

Short Form Return of Organization Exempt From Income Tax Under section 501(c), 527, or 4947(a)(1) of the Internal Revenue Code (except private foundations)

2019

Open to Public Inspection

Do not enter social security numbers on this form as it may be made public. Go to www.irs.gov/Form990EZ for instructions and the latest information.

A For the 2019 calendar year, or tax year beginning, 2019, and ending, 20

B Check if applicable: Address change, Name change, Initial return, Final return/terminated, Amended return, Application pending. C Name of organization: Warren County Chapter of the Izaak Walton League. D Employer identification number: 42-6099776. E Telephone number: (515)865-7292. F Group Exemption Number: 3208.

G Accounting Method: [X] Cash [] Accrual Other (specify) H Check [X] if the organization is not required to attach Schedule B (Form 990, 990-EZ, or 990-PF).

I Website: WWW.WARRENIKES.COM

J Tax-exempt status (check only one) - [X] 501(c)(3) [] 501(c)() (insert no.) [] 4947(a)(1) or [] 527

K Form of organization: [X] Corporation [] Trust [] Association [] Other

L Add lines 5b, 6c, and 7b to line 9 to determine gross receipts. If gross receipts are \$200,000 or more, or if total assets (Part II, column (B)) are \$500,000 or more, file Form 990 instead of Form 990-EZ \$ 88,497

Part I Revenue, Expenses, and Changes in Net Assets or Fund Balances (see the instructions for Part I) Check if the organization used Schedule O to respond to any question in this Part I [X]

Table with columns for Revenue, Expenses, and Net Assets. Rows include: 1 Contributions, gifts, grants, and similar amounts received (22,848); 2 Program service revenue including government fees and contracts (52,036); 3 Membership dues and assessments (9,121); 4 Investment income; 5a Gross amount from sale of assets other than inventory; 5b Less: cost or other basis and sales expenses; 5c Gain or (loss) from sale of assets other than inventory; 6 Gaming and fundraising events; 6a Gross income from gaming; 6b Gross income from fundraising events (2,285); 6c Less: direct expenses from gaming and fundraising events (1,066); 6d Net income or (loss) from gaming and fundraising events (1,219); 7a Gross sales of inventory; 7b Less: cost of goods sold; 7c Gross profit or (loss) from sales of inventory; 8 Other revenue (describe in Schedule O) (2,207); 9 Total revenue (87,431); 10 Grants and similar amounts paid (7,765); 11 Benefits paid to or for members; 12 Salaries, other compensation, and employee benefits; 13 Professional fees and other payments to independent contractors; 14 Occupancy, rent, utilities, and maintenance (14,009); 15 Printing, publications, postage, and shipping (280); 16 Other expenses (describe in Schedule O) (26,559); 17 Total expenses (48,613); 18 Excess or (deficit) for the year (38,818); 19 Net assets or fund balances at beginning of year (166,165); 20 Other changes in net assets or fund balances (2,821); 21 Net assets or fund balances at end of year (202,162).

Part II Balance Sheets (see the instructions for Part II)

Check if the organization used Schedule O to respond to any question in this Part II

	(A) Beginning of year	(B) End of year
22 Cash, savings, and investments	35,854	37,877
23 Land and buildings	130,311	158,256
24 Other assets (describe in Schedule O)	0	11,029
25 Total assets	166,165	207,162
26 Total liabilities (describe in Schedule O)	0	5,000
27 Net assets or fund balances (line 27 of column (B) must agree with line 21)	166,165	202,162

Part III Statement of Program Service Accomplishments (see the instructions for Part III)

Check if the organization used Schedule O to respond to any question in this Part III

What is the organization's primary exempt purpose? CONSERVATION OF NATURAL RESOURCE/EDUCATI

Describe the organization's program service accomplishments for each of its three largest program services, as measured by expenses. In a clear and concise manner, describe the services provided, the number of persons benefited, and other relevant information for each program title.

Expenses
(Required for section 501(c)(3) and 501(c)(4) organizations; optional for others.)

