Form **990**

Return of Organization Exempt From Income Tax

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

OMB No. 1545-0047

2018

Department of the Treasury Internal Revenue Service

▶ Do not enter social security numbers on this form as it may be made public.

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

Open to Public Inspection

Α	For th	e 2018 calend	dar year, or tax	year beginn	ing		05-01	, 2018, and en	nding	04	1-30 , 20 19
В	Check if	f applicable:	C Name of organiz	zation Chest	er Bowl In	provement	Club				D Employer identification no.
	Address	change	Doing business	as							41-1410681
	Name cl	hange	Number and stre	eet (or P.O. box	if mail is not delivere	d to street address)			Room/suite		E Telephone number
	Initial re	turn	1801 Eas	st Skyli	ne Parkway						(218)724-9832
	Final ret	turn/terminated	City or town, sta	ate or province, c	ountry, and ZIP or fo	reign postal code					G Gross receipts
	Amende	ed return	Duluth,	MN 5581	2						\$ 328,386
	Applicat	tion pending	F Name and addre	ess of principal o	fficer:				H(a) Is this a gro	oup return	for subordinates? Yes No
									H(b) Are all su	bordinat	es included? Yes No
ı	Tax-exe	empt status:	501(c)(3)	501(c) ((insert no.)	4947(a)(1) or	527		If "No	," attach	a list. (see instructions)
J	Website		esterbowl.c	org					H(c) Group e	exemption	n number 🕨
ĸ	Form of	organization: X	. – –		ciation Other	>	L Ye	ar of formation: 1			gal domicile: MN
	art I	Summar									
	1		ribe the organiza	ation's missio	n or most signif	icant activities:	Promot	e sustaina	able, qual	ity	programs for all
		•	Bowl Park		ŭ						<u> </u>
ဥင											
na.		-									
Š	2	Check this b	ox ► ☐ if the o	organization o	discontinued its	operations or di	sposed of m	nore than 25% c	of its net assets	S.	
Activities & Governance	3		oting members	ŭ		•	•			1	11
≪ ග	4		ndependent votir	•	• • •	•					11
ij	5		er of individuals e	•			•				58
ફું	6		er of volunteers (-					. —	800
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			ed business taxa		*						
		• Hot amolate	od Daemieee taka			,			Prior Year	_	Current Year
	8	Contribution	s and grants (Pa	art VIII line 1	h)					26,08	
ē			rvice revenue (P							79,62	
enc	10	_	ncome (Part VIII							1,46	
Revenue	11		ue (Part VIII, col								
	12		ue (Fant Viii, coi ue - add lines 8 th					_		18,52 55,69	
	13		similar amounts i						3:	55,69	02 305,732
	14			. ,	. ,	•					0
	15								1.0	20 02	
es	15	5 Salaries, other compensation, employee benefits (Part IX, column (A), lines 5-10)							т.	89,83	33 204,513
Expenses	100		_								0
ă X	· 4-		ising expenses (ises (Part IX, col					0		20 24	05 500
	1	•		` '	•	,		· · · · · · · · -		20,34	
	18		ses. Add lines 1					-		10,17	
_	σ 19	Revenue les	ss expenses. Su	ibilaci iile i	5 HOITIME 12					15,51	
ts or	e 20	Total acceta	(Dort V line 16)	١				 	Beginning of Curr		
essi	<u>E</u> 20		s (Part X, line 16) es (Part X, line 2	,				_		24,11	
Net Assets or	21 22		or fund balances	•				_		19,10	
	art II		ire Block	s. Subtract II	ne 21 Hom line 2	20			40	05,01	.0 403,445
			clare that I have exar	mined this return	including accompa	oving schedules and	statements and	d to the hest of my k	nowledge and helie	fitis	
			eclaration of preparer							.,	
		7	To alva en								
Sig	nr		y Jackson re of officer							Da	te .
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пе	16		print name and title	Treasur	er						
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Pa	id		eparer's name		Preparer's signature				Check	if .	PTIN
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US	e On	Firm's addres			Superior S	street Suit	te 507		Phone no.		
N / -	, the 15	OC discuss #55		ouluth MN		in atm (attach)				218-	722-9993 □ Yes ☒ No
ıvıa'	v ine ih	so discuss this	retum with the r	Diedarer Sno	wn above / (see	: insiructions)					I Tes IXINO

