

Return of Organization Exempt from Income Tax

2002

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

Open to Public Inspection

Department of the Treasury Internal Revenue Service

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

A For the 2002 calendar year, or tax year beginning, 2002, and ending

- B Check if applicable: Address change, Name change, Initial return, Final return, Amended return, Application pending

29 IB WI 47-0596705 200312 OREGON TRAIL COMMUNITY FOUNDATION PO BOX 1344 SCOTTSBLUFF NE 69363-1344 P-83 P12

IRS

D Employer Identification Number 47-0596705 E Telephone number F Accounting method: Cash, Accrual, Other (MOD-CASH)

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

H and I are not applicable to section 527 organizations

- H (a) Is this a group return for affiliates? H (b) If Yes enter number of affiliates H (c) Are all affiliates included? H (d) Is this a separate return filed by an organization covered by a group ruling?

G Web site: N/A

J Organization type: 501(c) 3

K Check here if the organization's gross receipts are normally not more than \$25,000

I Enter 4-digit GEN M Check if the organization is not required to attach Schedule B

L Gross receipts Add lines 6b, 8b, 9b, and 10b to line 12: 234,972

Part I Revenue, Expenses, and Changes in Net Assets or Fund Balances

Table with 21 rows and 4 columns: Description, (A) Securities, (B) Other, Total. Includes rows for contributions, program revenue, membership dues, interest, dividends, gross rents, net rental income, gross amount from sales of assets, special events, gross sales of inventory, other revenue, total revenue, program services, management and general, fundraising, payments to affiliates, total expenses, excess of assets, net assets at beginning and end of year.

SCANNED JUN 20 2003

RECEIVED OCT 14 2003 OGDEN, UT

**Part II Statement of Functional Expenses** All organizations must complete column (A) Columns (B), (C), and (D) are required for section 501(c)(3) and (4) organizations and section 4947(a)(1) nonexempt charitable trusts but optional for others

Do not include amounts reported on line 6b, 8b, 9b, 10b, or 16 of Part I		(A) Total	(B) Program services	(C) Management and general	(D) Fundraising
22 Grants and allocations (att sch) See Stmt 2 (cash \$ 290,655 non-cash \$ _____)	22	290,655	290,655		
23 Specific assistance to individuals (att sch)	23				
24 Benefits paid to or for members (att sch)	24				
25 Compensation of officers, directors, etc	25	18,435		6,144	12,291.
26 Other salaries and wages	26				
27 Pension plan contributions	27				
28 Other employee benefits	28				
29 Payroll taxes	29				
30 Professional fundraising fees	30				
31 Accounting fees	31	950		950	
32 Legal fees	32				
33 Supplies	33	1,175	1,038	137	
34 Telephone	34	1,724	996	364	364
35 Postage and shipping	35	589	131	229	229
36 Occupancy	36	3,280	252	1,514	1,514
37 Equipment rental and maintenance	37				
38 Printing and publications	38	2,795	2,795.		
39 Travel	39	144	144		
40 Conferences, conventions, and meetings	40	206	206		
41 Interest	41				
42 Depreciation, depletion, etc (attach schedule)	42	9,877	9,843	34	
43 Other expenses not covered above (itemize)					
a See Statement 3	43a	11,922	9,600	2,247	75
b	43b				
c	43c				
d	43d				
e	43e				
44 Total functional expenses (add lines 22-43) Organizations completing columns (B) (D), carry these totals to lines 13-15	44	341,752	315,660	11,619	14,473

Joint Costs Check  if you are following SOP 98 2  
 Are any joint costs from a combined educational campaign and fundraising solicitation reported in (B) Program services?  Yes  No  
 If 'Yes, enter (i) the aggregate amount of these joint costs \$ \_\_\_\_\_, (ii) the amount allocated to program services \$ \_\_\_\_\_, (iii) the amount allocated to management and general \$ \_\_\_\_\_, and (iv) the amount allocated to fundraising \$ \_\_\_\_\_

**Part III Statement of Program Service Accomplishments**

What is the organization's primary exempt purpose? <input type="checkbox"/> COMMUNITY BETTERMENT	Program Service Expenses (Required for 501(c)(3) and (4) organizations and 4947(a)(1) trusts, but optional for others)
a <u>BENEFITTED STUDENTS WHO MIGHT NOT OTHERWISE HAVE AN OPPORTUNITY TO SEEK HIGHER EDUCATION THROUGH GRANTING SCHOLARSHIPS</u>  (Grants and allocations \$ 27,035 )	27,035
b <u>ENHANCE FACILITIES AND PROGRAMS WHICH RAISE THE COMMUNITY'S AWARENESS OF ITS HISTORY, SURROUNDING AND THE ARTS</u>  (Grants and allocations \$ 263,620 )	288,625.
c _____  (Grants and allocations \$ _____ )	
d _____  (Grants and allocations \$ _____ )	
e Other program services (Grants and allocations \$ _____ )	
f Total of Program Service Expenses (should equal line 44, column (B), program services)	315,660.