28 Public firearms education and training with organized youth archery and trap shooting programs, public trap shooting leagues and public rifle range leagues. (Grants \$) If this amount includes foreign grants, check here <input type="checkbox"/>	28a	24,999
29 Support of the Warren County Conservation Board and the Iowa Department of Natural Resources through grants, donated facility usage, cooperative program, Iowa TIP Program. (Grants \$) If this amount includes foreign grants, check here <input type="checkbox"/>	29a	8,080
30 Education support assisting officers to attend conventions. (Grants \$) If this amount includes foreign grants, check here <input type="checkbox"/>	30a	765
31 Other program services (describe in Schedule O) (Grants \$) If this amount includes foreign grants, check here <input type="checkbox"/>	31a	
32 Total program service expenses (add lines 28a through 31a)	32	33,844

Part IV List of Officers, Directors, Trustees, and Key Employees (list each one even if not compensated - see the instructions for Part IV)

Check if the organization used Schedule O to respond to any question in this Part IV

(a) Name and title	(b) Average hours per week devoted to position	(c) Reportable compensation (Forms W-2/1099-MISC) (if not paid, enter -0-)	(d) Health benefits, contributions to employee benefit plans, and deferred compensation	(e) Estimated amount of other compensation
Craig McIntyre President	10.00	0	0	0
Steve Dermand 1st VP	7.00	0	0	0
Paul Rogalla 2nd VP	7.00	0	0	0
John Wolf Secretary	7.00	0	0	0
Kevin McCombs Treasurer	8.00	0	0	0
Kyle Reed Archery Chair	7.00	0	0	0
Rodney Goodrich Trap Chair	8.00	0	0	0
Scott Wendt Rifle Chair	7.00	0	0	0
Jay Timmons Rental Chair	7.00	0	0	0
Dave Smith Property Chair	7.00	0	0	0
Lisa McIntyre Membership Chair	7.00	0	0	0

Part V Other Information (Note the Schedule A and personal benefit contract statement requirements in the instructions for Part V.) Check if the organization used Schedule O to respond to any question in this Part V

Table with columns for question number, question text, and Yes/No response boxes. Includes questions 33 through 45b regarding organizational activities, financials, and compliance.

46 Did the organization engage, directly or indirectly, in political campaign activities on behalf of or in opposition to candidates for public office? If "Yes," complete Schedule C, Part I

Table with 3 columns: Question, Yes, No. Row 46: Yes (empty), No (X).

Part VI Section 501(c)(3) Organizations Only

All section 501(c)(3) organizations must answer questions 47 - 49b and 52, and complete the tables for lines 50 and 51.

Check if the organization used Schedule O to respond to any question in this Part VI

47 Did the organization engage in lobbying activities or have a section 501(h) election in effect during the tax year? If "Yes," complete Schedule C, Part II

Table with 3 columns: Question, Yes, No. Row 47: Yes (empty), No (X).

48 Is the organization a school as described in section 170(b)(1)(A)(ii)? If "Yes," complete Schedule E

Table with 3 columns: Question, Yes, No. Row 48: Yes (empty), No (X).

49a Did the organization make any transfers to an exempt non-charitable related organization?

Table with 3 columns: Question, Yes, No. Row 49a: Yes (empty), No (X).

b If "Yes," was the related organization a section 527 organization?

Table with 3 columns: Question, Yes, No. Row 49b: Yes (empty), No (empty).

50 Complete this table for the organization's five highest compensated employees (other than officers, directors, trustees and key employees) who each received more than \$100,000 of compensation from the organization. If there is none, enter "None."

Table with 5 columns: (a) Name and title of each employee, (b) Average hours per week devoted to position, (c) Reportable compensation (Forms W-2/1099-MISC), (d) Health benefits, contributions to employee benefit plans, and deferred compensation, (e) Estimated amount of other compensation. Row 1: NONE.

f Total number of other employees paid over \$100,000

51 Complete this table for the organization's five highest compensated independent contractors who each received more than \$100,000 of compensation from the organization. If there is none, enter "None."

Table with 3 columns: (a) Name and business address of each independent contractor, (b) Type of service, (c) Compensation. Row 1: NONE.

d Total number of other independent contractors each receiving over \$100,000.

52 Did the organization complete Schedule A? Note: All section 501(c)(3) organizations must attach a completed Schedule A

X Yes [] No

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

Sign Here Kevin McCombs Signature of officer Date Kevin McCombs, Treasurer Type or print name and title

Paid Preparer Use Only Print/Type preparer's name Preparer's signature Date Check [] if self-employed PTIN Scott Gray Scott Gray 05-05-2020 P01923847 Firm's name Gray Financial Solutions, Inc Firm's EIN Firm's address 2500 W 2nd Suite 2 Indianola IA 50125 Phone no. 515-961-0099

May the IRS discuss this return with the preparer shown above? See instructions [] Yes [X] No

SCHEDULE A
(Form 990 or 990-EZ)

Department of the Treasury
Internal Revenue Service

Public Charity Status and Public Support

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

▶ Attach to Form 990 or Form 990-EZ.