) (Revenue \$

Other program services (Describe in Schedule O.) (Expenses \$

including grants of \$ 272,831

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	1	X	
2	Is the organization required to complete <i>Schedule B, Schedule of Contributors</i> (see instructions).?	2	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	3		Х
4	Section 501(c)(3) organizations. Did the organization engage in lobbying activities, or have a section 501(h)	3		Λ
•	election in effect during the tax year? If "Yes," complete Schedule C, Part II	4		Х
5	Is the organization a section 501(c)(4), 501(c)(5), or 501(c)(6) organization that receives membership dues,	•		
	assessments, or similar amounts as defined in Revenue Procedure 98-19? If "Yes," complete Schedule C, Part III	5		Х
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	6		Х
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	7		X
8	Did the organization maintain collections of works of art, historical treasures, or other similar assets? If "Yes,"	_		
_	complete Schedule D, Part III	8		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	9		Х
10	Did the organization, directly or through a related organization, hold assets in temporarily restricted	9		Λ
	endowments, permanent endowments, or quasi-endowments? If "Yes," complete Schedule D, Part V	10		Х
11	If the organization's answer to any of the following questions is "Yes," then complete Schedule D, Parts VI,			
	VII, VIII, IX, or X as applicable.			
а	Did the organization report an amount for land, buildings, and equipment in Part X, line 10? If "Yes,"			
	complete Schedule D, Part VI	11a	Χ	
b	Did the organization report an amount for investments - other securities in Part X, line 12 that is 5% or more			
	of its total assets reported in Part X, line 16? If "Yes," complete Schedule D, Part VII	11b		Х
С	Did the organization report an amount for investments - program related in Part X, line 13 that is 5% or more			
	of its total assets reported in Part X, line 16? If "Yes," complete Schedule D, Part VIII	11c		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		3.7	
_	reported in Part X, line 16? If "Yes," complete Schedule D, Part IX	11d	X	
e f	Did the organization report an amount for other liabilities in Part X, line 25? <i>If "Yes," complete Schedule D, Part X</i> Did the organization's separate or consolidated financial statements for the tax year include a footnote that addresses	11e	Χ	
	the organization's separate of consolidated infancial statements for the tax year include a roothole that addresses the organization's liability for uncertain tax positions under FIN 48 (ASC 740)? If "Yes," complete Schedule D, Part X	11f		Х
12a	Did the organization obtain separate, independent audited financial statements for the tax year? <i>If</i> "Yes," <i>complete</i>			21
	Schedule D, Parts XI and XII	12a		Х
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	12b		Х
13	Is the organization a school described in section 170(b)(1)(A)(ii)? If "Yes," complete Schedule E	13		Х
14a	Did the organization maintain an office, employees, or agents outside of the United States?	14a		Х
b	Did the organization have aggregate revenues or expenses of more than \$10,000 from grantmaking,			
	fundraising, business, investment, and program service activities outside the United States, or aggregate			
	foreign investments valued at \$100,000 or more? If "Yes," complete Schedule F, Parts I and IV	14b		Х
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	15		Х
16	Did the organization report on Part IX, column (A), line 3, more than \$5,000 of aggregate grants or other	46		v
17	assistance to or for foreign individuals? If "Yes," complete Schedule F, Parts III and IV	16		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)	17		Х
18	Did the organization report more than \$15,000 total of fundraising event gross income and contributions on	- 17		77
	Part VIII, lines 1c and 8a? If "Yes," complete Schedule G, Part II	18	Х	
19	Did the organization report more than \$15,000 of gross income from gaming activities on Part VIII, line 9a?			
-	If "Yes," complete Schedule G, Part III	19		Х
20 a		20a		X
	If "Yes" to line 20a, did the organization attach a copy of its audited financial statements to this return?	20b		
21	Did the organization report more than \$5,000 of grants or other assistance to any domestic organization or			
	domestic government on Part IX, column (A), line 1? If "Yes," complete Schedule I, Parts I and II	21		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	22		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	23		X
24a	Did the organization have a tax-exempt bond issue with an outstanding principal amount of more than			
	\$100,000 as of the last day of the year, that was issued after December 31, 2002? If "Yes," answer lines 24b			
	through 24d and complete Schedule K. If "No," go to line 25a	24a		_X_
b	Did the organization invest any proceeds of tax-exempt bonds beyond a temporary period exception?	24b		
С	Did the organization maintain an escrow account other than a refunding escrow at any time during the year			
	to defease any tax-exempt bonds?	24c		
d or-	Did the organization act as an "on behalf of" issuer for bonds outstanding at any time during the year?	24d		
25a	Section 501(c)(3), 501(c)(4), and 501(c)(29) organizations. Did the organization engage in an excess benefit	25-		v
	transaction with a disqualified person during the year? If "Yes," complete Schedule L, Part I	25a		_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?	25h		v
20	If "Yes," complete Schedule L, Part I	25b		_X_
26	Did the organization report any amount on Part X, line 5, 6, or 22 for receivables from or payables to any			
	current or former officers, directors, trustees, key employees, highest compensated employees, or	26		Х
27	disqualified persons? If "Yes," complete Schedule L, Part II	20		
21	substantial contributor or employee thereof, a grant selection committee member, or to a 35% controlled			
	entity or family member of any of these persons? <i>If</i> "Yes," <i>complete Schedule L, Part III</i>	27		Х
28	Was the organization a party to a business transaction with one of the following parties (see Schedule L,	LI		22
20	Part IV instructions for applicable filing thresholds, conditions, and exceptions):			
а	A current or former officer, director, trustee, or key employee? If "Yes," complete Schedule L, Part IV	28a		Х
b	A family member of a current or former officer, director, trustee, or key employee? <i>If</i> "Yes," complete			
-	Schedule L, Part IV	28b		Х
С	An entity of which a current or former officer, director, trustee, or key employee (or a family member thereof)			
	was an officer, director, trustee, or direct or indirect owner? If "Yes," complete Schedule L, Part IV	28c		Х
29	Did the organization receive more than \$25,000 in non-cash contributions? <i>If</i> "Yes," <i>complete Schedule M</i>	29		X
30	Did the organization receive contributions of art, historical treasures, or other similar assets, or qualified			
	conservation contributions? If "Yes," complete Schedule M	30		Х
31	Did the organization liquidate, terminate, or dissolve and cease operations? If "Yes," complete Schedule N, Part I	31		X
32	Did the organization sell, exchange, dispose of, or transfer more than 25% of its net assets? If "Yes,"			
	complete Schedule N, Part II	32		X
33	Did the organization own 100% of an entity disregarded as separate from the organization under Regulations			
	sections 301.7701-2 and 301.7701-3? If "Yes," complete Schedule R, Part I	33		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	34		X
35a	Did the organization have a controlled entity within the meaning of section 512(b)(13)?	35a		X
b	If "Yes" to line 35a, did the organization receive any payment from or engage in any transaction with a			
	controlled entity within the meaning of section 512(b)(13)? If "Yes," complete Schedule R, Part V, line 2	35b		X
36	Section 501(c)(3) organizations. Did the organization make any transfers to an exempt non-charitable			
	related organization? If "Yes," complete Schedule R, Part V, line 2	36		X
37	Did the organization conduct more than 5% of its activities through an entity that is not a related organization			
	and that is treated as a partnership for federal income tax purposes? If "Yes," complete Schedule R, Part VI	37		X
38	Did the organization complete Schedule O and provide explanations in Schedule O for Part VI, lines 11b and			
	19? Note. All Form 990 filers are required to complete Schedule O.	38	Χ	
Part				
	Check if Schedule O contains a response or note to any line in this Part V			Ш
			Yes	No
1a	Enter the number reported in Box 3 of Form 1096. Enter -0- if not applicable			
b	Enter the number of Form W-2G included in line 1a. Enter -0- if not applicable			
С	Did the organization comply with backup withholding rules for reportable payments to vendors and			
	reportable gaming (gambling) winnings to prize winners?	1c	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 58			
b	If at least one is reported on line 2a, did the organization file all required federal employment tax returns?	2b	Х	
	Note. If the sum of lines 1a and 2a is greater than 250, you may be required to e-file (see instructions)			
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 in 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		Χ
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		Χ
С	If "Yes" to line 5a or 5b, did the organization file Form 8886-T?	5с		
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		Χ
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).			
а	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		X
b	If "Yes," did the organization notify the donor of the value of the goods or services provided?	7b		
С	Did the organization sell, exchange, or otherwise dispose of tangible personal property for which it was			
	required to file Form 8282?	7с		Χ
d	If "Yes," indicate the number of Forms 8282 filed during the year			
е	Did the organization receive any funds, directly or indirectly, to pay premiums on a personal benefit contract?	7e		Χ
f	Did the organization, during the year, pay premiums, directly or indirectly, on a personal benefit contract?	7 f		Χ
g	If the organization received a contribution of qualified intellectual property, did the organization file Form 8899 as required?	7g		Χ
h	If the organization received a contribution of cars, boats, airplanes, or other vehicles, did the organization file a Form 1098-C?	7h		Χ
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		X
9	Sponsoring organizations maintaining donor advised funds.			
а	Did the sponsoring organization make any taxable distributions under section 4966?	9a		Χ
b	Did the sponsoring organization make a distribution to a donor, donor advisor, or related person?	9b		X
10	Section 501(c)(7) organizations. Enter:			
а	Initiation fees and capital contributions included on Part VIII, line 12			
b	Gross receipts, included on Form 990, Part VIII, line 12, for public use of club facilities			
11	Section 501(c)(12) organizations. Enter:			
а	Gross income from members or shareholders			
b	Gross income from other sources (Do not net amounts due or paid to other sources			
	against amounts due or received from them.)			
12a	Section 4947(a)(1) non-exempt charitable trusts. Is the organization filing Form 990 in lieu of Form 1041?	12a		
b	If "Yes," enter the amount of tax-exempt interest received or accrued during the year			
13	Section 501(c)(29) qualified nonprofit health insurance issuers.	40		
а	Is the organization licensed to issue qualified health plans in more than one state?	13a		
L	Note. See the instructions for additional information the organization must report on Schedule O.			
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			
C 140	Enter the amount of reserves on hand	140		v
14a	Did the organization receive any payments for indoor tanning services during the tax year?	14a		X
b 45	If "Yes," has it filed a Form 720 to report these payments? <i>If "No," provide an explanation in Schedule</i> O	14b		
15	Is the organization subject to the section 4960 tax on payment(s) of more than \$1,000,000 in remuneration or	45		v
	excess parachute payment(s) during the year	15		X
16	If "Yes," see instructions and file Form 4720, Schedule N.	46		v
16	Is the organization an educational institution subject to the section 4968 excise tax on net investment income?	16		X
	If "Yes," complete Form 4720, Schedule O.			