**Part IV Balance Sheets** (See Instructions)

Note: Where required, attached schedules and amounts within the description column should be for end-of year amounts only		(A) Beginning of year		(B) End of year
ASSETS	45 Cash – non interest-bearing	39,227.	45	41,952
	46 Savings and temporary cash investments	238,330.	46	224,416
	47 a Accounts receivable	47 a 2,400		
	b Less allowance for doubtful accounts	47 b	1,180	47 c 2,400
	48 a Pledges receivable	48 a 101,266		
	b Less allowance for doubtful accounts	48 b	95,490.	48 c 101,266
	49 Grants receivable			49
	50 Receivables from officers, directors, trustees, and key employees (attach schedule)			50
	51 a Other notes & loans receivable (attach sch)	51 a		
	b Less allowance for doubtful accounts	51 b		51 c
	52 Inventories for sale or use			52
	53 Prepaid expenses and deferred charges			53
	54 Investments – securities (attach schedule) See St 4 <input checked="" type="checkbox"/> Cost <input checked="" type="checkbox"/> FMV		856,507.	54 775,826
	55 a Investments – land, buildings, & equipment basis	55 a		
	b Less accumulated depreciation (attach schedule)	55 b		55 c
56 Investments – other (attach schedule)			56	
57 a Land, buildings, and equipment basis	57 a 370,263			
b Less accumulated depreciation (attach schedule) Statement 5	57 b 58,135	322,285	57 c 312,128.	
58 Other assets (describe ▶ See Statement 6)		100,025	58 100,025	
59 <b>Total assets</b> (add lines 45 through 58) (must equal line 74)		1,653,044	59 1,558,013	
LIABILITIES	60 Accounts payable and accrued expenses		60 14,825	27,250.
	61 Grants payable		61	
	62 Deferred revenue		1,000	62 1,377
	63 Loans from officers, directors, trustees, and key employees (attach schedule)			63
	64 a Tax-exempt bond liabilities (attach schedule)			64 a
	b Mortgages and other notes payable (attach schedule)			64 b
	65 Other liabilities (describe ▶)			65
	66 <b>Total liabilities</b> (add lines 60 through 65)		15,825.	66 28,627.
NET ASSETS OR FUND BALANCES	Organizations that follow SFAS 117, check here <input checked="" type="checkbox"/> and complete lines 67 through 69 and lines 73 and 74			
	67 Unrestricted		67 692,792	513,019
	68 Temporarily restricted		68 944,427	1,016,367
	69 Permanently restricted			69
	Organizations that do not follow SFAS 117, check here <input type="checkbox"/> and complete lines 70 through 74			
	70 Capital stock, trust principal, or current funds			70
	71 Paid-in or capital surplus, or land, building, and equipment fund			71
	72 Retained earnings, endowment, accumulated income, or other funds			72
73 <b>Total net assets or fund balances</b> (add lines 67 through 69 or lines 70 through 72, column (A) must equal line 19, column (B) must equal line 21)		1,637,219	73 1,529,386	
74 <b>Total liabilities and net assets/fund balances</b> (add lines 66 and 73)		1,653,044.	74 1,558,013	

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

BAA

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

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

<b>a</b>	Total revenue, gains, and other support per audited financial statements	<b>a</b>	N/A
<b>b</b>	Amounts included on line a but not on line 12, Form 990		
(1)	Net unrealized gains on investments \$		
(2)	Donated services and use of facilities \$		
(3)	Recoveries of prior year grants \$		
(4)	Other (specify)		
	----- \$		
	Add amounts on lines (1) through (4)	<b>b</b>	
<b>c</b>	Line a minus line b	<b>c</b>	
<b>d</b>	Amounts included on line 12, Form 990 but not on line a		
(1)	Investment expenses not included on line 6b, Form 990 \$		
(2)	Other (specify)		
	----- \$		
	Add amounts on lines (1) and (2)	<b>d</b>	
<b>e</b>	Total revenue per line 12, Form 990 (line c plus line d)	<b>e</b>	

<b>a</b>	Total expenses and losses per audited financial statements	<b>a</b>	N/A
<b>b</b>	Amounts included on line a but not on line 17, Form 990		
(1)	Donated services and use of facilities \$		
(2)	Prior year adjustments reported on line 20, Form 990 \$		
(3)	Losses reported on line 20, Form 990 \$		
(4)	Other (specify)		
	----- \$		
	Add amounts on lines (1) through (4)	<b>b</b>	
<b>c</b>	Line a minus line b	<b>c</b>	
<b>d</b>	Amounts included on line 17, Form 990 but not on line a		
(1)	Investment expenses not included on line 6b, Form 990 \$		
(2)	Other (specify)		
	----- \$		
	Add amounts on lines (1) and (2)	<b>d</b>	
<b>e</b>	Total expenses per line 17, Form 990 (line c plus line d)	<b>e</b>	

**Part V List of Officers, Directors, Trustees, and Key Employees** (List each one even if not compensated, see instructions)

(A) Name and address	(B) Title and average hours per week devoted to position	(C) Compensation (if not paid, enter -0-)	(D) Contributions to employee benefit plans and deferred compensation	(E) Expense account and other allowances
See Statement 7		18,435.	0.	0.
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75 Did any officer, director, trustee, or key employee receive aggregate compensation of more than \$100,000 from your organization and all related organizations, of which more than \$10,000 was provided by the related organizations?  Yes  No