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

OMB No. 1545-0047

2019

Open to Public Inspection

Name of the organization

Employer identification number

Warren County Chapter of the Izaak Walton League

42-6099776

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

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

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

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

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

(Complete only if you checked the box on line 10 of Part I or if the organization failed to qualify under Part II. If the organization fails to qualify under the tests listed below, please complete Part II.)

Section A. Public Support

Calendar year (or fiscal year beginning in) ▶	(a) 2015	(b) 2016	(c) 2017	(d) 2018	(e) 2019	(f) Total
1 Gifts, grants, contributions, and membership fees received. (Do not include any "unusual grants.")	33,312	19,144	10,017	24,341	24,819	111,633
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	47,351	50,996	69,397	52,312	52,036	272,092
3 Gross receipts from activities that are not an unrelated trade or business under section 513.	5,315	6,476	5,136	5,728	2,285	24,940
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	85,978	76,616	84,550	82,381	79,140	408,665
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						
c Add lines 7a and 7b						
8 Public support. (Subtract line 7c from line 6.)						408,665

Section B. Total Support

Calendar year (or fiscal year beginning in) ▶	(a) 2015	(b) 2016	(c) 2017	(d) 2018	(e) 2019	(f) Total
9 Amounts from line 6	85,978	76,616	84,550	82,381	79,140	408,665
10a Gross income from interest, dividends, payments received on securities loans, rents, royalties, and income from similar sources . .	5,235	3,420	4,795	5,263	2,207	20,920
b Unrelated business taxable income (less section 511 taxes) from businesses acquired after June 30, 1975						
c Add lines 10a and 10b	5,235	3,420	4,795	5,263	2,207	20,920
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.)	2,049	3,736	341	178		6,304
13 Total support. (Add lines 9, 10c, 11, and 12.)	93,262	83,772	89,686	87,822	81,347	435,889
14 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) organization, check this box and stop here ▶ <input checked="" type="checkbox"/>						

Section C. Computation of Public Support Percentage

15 Public support percentage for 2019 (line 8, column (f), divided by line 13, column (f))	15	%
16 Public support percentage from 2018 Schedule A, Part III, line 15	16	%

Section D. Computation of Investment Income Percentage

17 Investment income percentage for 2019 (line 10c, column (f), divided by line 13, column (f)).	17	%
18 Investment income percentage from 2018 Schedule A, Part III, line 17.	18	%

- 19a 33 1/3% support tests - 2019.** If the organization did not check the box on line 14, and line 15 is more than 33 1/3%, and line 17 is not more than 33 1/3%, check this box and **stop here**. The organization qualifies as a publicly supported organization . . ▶
- b 33 1/3% support tests - 2018.** If the organization did not check a box on line 14 or line 19a, and line 16 is more than 33 1/3%, and line 18 is not more than 33 1/3%, check this box and **stop here**. The organization qualifies as a publicly supported organization ▶
- 20 Private foundation.** If the organization did not check a box on line 14, 19a, or 19b, check this box and see instructions. . . . ▶

SCHEDULE O
(Form 990 or 990-EZ)

Department of the Treasury
Internal Revenue Service

Name of the organization

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

2019

**Open to Public
Inspection**

Warren County Chapter of the Izaak Walton League

Employer identification number

42-6099776

01. Description of other revenue (Part I, line 8)

Description	Amount
Rental Income	3,807
Less Deposit return	(1,600)

02. List of grants and similar amounts paid (Part I, line 10)

Activity	Amount
Deer Tag Sale	
Grantee	DNR
Amount	7,150

Activity	Amount
Other Grants	
Amount	615

03. Description of other expenses (Part I, line 16)

Description	Amount
Depreciation from 4562	2,241
Deer Tag Sale	315
Fees, Insurance, Supplies	9,270
Shooting Supplies	13,970
Food	763

04. Other changes in net assets or fund balances (Part I, line 20)

Description	Amount
Adjusted beginning cash balance	(2,821)

Name of the organization

Employer identification number

Warren County Chapter of the Izaak Walton League

42-6099776

05. Description of other assets (Part II, line 24)

Category	Beginning of Year	End of Year
Inventory	0	11,029

06. Description of total liabilities (Part II, line 26)

Category	Beginning of Year	End of Year
Izaak Walton League Loan	0	5,000

Depreciation and Amortization (Including Information on Listed Property)

Department of the Treasury
Internal Revenue Service (99)

▶ Attach to your tax return.

