For Paperwork Reduction Act Notice, see the separate instructions.

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Form	33	u,

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 2017

Department of the Treasury

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

Open to Public

inter		ue Service			Form990 for instru	cions and in	ie iatest iiii	ormation.	<u> </u>	Inspect	IUII
A	For the	2017 cale	ndar year, or tax	year beginning	7/1	, 2017, a	nd ending	6/3	0	, 20 18	
В	Check if	applicable	C Name of organizat	tion Kirkland Mand	r Association			0	Employe	r identification n	ımber
	Address	change	Doing business as	Kirkland Union I	Manor	•		1		46-1767099	
	Name cl	hange	Number and stree	t (or PO box if mail is	not delivered to street	address)	Room/suite	E	Telephon	e number	
	Initial ref	•	1625 SE Lafayett	e St						503-231-4922	
	Fınal retu	m/terminated	City or town, state	or province, country,	and ZIP or foreign pos	tal code					
	Amende	d return	Portland, OR 972	02-3862					Gross red	ceipts \$	1,544,987
	Applicat	ion pending	F Name and address	s of principal officer	Dean E Kirkland			H(a) Is this a grou	p return for s	ubordinates? Yes	✓ No
			2370 E 3rd Loop,	Suite 100, Vanco	uver, WA 98661		κ	H(b) Are all su	bordinates	included? Tyes	☐ No
ı	Tax-exe	mpt status	✓ 501(c)(3)	501(c) () ◀ (insert no)	4947(a)(1) or [527	If "No,	" attach a	list (see instructio	ns)
J	Website				· · · · · · · · · · · · · · · · · · ·	1		H(c) Group ex	xemption r	number >	
K	Form of	organization	Corporation T	rust Association	☐ Other ▶	L Yea	r of formation	, , , , , , , , , , , , , , , , , , , 		of legal domicile	OR
Р	art i	Summ				i					
	1			nization's mission	or most significar	t activities:					
ě			_		ther low income res						
an	ì	III MII MII MI									
Governance	2	Check th	ıs box ▶ if the	organization dis	continued its oper	ations or dis	sposed of	more than 2	25% of i	ts net assets.	
Š	3			_	ng body (Part VI, li		•		3		5
	4		_	_	of the governing bo	•			4		5
es e	5			-	alendar year 2017	•	•		5		<u>_</u>
ž	6				cessary)		•		6		<u>o</u>
Activities &	7a				t VIII, column (C),				7a		
_	b				m Form 990-T, lig				7b		<u>0</u> 0
	 ~					1	 	Prior Year		Current Ye	
	8	Contribut	tions and grants	(Part VIII, line 1h) (Part VIII, line 26 VIII, column (A)	JED A	(s)					
Σe	9	Program	service revenue	(Part VIII, line 11)	CENTER	<u>1881</u>	· ·		-11 220		
Revenue	10	Investme	nt income (Port)	(Part VIII, IIII 29	Aes 3, 4, and (18)	181	—	1,3	511,329		1,544,580
æ	11	Other rev	nt income (rait)	vill, Column (A)	Hes 3, 4, alau (10)		· · ⊢	 	186	 	407
	12	Total rave	enue (Part VIII, C	Standard (A), littles t	6, 6d, 8c, 9c, 10c, equal Part VIII, 90	Summa (A)					
_	13	Cronto o	enue—auu iines c	to paid (Dd P)	column (At haes	Junio (A), iin	le 12)	1,:	511,515		1,544,987
	14				olumn (A) line 4)	-3)	· ·				
	15				efits (Part IX, colum	· · · ·	:'₁.; ├─			····	
Expenses	16a				•				274,861		293,427
ē	1 .		_		mn (A), line 11e)		• •				
ă	b			es (Part IX, colum							
	17		•		11a-11d, 11f-24e)				161,904		1,159,454
	18 19			·	ual Part IX, column			1,4	136,765		1,452,881
		nevenue	iess expenses. s	Subtract line to it	rom line 12			inning of Curre	74,750	End of Ye	92,106
its or	20	Total aca	ets (Part X, line 1	16)			50		-		
Saga	21		ets (Part X, line i ilities (Part X, line				· ·		085,032		3,095,099
Net Assets (Fund Balanc	22		•	•			· ·		339,721		,257,682
	nt II			es. Subtract line	21 from line 20		: :- 	3, 1	745,311	<u>.</u>	3,837,417
_			ure Block					 			
					n, including accompant cer) is based on all info					y knowledge and	belief, it is
			2-/200				p. op a. o.		•		
Sig	·n		ature of officer					. Date	112/	7018	
He		Sign	La Call	150da	Executiv	10 . 6 1	in the	la Coale			
ne	i e	Toron	arna ci	<u> </u>	1 Execution	Asum	WICH IN	SUV			
			or print name and tit		Shar's sunni und	1-11) I Date	- (- T		DTIN	
Pa	id		pe preparer's name	a	r's signature		Date	1-1-0	Check 🗸	= .,	
Pr	epare	Gary S			in the	MENER !	<u>~ 14/</u>	[[.[0]	self-empl	oyed P0149	3041
	e Onl	y Firm's n					ιι	Firm's	EIN ►		
		Firm's a		. Barlow Rd., Cant		-4		Phone	no	503-651-24	
Ma	v ine it	าอ ตรดบรร	s mis return with	the preparer sho	wn ábove? (see in	STRUCTIONS)				I/I Yes	□No

Cat No 11282Y

Form **990** (2017)

_			
	Other program services (I	Jescribe in Schedule ().)	

) (Revenue \$

including grants of \$

(Expenses \$

AOD

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	✓	
2	Is the organization required to complete Schedule B, Schedule of Contributors (see instructions)?	2		✓
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		1
4	Section 501(c)(3) organizations. Did the organization engage in lobbying activities, or have a section 501(h) election in effect during the tax year? If "Yes," complete Schedule C, Part II	4		1
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		1
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		1
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		✓
8	Did the organization maintain collections of works of art, historical treasures, or other similar assets? If "Yes," complete Schedule D, Part III	8		✓
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		✓
10	Did the organization, directly or through a related organization, hold assets in temporarily restricted endowments, permanent endowments, or quasi-endowments? If "Yes," complete Schedule D, Part V	10		1
11	If the organization's answer to any of the following questions is "Yes," then complete Schedule D, Parts VI, VIII, 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	1	
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		✓
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		1
d	Did the organization report an amount for other assets in Part X, line 15 that is 5% or more of its total assets reported in Part X, line 16? If "Yes," complete Schedule D, Part IX	11d		✓
	Did the organization report an amount for other liabilities in Part X, line 25? If "Yes," complete Schedule D, Part X Did the organization's separate or consolidated financial statements for the tax year include a footnote that addresses the organization's liability for uncertain tax positions under FIN 48 (ASC 740)? If "Yes," complete Schedule D, Part X .	11e	✓	✓
12 a	Did the organization obtain separate, independent audited financial statements for the tax year? If "Yes," complete Schedule D, Parts XI and XII	12a	/	
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		✓
13	Is the organization a school described in section 170(b)(1)(A)(ii)? If "Yes," complete Schedule E	13		<u>√</u>
14 a	Did the organization maintain an office, employees, or agents outside of the United States?	14a		✓
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		1
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		✓
16	Did the organization report on Part IX, column (A), line 3, more than \$5,000 of aggregate grants or other assistance to or for foreign individuals? If "Yes," complete Schedule F, Parts III and IV.	16		✓
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		✓
18	Did the organization report more than \$15,000 total of fundraising event gross income and contributions on Part VIII, lines 1c and 8a? If "Yes," complete Schedule G, Part II	18		✓
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	-	1
			990	(2017)

Part	V Checklist of Required Schedules (continued)			, -
			Yes	No
	Did the organization operate one or more hospital facilities? If "Yes," complete Schedule H	20a		✓
	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		1
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		1
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		1
24a	Did the organization have a tax-exempt bond issue with an outstanding principal amount of more than			<u> </u>
Lya	\$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		✓
b	Did the organization invest any proceeds of tax-exempt bonds beyond a temporary period exception?	24b		1
	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		1
d	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 transaction with a disqualified person during the year? If "Yes," complete Schedule L, Part I	25a		1
b	Is the organization aware that it engaged in an excess benefit transaction with a disqualified person in a prior			<u> </u>
-	year, and that the transaction has not been reported on any of the organization's prior Forms 990 or 990-EZ?			
	If "Yes," complete Schedule L, Part I	25b		✓
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			,
	disqualified persons? If "Yes," complete Schedule L, Part II	26		1
27	Did the organization provide a grant or other assistance to an officer, director, trustee, key employee,			
	substantial contributor or employee thereof, a grant selection committee member, or to a 35% controlled entity or family member of any of these persons? If "Yes," complete Schedule L, Part III	27		✓
28	Was the organization a party to a business transaction with one of the following parties (see Schedule L, 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	<u> </u>	1
b	A family member of a current or former officer, director, trustee, or key employee? If "Yes," complete Schedule L, Part IV	28b		1
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		1
29	Did the organization receive more than \$25,000 in non-cash contributions? If "Yes," complete Schedule M	29	 	1
30	Did the organization receive contributions of art, historical treasures, or other similar assets, or qualified conservation contributions? If "Yes," complete Schedule M	30		
31	Did the organization liquidate, terminate, or dissolve and cease operations? <i>If "Yes," complete Schedule N</i> ,	30		
٥.	Part I	31		1
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		✓
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? <i>If "Yes," complete Schedule R, Part I</i>	33		1
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	✓	
35a	Did the organization have a controlled entity within the meaning of section 512(b)(13)?	35a		1
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		1
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		1
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	<u> </u>	1
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	1	
	10. Helen in Control Management of Complete Same of	1 20	<u>. • </u>	

Part	V Statements Regarding Other IRS Filings and Tax Compliance	··			
	Check if Schedule O contains a response or note to any line in this Part V	<u></u>			
				Yes	No
1a	Enter the number reported in Box 3 of Form 1096. Enter -0- if not applicable	1a .	0		
þ	Enter the number of Forms W-2G included in line 1a. Enter -0- if not applicable		0		
C	Did the organization comply with backup withholding rules for reportable payments	to vendors and			
_	reportable gaming (gambling) winnings to prize winners?		1c		
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			
b	If at least one is reported on line 2a, did the organization file all required federal employment		2b		
_	Note. If the sum of lines 1a and 2a is greater than 250, you may be required to e-file (see inst			-	
3a	Did the organization have unrelated business gross income of \$1,000 or more during the year		3a		✓
b	If "Yes," has it filed a Form 990-T for this year? If "No" to line 3b, provide an explanation in So		3b		
4a	At any time during the calendar year, did the organization have an interest in, or a signature of				
	over, a financial account in a foreign country (such as a bank account, securities account, o	or other financial	١.		1
	account)?		4a		A
b	If "Yes," enter the name of the foreign country: ▶				
	See instructions for filing requirements for FinCEN Form 114, Report of Foreign Bank and Fil	nancial Accounts			
_	(FBAR).		_		
5a	Was the organization a party to a prohibited tax shelter transaction at any time during the tax	<u>-</u>	5a		<u> </u>
b	Did any taxable party notify the organization that it was or is a party to a prohibited tax shelte		5b		√
C	If "Yes" to line 5a or 5b, did the organization file Form 8886-T?		5c		✓
6a	Does the organization have annual gross receipts that are normally greater than \$100,0		60		1
ь.	organization solicit any contributions that were not tax deductible as charitable contributions' If "Yes," did the organization include with every solicitation an express statement that such		6a		
b		CONTINUATIONS OF	6ь		
7	gifts were not tax deductible?		OD		
и́а	Did the organization receive a payment in excess of \$75 made partly as a contribution and	nartly for goods			
ŭ	and services provided to the payor?		7a		
ь	If "Yes," did the organization notify the donor of the value of the goods or services provided?		7b		
C	Did the organization sell, exchange, or otherwise dispose of tangible personal property f				
•	required to file Form 8282?		7c		
d	If "Yes," indicate the number of Forms 8282 filed during the year	7d			
e	Did the organization receive any funds, directly or indirectly, to pay premiums on a personal b	L 1	7e		
f	Did the organization, during the year, pay premiums, directly or indirectly, on a personal bene		7f		
g	If the organization received a contribution of qualified intellectual property, did the organization file Form		7g		
ň	If the organization received a contribution of cars, boats, airplanes, or other vehicles, did the organization file		7h		
8	Sponsoring organizations maintaining donor advised funds. Did a donor advised fund m				
	sponsoring organization have excess business holdings at any time during the year?		8		
9	Sponsoring organizations maintaining donor advised funds.				
а	Did the sponsoring organization make any taxable distributions under section 4966?		9a		
b	Did the sponsoring organization make a distribution to a donor, donor advisor, or related personal transfer of the sponsoring organization make a distribution to a donor, donor advisor, or related personal transfer of the sponsoring organization make a distribution to a donor, donor advisor, or related personal transfer or the sponsoring organization make a distribution to a donor, donor advisor, or related personal transfer or the sponsoring organization make a distribution to a donor, donor advisor, or related personal transfer or the sponsoring organization make a distribution to a donor, donor advisor, or related personal transfer or the sponsoring organization make a distribution to a donor advisor, or related personal transfer or the sponsoring organization make a distribution to a donor advisor or the sponsoring organization and transfer or the sponsoring or the sponsoring organization and transfer org	son?	9b		
10	Section 501(c)(7) organizations. Enter:				
а	Initiation fees and capital contributions included on Part VIII, line 12	10a			
b	Gross receipts, included on Form 990, Part VIII, line 12, for public use of club facilities .	10b	_		
11	Section 501(c)(12) organizations. Enter:				
а	Gross income from members or shareholders	11a			
b	Gross income from other sources (Do not net amounts due or paid to other sources				
	against amounts due or received from them.)	11b	_		
12a	Section 4947(a)(1) non-exempt charitable trusts. Is the organization filing Form 990 in lieu		12a		
b	If "Yes," enter the amount of tax-exempt interest received or accrued during the year	12b			
13	Section 501(c)(29) qualified nonprofit health insurance issuers.		40-		
а	Is the organization licensed to issue qualified health plans in more than one state?		13a		
	Note. See the instructions for additional information the organization must report on Schedul	e U.			
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	1405			
_		13b			
C	Enter the amount of reserves on hand	13c	140		
14a	Did the organization receive any payments for indoor tanning services during the tax year? .		14a		
D	If "Yes," has it filed a Form 720 to report these payments? If "No," provide an explanation in S	oriedale O .	ערו	لـــــــــــــــــــــــــــــــــــــ	

Part '	response to line 8a, 8b, or 10b below, describe the circumstances, processes, or changes in Schedule O. S	See ins									
Section	Check if Schedule O contains a response or note to any line in this Part VI	• •	$\dot{=}$	<u></u> _							
	· · · · · · · · · · · · · · · · · · ·		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 2	Enter the number of voting members included in line 1a, above, who are independent . 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		1							
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? .										
4 5 6 7a	Did the organization make any significant changes to its governing documents since the prior Form 990 was filed? Did the organization become aware during the year of a significant diversion of the organization's assets? Did the organization have members or stockholders? 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?	4 5 6 7a		√ √ √							
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		1							
8 a b	the year by the following: The governing body?	8a 8b	1								
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		1							
Secti	on B. Policies (This Section B requests information about policies not required by the Internal Rever	ue C	ode., Yes	No							
10a b	Did the organization have local chapters, branches, or affiliates?	10a		✓							
440	affiliates, and branches to ensure their operations are consistent with the organization's exempt purposes? Has the organization provided a complete copy of this Form 990 to all members of its governing body before filing the form?	10b 11a									
11a b	Describe in Schedule O the process, if any, used by the organization to review this Form 990.	118									
12a b	Did the organization have a written conflict of interest policy? If "No," go to line 13	12a 12b	1								
С	Did the organization regularly and consistently monitor and enforce compliance with the policy? If "Yes," describe in Schedule O how this was done	12c		1							
13 14 15	Did the organization have a written whistleblower policy?	13	✓	/							
a b 16a	The organization's CEO, Executive Director, or top management official	15a 15b									
b	with a taxable entity during the year?	16a 16b		√							
Secti	ion C. Disclosure										
17 18	List the states with which a copy of this Form 990 is required to be filed Oregon Section 6104 requires an organization to make its Forms 1023 (or 1024 if applicable), 990, and 990-T (Sectio available for public inspection. Indicate how you made these available. Check all that apply.	n 501	(c)(3)s	only)							
19	Own website Another's website Dupon request Other (explain in Schedule O) Describe in Schedule O whether (and if so, how) the organization made its governing documents, conflict of infinancial statements available to the public during the tax year.			y, and							
20	State the name, address, and telephone number of the person who possesses the organization's books and re	cords	: ▶								

D	7
Page	•

Form	aan	/2N1	71

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

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 no	r any relate	d orga	anız	atio	n c	ompe	nsa	ited any currer	t officer, director	r, or trustee.
				(6	C)					
(A)	(B)		- 4 - 4		ition			(D)	(E)	(F)
Name and Title	Average					e than o		Reportable	Reportable	Estimated
	hours per					or/trus		compensation	compensation from	
	week (list any hours for	익호	'n	Q	줆	육.풀	7	from the	related organizations	other compensation
	related	e š	Ē	Officer	y er	등등	Former	organization	(W-2/1099-MISC)	from the
	organizations below dotted	Ç E	ğ		호	e c	1	(W-2/1099-MISC)		organization and related
	line)	Individual trustee or director	함		Key employee	Ę				organizations
		ĝ	Institutional trustee		"	Highest compensated employee				_
***************************************			ä			ited				
(1) Dean E Kirkland										
President	As req	1	1					1 0	0	o
(2) Gary Rhodehouse		 						1		
Secretary-Treasurer	As req	✓	1					0	0	0
(3) Edward Barnes										
Director	As req	/						0	0	0
(4) Drew Simpson		1				i				
Director	As req	✓					_	0	0	0
(5) Jack Roy								İ		
Director	As req	✓	<u> </u>		_			0	0	0
(6)										
(7)										
(0)	 		-				\vdash	<u> </u>		
(8)							İ			
(9)		\vdash	 	\vdash			 	 		
	†	i								
(10)										
								<u> </u>		
(11)	-									
(12)			 			 	 			
				ļ			ļ			
(13)										
	ļ	<u> </u>	<u> </u>	<u> </u>	L		ļ			
(14)		1								
	1	ŀ	1	ŀ	l	1			1	[

 -	(A) Name and title	_(D) Average hours per	box, ı	ot ch unles	s pe	more rson	than out the second of the sec	an	(D) Reportable compensation	(E) Reportable compensation from	
		week (list any hours for related organizations below dotted line)		Institutional trustee	Officer	Key employee	Highest compensated employee	Former	from the organization (W-2/1099-MISC)	related organizations (W-2/1099-MISC)	other compensation from the organization and related organizations
(15)			,								
(16)						٠					
(17)											•
(18)											
(19)										,	
(20)											
(21)											
(22)											
(23)								-			
(24)										······································	
(25)											
1b	Sub-total	<u></u>					•		0		0 0
c d	Total from continuation sheets to Part Total (add lines 1b and 1c)							>	0		0 0
2	Total number of individuals (including but reportable compensation from the organic	t not limited						e) w	ho received m	ore than \$100,0	000 of
3	Did the organization list any former of employee on line 1a? If "Yes," complete	ficer, direc								nest compensa	
4	For any individual listed on line 1a, is the organization and related organizations individual	greater th	an \$1	50,	000	? //	f "Ye	s, "	complete Sch	nedule J for su	ıch
5	Did any person listed on line 1a receive of for services rendered to the organization	or accrue co	ompe	nsat	tion	froi	n any	un un	related organiz	zation or individ	ual
Section	on B. Independent Contractors										
1	Complete this table for your five highest compensation from the organization. Repyear.										
	(A) Name and business add	Iress							(B) Description of s	ervices	(C) Compensation
			· <u></u>					_	<u> </u>		
								-			

Form **990** (2017)

Part	VIII	Statement of Reve	enue			1			,	
		Check if Schedule C	contains	a res	ponse or note to	any line in this	Part VIII	<u> </u>	<u>:</u>	🗆
						(A) Total revenue	(B) Related or exempt function revenue	Unrelated business revenue	(D) `Rever excluded f under se 512-5	nue from tax ctions
nts nts	1a	Federated campaigns		1a						
our our	· b	Mémbership dues .		1b						
s, c Am	Ċ	Fundraising events .		1c						
Gift	d	Related organizations		1d						
ıs, (imi	e	Government grants (cor		1e						
tior Pr S	f	All other contributions, g	-							
,ig ¥		and similar amounts not inc		1f						
Contributions, Gifts, Grants and Other Similar Amounts	g	Noncash contributions include		-1f: \$,. <u>-</u>					
	h	Total. Add lines 1a-1	<u>f </u>			_				
nge -	_				*Business Code *					
eve	2a	Rents for low income I	nousing		531110	337,466	337,466	<u>, </u>		
ë.	b						· ·	``	ļ	
Ż	C			:					· · · · · · · · · · · · · · · · · · ·	
Se	d							* * * *	 	
Lau	e	All other program con			-	1	1		· ·	
Program Service Revenue	f g	All other program ser Total. Add lines 2a-2			•	227.400				, ,
	3	Investment income				337,466				
		and other similar amo	۱هم۱		•	407	407	* •		
	4	Income from investmen			ond proceeds ▶	- "	407			
	5	Royalties			•					
	_	-	(i) Real		(II) Personal					
	6a	Gross rents 1	:	٠.	÷					
	b	Less: rental expenses		• •						
-	С	Rental income or (loss)								
	d	Net rental income or	(loss) .		, ▶	١	,			
	7a	Gross amount from sales of	(i) Securit	ies	(ii) Other					
		assets other than inventory			-					
~	. p	Less. cost or other basis	- -		-					
		and sales expenses								
	C.	Gain or (loss)								
	d	Net gain or (loss) .	• • ;		· · · · •	}				
nue	8a	Gross income from fu	undraising							
e e		events (not including \$			'					
Other Reven		of contributions reported See Part IV, line 18 .	ed on line 1							
the	Li.			a . b						
ō	b	Less: direct expenses Net income or (loss) f			L					
,		Gross income from ga			CVC/RS . P					
1.	-	See Part IV, line 19			j					
,,,,	ь	Less: direct expenses		-						
*	C	Net income or (loss) f						1	1	
• •	10a	Gross sales of in		less	•		_			
		returns and allowance	es .	` a						
	b	Less: cost of goods s	sold	. b						
	С	Net income or (loss) f	rom sales	of inv	entory: . ▶	•				
		Miscellaneous F	Revenue		Business Code					
	11a					,		. •,	, .	
	b	+		-			• ,	<u> </u>		
	С	A ()					•		٠,٠	r
	d	All other revenue .		•	1	,			, ,	·
	e	Total. Add lines 11a-			🟲		- 4- 17		-	*
	12	Total revenue. See II	nstructions			1,544,987	<u> 1,544,987</u>			

• • • • • • •

Part IX Statement of Functional Expenses

Sect	ion 501(c)(3)	and 501	(c)(4)	organizations	must com	plete all c	columns. All	other or	ganızations must com	plete column (A).

	 Check if Schedule O contains a respon- 	se or note to any lin	e in this Part IX .		🔲
	t include amounts reported on lines 6b, 7b, , and 10b of Part VIII.	(A) Total expenses	(B) Program service expenses	(C) Management and general expenses	Fundraising expenses
1	Grants and other assistance to domestic organizations				
	and domestic governments. See Part IV, line 21				
2	Grants and other assistance to domestic individuals. See Part IV, line 22				
3	Grants and other assistance to foreign organizations, foreign governments, and foreign individuals. See Part IV, lines 15 and 16				
4 5	Benefits paid to or for members Compensation of current officers, directors, trustees, and key employees				
6	Compensation not included above, to disqualified persons (as defined under section 4958(f)(1)) and persons described in section 4958(c)(3)(B)				
7	Other salaries and wages	293,427	293,427		
8	Pension plan accruals and contributions (include section 401(k) and 403(b) employer contributions)				
9	Other employee benefits	157,388	157,388		}
10	Payroll taxes	28,707	28,707		
11	Fees for services (non-employees):				
а	Management	103,641	103,641		
b	Legal	847	847		
C	Accounting	8,500	8,500	 	<u> </u>
d	Lobbying				
θ	Professional fundraising services. See Part IV, line 17				
f	Investment management fees Other. (If line 11g amount exceeds 10% of line 25, column				
g	(A) amount, list line 11g expenses on Schedule O.)				•
12	Advertising and promotion	15,422	15,422		
13	Office expenses	11,250	11,250		
14	Information technology	11,230	11,230		
15	Royalties				
16	Occupancy	456,597	456,597	· · · · · · · · · · · · · · · · ·	
17	Travel	1,376	1,376		
18	Payments of travel or entertainment expenses for any federal, state, or local public officials				
19	Conferences, conventions, and meetings .				
20	Interest				<u> </u>
21	Payments to affiliates				
22	Depreciation, depletion, and amortization .	296,593	296,593		
23	Insurance	29,866	29,866		<u> </u>
24	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.)				
а	Calculate attached	49,267	49,267		
b		43,207	73,201		
c					
d					
е	All other expenses				
25	Total functional expenses. Add lines 1 through 24e	1,452,881	1,452,881		
26	Joint costs. Complete this line only if the organization reported in column (B) joint costs from a combined educational campaign and fundraising solicitation. Check here If following SOP 98-2 (ASC 958-720)				
	3 - 1 - 1 - 1 - 1 - 1 - 1	L			<u> </u>

P	art X	Balance Sheet			
		Check if Schedule O contains a response or note to any line in this Pa	ırt X		
			(A) Beginning of year		(B) End of year
	1	Cash—non-interest-bearing	173,904	1	208,811
	2	Savings and temporary cash investments	688,437	2	804,875
	3	Pledges and grants receivable, net		3	
	4	Accounts receivable, net	10,866	4	8,122
	5	Loans and other receivables from current and former officers, directors, trustees, key employees, and highest compensated employees.			
S	6	Complete Part II of Schedule L		5	
Assets	7	Notes and loans receivable, net		7	
Ą	8	Inventories for sale or use		8	
	9	Prepaid expenses and deferred charges	28,807	_	20.205
	10a	Land, buildings, and equipment: cost or	20,007	3_	30,265
		ather bears Complete Dort VI of Cabadyla D			
	Ь	Less: accumulated depreciation 10b 895,272		100	6,941,415
	11	Investments—publicly traded securities	7,077,014	11	0,341,413
	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	105,404		101,611
	16	Total assets. Add lines 1 through 15 (must equal line 34)	8,085,032		8,095,099
_	17	Accounts payable and accrued expenses	66,314		68,120
	18	Grants payable	00,314	18	00,120
	19	Deferred revenue	10,609		11,028
	20	Tax-exempt bond liabilities	10,000	20	11,020
	21	Escrow or custodial account liability. Complete Part IV of Schedule D .		21	. ,
ý	22	Loans and other payables to current and former officers, directors,			
Liabilities		trustees, key employees, highest compensated employees, and disqualified persons. Complete Part II of Schedule L		22	
Lia	23	Secured mortgages and notes payable to unrelated third parties	4,234,812		4,150,346
	24	Unsecured notes and loans payable to unrelated third parties	7,207,012	24	4,100,040
	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	27,986	25	28,188
	26	Total liabilities. Add lines 17 through 25	4,339,721	26	4,257,682
ses		Organizations that follow SFAS 117 (ASC 958), check here ▶ □ and complete lines 27 through 29, and lines 33 and 34.			
a	27	Unrestricted net assets		27	
Bal	28	Temporarily restricted net assets		28	
פ	29	Permanently restricted net assets		29	
Net Assets or Fund Balances		Organizations that do not follow SFAS 117 (ASC 958), check here ▶ ☐ and complete lines 30 through 34.			
ţş	30	Capital stock or trust principal, or current funds		30	
Se	31	Paid-in or capital surplus, or land, building, or equipment fund		31	
As	32	Retained earnings, endowment, accumulated income, or other funds.	3,745,311	32	3,837,417
let	33	Total net assets or fund balances	3,745,311		3,837,417
	34	Total liabilities and net assets/fund balances	8,085,032		8,095,099