If 'Yes' attach schedule - see instructions

**Part VI Other Information** (See instructions)

Yes No

<b>76</b> Did the organization engage in any activity not previously reported to the IRS? If 'Yes,' attach a detailed description of each activity	<b>76</b>		X
<b>77</b> Were any changes made in the organizing or governing documents but not reported to the IRS? If 'Yes,' attach a conformed copy of the changes	<b>77</b>		X
<b>78a</b> Did the organization have unrelated business gross income of \$1,000 or more during the year covered by this return?	<b>78a</b>		X
<b>b</b> If 'Yes,' has it filed a tax return on Form 990-T for this year?	<b>78b</b>	N/A	
<b>79</b> Was there a liquidation, dissolution, termination, or substantial contraction during the year? If 'Yes,' attach a statement	<b>79</b>		X
<b>80a</b> Is the organization related (other than by association with a statewide or nationwide organization) through common membership, governing bodies, trustees, officers, etc., to any other exempt or nonexempt organization?	<b>80a</b>		X
<b>b</b> If 'Yes,' enter the name of the organization <u>N/A</u> and check whether it is <input type="checkbox"/> exempt or <input type="checkbox"/> nonexempt			
<b>81a</b> Enter direct or indirect political expenditures. See line 81 instructions	<b>81a</b>	0	
<b>b</b> Did the organization file Form 1120-POL for this year?	<b>81b</b>		X
<b>82a</b> Did the organization receive donated services or the use of materials, equipment, or facilities at no charge or at substantially less than fair rental value?	<b>82a</b>		X
<b>b</b> If 'Yes,' you may indicate the value of these items here. Do not include this amount as revenue in Part I or as an expense in Part II. (See instructions in Part III)	<b>82b</b>	N/A	
<b>83a</b> Did the organization comply with the public inspection requirements for returns and exemption applications?	<b>83a</b>	X	
<b>b</b> Did the organization comply with the disclosure requirements relating to quid pro quo contributions?	<b>83b</b>	X	
<b>84a</b> Did the organization solicit any contributions or gifts that were not tax deductible?	<b>84a</b>		X
<b>b</b> If 'Yes,' did the organization include with every solicitation an express statement that such contributions or gifts were not tax deductible?	<b>84b</b>	N/A	
<b>85 501(c)(4), (5), or (6) organizations</b> <b>a</b> Were substantially all dues nondeductible by members?	<b>85a</b>	N/A	
<b>b</b> Did the organization make only in-house lobbying expenditures of \$2,000 or less? If 'Yes' was answered to either 85a or 85b, do not complete 85c through 85h below unless the organization received a waiver for proxy tax owed for the prior year	<b>85b</b>	N/A	
<b>c</b> Dues, assessments, and similar amounts from members	<b>85c</b>	N/A	
<b>d</b> Section 162(e) lobbying and political expenditures	<b>85d</b>	N/A	
<b>e</b> Aggregate nondeductible amount of section 6033(e)(1)(A) dues notices	<b>85e</b>	N/A	
<b>f</b> Taxable amount of lobbying and political expenditures (line 85d less 85e)	<b>85f</b>	N/A	
<b>g</b> Does the organization elect to pay the section 6033(e) tax on the amount on line 85f?	<b>85g</b>	N/A	
<b>h</b> If section 6033(e)(1)(A) dues notices were sent, does the organization agree to add the amount on line 85f to its reasonable estimate of dues allocable to nondeductible lobbying and political expenditures for the following tax year?	<b>85h</b>	N/A	
<b>86 501(c)(7) organizations</b> Enter <b>a</b> Initiation fees and capital contributions included on line 12	<b>86a</b>	N/A	
<b>b</b> Gross receipts, included on line 12, for public use of club facilities	<b>86b</b>	N/A	
<b>87 501(c)(12) organizations</b> Enter <b>a</b> Gross income from members or shareholders	<b>87a</b>	N/A	
<b>b</b> Gross income from other sources. (Do not net amounts due or paid to other sources against amounts due or received from them.)	<b>87b</b>	N/A	
<b>88</b> At any time during the year, did the organization own a 50% or greater interest in a taxable corporation or partnership, or an entity disregarded as separate from the organization under Regulations sections 301.7701-2 and 301.7701-3? If 'Yes,' complete Part IX	<b>88</b>		X
<b>89a 501(c)(3) organizations</b> Enter Amount of tax imposed on the organization during the year under section 4911 <u>0</u> , section 4912 <u>0</u> , section 4955 <u>0</u> .			
<b>b 501(c)(3) and 501(c)(4) organizations</b> Did the organization engage in any section 4958 excess benefit transaction during the year or did it become aware of an excess benefit transaction from a prior year? If 'Yes,' attach a statement explaining each transaction	<b>89b</b>		X
<b>c</b> Enter Amount of tax imposed on the organization managers or disqualified persons during the year under sections 4912, 4955, and 4958			0.
<b>d</b> Enter Amount of tax on line 89c, above, reimbursed by the organization			0.
<b>90a</b> List the states with which a copy of this return is filed <u>None</u>			
<b>b</b> Number of employees employed in the pay period that includes March 12, 2002 (See instructions)	<b>90b</b>	0	
<b>91</b> The books are in care of <u>TRAVIS HINER</u> Telephone number <u>(308) 635-3229</u> Located at <u>115 RAILWAY AVE, SCOTTSBLUFF, NE</u> ZIP + 4 <u>69361</u>			
<b>92 Section 4947(a)(1) nonexempt charitable trusts filing Form 990 in lieu of Form 1041</b> - Check here <input type="checkbox"/> and enter the amount of tax-exempt interest received or accrued during the tax year <u>92</u>			N/A

**Part VII Analysis of Income-Producing Activities** (See instructions)

Note: Enter gross amounts unless otherwise indicated

	Unrelated business income		Excluded by section 512, 513, or 514		(E) Related or exempt function income
	(A) Business code	(B) Amount	(C) Exclusion code	(D) Amount	
93 Program service revenue					
a MDSE SALES			1	694	
b					
c					
d					
e					
f Medicare/Medicaid payments					
g Fees & contracts from government agencies					
94 Membership dues and assessments					
95 Interest on savings & temporary cash invmnts			14	27,057	
96 Dividends & interest from securities			14	291	
97 Net rental income or (loss) from real estate					
a debt-financed property					
b not debt-financed property					
98 Net rental income or (loss) from pers prop					
99 Other investment income					
100 Gain or (loss) from sales of assets other than inventory					
101 Net income or (loss) from special events			1	2,647	
102 Gross profit or (loss) from sales of inventory					
103 Other revenue a					
b OTHER INCOME			1	3,508	
c UNREAL LOSS ON INVES			18	-124,965	
d					
e					
104 Subtotal (add columns (B), (D), and (E))				-90,768.	
105 Total (add line 104, columns (B), (D), and (E))					-90,768.

Note: Line 105 plus line 1d, Part I, should equal the amount on line 12, Part I

**Part VIII Relationship of Activities to the Accomplishment of Exempt Purposes** (See instructions)

Line No	Explain how each activity for which income is reported in column (E) of Part VII contributed importantly to the accomplishment of the organization's exempt purposes (other than by providing funds for such purposes)
N/A	

**Part IX Information Regarding Taxable Subsidiaries and Disregarded Entities** (See instructions)

(A) Name, address, and EIN of corporation, partnership, or disregarded entity	(B) Percentage of ownership interest	(C) Nature of activities	(D) Total income	(E) End-of-year assets
N/A	%			
	%			
	%			
	%			

**Part X Information Regarding Transfers Associated with Personal Benefit Contracts** (See instructions)

- a Did the organization, during the year, receive any funds, directly or indirectly, to pay premiums on a personal benefit contract?  Yes  No
  - b Did the organization, during the year, pay premiums, directly or indirectly, on a personal benefit contract?  Yes  No
- Note: If Yes to (b), file Form 8870 and Form 4720 (see instructions)

Please Sign Here

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

Signature of officer: *Travis S. Hiner*

Type or print name and title: TRAVIS S. HINER

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Paid Preparer's Use Only

Preparer's signature: *Lonnie Miller*

Firm's name (or yours if self-employed) address and ZIP + 4: LONNIE MILLER, Dana F Cole & Company, LLC, P O. Box 2009, Scottsbluff, NE 69363-2009

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

**Organization Exempt Under**  
**Section 501(c)(3)**

OMB No 1545-0047

(Except Private Foundation) and Section 501(e), 501(f), 501(k),  
501(n), or Section 4947(a)(1) Nonexempt Charitable Trust

**2002**

Department of the Treasury  
Internal Revenue Service

▶ **MUST be completed by the above organizations and attached to their Form 990 or 990-EZ**

Name of the organization

Employer identification number

OREGON TRAIL COMMUNITY FOUNDATION, INC

47-0596705

**Part I Compensation of the Five Highest Paid Employees Other Than Officers, Directors, and Trustees**

(See instructions List each one If there are none, enter 'None')

(a) Name and address of each employee paid more than \$50,000	(b) Title and average hours per week devoted to position	(c) Compensation	(d) Contributions to employee benefit plans and deferred compensation	(e) Expense account and other allowances
None				
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Total number of other employees paid over \$50,000 ▶	0			

**Part II Compensation of the Five Highest Paid Independent Contractors for Professional Services**

(See instructions List each one (whether individuals or firms) If there are none, enter 'None')

(a) Name and address of each independent contractor paid more than \$50,000	(b) Type of service	(c) Compensation
None		
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Total number of others receiving over \$50,000 for professional services ▶	0	

**Part III** Statements About Activities (See instructions )

1 During the year, has the organization attempted to influence national, state, or local legislation, including any attempt to influence public opinion on a legislative matter or referendum? If 'Yes,' enter the total expenses paid or incurred in connection with the lobbying activities ▶ \$ N/A

(Must equal amounts on line 38, Part VI-A, or line 1 of Part VI-B )

Organizations that made an election under section 501(h) by filing Form 5768 must complete Part VI-A. Other organizations checking 'Yes,' must complete Part VI-B AND attach a statement giving a detailed description of the lobbying activities

2 During the year, has the organization, either directly or indirectly, engaged in any of the following acts with any substantial contributors, trustees, directors, officers, creators, key employees, or members of their families, or with any taxable organization with which any such person is affiliated as an officer, director, trustee, majority owner, or principal beneficiary? (If the answer to any question is 'Yes,' attach a detailed statement explaining the transactions )

a Sale, exchange, or leasing of property?

b Lending of money or other extension of credit?

c Furnishing of goods, services, or facilities?

d Payment of compensation (or payment or reimbursement of expenses if more than \$1,000)?

e Transfer of any part of its income or assets?

3 Does the organization make grants for scholarships, fellowships, student loans, etc? (See Note below )

4 Do you have a section 403(b) annuity plan for your employees?

Note: Attach a statement to explain how the organization determines that individuals or organizations receiving grants or loans from it in furtherance of its charitable programs qualify to receive payments

	Yes	No
1		X
2a		X
2b		X
2c		X
2d		X
2e		X
3	X	
4		X

**Part IV** Reason for Non-Private Foundation Status (See instructions )

The organization is not a private foundation because it is (Please check only ONE applicable box )

5  A church, convention of churches, or association of churches Section 170(b)(1)(A)(i)

6  A school Section 170(b)(1)(A)(ii) (Also complete Part V )

7  A hospital or a cooperative hospital service organization Section 170(b)(1)(A)(iii)

8  A Federal, state, or local government or governmental unit Section 170(b)(1)(A)(v)

9  A medical research organization operated in conjunction with a hospital Section 170(b)(1)(A)(iii) Enter the hospital's name, city, and state ▶

10  An organization operated for the benefit of a college or university owned or operated by a governmental unit Section 170(b)(1)(A)(iv) (Also complete the Support Schedule in Part IV-A )

11a  An organization that normally receives a substantial part of its support from a governmental unit or from the general public Section 170(b)(1)(A)(vi) (Also complete the Support Schedule in Part IV-A )

11b  A community trust Section 170(b)(1)(A)(vi) (Also complete the Support Schedule in Part IV A )

12  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 charitable, etc, 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) (Also complete the Support Schedule in Part IV-A )

13  An organization that is not controlled by any disqualified persons (other than foundation managers) and supports organizations described in (1) lines 5 through 12 above, or (2) section 501(c)(4), (5), or (6), if they meet the test of section 509(a)(2) (See section 509(a)(3) )

Provide the following information about the supported organizations (See instructions )

(a) Name(s) of supported organization(s)	(b) Line number from above

14  An organization organized and operated to test for public safety Section 509(a)(4) (See instructions )



**Part IV-A Support Schedule** (Complete only if you checked a box on line 10, 11, or 12) *Use cash method of accounting*

*Note: You may use the worksheet in the instructions for converting from the accrual to the cash method of accounting*

Calendar year (or fiscal year beginning in)	(a) 2001	(b) 2000	(c) 1999	(d) 1998	(e) Total	
15 Gifts, grants, and contributions received (Do not include unusual grants See line 28)	414,975.	538,242	567,616.	421,560.	1,942,393	
16 Membership fees received						
17 Gross receipts from admissions, merchandise sold or services performed, or furnishing of facilities in any activity that is related to the organization's charitable, etc, purpose	11,869	115,328	34,958.	36,740.	198,895.	
18 Gross income from interest, dividends, amounts received from payments on securities loans (section 512(a)(5)), rents, royalties, and unrelated business taxable income (less section 511 taxes) from businesses acquired by the organization after June 30, 1975	33,992	44,319	35,082.	37,855	151,248.	
19 Net income from unrelated business activities not included in line 18						
20 Tax revenues levied for the organization's benefit and either paid to it or expended on its behalf						
21 The value of services or facilities furnished to the organization by a governmental unit without charge Do not include the value of services or facilities generally furnished to the public without charge						
22 Other income Attach a schedule Do not include gain or (loss) from sale of capital assets						
23 Total of lines 15 through 22	460,836.	697,889	637,656.	496,155	2,292,536.	
24 Line 23 minus line 17	448,967	582,561	602,698	459,415.	2,093,641	
25 Enter 1% of line 23	4,608	6,979	6,377	4,962.		
26 Organizations described on lines 10 or 11	a Enter 2% of amount in column (e), line 24				26a	41,873
b Prepare a list for your records to show the name of and amount contributed by each person (other than a governmental unit or publicly supported organization) whose total gifts for 1998 through 2001 exceeded the amount shown in line 26a Do not file this list with your return Enter the total of all these excess amounts					26b	453,591.
c Total support for section 509(a)(1) test Enter line 24, column (e)					26c	2,093,641
d Add Amounts from column (e) for lines	18	151,248.	19		26d	604,839.
	22		26b	453,591.	26e	1,488,802.
e Public support (line 26c minus line 26d total)					26e	1,488,802.
f Public support percentage (line 26e (numerator) divided by line 26c (denominator))					26f	71 11 %
27 Organizations described on line 12: N/A						
a For amounts included in lines 15, 16, and 17 that were received from a 'disqualified person,' prepare a list for your records to show the name of, and total amounts received in each year from, each 'disqualified person' Do not file this list with your return Enter the sum of such amounts for each year	(2001) _____ (2000) _____ (1999) _____ (1998) _____					
b For any amount included in line 17 that was received from each person (other than 'disqualified persons'), prepare a list for your records to show the name of, and amount received for each year, that was more than the larger of (1) the amount on line 25 for the year or (2) \$5,000 (Include in the list organizations described in lines 5 through 11, as well as individuals) Do not file this list with your return After computing the difference between the amount received and the larger amount described in (1) or (2), enter the sum of these differences (the excess amounts) for each year	(2001) _____ (2000) _____ (1999) _____ (1998) _____					
c Add Amounts from column (e) for lines	15		16		27c	
	17	20	21		27d	
d Add Line 27a total _____ and line 27b total _____					27e	
e Public support (line 27c total minus line 27d total)					27e	
f Total support for section 509(a)(2) test Enter amount from line 23, column (e)					27f	
g Public support percentage (line 27e (numerator) divided by line 27f (denominator))					27g	%
h Investment income percentage (line 18, column (e) (numerator) divided by line 27f (denominator))					27h	%

28 Unusual Grants For an organization described in line 10, 11, or 12 that received any unusual grants during 1998 through 2001, prepare a list for your records to show, for each year, the name of the contributor, the date and amount of the grant, and a brief description of the nature of the grant Do not file this list with your return Do not include these grants in line 15

**Part V Private School Questionnaire** (See instructions )  
 (To be completed ONLY by schools that checked the box on line 6 in Part IV)

		N/A	
		Yes	No
<b>29</b>	Does the organization have a racially nondiscriminatory policy toward students by statement in its charter, bylaws, other governing instrument, or in a resolution of its governing body?		
<b>30</b>	Does the organization include a statement of its racially nondiscriminatory policy toward students in all its brochures, catalogues, and other written communications with the public dealing with student admissions, programs, and scholarships?		
<b>31</b>	Has the organization publicized its racially nondiscriminatory policy through newspaper or broadcast media during the period of solicitation for students, or during the registration period if it has no solicitation program, in a way that makes the policy known to all parts of the general community it serves? If 'Yes,' please describe, if 'No,' please explain (If you need more space, attach a separate statement ) ----- ----- -----		
<b>32</b>	Does the organization maintain the following		
<b>a</b>	Records indicating the racial composition of the student body, faculty, and administrative staff?		
<b>b</b>	Records documenting that scholarships and other financial assistance are awarded on a racially nondiscriminatory basis?		
<b>c</b>	Copies of all catalogues, brochures, announcements, and other written communications to the public dealing with student admissions, programs, and scholarships?		
<b>d</b>	Copies of all material used by the organization or on its behalf to solicit contributions?  If you answered 'No' to any of the above, please explain (If you need more space, attach a separate statement ) ----- -----		
<b>33</b>	Does the organization discriminate by race in any way with respect to		
<b>a</b>	Students' rights or privileges?		
<b>b</b>	Admissions policies?		
<b>c</b>	Employment of faculty or administrative staff?		
<b>d</b>	Scholarships or other financial assistance?		
<b>e</b>	Educational policies?		
<b>f</b>	Use of facilities?		
<b>g</b>	Athletic programs?		
<b>h</b>	Other extracurricular activities?  If you answered 'Yes' to any of the above, please explain (If you need more space, attach a separate statement ) ----- ----- -----		
<b>34a</b>	Does the organization receive any financial aid or assistance from a governmental agency?		
<b>b</b>	Has the organization's right to such aid ever been revoked or suspended? If you answered 'Yes' to either 34a or b, please explain using an attached statement		
<b>35</b>	Does the organization certify that it has complied with the applicable requirements of sections 4 01 through 4 05 of Rev Proc 75-50, 1975-2 C B 587, covering racial nondiscrimination? If 'No,' attach an explanation		

**Part VI-A Lobbying Expenditures by Electing Public Charities** (See instructions )  
 (To be completed ONLY by an eligible organization that filed Form 5768)

N/A

Check  **a** if the organization belongs to an affiliated group Check  **b** if you checked 'a' and 'limited control' provisions apply

**Limits on Lobbying Expenditures**

(The term 'expenditures' means amounts paid or incurred )

	(a) Affiliated group totals	(b) To be completed for ALL electing organizations
<b>36</b> Total lobbying expenditures to influence public opinion (grassroots lobbying)	<b>36</b>	
<b>37</b> Total lobbying expenditures to influence a legislative body (direct lobbying)	<b>37</b>	
<b>38</b> Total lobbying expenditures (add lines 36 and 37)	<b>38</b>	
<b>39</b> Other exempt purpose expenditures	<b>39</b>	
<b>40</b> Total exempt purpose expenditures (add lines 38 and 39)	<b>40</b>	
<b>41</b> Lobbying nontaxable amount Enter the amount from the following table —		
<b>If the amount on line 40 is —</b>		
Not over \$500,000		
Over \$500,000 but not over \$1,000,000		
Over \$1,000,000 but not over \$1,500,000		
Over \$1,500,000 but not over \$17,000,000		
Over \$17,000,000		
<b>The lobbying nontaxable amount is —</b>		
20% of the amount on line 40		
\$100,000 plus 15% of the excess over \$500,000		
\$175,000 plus 10% of the excess over \$1,000,000		
\$225,000 plus 5% of the excess over \$1,500,000		
\$1,000,000		
<b>42</b> Grassroots nontaxable amount (enter 25% of line 41)	<b>42</b>	
<b>43</b> Subtract line 42 from line 36 Enter -0- if line 42 is more than line 36	<b>43</b>	
<b>44</b> Subtract line 41 from line 38 Enter -0- if line 41 is more than line 38	<b>44</b>	

**Caution:** If there is an amount on either line 43 or line 44, you must file Form 4720

**4 -Year Averaging Period Under Section 501(h)**

(Some organizations that made a section 501(h) election do not have to complete all of the five columns below  
 See the instructions for lines 45 through 50 )

Calendar year (or fiscal year beginning in) ▶	Lobbying Expenditures During 4 -Year Averaging Period				
	(a) 2002	(b) 2001	(c) 2000	(d) 1999	(e) Total
<b>45</b> Lobbying nontaxable amount					
<b>46</b> Lobbying ceiling amount (150% of line 45(e))					
<b>47</b> Total lobbying expenditures					
<b>48</b> Grassroots non-taxable amount					
<b>49</b> Grassroots ceiling amount (150% of line 48(e))					
<b>50</b> Grassroots lobbying expenditures					

**Part VI-B Lobbying Activity by Nonelecting Public Charities**  
 (For reporting only by organizations that did not complete Part VI-A) (See instructions )

N/A

During the year, did the organization attempt to influence national, state or local legislation, including any attempt to influence public opinion on a legislative matter or referendum, through the use of

- a Volunteers
- b Paid staff or management (Include compensation in expenses reported on lines c through h )
- c Media advertisements
- d Mailings to members, legislators, or the public
- e Publications, or published or broadcast statements
- f Grants to other organizations for lobbying purposes
- g Direct contact with legislators, their staffs, government officials, or a legislative body
- h Rallies, demonstrations, seminars, conventions, speeches, lectures, or any other means
- i Total lobbying expenditures (add lines c through h )

Yes	No	Amount

If 'Yes' to any of the above, also attach a statement giving a detailed description of the lobbying activities

Part VII Information Regarding Transfers To and Transactions and Relationships With Noncharitable Exempt Organizations (See instructions)

51 Did the reporting organization directly or indirectly engage in any of the following with any other organization described in section 501(c) of the Code (other than section 501(c)(3) organizations) or in section 527, relating to political organizations?

a Transfers from the reporting organization to a noncharitable exempt organization of

Table with 3 columns: Question, Yes, No. Rows include 51 a (i) Cash (Yes: X), a (ii) Other assets (No: X), b (i) Sales or exchanges of assets (No: X), b (ii) Purchases of assets (No: X), b (iii) Rental of facilities (No: X), b (iv) Reimbursement arrangements (No: X), b (v) Loans or loan guarantees (No: X), b (vi) Performance of services (No: X), c Sharing of facilities (No: X).

- (i) Cash
(ii) Other assets
b Other transactions
(i) Sales or exchanges of assets with a noncharitable exempt organization
(ii) Purchases of assets from a noncharitable exempt organization
(iii) Rental of facilities, equipment, or other assets
(iv) Reimbursement arrangements
(v) Loans or loan guarantees
(vi) Performance of services or membership or fundraising solicitations

c Sharing of facilities, equipment, mailing lists, other assets, or paid employees

d If the answer to any of the above is 'Yes,' complete the following schedule. Column (b) should always show the fair market value of the goods, other assets, or services given by the reporting organization. If the organization received less than fair market value in any transaction or sharing arrangement, show in column (d) the value of the goods, other assets, or services received.

Table with 4 columns: (a) Line no, (b) Amount involved, (c) Name of noncharitable exempt organization, (d) Description of transfers, transactions, and sharing arrangements. Row 1: 51A1, 217,730, TWIN CITIES DEVELOPMENT, ECONOMIC DEVELOPMENT GRANT.

52a Is the organization directly or indirectly affiliated with, or related to, one or more tax-exempt organizations described in section 501(c) of the Code (other than section 501(c)(3)) or in section 527?

Yes [ ] No [X]

b If 'Yes,' complete the following schedule

Table with 3 columns: (a) Name of organization, (b) Type of organization, (c) Description of relationship. Row 1: N/A.

## OREGON TRAIL COMMUNITY FOUNDATION, INC.

47-0596705

Statement 1  
Form 990, Part I, Line 9  
Net Income (Loss) from Special Events

Special Events	Gross Receipts	Less Contributions	Gross Revenue	Less Direct Expenses	Net Income (Loss)
NEBRASKA FOOTBALL GAME FUNDRAISER					
	3,700	0.	3,700	1,053.	2,647
Total	\$ 3,700	\$ 0.	\$ 3,700	\$ 1,053.	\$ 2,647

Statement 2  
Form 990, Part II, Line 22  
Grants and Allocations

Cash Grants and Allocations

Class of Activity. Donee's Name Relationship of Donee. Amount Given.	SCHOLARSHIPS SEVERAL INDIVIDUALS NONE	\$ 27,621
Class of Activity Donee's Name Relationship of Donee: Amount Given	YOUTH PROTECTION CAPSTONE SCOTTSDLUFF, NE 69361 NONE	11,334
Class of Activity Donee's Name Relationship of Donee: Amount Given	HISTORICAL PRESERVATION SEACREST NEWSPAPER LEGACY FUND SCOTTSDLUFF, NE 69361 NONE	3,000
Class of Activity: Donee's Name Donee's Address Amount Given	COMMUNITY DEVELOPMENT TWIN CITIES DEVELOPMENT 1517 BROADWAY SCOTTSDLUFF, NE 69361	217,730
Class of Activity: Donee's Name. Donee's Address. Relationship of Donee. Amount Given:	GOVERNMENT - RECREATION CITY OF SCOTTSDLUFF 1818 AVE A SCOTTSDLUFF, NE 69361 NONE	2,400
Class of Activity: Donee's Name Relationship of Donee: Amount Given	COMMUNITY HISTORICAL EVEN OREGON TRAIL DAYS GERING, NE 69341 NONE	1,500
Class of Activity. Donee's Name. Relationship of Donee:	TEEN SCHOOLS PROGRAMS SCOTTSDLUFF HIGH SCHOOL SCOTTSDLUFF NE 69361 NONE	

## OREGON TRAIL COMMUNITY FOUNDATION, INC.

47-0596705

Statement 2 (continued)  
Form 990, Part II, Line 22  
Grants and Allocations

Cash Grants and Allocations

Amount Given		\$	1,500
Class of Activity:	COMMUNITY CELEBRATIONS		
Donee's Name:	SCB/GERING CHAMBER OF COMMERC		
Donee's Address:	1517 BROADWAY		
	SCOTTSBLUFF NE 69361		
Relationship of Donee:	NONE		
Amount Given			1,000
Class of Activity:	COMMUNITY PRESERVATION		
Donee's Name:	NORTH PLATTE VALLEY MUSEUM		
	GERING, NE 69341		
Relationship of Donee:	NONE		
Amount Given			5,500.
Class of Activity:	CHILDREN'S AID PROGRAM		
Donee's Name:	SUMMER PROGRAM FOR HANDICAPPED		
	SCOTTSBLUFF, NE 69361		
Relationship of Donee:	NONE		
Amount Given			500
Class of Activity:	HISTORICAL PRESERVATION		
Donee's Name:	FRIENDS OF THE MIDWEST THEATRE		
	SCOTTSBLUFF NE 69361		
Relationship of Donee:	NONE		
Amount Given:			7,386
Class of Activity:	COMMUNITY DEVELOPMENT		
Donee's Name:	THEATRE WEST FUND		
	SCOTTSBLUFF, NE 69361		
Relationship of Donee:	NONE		
Amount Given			2,850
Class of Activity:	YOUTH DEVELOPMENT		
Donee's Name:	TEAMMATES		
	SCOTTSBLUFF, NE 69361		
Relationship of Donee:	NONE		
Amount Given			8,334.

Total Grants and Allocations \$ 290,655

## OREGON TRAIL COMMUNITY FOUNDATION, INC.

47-0596705

Statement 3  
Form 990, Part II, Line 43  
Other Expenses

	(A) Total	(B) Program Services	(C) Management & General	(D) Fundraising
ADMIN SERVICES	7,000	7,000.		
ADVERTISING	1,699.	1,699		
BOARD EXPENSE	1,145.		1,145.	
DUES	126		126	
FUNDRAISING EXPENSE	57	57		
INSURANCE	1,400	500	900	
MISCELLANEOUS	331	331		
OFFICE EXPENSE	164.	13	76	75.
Total	<u>\$ 11,922.</u>	<u>\$ 9,600</u>	<u>\$ 2,247</u>	<u>\$ 75.</u>

Statement 4  
Form 990, Part IV, Line 54  
Investments - Securities

Corporate Stocks	Valuation Method	Amount
VANGUARD INDEX TRUST 500	Market Value	\$ 89,534.
VANGUARD INDEX TRUST SMALL CAPS	Market Value	117,011.
VANGUARD INDEX TRUST TOTAL STOCK MKT	Market Value	201,803.
VANGUARD GROWTH & INCOME FUND	Market Value	63,220.
Total		<u>\$ 471,568.</u>

Corporate Bonds	Valuation Method	Amount
VANGUARD S-T BOND INDEX FUND	Market Value	36,120
VANGUARD INTERMEDIATE-TERM BOND INDEX FU	Market Value	95,211
VANGUARD INDEX TRUST TOTAL BOND MARKET	Market Value	135,427
Total		<u>\$ 266,758</u>

Other Securities	Valuation Method	Amount
50% INTEREST IN FARMING VENTURE	Cost	37,500.
Total		<u>\$ 37,500</u>

Total Investments - Securities \$ 775,826

## OREGON TRAIL COMMUNITY FOUNDATION, INC.

47-0596705

**Statement 5**  
**Form 990, Part IV, Line 57**  
**Land, Buildings, and Equipment**

Category	Basis	Accum. Deprec	Book Value
Furniture and Fixtures	\$ 65,263	\$ 32,312	\$ 32,951.
Buildings	185,000	25,823.	159,177.
Land	120,000.		120,000
Total	<u>\$ 370,263</u>	<u>\$ 58,135.</u>	<u>\$ 312,128</u>

**Statement 6**  
**Form 990, Part IV, Line 58**  
**Other Assets**

SCULPTURES	\$ 100,000
SECURITY DEPOSIT	25
Total	<u>\$ 100,025.</u>

**Statement 7**  
**Form 990, Part V**  
**List of Officers, Directors, Trustees, and Key Employees**

Name and Address	Title and Average Hours Per Week Devoted	Compen- sation	Contri- bution to EBP & DC	Expense Account/ Other
JOE CRAIG P O BOX 1709 SCOTTSBLUFF, NE 69361	Director None	\$ 0.	\$ 0.	\$ 0.
JAMALEE CLARK P O. BOX 531 GERING, NE 69341	DIRECTOR None	0.	0.	0.
ANN BAKER 2213 4TH AVENUE SCOTTSBLUFF, NE 69361	DIRECTOR None	0.	0	0.
CATHERINE SIMMONS 1920 AVENUE O SCOTTSBLUFF, NE 69361	Vice Chairman None	0.	0	0
KENNETH M. GREEN 220283 E 42ND SCOTTSBLUFF, NE 69361	DIRECTOR None	0.	0.	0
BETTY HENDERSON 1906 7TH AVENUE SCOTTSBLUFF, NE 69361	DIRECTOR None	0.	0	0.



## OREGON TRAIL COMMUNITY FOUNDATION, INC.

47-0596705

Statement 7 (continued)  
Form 990, Part V  
List of Officers, Directors, Trustees, and Key Employees

<u>Name and Address</u>	<u>Title and Average Hours Per Week Devoted</u>	<u>Compen- sation</u>	<u>Contri- bution to EBP &amp; DC</u>	<u>Expense Account/ Other</u>
TRAVIS HINER 1214 MEADOWLARK DRIVE SCOTTSBLUFF, NE 69361	Pres/Treas None	\$ 0.	\$ 0.	\$ 0.
DOUG KENT 1402 AVENUE B SCOTTSBLUFF, NE 69361	DIRECTOR None	0.	0.	0
JOHN MASSEY P O BOX 1648 SCOTTSBLUFF, NE 69361	DIRECTOR None	0.	0.	0.
JIM REINHARDT P O BOX 1099 SCOTTSBLUFF, NE 69361	DIRECTOR None	0	0	0
H HOD KOSMAN 1620 BROADWAY SCOTTSBLUFF, NE 69361	DIRECTOR None	0.	0	0
MARVIN HEFTI 3301 VERBENA PL SCOTTSBLUFF, NE 69361	Vice President None	0	0.	0.
RON VANVOAST 3426 17TH AVENUE SCOTTSBLUFF, NE 69361	Director None	0	0.	0
TODD SORENSEN 4021 AVENUE B SCOTTSBLUFF, NE 69361	DIRECTOR None	0.	0	0
BEV OVERMAN P O BOX 1344 SCOTTSBLUFF, NE 69361	Executive Sec None	18,435.	0	0
HOWARD OLSEN 1502 2ND AVENUE SCOTTSBLUFF, NE 69361	DIRECTOR None	0	0	0.
JUDY CHALOUPKA 311 E 37TH SCOTTSBLUFF, NE 69361	DIRECTOR None	0.	0	0
LONNIE MILLER P O BOX 2009 SCOTTSBLUFF, NE 69361	DIRECTOR None	0.	0	0.

## OREGON TRAIL COMMUNITY FOUNDATION, INC.

47-0596705

## Statement 7 (continued)

## Form 990, Part V

## List of Officers, Directors, Trustees, and Key Employees

<u>Name and Address</u>	<u>Title and Average Hours Per Week Devoted</u>	<u>Compen- sation</u>	<u>Contri- bution to EBP &amp; DC</u>	<u>Expense Account/ Other</u>
MARILYN RAHMIG 2770 MONUMENT VALLEY DR GERING, NE 69341	Chairman None	\$ 0	\$ 0	\$ 0.
		Total \$ 18,435	\$ 0.	\$ 0

If you are filing for an Additional (not automatic) 3-Month Extension, complete only Part II and check this box.

Note Only complete Form 8868 if you have already been granted an automatic 3-month extension on a previously filed Form 8868

If you are filing for an Automatic 3-Month Extension complete only Part I (on page 1)

Part II Additional (not automatic) 3-Month Extension of Time - Must File Original and One Copy

Name of Exempt Organization: OREGON TRAIL COMMUNITY FOUNDATION, INC
Employer identification number: 47-0596705
Address: P O BOX 1344, SCOTTSBUFF, NE 69361

Check type of return to be filed (file a separate application for each return)

Form 990 (checked), Form 990 EZ, Form 990-T, Form 1041 A, Form 5227, Form 8870, Form 990 BL, Form 990 PF, Form 990 T, Form 4720, Form 6069

Stop Do not complete Part II if you were not already granted an automatic 3-month extension on a previously filed Form 8868

If the organization does not have an office or place of business in the United States, check this box. If this is for a Group Return, enter the organizations four digit Group Exemption Number (GEN).

I request an additional 3 month extension of time until 11/15, 2003. For calendar year 2002, or other tax year beginning 20 and ending 20. State in detail why you need the extension: TAXPAYER RESPECTFULLY REQUESTS ADDITIONAL TIME TO GATHER INFORMATION NECESSARY TO FILE A COMPLETE AND ACCURATE TAX RETURN

8a If this application is for Form 990 BL, 990 PF, 990 T, 4720, or 6069, enter the tentative tax, less any nonrefundable credits. 8b If this application is for Form 990 PF, 990 T, 4720, or 6069, enter any refundable credits and estimated tax payments made. 8c Balance due Subtract line 8b from line 8a.

Signature and Verification

Under penalties of perjury I declare that I have examined this form including accompanying schedules and statements and to the best of my knowledge and belief, it is true correct, and complete and that I am authorized to prepare this form

Signature: [Handwritten Signature] Title: CPA Date: 8/14/03

Notice to Applicant - To be Completed by the IRS

We have approved this application. We have not approved this application. We cannot consider this application because it was filed after the due date of the return for which an extension was requested.

EXTENSION APPROVED

AUG 29 2003

Director: [Signature] By: [Signature] Date: [Signature]

LINDA WEISKOPF, FIELD DIRECTOR, SUBMISSION PROCESSING, OGDEN

Alternate Mailing Address - Enter the address if you want the copy of this application for an additional 3 month extension of time to be mailed to an address different than the one entered above

Name: DANA F. COLE & COMPANY, LLP
Address: P O BOX 2009, SCOTTSBUFF, NE 69363-2009