Part VI	Governance, Management, and Disclosure For each "Yes" response to lines 2 through 7b below, and for a "No"								
response to line 8a, 8b, or 10b below, describe the circumstances, processes, or changes in Schedule O. See instru									
	Check if Schedule O contains a response or note to any line in this Part VI								
Section A.	Governing Body and Management								

			Yes	No
1a	Enter the number of voting members of the governing body at the end of the tax year			
	If there are material differences in voting rights among members of the governing body, or			
	if the governing body delegated broad authority to an executive committee or similar			
	committee, explain in Schedule O.			
b	Enter the number of voting members included in line 1a, above, who are independent			
2	Did any officer, director, trustee, or key employee have a family relationship or a business relationship with			
	any other officer, director, trustee, or key employee?	2		X
3	Did the organization delegate control over management duties customarily performed by or under the direct			
	supervision of officers, directors, or trustees, or key employees to a management company or other person?	3		X
4	Did the organization make any significant changes to its governing documents since the prior Form 990 was filed?	4		Х
5	Did the organization become aware during the year of a significant diversion of the organization's assets?	5		Х
6	Did the organization have members or stockholders?	6		Х
7a	Did the organization have members, stockholders, or other persons who had the power to elect or appoint			
	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:			
а	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 in Schedule O	9		X
Sec	tion B. Policies (This Section B requests information about policies not required by the Internal Revenue Code.)			l
100	Did the ergonization have level chanters branches or effiliates?	100	Yes	No X
10a	Did the organization have local chapters, branches, or affiliates?	10a		Λ
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 filling the form?	11a	Х	
b	Describe in Schedule O the process, if any, used by the organization to review this Form 990.	1 Ia	22	
12a	Did the organization have a written conflict of interest policy? If "No," go to line 13	12a	Х	
b	Were officers, directors, or trustees, and key employees required to disclose annually interests that could give rise to conflicts?	12b	X	
C	Did the organization regularly and consistently monitor and enforce compliance with the policy? <i>If</i> "Yes,"			
	describe in Schedule O how this was done	12c	X	
13	Did the organization have a written whistleblower policy?	13		Х
14	Did the organization have a written document retention and destruction policy?	14		Х
15	Did the process for determining compensation of the following persons include a review and approval by			
	independent persons, comparability data, and contemporaneous substantiation of the deliberation and decision?			
а	The organization's CEO, Executive Director, or top management official	15a	Х	
b	Other officers or key employees of the organization	15b	Х	
	If "Yes" to line 15a or 15b, describe the process in 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		
Sec	tion C. Disclosure			
17	List the states with which a copy of this Form 990 is required to be filed ► Minnesota			
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 in Schedule O)			
19	Describe in Schedule O whether (and if so, how) the organization made its governing documents, conflict of interest policy, and			
	financial statements available to the public during the tax year.			
20	State the name, address, and telephone number of the person who possesses the organization's books and records:			
	Chester Bowl Improvement Club (218)724-9832, 1801 E Skyline Parkway, Duluth, MN 55	812		

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

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

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

- **1a** Complete this table for all persons required to be listed. Report compensation for the calendar year ending with or within the organization's tax year.
- List all of the organization's **current** officers, directors, trustees (whether individuals or organizations), regardless of amount of compensation. Enter -0- in columns (D), (E), and (F) if no compensation was paid.
 - List all of the organization's current key employees, if any. See instructions for definition of "key employee."
- List the organization's five **current** highest compensated employees (other than an officer, director, trustee, or key employee) who received reportable compensation (Box 5 of Form W-2 and/or Box 7 of Form 1099-MISC) of more than \$100,000 from the organization and any related organizations.
- List all of the organization's **former** officers, key employees, and highest compensated employees who received more than \$100,000 of reportable compensation from the organization and any related organizations.
- List all of the organization's **former directors or trustees** that received, in the capacity as a former director or trustee of the organization, more than \$10,000 of reportable compensation from the organization and any related organizations.

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

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

					(C)					
(A)	(B)	(do n	Position (do not check more than one			(D)	(E)	(F)		
Name and Title	Average	box,	unles	ss pei	rson i	s both ar		Reportable	Reportable	Estimated
	hours per week (list any	offic	er an	d a di	recto	r/trustee)	١	compensation from	compensation from related	amount of other
	hours for	0 =	=		_	Ф.Т		the	organizations	compensation
	related organizations	r dire	nstitu	Officer	,ey e	mplc	Forme	organization (W-2/1099-MISC)	(W-2/1099-MISC)	from the organization
	below dotted	Individual trustee or director	Institutional trustee		Key employee	st co	*	(and related
	line)	ruste	ıl trus		yee	mpe				organizations
		ě	itee			Highest compensated employee				
						Ď				
(1) Jessica Hehir	1.00									
Director		Х						(0	0
(2) Kevin Rappana	1.00									
Director		Х						(0	0
(3) Scott Mayer	1.00									
Director		X						(0	0
(4) Andrea Mistelske	1.00									
Director		Х						(0	0
(5) Chris Hill	1.00									
Director		X						(0	0
(6) Rachel Loeffler-Kemp	1.00	3.7							_	_
Director		X						(0	0
(7) Michelle Balthazor	1.25			3,7				_		
Secretary	1			X				(0	0
(8) Jim Gearns	1.25			3,7				_		
Vice Chair				X				(0	0
(9) Jenny Jackson	3.00_			X				,		
Treasurer	1 05			Λ				(0	0
(10)Kelly LaCore	1.25			X				(
Vice Treasurer	1 50			Λ					0	0
(11)Amy Kranig Board Chair	1.50_			X				(0	0
(40)	40.00			Λ					, 0	0
(12)David N Schaeffer Executive Director	40.00				X			(0	0
(42) Games 1 D. Terama	40.00								, ,	0
Program Operations Manager	_40.00				X			(0	0
									1	-
(14)										
	1									

	(A) Name and title	(B) Average hours per week (list any hours for related organizations below dotted line)	box, ı	unless er and	a dire	tion ore th on is	e na ne Highest compensated on trustee employee	Former	(D) Reportable compensation from the organization (W-2/1099-MISC)	(E) Reportable compensation from related organizations (W-2/1099-MISC)	con f org ar	(F) stimated mount of other prensation from the ganization d related anization	n d
<u>(15)</u>													
<u>(16)</u>													
<u>(17)</u>													
<u>(18)</u>													
<u>(19)</u>													
(20)													
<u>(21)</u>													
(22)													
(23)													
(24)													
(25)													
С	Sub-total	n A						► . ► . • more	Ce than \$100,000 of				0
										<u> </u>		Yes	No
3	Did the organization list any former officer, director employee on line 1a? <i>If</i> "Yes," <i>complete Schedule</i>		-				-				3		X
4	For any individual listed on line 1a, is the sum of reprogramization and related organizations greater than												
_	individual										4		X
5	Did any person listed on line 1a receive or accrue co for services rendered to the organization? <i>If</i> "Yes,"	•		-			-				5		X
	on B. Independent Contractors									•			
1	Complete this table for your five highest compensation from the organization. Report compensation.												
	(A) Name and business address								(B) Description of	services		(C) pensation	า
									100		- 1		
2	Total number of independent contractors (including larceived more than \$100,000 of compensation from			ose •	listed	d ab	ove) w	/ho					

Part VIII Statement of Revenue

Total revenue Related or Unrelated Rev exempt business excluder function revenue under such			Check if Schedule O contains a response or n	ote to any line in this	s Part VIII			
1a Faderaidad campaigns 1a 1b 1b 1b 1c 1c 1c 1c 1c					' '	Related or exempt function	Unrelated business	(D) Revenue excluded from tax under sections 512-514
But But	· · ·	1a	Federated campaigns 1a					
No Total Add lines 1a-11	ants		. 0					
No Total Add lines 1a-11	שַׁבַּיבּ		'					
No Total Add lines 1a-11	ifts,	_						
No Total Add lines 1a-11	3,5 Big			21 222				
No Total Add lines 1a-11	Sii			31,332				
No Total Add lines 1a-11	the	'		05 460				
No Total Add lines 1a-11	d d	_		05,400				
Page 2000 Page	ತಿ ಜ				116 000			
1000 1000		n	Total. Add lines ra-11		116,800			
Total. Add lines 2a-2f	<u>o</u>	2-			01 245	01 245		
Total. Add lines 2a-2f	/enu							
Total. Add lines 2a-2f	Re			713990	74,754	74,754		
Total. Add lines 2a-2f	Ş	_						
Total. Add lines 2a-2f	Se							
Total. Add lines 2a-2f	gran							
3 Investment income (including dividends, interest, and other similar amounts) 11 11 11 11 11 11 11	Pro		. 3					
and other similar amounts) 4 Income from investment of tax-exempt bond proceeds 5 Royalties				• • • • • • •	166,099			
A Income from investment of tax-exempt bond proceeds 5 Royalties		3						
10 Personal (i) Personal (ii) Personal (ii) Personal (iii) Personal Personal (iii) Personal				- t	11	11		
(ii) Personal (iii) Personal Personal (iii) Personal Personal (iii) Personal Personal (iii) Personal Personal Personal (iii) Personal		4		- t				
Case		5	Royalties					
b Less: rental expenses			· · ·	(ii) Personal				
C Rental income or (loss)		6a	Gross rents					
d Net rental income or (loss) 7a Gross amount from sales of assets other than inventory b Less: cost or other basis and sales expenses								
Ta Gross amount from sales of assets other than inventory b Less: cost or other basis and sales expenses								
assets other than inventory b Less: cost or other basis and sales expenses c Gain or (loss) b Rea Gross income from fundraising events (not including \$		d	Net rental income or (loss)					
b Less: cost or other basis and sales expenses		7a	Gross amount from sales of (i) Securities	(ii) Other				
and sales expenses			assets other than inventory					
C Gain or (loss) C D D		b	Less: cost or other basis					
d Net gain or (loss)			and sales expenses					
8a Gross income from fundraising events (not including \$		С	Gain or (loss)					
of contributions reported on line 1c). See Part IV, line 18		d	Net gain or (loss)	▶				
of contributions reported on line 1c). See Part IV, line 18	ant	8a	Gross income from fundraising					
c Net income or (loss) from fundraising events 9a Gross income from gaming activities. See Part IV, line 19	, ver		events (not including \$					
c Net income or (loss) from fundraising events 9a Gross income from gaming activities. See Part IV, line 19	R R		of contributions reported on line 1c).					
c Net income or (loss) from fundraising events 9a Gross income from gaming activities. See Part IV, line 19	her			30,659				
9a Gross income from gaming activities. See Part IV, line 19	δ							
See Part IV, line 19		С	Net income or (loss) from fundraising events .		15,568			15,568
b Less: direct expenses b		9a	Gross income from gaming activities.					
c Net income or (loss) from gaming activities			See Part IV, line 19					
10a Gross sales of inventory, less returns and allowances		b	Less: direct expenses $\ \ldots \ b$					
retums and allowances		С	Net income or (loss) from gaming activities	.				
retums and allowances		10a	Gross sales of inventory, less					
c Net income or (loss) from sales of inventory ▶ 7,254 7,254 Miscellaneous Revenue Business Code 11a b c				14,817				
Miscellaneous Revenue Business Code 11a b c		b	Less: cost of goods sold \ldots b	7,563				
11a b		С	Net income or (loss) from sales of inventory	<u> </u> ▶	7,254	7,254		
b			Miscellaneous Revenue	Business Code				
b		11a						
C		b						
		С						
		d						
e Total. Add lines 11a-11d		е	Total. Add lines 11a-11d					
12 Total revenue. See instructions		12	Total revenue. See instructions	<u></u> .▶	305,732	173,364		0 15,568

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 (D) Fundraising (A) Total expenses (B) Do not include amounts reported on lines 6b. 7b. Program service Management and 8b, 9b, and 10b of Part VIII. expenses general expenses expenses Grants and other assistance to domestic organizations and domestic governments. See Part IV, line 21 Grants and other assistance to domestic 2 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 Compensation of current officers, directors, 6 Compensation not included above, to disqualified persons (as defined under section 4958(f)(1)) and persons described in section 4958(c)(3)(B) 7 188,831 169,948 18,883 Pension plan accruals and contributions (include section 401(k) and 403(b) employer contributions) 9 10 15,682 14,114 1,568 11 Fees for services (non-employees): b Legal...... 3,015 2,713 302 Professional fundraising services. See Part IV, line 17 . f Other. (If line 11g amount exceeds 10% of line 25, column (A) amount, list line 11g expenses on Schedule O.) 12 13 1,802 1,622 180 14 15 16 17 511 511 18 Payments of travel or entertainment expenses for any federal, state, or local public officials 19 Conferences, conventions, and meetings 20 21 22 Depreciation, depletion, and amortization 26,190 26,190 23 37,236 33,512 3,724 Other expenses. Itemize expenses not covered above (List miscellaneous expenses in line 24e. If line 24e amount exceeds 10% of line 25, column (A) amount, list line 24e expenses on Schedule O.) 9,443 9,443 Winter Program Direct Exp b Summer Program Direct Exp 14,299 14,299 C d е All other expenses 3,093 990 2,103 Total functional expenses. Add lines 1 through 24e 25 300,102 272,831 27,271 0 Joint costs. Complete this line only if the organization reported in column (B) joint costs from a combined educational campaign and fundraising solicitation. Check here following SOP 98-2 (ASC 958-720)

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Part X **Balance Sheet**

		Check if Schedule O contains a response or note to any line in this Part X			<u> </u>
			(A)		(B)
			Beginning of year		End of year
	1	Cash - non-interest-bearing	140,586	1	190,159
	2	Savings and temporary cash investments	134,834	2	105,583
	3	Pledges and grants receivable, net	•	3	,
	4	Accounts receivable, net		4	1,515
	5	Loans and other receivables from current and former officers, directors,			_,
		trustees, key employees, and highest compensated employees.			
		Complete Part II of Schedule L		5	
	6	Loans and other receivables from other disqualified persons (as defined under section			
		4958(f)(1)), persons described in section 4958(c)(3)(B), and contributing employers and			
		sponsoring organizations of section 501(c)(9) voluntary employees' beneficiary			
		organizations (see instructions). Complete Part II of Schedule L		6	
	7	Notes and loans receivable, net		7	
ets	8	Inventories for sale or use		8	
Assets	9	Prepaid expenses and deferred charges	7,973	9	16,894
1		· · ·	1,313	9	10,094
	10a	Land, buildings, and equipment cost or			
	L	other basis. Complete Part VI of Schedule D 10a 231,010 Less: accumulated depreciation 10b 119,809	115 501	400	111 001
	b		115,781	10c	111,201
	11	Investments - publicly traded securities		11	
	12	Investments - other securities. See Part IV, line 11		12	
	13	Investments - program-related. See Part IV, line 11		13	
	14	Intangible assets		14	
	15	Other assets. See Part IV, line 11	24,938	15	24,938
	16	Total assets. Add lines 1 through 15 (must equal line 34)	424,112	16	450,290
	17	Accounts payable and accrued expenses		17	1,043
	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	
ies	22	Loans and other payables to current and former officers, directors,			
Liabilities		trustees, key employees, highest compensated employees, and			
Lial		disqualified persons. Complete Part II of Schedule L		22	
	23	Secured mortgages and notes payable to unrelated third parties		23	
	24	Unsecured notes and loans payable to unrelated third parties		24	
	25	Other liabilities (including federal income tax, payables to related third			
		parties, and other liabilities not included on lines 17-24). Complete Part X			
		of Schedule D	19,102	25	45,802
	26	Total liabilities. Add lines 17 through 25	19,102	26	46,845
		Organizations that follow SFAS 117 (ASC 958), check here ▶ 🗓 and			
Se		complete lines 27 through 29, and lines 33 and 34.			
anc	27	Unrestricted net assets	349,620	27	340,911
3ala	28	Temporarily restricted net assets	55,390	28	62,534
Jd F	29	Permanently restricted net assets		29	
Fu		Organizations that do not follow SFAS 117 (ASC 958), check here ▶ □ and			
ō		complete lines 30 through 34.			
ets	30	Capital stock or trust principal, or current funds		30	
Ass	31	Paid-in or capital surplus, or land, building, or equipment fund		31	
Net Assets or Fund Balances	32	Retained earnings, endowment, accumulated income, or other funds		32	
~	33	Total net assets or fund balances	405,010	33	403,445
	34	Total liabilities and net assets/fund balances	424,112	34	450,290

2c

3a

Χ

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?

3a As a result of a federal award, was the organization required to undergo an audit or audits as set forth in

b If "Yes," did the organization undergo the required audit or audits? If the organization did not undergo the

Schedule O.

If the organization changed either its oversight process or selection process during the tax year, explain in

SCHEDULE A

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.

2018
Open to Public

Inspection

OMB No. 1545-0047

Department of the Treasury Internal Revenue Service Name of the organization

(Form 990 or 990-EZ)

Employer identification number

Che	ste	r Bowl Improvement Club					41-14106				
Pa	rt I	Reason for Public Charity	y Status (All or	ganizations must co	omplete	this part	.) See instruction	ns.			
The	orga	nization is not a private foundation beca	ause it is: (For lines	s 1 through 12, check onl	y one box.)					
1		A church, convention of churches, or	association of chu	urches described in sect	ion 170(b)	(1)(A)(i).					
2		A school described in section 170(b))(1)(A)(ii). (Attach	Schedule E (Form 990 c	or 990-EZ).	.)					
3		A hospital or a cooperative hospital s	ervice organization	n described in section 1	70(b)(1)(A)(iii).					
4		A medical research organization ope	rated in conjunctio	n with a hospital describ	ed in sect	ion 170(b)	(1)(A)(iii). Enter the				
		hospital's name, city, and state:									
5		An organization operated for the bene	efit of a college or ι	university owned or opera	ated by a g	jovernmen	tal unit described in				
		section 170(b)(1)(A)(iv). (Complete	Part II.)								
6		A federal, state, or local government	or governmental u	ınit described in section	170(b)(1)	(A)(v).					
7		An organization that normally receives	s a substantial part	t of its support from a gov	ernmental/	unit or fro	m the general public				
		described in section 170(b)(1)(A)(vi). (Complete Part I	I.)							
8		A community trust described in secti	on 170(b)(1)(A)(vi	i). (Complete Part II.)							
9		An agricultural research organization	described in sect	ion 170(b)(1)(A)(ix) ope	rated in co	njunction	with a land-grant coll	lege			
		or university or a non-land-grant college of agriculture (see instructions). Enter the name, city, and state of the college or									
		university:									
10	X	An organization that normally receives	s: (1) more than 33	3 1/3% of its support from	n contributi	ons, memb	ership fees, and gros	SS			
		receipts from activities related to its e	xempt functions - s	subject to certain exception	ons, and (2	2) no more	than 33 1/3% of its				
		support from gross investment income	e and unrelated bu	siness taxable income (le	ess section	n 511 tax) f	rom businesses				
	_	acquired by the organization after Ju-	ne 30, 1975.See s	section 509(a)(2). (Com	plete Part	III.)					
11	Ц	An organization organized and opera	ted exclusively to	test for public safety. Se	e section	509(a)(4).					
12	Ш	An organization organized and operat	•	•							
		of one or more publicly supported org	-				•				
		Check the box in lines 12a through 12						•			
	а			•		•		ving			
		the supported organization(s) the		• • • • • • • • • • • • • • • • • • • •	rity of the o	lirectors or	trustees of the				
		supporting organization. You mu	•								
	b	Type II. A supporting organizatio	•			•	. ,	•			
		control or management of the sup		•	rsons that o	control or r	nanage the supporte	d			
		organization(s). You must comp									
	С	Type III functionally integrated		•				with,			
		its supported organization(s) (see	•	-				(' (-)			
	d	Type III non-functionally integr						. ,			
		that is not functionally integrated.	-			•	nt and an attentivenes	S			
		requirement (see instructions). Y	•				Time II Time III				
	е	Check this box if the organization				sa Type I,	rype II, rype III				
	f	functionally integrated, or Type III Enter the number of supported organi			ariizaliori.						
	g	Provide the following information about		ranization(s)							
) Name of supported organization	(ii) EIN	(iii) Type of organization	(iv) Is the o	rganization	(v) Amount of monetary	(vi) Amou	int of		
	,	, rame of supported organization	(11) 2.114	(described on lines 1-10	listed in you	0	support (see	other suppo			
				above (see instructions))	docum	ent?	instructions)	instructi	ions)		
					Yes	No					
(A)											
(D)											
(B)											
(C)											
(J)											
(D)											
(E)											
Tota	il										

41-1410681

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) 2014 **(b)** 2015 (c) 2016 (d) 2017 (e) 2018 (f) Total 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 Total. Add lines 1 through 3..... 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) Public support. Subtract line 5 from line 4 . . **Section B. Total Support** (a) 2014 **(b)** 2015 (d) 2017 (e) 2018 (f) Total Calendar year (or fiscal year beginning in) ▶ (c) 2016 Amounts from line 4 Gross income from interest, dividends, payments received on securities loans, rents, royalties and income from similar sources 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) First five years. If the Form 990 is for the organization's first, second, third, fourth, or fifth tax year as a section 501(c)(3) Section C. Computation of Public Support Percentage % 15 % 33 1/3% support test - 2018. If the organization did not check the box on line 13, and line 14 is 33 1/3% or more, check this 33 1/3% support test - 2017. If the organization did not check a box on line 13 or 16a, and line 15 is 33 1/3% or more, check 17a 10%-facts-and-circumstances test - 2018. 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 b 10%-facts-and-circumstances test - 2017. 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

Private foundation. If the organization did not check a box on line 13, 16a, 16b, 17a, or 17b, check this box and see

18

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.)

Sec	ction A. Public Support						
Cale	endar year (or fiscal year beginning in) ▶	(a) 2014	(b) 2015	(c) 2016	(d) 2017	(e) 2018	(f) Total
1	Gifts, grants, contributions, and membership fees received. (Do not include any "unusual grants.")	102,093	114,987	166,816	158,435	101,945	644,276
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	87,838	142,021	218,907	224,879		900,524
3	Gross receipts from activities that are not an unrelated trade or business under section 513 .						
4	Tax revenues levied for the organization's benefit and either paid to or expended on its behalf						
5	The value of services or facilities furnished by a governmental unit to the organization without charge						
6	Total. Add lines 1 through 5	189,931	257,008	385,723	383,314	328,824	1,544,800
7a	Amounts included on lines 1, 2, and 3 received from disqualified persons						
b	Amounts included on lines 2 and 3 received from other than disqualified persons that exceed the greater of \$5,000 or 1% of the amount on line 13 for the year						
С	Add lines 7a and 7b						
8	Public support. (Subtract line 7c from line 6.)						1,544,800
Sec	ction B. Total Support						
Cale	endar year (or fiscal year beginning in)	(a) 2014	(b) 2015	(c) 2016	(d) 2017	(e) 2018	(f) Total
9	Amounts from line 6	189,931	257,008	385,723	383,314	328,824	1,544,800
10a	Gross income from interest, dividends, payments received on securities loans, rents, royalties, and income from similar sources	4,451	91	3,178	1,461	11	9,192
b	Unrelated business taxable income (less section 511 taxes) from businesses acquired after June 30, 1975						
С	Add lines 10a and 10b	4,451	91	3,178	1,461	11	9,192
11	Net income from unrelated business activities not included in line 10b, whether or not the business is regularly carried on						
12	Other income. Do not include gain or loss from the sale of capital assets (Explain in Part VI.)						
13	Total support. (Add lines 9, 10c, 11, and 12.)	194,382	257,099	388,901	384,775	328,835	1,553,992
14	First five years. If the Form 990 is for the or organization, check this box and stop here.						▶ □
Sec	ction C. Computation of Public Su	pport Percenta	age				
15	Public support percentage for 2018 (line 8, co					15	99.41 %
	Public support percentage from 2017 Schedu			· · · · · · · · · · · ·		16	99.99 %
	ction D. Computation of Investmen			1 (0)		-	
17 40	Investment income percentage for 2018 (line					17	1.00 %
18	Investment income percentage from 2017 S					18	0.00 %
	33 1/3% support tests - 2018. If the organiz 17 is not more than 33 1/3%, check this box	and stop here. Th	e organization qua	alifies as a publicly	supported organia	zation	▶ 🏻
	33 1/3% support tests - 2017. If the organiz line 18 is not more than 33 1/3%, check this	box and stop here	. The organization	n qualifies as a pub	olicly supported or	ganization	
20	Private foundation. If the organization did r	not check a box on	line 14, 19a, or 19	b, check this box a	and see instructior	ns	▶ 📙

Part IV Supportin

Supporting Organizations

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

Section A. All Supporting Organization	Section	A. All Sur	oporting (Organization
--	---------	------------	------------	--------------

- Are all of the organization's supported organizations listed by name in the organization's governing documents? If "No," describe in **Part VI** how the supported organizations are designated. If designated by class or purpose, describe the designation. If historic and continuing relationship, explain.
- 2 Did the organization have any supported organization that does not have an IRS determination of status under section 509(a)(1) or (2)? If "Yes," explain in **Part VI** how the organization determined that the supported organization was described in section 509(a)(1) or (2).
- **3a** Did the organization have a supported organization described in section 501(c)(4), (5), or (6)? If "Yes," answer (b) and (c) below.
- **b** Did the organization confirm that each supported organization qualified under section 501(c)(4), (5), or (6) and satisfied the public support tests under section 509(a)(2)? If "Yes," describe in **Part VI** when and how the organization made the determination.
- c Did the organization ensure that all support to such organizations was used exclusively for section 170(c)(2)(B) purposes? If "Yes," explain in **Part VI** what controls the organization put in place to ensure such use.
- **4a** Was any supported organization not organized in the United States ("foreign supported organization")? *If* "Yes," and if you checked 12a or 12b in Part I, answer (b) and (c) below.
- **b** Did the organization have ultimate control and discretion in deciding whether to make grants to the foreign supported organization? If "Yes," describe in **Part VI** how the organization had such control and discretion despite being controlled or supervised by or in connection with its supported organizations.
- **c** Did the organization support any foreign supported organization that does not have an IRS determination under sections 501(c)(3) and 509(a)(1) or (2)? If "Yes," explain in **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.
- 5a Did the organization add, substitute, or remove any supported organizations during the tax year? If "Yes," answer (b) and (c) below (if applicable). Also, provide detail in **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).
- **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?
- 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? If "Yes," provide detail in **Part VI.**
- 7 Did the organization provide a grant, loan, compensation, or other similar payment to a substantial contributor (as defined in section 4958(c)(3)(C)), a family member of a substantial contributor, or a 35% controlled entity with regard to a substantial contributor? If "Yes," complete Part I of Schedule L (Form 990 or 990-EZ).
- **8** Did the organization make a loan to a disqualified person (as defined in section 4958) not described in line 7? If "Yes," complete Part I of Schedule L (Form 990 or 990-EZ).
- **9a** Was the organization controlled directly or indirectly at any time during the tax year by one or more disqualified persons as defined in section 4946 (other than foundation managers and organizations described in section 509(a)(1) or (2))? If "Yes," provide detail in **Part VI**.
- **b** Did one or more disqualified persons (as defined in line 9a) hold a controlling interest in any entity in which the supporting organization had an interest? *If* "Yes," provide detail in **Part VI**.
- **c** Did a disqualified person (as defined in line 9a) have an ownership interest in, or derive any personal benefit from, assets in which the supporting organization also had an interest? If "Yes," provide detail in **Part VI**.
- **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)? *If* "Yes," *answer 10b below.*
 - **b** Did the organization have any excess business holdings in the tax year? (Use Schedule C, Form 4720, to determine whether the organization had excess business holdings.)

		Yes	No
	1		
	2		
	3a		
	3b		
	SD		
	3с		
	4a		
	4b		
	4c		
	5a		
	5b 5c		
	ЭC		
	6		
	7		
	8		
	9a		
	9b		
	_		
	9с		
	10a		
	IUa		
	10b		
A (Fo		or 990-F	Z) 2018
	333		,, 0

Pai	t IV Supporting Organizations (continued)			
			Yes	No
	Has the organization accepted a gift or contribution from any of the following persons?			
а	A person who directly or indirectly controls, either alone or together with persons described in (b) and (c)			
	below, the governing body of a supported organization?	11a		
	A family member of a person described in (a) above?	11b		
	A 35% controlled entity of a person described in (a) or (b) above? If "Yes" to a, b, or c, provide detail in Part VI	11c		
Sec	tion B. Type I Supporting Organizations		.	
			Yes	No
1	Did the directors, trustees, or membership of one or more supported organizations have the power to			
	regularly appoint or elect at least a majority of the organization's directors or trustees at all times during the			
	tax year? 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 directors or trustees were allocated among the supported			
	organizations and what conditions or restrictions, if any, applied to such powers during the tax year.	1		
_				
2	Did the organization operate for the benefit of any supported organization other than the supported			
	organization(s) that operated, supervised, or controlled the supporting organization? 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.	2		
Sec	tion C. Type II Supporting Organizations		.	
			Yes	No
1	Were a majority of the organization's directors or trustees during the tax year also a majority of the directors			
	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			
<u></u>	the supported organization(s).	1		
Sec	tion D. All Type III Supporting Organizations		Vaa	Na
4	Did the organization provide to each of its supported organizations, by the last day of the fifth month of the		Yes	No
1	Did the organization provide to each of its supported organizations, by the last day of the fifth month of the	.0.		
	organization's tax year, (i) a written notice describing the type and amount of support provided during the prior	.ax		
	year, (ii) a copy of the Form 990 that was most recently filed as of the date of notification, and (iii) copies of the	4		
	organization's governing documents in effect on the date of notification, to the extent not previously provided?	1		
2	Were any of the organization's officers, directors, or trustees either (i) appointed or elected by the supported			
	organization(s) or (ii) serving on the governing body of a supported organization? If "No," explain in Part VI how	v		
	the organization maintained a close and continuous working relationship with the supported organization(s).	2		
3	By reason of the relationship described in (2), did the organization's supported organizations have a			
J	significant voice in the organization's investment policies and in directing the use of the organization's			
	income or assets at all times during the tax year? If "Yes," describe in Part VI the role the organization's			
	supported organizations played in this regard.	3		
Sec	tion E. Type III Functionally Integrated Supporting Organizations			
	Check the box next to the method that the organization used to satisfy the Integral Part Test during the year (so	e instruc	tions)).
a	☐ The organization satisfied the Activities Test. <i>Complete line 2 below.</i>		,	•
b				
С		ntity (see in	struct	tions)
2	Activities Test. Answer (a) and (b) below.	, ,	Yes	No
	Did substantially all of the organization's activities during the tax year directly further the exempt purposes of			
	the supported organization(s) to which the organization was responsive? If "Yes," then in Part VI identify			
	those supported organizations and explain how these activities directly furthered their exempt purposes,			
	how the organization was responsive to those supported organizations, and how the organization determined			
	that these activities constituted substantially all of its activities.	2a		
b	Did the activities described in (a) constitute activities that, but for the organization's involvement, one or more			
	of the organization's supported organization(s) would have been engaged in? If "Yes," explain in Part VI the			
	reasons for the organization's position that its supported organization(s) would have engaged in these			
	activities but for the organization's involvement.	2b		
3	Parent of Supported Organizations. Answer (a) and (b) below.			
а	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? Provide details in Part VI.	3a		
b	Did the organization exercise a substantial degree of direction over the policies, programs, and activities of each			
	of its supported organizations? If "Yes," describe in Part VI the role played by the organization in this regard.	3b		