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

Attachment
Sequence No. **179**

Name(s) shown on return Warren County Chapter of the Iza	Business or activity to which this form relates FORM 990EZ - 1	Identifying number 42-6099776
--	--	---

Part I Election To Expense Certain Property Under Section 179

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

1	Maximum amount (see instructions)		1
2	Total cost of section 179 property placed in service (see instructions).		2
3	Threshold cost of section 179 property before reduction in limitation (see instructions)		3
4	Reduction in limitation. Subtract line 3 from line 2. If zero or less, enter -0-		4
5	Dollar limitation for tax year. Subtract line 4 from line 1. If zero or less, enter -0-. If married filing separately, see instructions		5
6	(a) Description of property	(b) Cost (business use only)	(c) Elected cost
7	Listed property. Enter the amount from line 29	7	
8	Total elected cost of section 179 property. Add amounts in column (c), lines 6 and 7		8
9	Tentative deduction. Enter the smaller of line 5 or line 8		9
10	Carryover of disallowed deduction from line 13 of your 2018 Form 4562		10
11	Business income limitation. Enter the smaller of business income (not less than zero) or line 5. See instructions		11
12	Section 179 expense deduction. Add lines 9 and 10, but don't enter more than line 11		12
13	Carryover of disallowed deduction to 2020. Add lines 9 and 10, less line 12	13	

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

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

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

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

Section A

17	MACRS deductions for assets placed in service in tax years beginning before 2019.		17
18	If you are electing to group any assets placed in service during the tax year into one or more general asset accounts, check here <input type="checkbox"/>		

Section B - Assets Placed in Service During 2019 Tax Year Using the General Depreciation System

(a) Classification of property	(b) Month and year placed in service	(c) Basis for depreciation (business/investment use only-see instructions)	(d) Recovery period	(e) Convention	(f) Method	(g) Depreciation deduction
19a 3-year property	#567					
b 5-year property						
c 7-year property		7,879	7	HY	200 DB	1,126
d 10-year property						
e 15-year property Statement						1,115
f 20-year property						
g 25-year property			25 yrs.		S/L	
h Residential rental property			27.5 yrs.	MM	S/L	
i Nonresidential real property			39 yrs.	MM	S/L	

Section C - Assets Placed in Service During 2019 Tax Year Using the Alternative Depreciation System

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

Part IV Summary (See instructions.)

21	Listed property. Enter amount from line 28		21
22	Total. Add amounts from line 12, lines 14 through 17, lines 19 and 20 in column (g), and line 21. Enter here and on the appropriate lines of your return. Partnerships and S corporations - see instructions		22 2,241
23	For assets shown above and placed in service during the current year, enter the portion of the basis attributable to section 263A costs	23	

For Paperwork Reduction Act Notice, see separate instructions.

Federal Supporting Statements

2019 PG01

Name(s) as shown on return

Tax ID Number

Warren County Chapter of the Izaak Walton League

42-6099776

Form 4562 - Line 19e

Statement #567

Basis	RP	CV	Method	Deduction
18,800	15	HY	150 DB	940
3,507	15	HY	150 DB	<u>175</u>
Total				<u><u>1,115</u></u>

990

Overflow Statement

2019
Page 1

Name(s) as shown on return

FEIN

Warren County Chapter of the Izaak Walton League

42-6099776

<u>Description</u>	<u>Amount</u>
Membership dues	\$ 23,450
Less paid to National and State Dues	(14,329)
Total:	\$ 9,121

<u>Description</u>	<u>Amount</u>
75th Anniversary	\$ 945
Thanksgiving Dinner	1,340
Total:	\$ 2,285

<u>Description</u>	<u>Amount</u>
75th Anniversary	\$ 288
Thanksgiving Dinner	778
Total:	\$ 1,066

* Item is included in UBIA
for Section 199A calculations.
See "UBIA" in lower right corner.

Depreciation Detail Listing

990 EZ

For your records only

2019

PAGE 1

Name(s) as shown on return

Social security number/EIN

Warren County Chapter of the Izaak Walton League

42-6099776

No.	Description	Date	Cost	Basis Adjustment	Business percentage	Section 179	Bonus depreciation	Depreciable Basis	Life	Method	Rate	Prior Depreciation	Current Depreciation	Accumulated Depreciation	AMT Current
1	Gravelly Pro-Turn 160	03262019	7,879		100.00			7,879	7	200 DB HY	14.29		1,126	1,126	1,126
2	Septic System	07012019	18,800		100.00			18,800	15	150 DB HY	5		940	940	940
3	Air Conditioning Unit	08052019	3,507		100.00			3,507	15	150 DB HY	5		175	175	175
Totals			30,186					30,186					2,241	2,241	2,241

Land Amount
Net Depreciable Cost 30,186

CY 179 and CY Bonus
TOTAL CY Depr including 179/bonus 2,241

ST ADJ: