
AJE08				
To move Reimbursements/Overpayments to P&L				
199.1	Reimbursements/Overpayments	1,191.84	-	
450	Miscellaneous Income	-	1,191.84	
Total		1,191.84	1,191.84	1,191.84
GRAND TOTAL		239,905.93	239,905.93	(155,902.54)

Forms 990 / 990-EZ Return Summary

For calendar year 2024, or tax year beginning 07/01/24 , and ending 06/30/25

ROTARY VETERANS MEMORIAL PAVILION I 20-5510852

Net Asset / Fund Balance at Beginning of Year 3,125,032

Revenue

Contributions 33,808
Program service revenue 532,930
Investment income 132

Fundraising / Gaming:

Gross revenue 49,647
Direct expenses 9,604

Net income 40,043

Other income 14,532

Total revenue 621,445

Expenses

Program services 450,543
Management and general 286,729
Fundraising 947

Total expenses 738,219

Excess / (deficit) -116,774

Changes

Net Asset / Fund Balance at End of Year 3,008,258

Reconciliation of Revenue

Total revenue per financial statements _____

Less:

Unrealized gains _____
Donated services _____
Recoveries _____
Other _____

Plus:

Investment expenses _____
Other _____

Total revenue per return 621,445

Reconciliation of Expenses

Total expenses per financial statements _____

Less:

Donated services _____
Prior year adjustments _____
Losses _____
Other _____

Plus:

Investment expenses _____
Other _____

Total expenses per return 738,219

Balance Sheet

	Beginning	Ending	Differences
Assets	<u>6,473,215</u>	<u>6,331,806</u>	
Liabilities	<u>3,348,183</u>	<u>3,323,548</u>	
Net assets	<u>3,125,032</u>	<u>3,008,258</u>	<u>-116,774</u>

Miscellaneous Information

Amended return

Return / extended due date 05/15/26

Failure to file penalty _____

Return of Organization Exempt From Income Tax

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.

OMB No. 1545-0047

2024

Open to Public
Inspection**A** For the 2024 calendar year, or tax year beginning 07/01/24, and ending 06/30/25**B** Check if applicable:☐ Address change☐ Name change☐ Initial return☐ Final return/
terminated☐ Amended return☐ Application pending**C** Name of organization

ROTARY VETERANS MEMORIAL PAVILION I

Doing business as

PALOUSE ICE RINK

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

2019 S. MAIN ST

Room/suite

City or town, state or province, country, and ZIP or foreign postal code

MOSCOW

ID 83843

F Name and address of principal officer:

MARK MCGUIRE

D Employer identification number

20-5510852

E Telephone number

208-882-7188

G Gross receipts \$ 631,049**H(a)** Is this a group return for subordinates? ☐ Yes ☒ No**H(b)** Are all subordinates included? ☐ Yes ☐ No

If "No," attach a list. See instructions

I Tax-exempt status: ☒ 501(c)(3) ☐ 501(c) () (insert no.) ☐ 4947(a)(1) or ☐ 527**J** Website: WWW.PALOUSEICERINK.COM**K** Form of organization: ☒ Corporation ☐ Trust ☐ Association ☐ Other**H(c)** Group exemption number**L** Year of formation: 2006 **M** State of legal domicile: ID**Part I Summary**

Activities & Governance

1 Briefly describe the organization's mission or most significant activities:

SEE SCHEDULE O

2 Check this box ☐ if the organization discontinued its operations or disposed of more than 25% of its net assets.**3** Number of voting members of the governing body (Part VI, line 1a)

3 10

4 Number of independent voting members of the governing body (Part VI, line 1b)

4 9

5 Total number of individuals employed in calendar year 2024 (Part V, line 2a)

5 47

6 Total number of volunteers (estimate if necessary)

6 15

7a Total unrelated business revenue from Part VIII, column (C), line 12

7a 0

b Net unrelated business taxable income from Form 990-T, Part I, line 11

7b 0

Revenue

8 Contributions and grants (Part VIII, line 1h)

Prior Year

64,950

Current Year

33,808

9 Program service revenue (Part VIII, line 2g)

501,110

532,930

10 Investment income (Part VIII, column (A), lines 3, 4, and 7d)

-377,263

132

11 Other revenue (Part VIII, column (A), lines 5, 6d, 8c, 9c, 10c, and 11e)

51,883

54,575

12 Total revenue - add lines 8 through 11 (must equal Part VIII, column (A), line 12)

240,680

621,445

Expenses

13 Grants and similar amounts paid (Part IX, column (A), lines 1-3)

0

14 Benefits paid to or for members (Part IX, column (A), line 4)

0

15 Salaries, other compensation, employee benefits (Part IX, column (A), lines 5-10)

190,257

186,108

16a Professional fundraising fees (Part IX, column (A), line 11e)

4,454

947

b Total fundraising expenses (Part IX, column (D), line 25) 947**17** Other expenses (Part IX, column (A), lines 11a-11d, 11f-24e)

549,744

551,164

18 Total expenses. Add lines 13-17 (must equal Part IX, column (A), line 25)

744,455

738,219

19 Revenue less expenses. Subtract line 18 from line 12

-503,775

-116,774

Net Assets or
Fund Balances**20** Total assets (Part X, line 16)

Beginning of Current Year

6,473,215

End of Year

6,331,806

21 Total liabilities (Part X, line 26)

3,348,183

3,323,548

22 Net assets or fund balances. Subtract line 21 from line 20

3,125,032

3,008,258

Part II Signature Block

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

Sign
Here

Signature of officer

MARK MCGUIRE

Date

PRESIDENT

Type or print name and title

Paid

Preparer
Use Only

Preparer's name

JASON E WILLS, CPA

Preparer's signature

JASON E WILLS, CPA

Date

04/28/26

Check ☒ if PTIN

self-employed

P00313533

Firm's name WILLS & ASSOCIATES PLLC

Firm's EIN 46-2929781

254 E MAIN ST STE 240

Firm's address PULLMAN, WA 99163-2689

Phone no. 509-334-4515

May the IRS discuss this return with the preparer shown above? See instructions

☐ Yes ☐ No

For Paperwork Reduction Act Notice, see the separate instructions.

Part III Statement of Program Service Accomplishments

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

☒**1** Briefly describe the organization's mission:

SEE SCHEDULE O

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

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

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

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

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

4a (Code:) (Expenses \$ 450,543 including grants of \$) (Revenue \$ 532,930)
ROTARY VETERANS MEMORIAL PAVILION, INC. EIN 20-5510852 WAS CREATED TO PROMOTE COMMUNITY INVOLVEMENT THROUGH RECREATIONAL ACTIVITY, EDUCATION CLASSES, AND TO DETER JUVENTILE DELINQUENCY. OFFERED THROUGH THE USE OF THE FACILITY IS ICE SKATING, HOCKEY TEAM PARTICIPATION, AND EDUCATIONAL SKATING CLASSES. OVER 400 KIDS AND 150 ADULTS PARTICIPATE IN ACTIVITIES AVAILABLE AT THE FACILITY. AREA K-12 SCHOOLS, HOMESCHOOLERS, THE UNIVERSITY OF IDAHO, AND WASHINGTON STATE UNIVERSITY ARE ALL ACTIVELY PARTICIPATING IN AVAILABLE ACTIVITIES AT THE FACILITY. THIS FACILITY ALSO PROMOTES ACTIVITIES FOR HANDICAPPED PERSONS. NO ONE INDIVIDUAL GROUP PROFITS, NOT DOES ANY PERSON OR GROUP RECEIVE PERSONAL BENEFIT.

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

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

4d Other program services (Describe on Schedule O.)

(Expenses \$ including grants of \$) (Revenue \$)

4e Total program service expenses 450,543

Part IV Checklist of Required Schedules

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

Part IV Checklist of Required Schedules (continued)

	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		X
23 Did the organization answer "Yes" to Part VII, Section A, line 3, 4, or 5, about compensation of the organization's current and former officers, directors, trustees, key employees, and highest compensated employees? If "Yes," complete Schedule J		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 through 24d and complete Schedule K. If "No," go to line 25a		X
b Did the organization invest any proceeds of tax-exempt bonds beyond a temporary period exception?		
c Did the organization maintain an escrow account other than a refunding escrow at any time during the year to defease any tax-exempt bonds?		
d Did the organization act as an "on behalf of" issuer for bonds outstanding at any time during the year?		
25a Section 501(c)(3), 501(c)(4), and 501(c)(29) organizations. Did the organization engage in an excess benefit transaction with a disqualified person during the year? If "Yes," complete Schedule L, Part I		X
b Is the organization aware that it engaged in an excess benefit transaction with a disqualified person in a prior year, and that the transaction has not been reported on any of the organization's prior Forms 990 or 990-EZ? If "Yes," complete Schedule L, Part I		X
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 of any of these persons? If "Yes," complete Schedule L, Part II		X
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		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).		
a A current or former officer, director, trustee, key employee, creator or founder, or substantial contributor? If "Yes," complete Schedule L, Part IV		X
b A family member of any individual described in line 28a? If "Yes," complete Schedule L, Part IV		X
c 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		X
29 Did the organization receive more than \$25,000 in noncash contributions? If "Yes," complete Schedule M		X
30 Did the organization receive contributions of art, historical treasures, or other similar assets, or qualified conservation contributions? If "Yes," complete Schedule M		X
31 Did the organization liquidate, terminate, or dissolve and cease operations? If "Yes," complete Schedule N, Part I		X
32 Did the organization sell, exchange, dispose of, or transfer more than 25% of its net assets? If "Yes," complete Schedule N, Part II		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		X
34 Was the organization related to any tax-exempt or taxable entity? If "Yes," complete Schedule R, Part II, III, or IV, and Part V, line 1		X
35a Did the organization have a controlled entity within the meaning of section 512(b)(13)?		X
b If "Yes" to line 35a, did the organization receive any payment from or engage in any transaction with a controlled entity within the meaning of section 512(b)(13)? If "Yes," complete Schedule R, Part V, line 2		
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		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		X
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.	X	

Part V Statements Regarding Other IRS Filings and Tax ComplianceCheck 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	0	
b Enter the number of Forms W-2G included on line 1a. Enter -0- if not applicable	0	
c Did the organization comply with backup withholding rules for reportable payments to vendors and reportable gaming (gambling) winnings to prize winners?	X	

Part 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	47			
b	If at least one is reported on line 2a, did the organization file all required federal employment tax returns?	2b		X		
3a	Did the organization have unrelated business gross income of \$1,000 or more during the year?	3a			X	
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			X	
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			X	
b	Did any taxable party notify the organization that it was or is a party to a prohibited tax shelter transaction?	5b			X	
c	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 organization solicit any contributions that were not tax deductible as charitable contributions?	6a			X	
b	If "Yes," did the organization include with every solicitation an express statement that such contributions or gifts were not tax deductible?	6b				
7	Organizations that may receive deductible contributions under section 170(c).					
a	Did the organization receive a payment in excess of \$75 made partly as a contribution and partly for goods and services provided to the payor?	7a				
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 required to file Form 8282?	7c				
d	If "Yes," indicate the number of Forms 8282 filed during the year	7d				
e	Did the organization receive any funds, directly or indirectly, to pay premiums on a personal benefit contract?	7e				
f	Did the organization, during the year, pay premiums, directly or indirectly, on a personal benefit contract?	7f				
g	If the organization received a contribution of qualified intellectual property, did the organization file Form 8899 as required?	7g				
h	If the organization received a contribution of cars, boats, airplanes, or other vehicles, did the organization file a Form 1098-C?	7h				
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.					
a	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:					
a	Initiation fees and capital contributions included on Part VIII, line 12	10a				
b	Gross receipts, included on Form 990, Part VIII, line 12, for public use of club facilities	10b				
11	Section 501(c)(12) organizations. Enter:					
a	Gross income from members or shareholders	11a				
b	Gross income from other sources. (Do not net amounts due or paid to other sources against amounts due or received from them.)	11b				
12a	Section 4947(a)(1) non-exempt charitable trusts. Is the organization filing Form 990 in lieu of Form 1041?	12a				
b	If "Yes," enter the amount of tax-exempt interest received or accrued during the year	12b				
13	Section 501(c)(29) qualified nonprofit health insurance issuers.					
a	Is the organization licensed to issue qualified health plans in more than one state? 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	13b				
c	Enter the amount of reserves on hand	13c				
14a	Did the organization receive any payments for indoor tanning services during the tax year?	14a			X	
b	If "Yes," has it filed a Form 720 to report these payments? If "No," provide an explanation on Schedule 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? If "Yes," see instructions and file Form 4720, Schedule N.	15			X	
16	Is the organization an educational institution subject to the section 4968 excise tax on net investment income? If "Yes," complete Form 4720, Schedule O.	16			X	
17	Section 501(c)(21) organizations. Did the trust, 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? If "Yes," complete Form 6069.	17				

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 on Schedule O. See instructions. Check if Schedule O contains a response or note to any line in this Part VI ☒

Section A. Governing Body and Management

	1a	1b	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.	10			
b Enter the number of voting members included on line 1a, above, who are independent		9		
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	X
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	X
5 Did the organization become aware during the year of a significant diversion of the organization's assets?			5	X
6 Did the organization have members or stockholders?			6	X
7a Did the organization have members, stockholders, or other persons who had the power to elect or appoint one or more members of the governing body?			7a	X
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	X
8 Did the organization contemporaneously document the meetings held or written actions undertaken during the year by the following:				
a The governing body?			8a	X
b Each committee with authority to act on behalf of the governing body?			8b	X
9 Is there any officer, director, trustee, or key employee listed in Part VII, Section A, who cannot be reached at the organization's mailing address? If "Yes," provide the names and addresses on Schedule O			9	X

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

	Yes	No
10a Did the organization have local chapters, branches, or affiliates?	10a	X
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	X
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	X
b Were officers, directors, or trustees, and key employees required to disclose annually interests that could give rise to conflicts?	12b	
c Did the organization regularly and consistently monitor and enforce compliance with the policy? If "Yes," describe on Schedule O how this was done	12c	
13 Did the organization have a written whistleblower policy?	13	X
14 Did the organization have a written document retention and destruction policy?	14	X
15 Did the process for determining compensation of the following persons include a review and approval by independent persons, comparability data, and contemporaneous substantiation of the deliberation and decision?		
a The organization's CEO, Executive Director, or top management official	15a	X
b Other officers or key employees of the organization	15b	X
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 with a taxable entity during the year?	16a	X
b If "Yes," did the organization follow a written policy or procedure requiring the organization to evaluate its participation in joint venture arrangements under applicable federal tax law, and take steps to safeguard the organization's exempt status with respect to such arrangements?	16b	

Section C. Disclosure

- 17 List the states with which a copy of this Form 990 is required to be filed NONE
- 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.
☐ Own website ☐ Another's website ☒ 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.

THE ORGANIZATION
MOSCOW

2019 S. MAIN ST

ID 83843

208-882-7188

Part VII Compensation of Officers, Directors, Trustees, Key Employees, Highest Compensated Employees, and Independent ContractorsCheck 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 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 the instructions for the order in which to list the persons above.

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

(A) Name and title	(B) Average hours per week (list any hours for related organizations below dotted line)	(C) Position (do not check more than one box, unless person is both an officer and a director/trustee)						(D) Reportable compensation from the organization (W-2/ 1099-MISC/ 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
		Individual trustee or director	Institutional trustee	Officer	Key employee	Highest compensated employee	Former			
(1) LAURA WOLD	40.00									
RINK MANAGER	0.00	X						59,338	0	0
(2) MARK MCGUIRE	1.00									
PRESIDENT	0.00	X		X				0	0	0
(3) TONI MANGINI	1.00									
VICE PRESIDENT	0.00	X		X				0	0	0
(4) TRAVIS WAMBEKE	1.00									
SECRETARY	0.00	X		X				0	0	0
(5) JENNIFER O'BRIEN	1.00									
BOARD MEMBER	0.00	X						0	0	0
(6) STEVE BUSH	1.00									
BOARD MEMBER	0.00	X						0	0	0
(7) PETE ROBICHAUD	1.00									
BOARD MEMBER	0.00	X						0	0	0
(8) FRANCIS AMEND	1.00									
BOARD MEMBER	0.00	X						0	0	0
(9) BRANDY SULLIVAN	1.00									
BOARD MEMBER	0.00	X						0	0	0
(10) LISA FORNIER	1.00									
BOARD MEMBER	0.00	X						0	0	0
(11)										

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

(A) Name and title	(B) Average hours per week (list any hours for related organizations below dotted line)	(C) Position (do not check more than one box, unless person is both an officer and a director/trustee)						(D) Reportable compensation from the organization (W-2/ 1099-MISC/ 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
		Individual trustee or director	Institutional trustee	Officer	Key employee	Highest compensated employee	Former			
(12)										
(13)										
(14)										
(15)										
(16)										
(17)										
(18)										
(19)										
1b Subtotal								59,338		
c Total from continuation sheets to Part VII, Section A										
d Total (add lines 1b and 1c)								59,338		
2 Total number of individuals (including but not limited to those listed above) who received more than \$100,000 of reportable compensation from the organization								0		

- 3** Did the organization list any **former** officer, director, trustee, key employee, or highest compensated employee on line 1a? If "Yes," complete Schedule J for such individual
- 4** For any individual listed on line 1a, is the sum of reportable compensation and other compensation from the organization and related organizations greater than \$150,000? If "Yes," complete Schedule J for such individual
- 5** Did any person listed on line 1a receive or accrue compensation from any unrelated organization or individual for services rendered to the organization? If "Yes," complete Schedule J for such person

	Yes	No
3		X
4		X
5		X

Section B. Independent Contractors

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

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

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

0

Part VIII Statement of RevenueCheck if Schedule O contains a response or note to any line in this Part VIII ☐

				(A) Total revenue	(B) Related or exempt function revenue	(C) Unrelated business revenue	(D) Revenue excluded from tax under sections 512-514
Contributions, Gifts, Grants and Other Similar Amounts	1a	Federated campaigns	1a				
	b	Membership dues	1b				
	c	Fundraising events	1c	15,456			
	d	Related organizations	1d				
	e	Government grants (contributions)	1e				
	f	All other contributions, gifts, grants, and similar amounts not included above	1f	18,352			
	g	Noncash contributions included in lines 1a-1f	1g	\$			
	h	Total. Add lines 1a-1f		33,808			
Program Service Revenue	2a	RINK & SKATE INCOME	Business Code 713990	290,185	290,185		
	b	RINK RENT	713990	232,045	232,045		
	c	ADVERTISING INCOME	713990	10,700	10,700		
	d						
	e						
	f	All other program service revenue					
	g	Total. Add lines 2a-2f		532,930			
	Other Revenue	3	Investment income (including dividends, interest, and other similar amounts)		132		
4		Income from investment of tax-exempt bond proceeds					
5		Royalties					
6a		Gross rents	(i) Real (ii) Personal				
b		Less: rental expenses	6b				
c		Rental inc. or (loss)	6c				
d		Net rental income or (loss)					
7a		Gross amount from sales of assets other than inventory	(i) Securities (ii) Other				
b		Less: cost or other basis and sales exps.	7b				
c		Gain or (loss)	7c				
d		Net gain or (loss)					
8a		Gross income from fundraising events (not including \$ 15,456 of contributions reported on line 1c). See Part IV, line 18	8a	49,647			
b		Less: direct expenses	8b	9,604			
c		Net income or (loss) from fundraising events		40,043			40,043
9a		Gross income from gaming activities. See Part IV, line 19	9a				
b	Less: direct expenses	9b					
c	Net income or (loss) from gaming activities						
10a	Gross sales of inventory, less returns and allowances	10a					
b	Less: cost of goods sold	10b					
c	Net income or (loss) from sales of inventory						
Miscellaneous Revenue	11a	MISCELLANEOUS INCOME	Business Code 900099	14,532	14,532		
	b						
	c						
	d	All other revenue					
	e	Total. Add lines 11a-11d		14,532			
	12	Total revenue. See instructions		621,445	547,462	0	40,175

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 ☐**Do not include amounts reported on lines 6b, 7b, 8b, 9b, and 10b of Part VIII.**

	(A) Total expenses	(B) Program service expenses	(C) Management and general expenses	(D) Fundraising expenses
1 Grants and other assistance to domestic organizations and domestic governments. See Part IV, line 21				
2 Grants and other assistance to domestic individuals. See Part IV, line 22				
3 Grants and other assistance to foreign organizations, foreign governments, and foreign individuals. See Part IV, lines 15 and 16				
4 Benefits paid to or for members				
5 Compensation of current officers, directors, trustees, and key employees	59,338		59,338	
6 Compensation not included above to disqualified persons (as defined under section 4958(f)(1)) and persons described in section 4958(c)(3)(B)				
7 Other salaries and wages	108,906	108,906		
8 Pension plan accruals and contributions (include section 401(k) and 403(b) employer contributions)				
9 Other employee benefits				
10 Payroll taxes	17,864	11,564	6,300	
11 Fees for services (nonemployees):				
a Management				
b Legal				
c Accounting	5,521		5,521	
d Lobbying				
e Professional fundraising services. See Part IV, line 17	947			947
f Investment management fees				
g Other. (If line 11g amount exceeds 10% of line 25, column (A), amount, list line 11g expenses on Schedule O.)				
12 Advertising and promotion	6,152	6,152		
13 Office expenses	9,841		9,841	
14 Information technology				
15 Royalties				
16 Occupancy	46,884	46,884		
17 Travel	1,297	1,297		
18 Payments of travel or entertainment expenses for any federal, state, or local public officials				
19 Conferences, conventions, and meetings				
20 Interest	137,268		137,268	
21 Payments to affiliates				
22 Depreciation, depletion, and amortization	180,921	180,921		
23 Insurance	56,486		56,486	
24 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 REPAIRS & MAINTENANCE	44,534	44,534		
b SUPPLIES	24,256	24,256		
c REFEREE FEES	23,232	23,232		
d BANK & TRANSACTION FEES	9,869		9,869	
e All other expenses	4,903	2,797	2,106	
25 Total functional expenses. Add lines 1 through 24e	738,219	450,543	286,729	947
26 Joint costs. Complete this line only if the organization reported in column (B) joint costs from a combined educational campaign and fundraising solicitation. Check here ☐ if following SOP 98-2 (ASC 958-720)				

Part X Balance SheetCheck if Schedule O contains a response or note to any line in this Part X ☐

		(A) Beginning of year		(B) End of year
Assets	1 Cash—non-interest-bearing	3,371	1	9,025
	2 Savings and temporary cash investments	107,179	2	141,036
	3 Pledges and grants receivable, net		3	
	4 Accounts receivable, net		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	
	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	
	7 Notes and loans receivable, net		7	
	8 Inventories for sale or use		8	
	9 Prepaid expenses and deferred charges		9	
	10a Land, buildings, and equipment: cost or other basis. Complete Part VI of Schedule D	10a 6,603,524		
	b Less: accumulated depreciation	10b 461,983	6,320,700	10c 6,141,541
	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	41,965	14	40,204
	15 Other assets. See Part IV, line 11		15	
16 Total assets. Add lines 1 through 15 (must equal line 33)	6,473,215	16	6,331,806	
Liabilities	17 Accounts payable and accrued expenses		17	
	18 Grants payable		18	
	19 Deferred revenue		19	
	20 Tax-exempt bond liabilities		20	
	21 Escrow or custodial account liability. Complete Part IV of Schedule D		21	
	22 Loans and other payables to 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		22	
	23 Secured mortgages and notes payable to unrelated third parties	3,345,320	23	3,319,446
	24 Unsecured notes and loans payable to unrelated third parties		24	
	25 Other liabilities (including federal income tax, payables to related third parties, and other liabilities not included on lines 17-24). Complete Part X of Schedule D	2,863	25	4,102
	26 Total liabilities. Add lines 17 through 25	3,348,183	26	3,323,548
Net Assets or Fund Balances	Organizations that follow FASB ASC 958, check here ☒ and complete lines 27, 28, 32, and 33.			
	27 Net assets without donor restrictions	3,125,032	27	3,008,258
	28 Net assets with donor restrictions		28	
	Organizations that do not follow FASB ASC 958, check here ☐ and complete lines 29 through 33.			
	29 Capital stock or trust principal, or current funds		29	
	30 Paid-in or capital surplus, or land, building, or equipment fund		30	
	31 Retained earnings, endowment, accumulated income, or other funds		31	
	32 Total net assets or fund balances	3,125,032	32	3,008,258
33 Total liabilities and net assets/fund balances	6,473,215	33	6,331,806	

Part XI Reconciliation of Net AssetsCheck if Schedule O contains a response or note to any line in this Part XI ☐

1	Total revenue (must equal Part VIII, column (A), line 12)	1	621,445
2	Total expenses (must equal Part IX, column (A), line 25)	2	738,219
3	Revenue less expenses. Subtract line 2 from line 1	3	-116,774
4	Net assets or fund balances at beginning of year (must equal Part X, line 32, column (A))	4	3,125,032
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	
10	Net assets or fund balances at end of year. Combine lines 3 through 9 (must equal Part X, line 32, column (B))	10	3,008,258

Part XII Financial Statements and ReportingCheck if Schedule O contains a response or note to any line in this Part XII ☐

	Yes	No
1 Accounting method used to prepare the Form 990: ☒ Cash ☐ 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? 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		X
b Were the organization's financial statements audited by an independent accountant? If "Yes," check a box below to indicate whether the financial statements for the year were audited on a separate basis, consolidated basis, or both. ☐ Separate basis ☐ Consolidated basis ☐ Both consolidated and separate basis		X
c If "Yes" to line 2a or 2b, does the organization have a committee that assumes responsibility for oversight of the audit, review, or compilation of its financial statements and selection of an independent accountant? If the organization changed either its oversight process or selection process during the tax year, explain 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?		X
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		

SCHEDULE A
(Form 990)

Department of the Treasury
Internal Revenue Service

Public Charity Status and Public Support

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

Attach to Form 990 or Form 990-EZ.

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

OMB No. 1545-0047

2024

Open to Public
Inspection

Name of the organization

ROTARY VETERANS MEMORIAL PAVILION I

Employer identification number

20-5510852

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

The organization is not a private foundation because it is: (For lines 1 through 12, check only one box.)

- 1 ☐ A church, convention of churches, or association of churches described in section 170(b)(1)(A)(i).
- 2 ☐ A school described in section 170(b)(1)(A)(ii). (Attach Schedule E (Form 990).)
- 3 ☐ A hospital or a cooperative hospital service organization described in section 170(b)(1)(A)(iii).
- 4 ☐ A medical research organization operated in conjunction with a hospital described in section 170(b)(1)(A)(iii). Enter the hospital's name, city, and state: _____
- 5 ☐ An organization operated for the benefit of a college or university owned or operated by a governmental unit described in section 170(b)(1)(A)(iv). (Complete Part II.)
- 6 ☐ A federal, state, or local government or governmental unit described in section 170(b)(1)(A)(v).
- 7 ☐ An organization that normally receives a substantial part of its support from a governmental unit or from the general public described in section 170(b)(1)(A)(vi). (Complete Part II.)
- 8 ☐ A community trust described in section 170(b)(1)(A)(vi). (Complete Part II.)
- 9 ☐ An 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: _____
- 10 ☒ An organization that normally receives (1) more than 33 1/3% of its support from contributions, membership fees, and gross receipts from activities related to its exempt functions, subject to certain exceptions; and (2) no more than 33 1/3% of its support from gross investment income and unrelated business taxable income (less section 511 tax) from businesses acquired by the organization after June 30, 1975. See section 509(a)(2). (Complete Part III.)
- 11 ☐ An organization organized and operated exclusively to test for public safety. See section 509(a)(4).
- 12 ☐ 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.
- a ☐ Type I. A supporting organization operated, supervised, or controlled by its supported organization(s), typically by giving the supported organization(s) the power to regularly appoint or elect a majority of the directors or trustees of the supporting organization. You must complete Part IV, Sections A and B.
- b ☐ Type II. A supporting organization supervised or controlled in connection with its supported organization(s), by having control or management of the supporting organization vested in the same persons that control or manage the supported organization(s). You must complete Part IV, Sections A and C.
- c ☐ Type III functionally integrated. A supporting organization operated in connection with, and functionally integrated with, its supported organization(s) (see instructions). You must complete Part IV, Sections A, D, and E.
- d ☐ Type III non-functionally integrated. A supporting organization operated in connection with its supported organization(s) that is not functionally integrated. The organization generally must satisfy a distribution requirement and an attentiveness requirement (see instructions). You must complete Part IV, Sections A and D, and Part V.
- e ☐ Check this box if the organization received a written determination from the IRS that it is a Type I, Type II, Type III functionally integrated, or Type III non-functionally integrated supporting organization.
- f Enter the number of supported organizations _____
- g Provide the following information about the supported organization(s).

(i) Name of supported organization	(ii) EIN	(iii) Type of organization (described on lines 1-10 above (see instructions))	(iv) Is the organization listed in your governing document?		(v) Amount of monetary support (see instructions)	(vi) Amount of other support (see instructions)
			Yes	No		
(A)						
(B)						
(C)						
(D)						
(E)						
Total						

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

Cat. No. 11285F

Schedule A (Form 990) 2024

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

(Complete only if you checked the box on line 5, 7, or 8 of Part I or if the organization failed to qualify under Part III. If the organization fails to qualify under the tests listed below, please complete Part III.)

Section A. Public Support

Calendar year (or fiscal year beginning in)	(a) 2020	(b) 2021	(c) 2022	(d) 2023	(e) 2024	(f) Total
1 Gifts, grants, contributions, and membership fees received. (Do not include any "unusual grants.")						
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						
5 The portion of total contributions by each person (other than a governmental unit or publicly supported organization) included on line 1 that exceeds 2% of the amount shown on line 11, column (f)						
6 Public support. Subtract line 5 from line 4						

Section B. Total Support

Calendar year (or fiscal year beginning in)	(a) 2020	(b) 2021	(c) 2022	(d) 2023	(e) 2024	(f) Total
7 Amounts from line 4						
8 Gross income from interest, dividends, payments received on securities loans, rents, royalties, and income from similar sources						
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						
12 Gross receipts from related activities, etc. (see instructions)					12	
13 First 5 years. If the Form 990 is for the organization's first, second, third, fourth, or fifth tax year as a section 501(c)(3) organization, check this box and stop here						☐

Section C. Computation of Public Support Percentage

14 Public support percentage for 2024 (line 6, column (f), divided by line 11, column (f))	14	%
15 Public support percentage from 2023 Schedule A, Part II, line 14	15	%
16a 33 1/3% support test — 2024. If the organization did not check the box on line 13, and line 14 is 33 1/3% or more, check this box and stop here. The organization qualifies as a publicly supported organization		☐
b 33 1/3% support test — 2023. If the organization did not check a box on line 13 or 16a, and line 15 is 33 1/3% or more, check this box and stop here. The organization qualifies as a publicly supported organization		☐
17a 10%-facts-and-circumstances test — 2024. If the organization did not check a box on line 13, 16a, or 16b, and line 14 is 10% or more, and if the organization meets the facts-and-circumstances test, check this box and stop here. Explain in Part VI how the organization meets the facts-and-circumstances test. The organization qualifies as a publicly supported organization		☐
b 10%-facts-and-circumstances test — 2023. If the organization did not check a box on line 13, 16a, 16b, or 17a, and line 15 is 10% or more, and if the organization meets the facts-and-circumstances test, check this box and stop here. Explain in Part VI how the organization meets the facts-and-circumstances test. The organization qualifies as a publicly supported organization		☐
18 Private foundation. If the organization did not check a box on line 13, 16a, 16b, 17a, or 17b, check this box and see instructions		☐

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

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

Section A. Public Support

Calendar year (or fiscal year beginning in)	(a) 2020	(b) 2021	(c) 2022	(d) 2023	(e) 2024	(f) Total
1 Gifts, grants, contributions, and membership fees received. (Do not include any "unusual grants.")	566,071	989,204	1,088,070	64,950	33,808	2,742,103
2 Gross receipts from admissions, merchandise sold or services performed, or facilities furnished in any activity that is related to the organization's tax-exempt purpose	195,445	277,969	367,152	514,932	547,462	1,902,960
3 Gross receipts from activities that are not an unrelated trade or business under section 513			128,449	59,135	49,647	237,231
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	761,516	1,267,173	1,583,671	639,017	630,917	4,882,294
7a Amounts included on lines 1, 2, and 3 received from disqualified persons		15,000	33,500			48,500
b Amounts included on lines 2 and 3 received from other than disqualified persons that exceed the greater of \$5,000 or 1% of the amount on line 13 for the year						
c Add lines 7a and 7b		15,000	33,500			48,500
8 Public support. (Subtract line 7c from line 6.)						4,833,794

Section B. Total Support

Calendar year (or fiscal year beginning in)	(a) 2020	(b) 2021	(c) 2022	(d) 2023	(e) 2024	(f) Total
9 Amounts from line 6	761,516	1,267,173	1,583,671	639,017	630,917	4,882,294
10a Gross income from interest, dividends, payments received on securities loans, rents, royalties, and income from similar sources	2,649	1,261	249		132	4,291
b Unrelated business taxable income (less section 511 taxes) from businesses acquired after June 30, 1975						
c Add lines 10a and 10b	2,649	1,261	249		132	4,291
11 Net income from unrelated business 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.)	20,674	28,076				48,750
13 Total support. (Add lines 9, 10c, 11, and 12.)	784,839	1,296,510	1,583,920	639,017	631,049	4,935,335
14 First 5 years. If the Form 990 is for the organization's first, second, third, fourth, or fifth tax year as a section 501(c)(3) organization, check this box and stop here ☐						

Section C. Computation of Public Support Percentage

15 Public support percentage for 2024 (line 8, column (f), divided by line 13, column (f))	15	97.94 %
16 Public support percentage from 2023 Schedule A, Part III, line 15	16	97.54 %

Section D. Computation of Investment Income Percentage

17 Investment income percentage for 2024 (line 10c, column (f), divided by line 13, column (f))	17	%
18 Investment income percentage from 2023 Schedule A, Part III, line 17	18	%

19a **33 1/3% support tests — 2024.** If the organization did not check the box on line 14, and line 15 is more than 33 1/3%, and line 17 is not more than 33 1/3%, check this box and **stop here**. The organization qualifies as a publicly supported organization ☒

b **33 1/3% support tests — 2023.** If the organization did not check a box on line 14 or line 19a, and line 16 is more than 33 1/3%, and line 18 is not more than 33 1/3%, check this box and **stop here**. The organization qualifies as a publicly supported organization ☐

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

Part IV Supporting Organizations

(Complete only if you checked a box on line 12 on 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

	Yes	No
1 Are all of the organization's supported organizations listed by name in the organization's governing documents? <i>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.</i>		
2 Did the organization have any supported organization that does not have an IRS determination of status under section 509(a)(1) or (2)? <i>If "Yes," explain in Part VI how the organization determined that the supported organization was described in section 509(a)(1) or (2).</i>		
3a Did the organization have a supported organization described in section 501(c)(4), (5), or (6)? <i>If "Yes," answer lines 3b and 3c below.</i>		
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)? <i>If "Yes," describe in Part VI when and how the organization made the determination.</i>		
c Did the organization ensure that all support to such organizations was used exclusively for section 170(c)(2)(B) purposes? <i>If "Yes," explain in Part VI what controls the organization put in place to ensure such use.</i>		
4a Was any supported organization not organized in the United States ("foreign supported organization")? <i>If "Yes," and if you checked box 12a or 12b in Part I, answer lines 4b and 4c below.</i>		
b Did the organization have ultimate control and discretion in deciding whether to make grants to the foreign supported organization? <i>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.</i>		
c Did the organization support any foreign supported organization that does not have an IRS determination under sections 501(c)(3) and 509(a)(1) or (2)? <i>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.</i>		
5a Did the organization add, substitute, or remove any supported organizations during the tax year? <i>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).</i>		
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?		
c Substitutions only. Was the substitution the result of an event beyond the organization's control?		
6 Did the organization provide support (whether in the form of grants or the provision of services or facilities) to anyone other than (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>		
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? <i>If "Yes," complete Part I of Schedule L (Form 990).</i>		
8 Did the organization make a loan to a disqualified person (as defined in section 4958) not described on line 7? <i>If "Yes," complete Part I of Schedule L (Form 990).</i>		
9a Was the organization controlled directly or indirectly at any time during the tax year by one or more disqualified persons, as defined in section 4946 (other than foundation managers and organizations described in section 509(a)(1) or (2))? <i>If "Yes," provide detail in Part VI.</i>		
b Did one or more disqualified persons (as defined on line 9a) hold a controlling interest in any entity in which the supporting organization had an interest? <i>If "Yes," provide detail in Part VI.</i>		
c 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? <i>If "Yes," provide detail in Part VI.</i>		
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 supporting organizations)? <i>If "Yes," answer line 10b below.</i>		
b Did the organization have any excess business holdings in the tax year? <i>(Use Schedule C, Form 4720, to determine whether the organization had excess business holdings.)</i>		

Part IV Supporting Organizations (continued)

- 11** Has the organization accepted a gift or contribution from any of the following persons?
- a** 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?
- b** A family member of a person described on line 11a above?
- c** A 35% controlled entity of a person described on line 11a or 11b above? If "Yes" to line 11a, 11b, or 11c, provide detail in **Part VI**.

	Yes	No
11a		
11b		
11c		

Section B. Type I Supporting Organizations

- 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 supported organizations and what conditions or restrictions, if any, applied to such powers during the tax year.
- 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? If "Yes," explain in **Part VI** how providing such benefit carried out the purposes of the supported organization(s) that operated, supervised, or controlled the supporting organization.

	Yes	No
1		
2		

Section C. Type II Supporting Organizations

- 1** Were a majority of the organization's directors or trustees during the tax year also a majority of the directors or trustees of each of the organization's supported organization(s)? If "No," describe in **Part VI** how control or management of the supporting organization was vested in the same persons that controlled or managed the supported organization(s).

	Yes	No
1		

Section D. All Type III Supporting Organizations

- 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?
- 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).
- 3** By reason of the relationship described on 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.

	Yes	No
1		
2		
3		

Section E. Type III Functionally Integrated Supporting Organizations

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

2 Activities Test. Answer lines 2a and 2b below.

- a** Did substantially all of the organization's activities during the tax year directly further the exempt purposes of the supported organization(s) to which the organization was responsive? 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 each of its supported organizations, and how the organization determined that these activities constituted substantially all of its activities.
- b** Did the activities described on line 2a, above, constitute activities that, but for the organization's 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.

	Yes	No
2a		
2b		

3 Parent of Supported Organizations. Answer lines 3a and 3b below.

- 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**.
- 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.

3a		
3b		

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

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

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

Section B – Minimum Asset Amount		(A) Prior Year	(B) Current Year (optional)
1	Aggregate fair market value of all non-exempt-use assets (see instructions for short tax year or assets held for part of year):		
a	Average monthly value of securities	1a	
b	Average monthly cash balances	1b	
c	Fair market value of other non-exempt-use assets	1c	
d	Total (add lines 1a, 1b, and 1c)	1d	
e	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	

Section C – Distributable Amount			Current Year
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 emergency temporary reduction (see instructions).	6	
7	☐ Check here if the current year is the organization's first as a non-functionally integrated Type III supporting organization (see instructions).		

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

Section D – Distributions		Current Year
1	Amounts paid to supported organizations to accomplish exempt purposes	1
2	Amounts paid to perform activity that directly furthers exempt purposes of supported organizations, in excess of income from activity	2
3	Administrative expenses paid to accomplish exempt purposes of supported organizations	3
4	Amounts paid to acquire exempt-use assets	4
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	Total annual distributions. Add lines 1 through 6.	7
8	Distributions to attentive supported organizations to which the organization is responsive (provide details in Part VI). See instructions.	8
9	Distributable amount for 2024 from Section C, line 6	9
10	Line 8 amount divided by line 9 amount	10

Section E – Distribution Allocations (see instructions)	(i) Excess Distributions	(ii) Underdistributions Pre-2024	(iii) Distributable Amount for 2024
1 Distributable amount for 2024 from Section C, line 6			
2 Underdistributions, if any, for years prior to 2024 (reasonable cause required—explain in Part VI). See instructions.			
3 Excess distributions carryover, if any, to 2024			
a From 2019			
b From 2020			
c From 2021			
d From 2022			
e From 2023			
f Total of lines 3a through 3e			
g Applied to underdistributions of prior years			
h Applied to 2024 distributable amount			
i Carryover from 2019 not applied (see instructions)			
j Remainder. Subtract lines 3g, 3h, and 3i from line 3f.			
4 Distributions for 2024 from Section D, line 7: \$			
a Applied to underdistributions of prior years			
b Applied to 2024 distributable amount			
c Remainder. Subtract lines 4a and 4b from line 4.			
5 Remaining underdistributions for years prior to 2024, 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 2024. Subtract lines 3h and 4b from line 1. For result greater than zero, explain in Part VI. See instructions.			
7 Excess distributions carryover to 2025. Add lines 3j and 4c.			
8 Breakdown of line 7:			
a Excess from 2020			
b Excess from 2021			
c Excess from 2022			
d Excess from 2023			
e Excess from 2024			

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.)

PART III, LINE 12 - OTHER INCOME DETAIL

OTHER INCOME \$ 48,750

Schedule of Contributors
Attach to Form 990, 990-EZ, or 990-PF.
Go to www.irs.gov/Form990 for the latest information.

OMB No. 1545-0047

Name of the organization

Employer identification number

ROTARY VETERANS MEMORIAL PAVILION I

20-5510852

Organization type (check one):

Filers of:

Section:

Form 990 or 990-EZ

☒ 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 $\frac{1}{3}$ % 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).

SCHEDULE D
(Form 990)

(Rev. December 2024)

Department of the Treasury
Internal Revenue Service

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.

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

OMB No. 1545-0047

Open to Public
Inspection

Name of the organization

Employer identification number

ROTARY VETERANS MEMORIAL PAVILION I

20-5510852

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

Complete if the organization answered "Yes" on Form 990, Part IV, line 6.

- | | (a) Donor advised funds | (b) Funds and other accounts |
|---|-------------------------|------------------------------|
| 1 Total number at end of year | | |
| 2 Aggregate value of contributions to (during year) | | |
| 3 Aggregate value of grants from (during year) | | |
| 4 Aggregate value at end of year | | |
- 5 Did the organization inform all donors and donor advisors in writing that the assets held in donor advised funds are the organization's property, subject to the organization's exclusive legal control? ☐ Yes ☐ No
- 6 Did the organization inform all grantees, donors, and donor advisors in writing that grant funds can be used only for charitable purposes and not for the benefit of the donor or donor advisor, or for any other purpose conferring impermissible private benefit? ☐ Yes ☐ No

Part II Conservation Easements

Complete if the organization answered "Yes" on Form 990, Part IV, line 7.

- 1 Purpose(s) of conservation easements held by the organization (check all that apply).
- | | |
|---|---|
| ☐ Preservation of land for public use (for example, recreation or education) | ☐ Preservation of a historically important land area |
| ☐ Protection of natural habitat | ☐ Preservation of a certified historic structure |
| ☐ Preservation of open space | |
- 2 Complete lines 2a through 2d if the organization held a qualified conservation contribution in the form of a conservation easement on the last day of the tax year.
- | | Held at the End of the Tax Year |
|--|---------------------------------|
| a Total number of conservation easements | 2a |
| b Total acreage restricted by conservation easements | 2b |
| c Number of conservation easements on a certified historic structure included on line 2a | 2c |
| d Number of conservation easements included on line 2c acquired after July 25, 2006, and not on a historic structure listed in the National Register | 2d |
- 3 Number of conservation easements modified, transferred, released, extinguished, or terminated by the organization during the tax year
- 4 Number of states where property subject to conservation easement is located
- 5 Does the organization have a written policy regarding the periodic monitoring, inspection, handling of violations, and enforcement of the conservation easements it holds? ☐ Yes ☐ No
- 6 Staff and volunteer hours devoted to monitoring, inspecting, handling of violations, and enforcing conservation easements during the year
- 7 Amount of expenses incurred in monitoring, inspecting, handling of violations, and enforcing conservation easements during the year \$
- 8 Does each conservation easement reported on line 2d above satisfy the requirements of section 170(h)(4)(B) (i) and section 170(h)(4)(B)(ii)? ☐ Yes ☐ No
- 9 In Part XIII, describe how the organization reports conservation easements in its revenue and expense statement and balance sheet, and include, if applicable, the text of the footnote to the organization's financial statements that describes the organization's accounting for conservation easements.

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

Complete if the organization answered "Yes" on Form 990, Part IV, line 8.

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

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

3 Using the organization's acquisition, accession, and other records, check any of the following that make significant use of its collection items (check all that apply).

- a ☐ Public exhibition
b ☐ Scholarly research
c ☐ Preservation for future generations
d ☐ Loan or exchange program
e ☐ Other

4 Provide a description of the organization's collections and explain how they further the organization's exempt purpose in Part XIII.

5 During the year, did the organization solicit or receive donations of art, historical treasures, or other similar assets to be sold to raise funds rather than to be maintained as part of the organization's collection? ☐ Yes ☐ No

Part IV Escrow and Custodial Arrangements

Complete if the organization answered "Yes" on Form 990, Part IV, line 9, or reported an amount on Form 990, Part X, line 21. ☐ Yes ☐ No

- 1a Is the organization an agent, trustee, custodian or other intermediary for contributions or other assets not included on Form 990, Part X? ☐ Yes ☐ No
b If "Yes," explain the arrangement in Part XIII and complete the following table.

- c Beginning balance
d Additions during the year
e Distributions during the year
f Ending balance

	Amount
1c	
1d	
1e	
1f	

- 2a Did the organization include an amount on Form 990, Part X, line 21, for escrow or custodial account liability? ☐ Yes ☐ No
b If "Yes," explain the arrangement in Part XIII. Check here if the explanation has been provided in Part XIII ☐ Yes ☐ No

Part V Endowment Funds

Complete if the organization answered "Yes" on Form 990, Part IV, line 10.

- 1a Beginning of year balance
b Contributions
c Net investment earnings, gains, and losses
d Grants or scholarships
e Other expenditures for facilities and programs
f Administrative expenses
g End of year balance

	(a) Current year	(b) Prior year	(c) Two years back	(d) Three years back	(e) Four years back

2 Provide the estimated percentage of the current year end balance (line 1g, column (a)) held as:

- a Board designated or quasi-endowment %
b Permanent endowment %
c Term endowment %

The percentages on lines 2a, 2b, and 2c should equal 100%.

3a Are there endowment funds not in the possession of the organization that are held and administered for the organization by:

- (i) Unrelated organizations?
(ii) Related organizations?

b If "Yes" on line 3a(ii), are the related organizations listed as required on Schedule R?

	Yes	No
3a(i)		
3a(ii)		
3b		

Part VI Land, Buildings, and Equipment

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

Description of property

	(a) Cost or other basis (investment)	(b) Cost or other basis (other)	(c) Accumulated depreciation	(d) Book value
1a Land				
b Buildings				
c Leasehold improvements				
d Equipment		6,321,978	396,604	5,925,374
e Other		281,546	65,379	216,167
Total. Add lines 1a through 1e. (Column (d) must equal Form 990, Part X, line 10c, column (B))				6,141,541

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.

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

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, line 13, col. (B))		

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)	
Total. (Column (b) must equal Form 990, Part X, line 15, col. (B))	

Part X Other Liabilities

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

(a) Description of liability	(b) Book value
(1) Federal income taxes	
(2) PAYROLL LIABILITIES-FEDERAL TAXES	
(3) SALES TAX PAYABLE	
(4) PAYROLL LIABILITIES-IDAHO WITHHELD I	
(5) PAYROLL TAXES-IDAHO UNEMPLOYMENT TAX	
(6)	2,055
(7)	1,060
(8)	672
(9)	315
Total. (Column (b) must equal Form 990, Part X, line 25, col. (B))	
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	
	4,102

Part XI Reconciliation of Revenue per Audited Financial Statements With Revenue per Return
Complete if the organization answered "Yes" on Form 990, Part IV, line 12a.

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

2a		1	
2b			
2c			
2d			
		2e	
4a		3	
4b			
		4c	
		5	

Part XII Reconciliation of Expenses per Audited Financial Statements With Expenses per Return
Complete if the organization answered "Yes" on Form 990, Part IV, line 12a.

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

2a		1	
2b			
2c			
2d			
		2e	
		3	
4a			
4b			
		4c	
		5	

Part XIII Supplemental Information

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

**SCHEDULE G
(Form 990)**

(Rev. December 2024)
Department of the Treasury
Internal Revenue Service

Supplemental Information Regarding Fundraising or Gaming Activities

Complete if the organization answered "Yes" on Form 990, Part IV, line 17, 18, or 19; or if the organization entered more than \$15,000 on Form 990-EZ, line 6a.

Attach to Form 990 or Form 990-EZ.

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

OMB No. 1545-0047

Open to Public
Inspection

Name of the organization

ROTARY VETERANS MEMORIAL PAVILION I

Employer identification number

20-5510852

Part I

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

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

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

2a Did the organization have a written or oral agreement with any individual (including officers, directors, trustees, or key employees listed in Form 990, Part VII) or entity in connection with professional fundraising services?

b If "Yes," list the 10 highest paid individuals or entities (fundraisers) pursuant to agreements under which the fundraiser is to be compensated at least \$5,000 by the organization.

☐ Yes ☐ No

(i) Name and address of individual or entity (fundraiser)	(ii) Activity	(iii) Did fundraiser have custody or control of contributions?		(iv) Gross receipts from activity	(v) Amount paid to (or retained by) fundraiser listed in col. (i)	(vi) Amount paid to (or retained by) organization
		Yes	No			
1						
2						
3						
4						
5						
6						
7						
8						
9						
10						
Total						

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

Part II Fundraising Events. Complete if the organization answered "Yes" on Form 990, Part IV, line 18, or reported more than \$15,000 of fundraising event contributions and gross income on Form 990-EZ, lines 1 and 6b. List events with gross receipts greater than \$5,000.

	(a) Event #1	(b) Event #2	(c) Other events	(d) Total events
	<u>GALA</u>		<u>NONE</u>	(add col. (a) through col. (c))
	(event type)	(event type)	(total number)	
Revenue				
1 Gross receipts	65,103			65,103
2 Less: Contributions	15,456			15,456
3 Gross income (line 1 minus line 2)	49,647			49,647
Direct Expenses				
4 Cash prizes				
5 Noncash prizes				
6 Rent/facility costs	9,000			9,000
7 Food and beverages	215			215
8 Entertainment				
9 Other direct expenses	389			389
10 Direct expense summary. Add lines 4 through 9 in column (d)				9,604
11 Net income summary. Subtract line 10 from line 3, column (d)				40,043

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

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

9 Enter the state(s) in which the organization conducts gaming activities:

a Is the organization licensed to conduct gaming activities in each of these states?

☐ Yes ☐ No

b If "No," explain:

10a Were any of the organization's gaming licenses revoked, suspended, or terminated during the tax year?

☐ Yes ☐ No

b If "Yes," explain:

- 11** Does the organization conduct gaming activities with nonmembers? ☐ Yes ☐ No
- 12** Is the organization a grantor, beneficiary, or trustee of a trust; or a member of a partnership or other entity formed to administer charitable gaming? ☐ Yes ☐ No
- 13** Indicate the percentage of gaming activity conducted in:

a The organization's facility	13a	%
b An outside facility	13b	%

- 14** Enter the name and address of the person who prepares the organization's gaming/special events books and records:

Name

Address

- 15a** Does the organization have a contract with a third party from whom the organization receives gaming revenue? ☐ Yes ☐ No
- b** If "Yes," enter the amount of gaming revenue received by the organization \$ and the amount of gaming revenue retained by the third party \$
- c** If "Yes," enter the name and address of the third party:

Name

Address

16 Gaming manager information:

Name

Gaming manager compensation \$

Description of services provided

- ☐ Director/officer ☐ Employee ☐ Independent contractor

17 Mandatory distributions:

- a** Is the organization required under state law to make charitable distributions from the gaming proceeds to retain the state gaming license? ☐ Yes ☐ No
- b** Enter the amount of distributions required under state law to be distributed to other exempt organizations or spent in the organization's own exempt activities during the tax year \$

Part IV Supplemental Information. Provide the explanations required by Part I, line 2b, columns (iii) and (v); and Part III, lines 9, 9b, 10b, 15b, 15c, 16, and 17b, as applicable. Also provide any additional information. See instructions.

**SCHEDULE O
(Form 990)**

(Rev. December 2024)

Department of the Treasury
Internal Revenue Service

Supplemental Information to Form 990 or 990-EZ

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

Attach to Form 990 or Form 990-EZ.

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

OMB No. 1545-0047

**Open to Public
Inspection**

Name of the organization

ROTARY VETERANS MEMORIAL PAVILION I

Employer identification number

20-5510852

DOING BUSINESS AS - ADDITIONAL NAMES
PALOUSE ICE RINK

FORM 990 - ORGANIZATION'S MISSION

THE ORGANIZATION WAS CREATED TO PROMOTE COMMUNITY INVOLVEMENT THROUGH RECREATIONAL ACTIVITY, EDUCATION CLASSES, AND TO DETER JUVENILE DELINQUENCY. OFFERED THROUGH THE USE OF THE FACILITY IS ICE SKATING, HOCKEY TEAM PARTICIPATION, AND EDUCATIONAL SKATING CLASSES. NO ONE INDIVIDUAL GROUP PROFITS, NOT DOES ANY PERSON OR GROUP RECEIVE PERSONAL BENEFIT.

FORM 990, PART VI, LINE 11B - ORGANIZATION'S PROCESS TO REVIEW FORM 990 ORGANIZATION'S PROCESS TO REVIEW FORM 990 BOARD REVIEWS FINAL 990 AND RESOLVES ANY QUESTIONS BEFORE FILING.

FORM 990, PART VI, LINE 19 - GOVERNING DOCUMENTS DISCLOSURE EXPLANATION GOVERNING DOCUMENTS, POLICIES AND FINANCIAL STATEMENTS ARE AVAILABLE UPON REQUEST.

Depreciation and Amortization
(Including Information on Listed Property)

Attach to your tax return.

Go to www.irs.gov/Form4562 for instructions and the latest information.

ROTARY VETERANS MEMORIAL PAVILION I

Identifying number
20-5510852

Business or activity to which this form relates

INDIRECT DEPRECIATION

Part I Election To Expense Certain Property Under Section 179

Note: If you have any listed property, complete Part V before you complete Part I.

1	Maximum amount (see instructions)	1	1,220,000
2	Total cost of section 179 property placed in service (see instructions)	2	
3	Threshold cost of section 179 property before reduction in limitation (see instructions)	3	3,050,000
4	Reduction in limitation. Subtract line 3 from line 2. If zero or less, enter -0-	4	
5	Dollar limitation for tax year. Subtract line 4 from line 1. If zero or less, enter -0-. If married filing separately, see instructions	5	
6	(a) Description of property	(b) Cost (business use only)	(c) Elected cost
7	Listed property. Enter the amount from line 29	7	
8	Total elected cost of section 179 property. Add amounts in column (c), lines 6 and 7	8	
9	Tentative deduction. Enter the smaller of line 5 or line 8	9	
10	Carryover of disallowed deduction from line 13 of your 2023 Form 4562	10	
11	Business income limitation. Enter the smaller of business income (not less than zero) or line 5. See instructions	11	
12	Section 179 expense deduction. Add lines 9 and 10, but don't enter more than line 11	12	
13	Carryover of disallowed deduction to 2025. Add lines 9 and 10, less line 12	13	

Note: Don't use Part II or Part III below for listed property. Instead, use Part V.

Part II Special Depreciation Allowance and Other Depreciation (Don't include listed property. See instructions.)

14	Special depreciation allowance for qualified property (other than listed property) placed in service during the tax year. See instructions	14	
15	Property subject to section 168(f)(1) election	15	
16	Other depreciation (including ACRS)	16	

Part III MACRS Depreciation (Don't include listed property. See instructions.)