instructions).

Pa	rt V Type III Non-Functionally Integrated 509(a)(3) Supporting Or	ganiz	ations	
1	Check here if the organization satisfied the Integral Part Test as a qualifying	trust o	on Nov. 20, 1970 (expla	in in Part VI). See
	instructions. All other Type III non-functionally integrated supporting organization	zation	s must complete Sectio	ns A through E.
Sec	tion 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			
СО	llection of gross income or for management, conservation, or			
ma	aintenance 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		
Sec	tion B - Minimum Asset Amount		(A) Prior Year	(B) Current Year (optional)
1	Aggregate fair market value of all non-exempt-use assets (see			, , ,
ins	structions for short tax year or assets held for part of year):			
	Average monthly value of securities	1a		
	Average monthly cash balances	1b		
	Fair market value of other non-exempt-use assets	1c		
	Total (add lines 1a, 1b, and 1c)	1d		
е	Discount claimed for blockage or other			
	actors (explain in detail in Part VI):			
2	Acquisition indebtedness applicable to non-exempt-use assets	2		
	Subtract line 2 from line 1d.	3		
4	Cash deemed held for exempt use. Enter 1-1/2% of line 3 (for greater amount,			
se	e instructions).	4		
5	Net value of non-exempt-use assets (subtract line 4 from line 3)	5		
6		6		
7	Recoveries of prior-year distributions	7		
8	Minimum Asset Amount (add line 7 to line 6)	8		
Sec	tion C - Distributable Amount			Current Year
1	Adjusted net income for prior year (from Section A, line 8, Column A)	1		
2	Enter 85% of line 1.	2		
3	Minimum asset amount for prior year (from Section B, line 8, Column A)	3		
4	Enter greater of line 2 or line 3.	4		
5	Income tax imposed in prior year	5		
6	Distributable Amount. Subtract line 5 from line 4, unless subject to			
en	nergency temporary reduction (see instructions).	6		

EEA Schedule A (Form 990 or 990-EZ) 2018

Sched	Lile A (Form 990 or 990-EZ) 2018 Chester Bowl Improvement TY Type III Non-Functionally Integrated 509(a)(3)		41-143	L0681 Page 7
	tion D - Distributions	, cappering ergani	anono (comunaca)	Current Year
1	Amounts paid to supported organizations to accomplish exem	npt purposes		
2	Amounts paid to perform activity that directly furthers exempt	purposes of supported		
	organizations, in excess of income from activity			
3	Administrative expenses paid to accomplish exempt purposes	s of supported organizati	ions	
4	Amounts paid to acquire exempt-use assets			
5	Qualified set-aside amounts (prior IRS approval required)			
6	Other distributions (describe in Part VI). See instructions.			
7	Total annual distributions. Add lines 1 through 6.			
8	Distributions to attentive supported organizations to which the	organization is respons	sive	
	(provide details in Part VI). See instructions.			
9	Distributable amount for 2018 from Section C, line 6			
10	Line 8 amount divided by Line 9 amount			
	Section E - Distribution Allocations (see instructions)	(i) Excess Distributions	(ii) Underdistributions Pre-2018	(iii) Distributable Amount for 2018
1	Distributable amount for 2018 from Section C, line 6			
2	Underdistributions, if any, for years prior to 2018			
	(reasonable cause required - explain in Part VI). See			
	instructions.			
3	Excess distributions carryover, if any, to 2018			
а	From 2013			
b	From 2014			
С	From 2015			
d	From 2016			
е	From 2017			
f	Total of lines 3a through e			
g	Applied to underdistributions of prior years			
h	Applied to 2018 distributable amount			
i	Carryover from 2013 not applied (see instructions)			
j	Remainder. Subtract lines 3g, 3h, and 3i from 3f.			
4	Distributions for 2018 from			
	Section D, line 7: \$			
а	Applied to underdistributions of prior years			
b	Applied to 2018 distributable amount			
С	Remainder. Subtract lines 4a and 4b from 4.			
5	Remaining underdistributions for years prior to 2018, 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 2018. Subtract lines 3h			
	and 4b from line 1. For result greater than zero, explain in			
	Part VI. See instructions			

EEA

8 Breakdown of line 7:
a Excess from 2014
b Excess from 2015
c Excess from 2016
d Excess from 2017
e Excess from 2018

7 Excess distributions carryover to 2019. Add lines 3j

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

SCHEDULE G (Form 990 or 990-EZ)

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.

2018

Open to Public

OMB No. 1545-0047

Department of the Treasury Internal Revenue Service

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

Inspection

Name of the organization						Employer ide	ntification number
Chester Bowl Improvement Clu	ıb					41-14	10681
Part I Fundraising Activities	. Complete if	the organi	zation ans	swered "Yes" on	Form 99	0, Part IV,	line 17.
Form 990-EZ filers are no	required to co	mplete this	part.				
1 Indicate whether the organization rais	ed funds through	any of the fo	ollowing activ	rities. Check all that ap	oply.		
a Mail solicitations		е 🗌	Solicitation	of non-government gra	ants		
b Internet and email solicitations		f 🗌	Solicitation of	of government grants			
c Phone solicitations		g 🗌	Special fund	draising events			
d In-person solicitations							
2a Did the organization have a written or	oral agreement v	with any indiv	ridual (includ	ing officers, directors,	trustees,		
or key employees listed in Form 990,	Part VII) or entity	in connectio	n with profes	ssional fundraising se	rvices?	□ Yo	es 🗌 No
b If "Yes," list the 10 highest paid individ	duals or entities (f	undraisers) p	oursuant to a	greements under which	ch the fund	draiser is to be	е
compensated at least \$5,000 by the o	organization.						
(i) Name and address of individual		(iii) Did fun	draiser have	(iv) Cross ressints		ount paid to	(vi) Amount paid to
(i) Name and address of individual or entity (fundraiser)	(ii) Activity	custody o	r control of	(iv) Gross receipts from activity	•	tained by) ser listed in	(or retained by)
		contrib	outions?	,		ol. (i)	organization
		Yes	No				
1							
2							
3							
4							
5							
6							
7							
8							
0							
9							
10							
•							
Total			•				
3 List all states in which the organization				tions or has been noti	fied it is ex	xempt from	
registration or licensing.	•						

Fundraising Events. Complete if the organization answered "Yes" on Form 990, Part IV, line 18, or reported more

Part II

		gross receipts greater than	\$5,000.			
		groot roos,pto groater than	(a) Event #1 Fall Fest (event type)	(b) Event #2 Sil. Auction (event type)	(c) Other events None (total number)	(d) Total events (add col. (a) through col. (c))
Revenue	1	Gross receipts	18,220	12,439		30,659
_	2	Less: Contributions	10.000	10.400		20.550
		line 2)	18,220	12,439		30,659
	4	Cash prizes				
	5	Noncash prizes				
enses	6	Rent/facility costs				
Direct Expenses	7	Food and beverages				
Dire	8	Entertainment				
	9	Other direct expenses	15,091			15,091
	10	Direct expense summary. Add lines	0 ()			15,091
Pa	11 rt	Net income summary. Subtract line Gaming. Complete if the or				15,568 more
		than \$15,000 on Form 990		Too on rollingoo, rain	iv, mio ro, or reported	
venue			(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	(a) Bingo		(c) Other gaming	
Revenue	1	Gross revenue	(a) Bingo		(c) Other gaming	
	1 2	Gross revenue	(a) Bingo		(c) Other gaming	
			(a) Bingo		(c) Other gaming	
Direct Expenses Revenue	2	Cash prizes	(a) Bingo		(c) Other gaming	
rect Expenses	2	Cash prizes		bingo/progressive bingo		
rect Expenses	2 3 4	Cash prizes	(a) Bingo Yes % No		(c) Other gaming Yes % No	
rect Expenses	2 3 4 5	Cash prizes	☐ Yes%	bingo/progressive bingo Yes % No	☐ Yes%	
rect Expenses	2 3 4 5	Cash prizes	Yes % No 2 through 5 in column (d)	bingo/progressive bingo Yes % No	☐ Yes % ☐ No	
6 Direct Expenses	2 3 4 5 6 7 8	Cash prizes	Yes % No 2 through 5 in column (d) ract line 7 from line 1, colu	bingo/progressive bingo Yes % No mn (d)	☐ Yes % ☐ No	col. (a) through col. (c))
Direct Expenses	2 3 4 5 6 7 8 Erris Is	Cash prizes	Yes % No 2 through 5 in column (d) ract line 7 from line 1, colu ion conducts gaming activ	bingo/progressive bingo Yes % No mn (d)	☐ Yes % ☐ No	col. (a) through col. (c))
Direct Expenses	2 3 4 5 6 7 8 Erris Is	Cash prizes	Yes % No 2 through 5 in column (d) ract line 7 from line 1, colu ion conducts gaming activ	bingo/progressive bingo Yes % No mn (d)	☐ Yes % ☐ No	col. (a) through col. (c))
9 a b	2 3 4 5 6 7 8 Err I Is Is If ' W	Cash prizes	Yes % No 2 through 5 in column (d) ract line 7 from line 1, colu ion conducts gaming activ gaming activities in each o	bingo/progressive bingo Yes % No mn (d)	☐ Yes% ☐ No	col. (a) through col. (c))

SCHEDULE 0 (Form 990 or 990-EZ)

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 990-EZ. ► Go to www.irs.gov/Form990 for the latest information.

OMB No. 1545-0047

Open to Public Inspection

Name of the organization Employer identification number Chester Bowl Improvement Club 41-1410681

01. Form 990 governing body review (Part VI, line 11)
Submitted to governing board for review and approval at board meeting prior to filing.
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02. Conflict of interest policy compliance (Part VI, line 12c)
Written conflict of interest policy reviewed and approved annually at board meeting
03. CEO, executive director, top management comp (Part VI, line 15a)
Executive director salary set by governing body based on experience, organization goals,
and industry comparables.
04. Other officer or key employee compensation (Part VI, line 15b
The compensation for the Executive Director and Program Operations Manager each are
researched and evaluated annually. The board uses market averages, performance, and
length of service to determine the salaries.
05. Governing documents, etc, available to public (Part VI, line 19)
Paper copies of form 990 and financials statements are available upon request. Minnesota
Attorney General also provides electronic copies of form 990 on guidestar.org.

Department of the Treasury Internal Revenue Service (99)

Name(s) shown on return

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.

Business or activity to which this form relates

Attachment Sequence No. 179

OMB No. 1545-0172

FORM 990 - 1 41-1410681 Chester Bowl Improvement Club **Election To Expense Certain Property Under Section 179** Note: If you have any listed property, complete Part V before you complete Part I. 1 1 2 Total cost of section 179 property placed in service (see instructions) 2 Threshold cost of section 179 property before reduction in limitation (see instructions) 3 3 4 Reduction in limitation. Subtract line 3 from line 2. If zero or less, enter -0-Dollar limitation for tax year. Subtract line 4 from line 1. If zero or less, enter -0-. If married filing 6 (a) Description of property (b) Cost (business use only) 7 Listed property. Enter the amount from line 29 8 Total elected cost of section 179 property. Add amounts in column (c), lines 6 and 7 9 9 10 10 11 Business income limitation. Enter the smaller of business income (not less than zero) or line 5. See instructions 11 Section 179 expense deduction. Add lines 9 and 10, but don't enter more than line 11 Carryover of disallowed deduction to 2019. Add lines 9 and 10, less line 12 Note: Don't use Part II or Part III below for listed property. Instead, use Part V. Special Depreciation Allowance and Other Depreciation (Don't include listed property. See instructions.) Special depreciation allowance for qualified property (other than listed property) placed in service during the tax year. See instructions 15 Property subject to section 168(f)(1) election $\dots \dots \dots$ 15 24,133 Other depreciation (including ACRS) MACRS Depreciation (Don't include listed property. See instructions.) 17 MACRS deductions for assets placed in service in tax years beginning before 2018 If you are electing to group any assets placed in service during the tax year into one or more general Section B - Assets Placed in Service During 2018 Tax Year Using the General Depreciation System (c) Basis for depreciation (b) Month and year (business/investment use (e) Convention (a) Classification of property placed in (f) Method (g) Depreciation deduction service only-see instructions) 19a 3-year property b 5-year property 2,057 7-year property Statement d 10-year property e 15-year property 20-year property 25-year property 25 yrs. Residential rental S/I 27.5 yrs. MM property 27.5 yrs. MM S/I 39 yrs. MM S/L Nonresidential real MM property Section C - Assets Placed in Service During 2018 Tax Year Using the Alternative Depreciation System 20a Class life S/L 12-year 12 yrs. S/L 30-year 30 yrs. MM S/L С d 40-year MM S/L Part IV Summary (See instructions.) Listed property. Enter amount from line 28 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 26,190 For assets shown above and placed in service during the current year, enter the portion of the basis attributable to section 263A costs 23

			Federal Supporting S	tatements	2018 PG01
Name(s) as shown or	n return		••		Tax ID Number
_Chester	Bowl	Improven	ment Club		41-1410681
			Form 4562 - Line	19c	Statement #567
Basis 24,646 4,160		RP 7 7	CV HY HY	Method SL SL	Deduction 1,760 297
Total					2,057

990 Overflow Statement		2018 Page 1
me(s) as shown on return		FEIN
hester Bowl Improvement Club		41-1410681
escription		Amount
icense and Permits	Total:	\$ 990 \$ 990
escription		Amount
ank Charges		\$ 72
Computer and Internet		2 031
	Total:	\$ 2,103