Section A

17	MACRS deductions for assets placed in service in tax years beginning before 2024	17	179,160
18	If you are electing to group any assets placed in service during the tax year into one or more general asset accounts, check here		

Section B—Assets Placed in Service During 2024 Tax Year Using the General Depreciation System

(a) Classification of property	(b) Month and year placed in service	(c) Basis for depreciation (business/investment use only—see instructions)	(d) Recovery period	(e) Convention	(f) Method	(g) Depreciation deduction
19a 3-year property						
b 5-year property						
c 7-year property						
d 10-year property						
e 15-year property						
f 20-year property						
g 25-year property						
h Residential rental property			25 yrs.		S/L	
			27.5 yrs.	MM	S/L	
			27.5 yrs.	MM	S/L	
i Nonresidential real property			39 yrs.	MM	S/L	
				MM	S/L	

Section C—Assets Placed in Service During 2024 Tax Year Using the Alternative Depreciation System

20a Class life						
b 12-year			12 yrs.		S/L	
c 30-year			30 yrs.	MM	S/L	
d 40-year			40 yrs.	MM	S/L	

Part IV Summary (See instructions.)

21	Listed property. Enter amount from line 28	21	
22	Total. Add amounts from line 12, lines 14 through 17, lines 19 and 20 in column (g), and line 21. Enter here and on the appropriate lines of your return. Partnerships and S corporations—see instructions	22	179,160
23	For assets shown above and placed in service during the current year, enter the portion of the basis attributable to section 263A costs	23	

For Paperwork Reduction Act Notice, see separate instructions.

Part V

Listed Property (Include automobiles, certain other vehicles, certain aircraft, and property used for entertainment, recreation, or amusement.)

Note: For any vehicle for which you are using the standard mileage rate or deducting lease expense, complete only 24a, 24b, columns (a) through (c) of Section A, all of Section B, and Section C if applicable.

Section A—Depreciation and Other Information (Caution: See the instructions for limits for passenger automobiles.)

24a Do you have evidence to support the business/investment use claimed?				Yes		No		24b If "Yes," is the evidence written?				Yes		No	
(a) Type of property (list vehicles first)	(b) Date placed in service	(c) Business/ investment use percentage	(d) Cost or other basis	(e) Basis for depreciation (business/investment use only)		(f) Recovery period	(g) Method/ Convention	(h) Depreciation deduction		(i) Elected section 179 cost					
25 Special depreciation allowance for qualified listed property placed in service during the tax year and used more than 50% in a qualified business use. See instructions															
26 Property used more than 50% in a qualified business use:															
		%													
		%													
27 Property used 50% or less in a qualified business use:															
		%					S/L-								
		%					S/L-								
28 Add amounts in column (h), lines 25 through 27. Enter here and on line 21, page 1															
29 Add amounts in column (i), line 26. Enter here and on line 7, page 1															

Section B—Information on Use of Vehicles

Complete this section for vehicles used by a sole proprietor, partner, or other "more than 5% owner," or related person. If you provided vehicles to your employees, first answer the questions in Section C to see if you meet an exception to completing this section for those vehicles.

30 Total business/investment miles driven during the year (don't include commuting miles)	(a) Vehicle 1	(b) Vehicle 2	(c) Vehicle 3	(d) Vehicle 4	(e) Vehicle 5	(f) Vehicle 6
31 Total commuting miles driven during the year						
32 Total other personal (noncommuting) miles driven						
33 Total miles driven during the year. Add lines 30 through 32						
34 Was the vehicle available for personal use during off-duty hours?	Yes	No	Yes	No	Yes	No
35 Was the vehicle used primarily by a more than 5% owner or related person?	Yes	No	Yes	No	Yes	No
36 Is another vehicle available for personal use?	Yes	No	Yes	No	Yes	No

Section C—Questions for Employers Who Provide Vehicles for Use by Their Employees

Answer these questions to determine if you meet an exception to completing Section B for vehicles used by employees who aren't more than 5% owners or related persons. See instructions.

37 Do you maintain a written policy statement that prohibits all personal use of vehicles, including commuting, by your employees?	Yes	No
38 Do you maintain a written policy statement that prohibits personal use of vehicles, except commuting, by your employees? See the instructions for vehicles used by corporate officers, directors, or 1% or more owners		
39 Do you treat all use of vehicles by employees as personal use?		
40 Do you provide more than five vehicles to your employees, obtain information from your employees about the use of the vehicles, and retain the information received?		
41 Do you meet the requirements concerning qualified automobile demonstration use? See instructions		

Note: If your answer to 37, 38, 39, 40, or 41 is "Yes," don't complete Section B for the covered vehicles.

Part VI Amortization

(a) Description of costs	(b) Date amortization begins	(c) Amortizable amount	(d) Code section	(e) Amortization period or percentage	(f) Amortization for this year
42 Amortization of costs that begins during your 2024 tax year (see instructions):					
43 Amortization of costs that began before your 2024 tax year					
44 Total. Add amounts in column (f). See the instructions for where to report					1,761
					1,761

Year Ended: June 30, 2025

20-5510852

ROTARY VETERANS MEMORIAL PAVILION I
2019 S. MAIN ST
MOSCOW, ID 83843

Section 1.263(a)-1(f) De Minimis Safe Harbor Election

Under Regulation 1.263(a)-1(f), the taxpayer hereby elects to apply the de minimis safe harbor election to all qualifying property placed in service during the tax year.

Federal Asset Report

Form 990, Page 1

Asset	Description	Date In Service	Cost	Bus %	Sec 179 Bonus	Basis for Depr	PerConv Meth	Prior	Current
Prior MACRS:									
5	Scoreboard	9/16/15	7,028			3,514	5 HY S/L	6,326	0
6	RINK EXPANSION	12/14/22	5,830,442		X	5,830,442	39 MMS/L	230,477	149,498
8	New Chiller	5/22/19	113,300			113,300	39 MMS/L	14,889	2,905
10	ZAMBONI	2/06/23	69,225			69,225	7 HY 200DB	26,842	12,110
12	RINK EXPANSION - 2022 FY ADDITION	6/30/23	136,509			136,509	39 MMS/L	3,646	3,500
13	2023 FY IMPROVEMENTS	6/30/24	355,027			355,027	39 MMS/L	379	9,104
14	EDGER	4/08/24	7,415		X	7,150	7 MQ200DB	265	2,043
			<u>6,518,946</u>			<u>6,515,167</u>		<u>282,824</u>	<u>179,160</u>
Amortization:									
11	ICCU LOAN FEES	5/23/23	44,019			44,019	25 MOAmort	2,054	1,761
			<u>44,019</u>			<u>44,019</u>		<u>2,054</u>	<u>1,761</u>
Grand Totals			6,562,965			6,559,186		284,878	180,921
Less: Dispositions and Transfers			0			0		0	0
Less: Start-up/Org Expense			0			0		0	0
Net Grand Totals			<u>6,562,965</u>			<u>6,559,186</u>		<u>284,878</u>	<u>180,921</u>

ID Asset Report

Form 990, Page 1

Asset	Description	Date In Service	Cost	Basis for Depr	ID Prior	ID Current	Federal Current	Difference Fed - ID
Prior MACRS:								
5	Scoreboard	9/16/15	7,028	7,028	7,028	0	0	0
6	RINK EXPANSION	12/14/22	5,830,442	5,830,442	230,477	149,498	149,498	0
8	New Chiller	5/22/19	113,300	113,300	14,889	2,905	2,905	0
10	ZAMBONI	2/06/23	69,225	69,225	26,842	12,110	12,110	0
12	RINK EXPANSION - 2022 FY ADDITION	6/30/23	136,509	136,509	3,646	3,500	3,500	0
13	2023 FY IMPROVEMENTS	6/30/24	355,027	355,027	379	9,104	9,104	0
14	EDGER	4/08/24	7,415	7,415	265	2,043	2,043	0
			<u>6,518,946</u>	<u>6,518,946</u>	<u>283,526</u>	<u>179,160</u>	<u>179,160</u>	<u>0</u>
Amortization:								
11	ICCU LOAN FEES	5/23/23	44,019	44,019	2,054	1,761	1,761	0
			<u>44,019</u>	<u>44,019</u>	<u>2,054</u>	<u>1,761</u>	<u>1,761</u>	<u>0</u>
Grand Totals			6,562,965	6,562,965	285,580	180,921	180,921	0
Less: Dispositions			0	0	0	0	0	0
Less: Start-up/Org Expense			0	0	0	0	0	0
Net Grand Totals			<u>6,562,965</u>	<u>6,562,965</u>	<u>285,580</u>	<u>180,921</u>	<u>180,921</u>	<u>0</u>

AMT Asset Report

Form 990, Page 1

Asset	Description	Date In Service	Cost	Bus %	Sec 179	Bonus	Basis for Depr	PerConv Meth	Prior	Current
Prior MACRS:										
5	Scoreboard	9/16/15	7,028				3,514	5 HY S/L	6,326	0
6	RINK EXPANSION	12/14/22	5,830,442			X	5,830,442	39 MMS/L	230,477	149,498
8	New Chiller	5/22/19	113,300				113,300	39 MMS/L	14,889	2,905
10	ZAMBONI	2/06/23	69,225				69,225	7 HY 200DB	26,842	12,110
12	RINK EXPANSION - 2022 FY ADDITION	6/30/23	136,509				136,509	39 MMS/L	3,646	3,500
13	2023 FY IMPROVEMENTS	6/30/24	355,027				355,027	39 MMS/L	379	9,104
14	EDGER	4/08/24	7,415			X	7,150	7 MQ200DB	265	2,043
			<u>6,518,946</u>				<u>6,515,167</u>		<u>282,824</u>	<u>179,160</u>
Grand Totals			6,518,946				6,515,167		282,824	179,160
Less: Dispositions and Transfers			0				0		0	0
Net Grand Totals			<u>6,518,946</u>				<u>6,515,167</u>		<u>282,824</u>	<u>179,160</u>

Bonus Depreciation Report
Form 990, Page 1

<u>Asset</u>	<u>Property Description</u>	<u>Date In Service</u>	<u>Tax Cost</u>	<u>Bus Pct</u>	<u>Tax Sec 179 Exp</u>	<u>Current Bonus</u>	<u>Prior Bonus</u>	<u>Tax - Basis for Depr</u>
5	Scoreboard	9/16/15	7,028		0	0	3,514	3,514
14	EDGER	4/08/24	7,415		0	0	265	7,150
Grand Total			<u>14,443</u>		<u>0</u>	<u>0</u>	<u>3,779</u>	<u>10,664</u>

Depreciation Adjustment Report

All Business Activities

Form	Unit	Asset	Description	Tax	AMT	AMT Adjustments/ Preferences
MACRS Adjustments:						
Page 1	1	5	Scoreboard	0	0	0
Page 1	1	6	RINK EXPANSION	149,498	149,498	0
Page 1	1	8	New Chiller	2,905	2,905	0
Page 1	1	10	ZAMBONI	12,110	12,110	0
Page 1	1	12	RINK EXPANSION - 2022 FY ADDITION	3,500	3,500	0
Page 1	1	13	2023 FY IMPROVEMENTS	9,104	9,104	0
Page 1	1	14	EDGER	2,043	2,043	0
				<u>179,160</u>	<u>179,160</u>	<u>0</u>

Future Depreciation Report FYE: 6/30/26

Form 990, Page 1

Asset	Description	Date In Service	Cost	Tax	AMT
<u>Prior MACRS:</u>					
5	Scoreboard	9/16/15	7,028	0	0
6	RINK EXPANSION	12/14/22	5,830,442	149,499	149,499
8	New Chiller	5/22/19	113,300	2,905	2,905
10	ZAMBONI	2/06/23	69,225	8,649	8,649
12	RINK EXPANSION - 2022 FY ADDITION	6/30/23	136,509	3,501	3,501
13	2023 FY IMPROVEMENTS	6/30/24	355,027	9,103	9,103
14	EDGER	4/08/24	7,415	1,459	1,459
			<u>6,518,946</u>	<u>175,116</u>	<u>175,116</u>
<u>Amortization:</u>					
11	ICCU LOAN FEES	5/23/23	44,019	1,761	0
			<u>44,019</u>	<u>1,761</u>	<u>0</u>
Grand Totals			<u>6,562,965</u>	<u>176,877</u>	<u>175,116</u>

ID Future Depreciation Report
Form 990, Page 1**FYE: 6/30/26**

<u>Asset</u>	<u>Description</u>	<u>Date In Service</u>	<u>Cost</u>	<u>ID</u>
<u>Prior MACRS:</u>				
5	Scoreboard	9/16/15	7,028	0
6	RINK EXPANSION	12/14/22	5,830,442	149,499
8	New Chiller	5/22/19	113,300	2,905
10	ZAMBONI	2/06/23	69,225	8,649
12	RINK EXPANSION - 2022 FY ADDITION	6/30/23	136,509	3,501
13	2023 FY IMPROVEMENTS	6/30/24	355,027	9,103
14	EDGER	4/08/24	7,415	1,459
			<u>6,518,946</u>	<u>175,116</u>
<u>Amortization:</u>				
11	ICCU LOAN FEES	5/23/23	44,019	1,761
			<u>44,019</u>	<u>1,761</u>
Grand Totals			<u>6,562,965</u>	<u>176,877</u>

Form **990****Two Year Comparison Report****2023 & 2024**

For calendar year 2024, or tax year beginning 07/01/24, ending 06/30/25

Name

Taxpayer Identification Number

ROTARY VETERANS MEMORIAL PAVILION I

20-5510852

		2023	2024	Differences
Revenue	1. Contributions, gifts, grants	64,950	33,808	-31,142
	2. Membership dues and assessments			
	3. Government contributions and grants			
	4. Program service revenue	501,110	532,930	31,820
	5. Investment income		132	132
	6. Proceeds from tax exempt bonds			
	7. Net gain or (loss) from sale of assets other than inventory	-377,263		377,263
	8. Net income or (loss) from fundraising events	38,061	40,043	1,982
	9. Net income or (loss) from gaming			
	10. Net gain or (loss) on sales of inventory			
	11. Other revenue	13,822	14,532	710
	12. Total revenue. Add lines 1 through 11	240,680	621,445	380,765
Expenses	13. Grants and similar amounts paid			
	14. Benefits paid to or for members			
	15. Compensation of officers, directors, trustees, etc.	56,813	59,338	2,525
	16. Salaries, other compensation, and employee benefits	133,444	126,770	-6,674
	17. Professional fundraising fees	4,454	947	-3,507
	18. Other professional fees	12,820	5,521	-7,299
	19. Occupancy, rent, utilities, and maintenance	67,490	46,884	-20,606
	20. Depreciation and Depletion	175,359	180,921	5,562
	21. Other expenses	294,075	317,838	23,763
	22. Total expenses. Add lines 13 through 21	744,455	738,219	-6,236
	23. Excess or (Deficit). Subtract line 22 from line 12	-503,775	-116,774	387,001
Other Information	24. Total exempt revenue	240,680	621,445	380,765
	25. Total unrelated revenue			
	26. Total excludable revenue	175,730	587,637	411,907
	27. Total assets	6,473,215	6,331,806	-141,409
	28. Total liabilities	3,348,183	3,323,548	-24,635
	29. Retained earnings	3,125,032	3,008,258	-116,774
	30. Number of voting members of governing body	10	10	
	31. Number of independent voting members of governing body	9	9	
	32. Number of employees	52	47	
	33. Number of volunteers	15	15	

Tax Return History

2024

Name

ROTARY VETERANS MEMORIAL PAVILION I

Employer Identification Number
20-5510852

	2020	2021	2022	2023	2024	2025
Contributions, gifts, grants	566,070	989,204	1,088,070	64,950	33,808	
Membership dues						
Program service revenue	195,445	277,968	366,298	501,110	532,930	
Capital gain or loss		-23,703	-119,108	-377,263		
Investment income	2,648	1,261	249		132	
Fundraising revenue (income/loss)			94,757	38,061	40,043	
Gaming revenue (income/loss)						
Other revenue	20,675	28,076	854			
Total revenue	784,838	1,272,806	1,431,120	240,680	621,445	
Grants and similar amounts paid						
Benefits paid to or for members						
Compensation of officers, etc.	45,000	47,500	53,900	56,813	59,338	
Other compensation	40,543	71,814	133,468	133,444	126,770	
Professional fees	26,179	10,851	13,580	17,274	6,468	
Occupancy costs	33,179	58,976	72,208	67,490	46,884	
Depreciation and depletion	5,674	5,218	96,411	175,359	180,921	
Other expenses	55,121	153,462	250,771	294,075	317,838	
Total expenses	205,696	347,821	620,338	744,455	738,219	
Excess or (Deficit)	579,142	924,985	810,782	-503,775	-116,774	
Total exempt revenue	784,839	1,272,806	1,431,120	240,680	621,445	
Total unrelated revenue						
Total excludable revenue	218,768	283,602	343,050	175,730	587,637	
Total Assets	1,894,550	4,985,513	7,005,203	6,473,215	6,331,806	
Total Liabilities	1,510	2,167,488	3,376,396	3,348,183	3,323,548	
Net Fund Balances	1,893,040	2,818,025	3,628,807	3,125,032	3,008,258	

Federal Statements

Taxable Interest on Investments

<u>Description</u>	<u>Amount</u>	<u>Unrelated Business</u>	<u>Exclusion Code</u>	<u>Postal Code</u>	<u>Acquired after 6/30/75</u>	<u>US Obs (\$ or %)</u>
INTEREST INCOME	\$ 132		14			
TOTAL	<u>\$ 132</u>					

Federal Statements

Form 990, Part IX, Line 24e - All Other Expenses

Description	Total Expenses	Program Service	Management & General	Fund Raising
MISCELLANEOUS EXP	\$ 2,797	\$ 2,797	\$	\$
EMPLOYEE HEALTH REIMBURSE	2,106		2,106	
TOTAL	\$ 4,903	\$ 2,797	\$ 2,106	\$ 0

Schedule A, Part III, Line 1(e)

Description	Amount
DONATIONS	\$ 18,352
GALA	
CASH CONTRIBUTION	15,456
TOTAL	\$ 33,808

Schedule A, Part III, Line 2(e)

Description	Amount
RINK & SKATE INCOME	\$ 290,185
RINK RENT	232,045
ADVERTISING INCOME	10,700
MISCELLANEOUS INCOME	14,532
TOTAL	\$ 547,462

Schedule A, Part III, Line 3(e)

Description	Amount
GALA	\$ 49,647
TOTAL	\$ 49,647

Federal Statements

GALA

Other Direct Fundraising or Gaming Expenses

Description	Amount
ADVERTISING	\$ 389
TOTAL	\$ 389