_	-	4
Pani	a 7	7

Part	XI Reconciliation of Net Assets				
•	Check if Schedule O contains a response or note to any line in this Part XI		<u> </u>		
-1	Total revenue (must equal Part VIII, column (A), line 12)	1		1,54	4,987
2	Total expenses (must equal Part IX, column (A), line 25)	2		1,45	2,881
3	Revenue less expenses. Subtract line 2 from line 1	3		9.	2,106
4	Net assets or fund balances at beginning of year (must equal Part X, line 33, column (A))	4		3,74	<u>5,311</u>
5	Net unrealized gains (losses) on investments	5			
6	Donated services and use of facilities	6			
7	Investment expenses	7			
8	Prior period adjustments	8			
9	Other changes in net assets or fund balances (explain in Schedule O)	9			
10	Net assets or fund balances at end of year. Combine lines 3 through 9 (must equal Part X, line				
	33, column (B))	10	·	3,83	7,417
Part					_
	Check if Schedule O contains a response or note to any line in this Part XII		• • •		
				Yes	No
1	Accounting method used to prepare the Form 990: Cash Accrual Other				
	If the organization changed its method of accounting from a prior year or checked "Other," ex	plain in			
_	Schedule O.				.
2a			2a		<u> </u>
	If "Yes," check a box below to indicate whether the financial statements for the year were comreviewed on a separate basis, consolidated basis, or both:	piled or			
	<u> </u>				
	Separate basis Consolidated basis Both consolidated and separate basis		2b		
D	Were the organization's financial statements audited by an independent accountant? If "Yes," check a box below to indicate whether the financial statements for the year were audit	· · ·	20	V	
	separate basis, consolidated basis, or both:	su on a			
	Separate basis Consolidated basis Both consolidated and separate basis				
_	If "Yes" to line 2a or 2b, does the organization have a committee that assumes responsibility for o	versiaht			
C	of the audit, review, or compilation of its financial statements and selection of an independent according to the selection of the selection of an independent according to the selection of the		2c	ı	1
	If the organization changed either its oversight process or selection process during the tax year, ex		20	!	Ť
	Schedule O.	(piair) iii			
32	As a result of a federal award, was the organization required to undergo an audit or audits as set	forth ≀n			
Vu	the Single Audit Act and OMB Circular A-133?		3a	1	
b	If "Yes," did the organization undergo the required audit or audits? If the organization did not undergo	ergo the			
-	required audit or audits, explain why in Schedule O and describe any steps taken to undergo such a		3ь	1	
			Forn	990	(2017)

SCHEDULE A (Form 990 or 990-EZ)

Department of the Treasury Internal Revenue Service

Name of the organization

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

2017

Open to Public Inspection

Employer (dentification number

Kirkland Manor Association 46-1767099 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.) 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).) A hospital or a cooperative hospital service organization described in section 170(b)(1)(A)(iii). 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. 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.) A federal, state, or local government or governmental unit described in section 170(b)(1)(A)(v). 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.) A community trust described in section 170(b)(1)(A)(vi). (Complete Part II.) R 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 33½% 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 331/3% 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.) 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. 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. Type II. A supporting organization supervised or controlled in connection with its supported organization(s), by having b 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. 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. Type III non-functionally integrated. A supporting organization operated in connection with its supported organization(s) d 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. Check this box if the organization received a written determination from the IRS that it is a Type I, Type III, Type III functionally integrated, or Type III non-functionally integrated supporting organization. Enter the number of supported organizations Provide the following information about the supported organization(s). (i) Name of supported organization (ii) EIN (iii) Type of organization (iv) is the organization (v) Amount of monetary (vi) Amount of (described on lines 1-10 listed in your governing other support (see support (see above (see instructions)) document? instructions) instructions) Yes No (A) (B) (C) (D) (E)

Total

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

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

	in the organization falls to quality	unuel the te	SIS listed belo	w, piease co	inplete rait ii	·/	
	on A. Public Support		· · · · · · · · · · · · · · · · · · ·		 -		
Calen	dar year (or fiscal year beginning in) 🕨	(a) 2013	(b) 2014	(c) 2015	(d) 2016	(e) 2017	(f) Total
1	Gifts, grants, contributions, and membership fees	i			l	1	
	received. (Do not include any "unusual grants.")		3,716,642				3,716,642
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	I	368,696	1,483,721	1,511,329	1,544,580	4,908,326
3	Gross receipts from activities that are not an						
	unrelated trade or business under section 513	I			ł		
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		4,085,338	1,483,721	1,511,329	1,544,580	8,624,968
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			1			
8	Public support. (Subtract line 7c from						
	line 6.)						8,624,968
Secti	on B. Total Support						
Calen	dar year (or fiscal year beginning in) 🕨	(a) 2013	(b) 2014	(c) 2015	(d) 2016	(e) 2017	(f) Total
9	Amounts from line 6		4,085,338	1,483,721	1,511,329	1,544,580	8,624,968
10a	Gross income from interest, dividends,						
	payments received on securities loans, rents, royalties, and income from similar sources.		38	127	186	407	758
b	Unrelated business taxable income (less						
•	section 511 taxes) from businesses acquired after June 30, 1975						
c	Add lines 10a and 10b		38	127	186	407	758
11	Net income from unrelated business			127	100		750
••	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.)		4,085,376	1,483,848	1.511.515	1,544,987	8,625,726
14	First five years. If the Form 990 is for thorganization, check this box and stop he	_		, third, fourth,	or fifth tax ye	ar as a section	501(c)(3)
Secti	on C. Computation of Public Suppor						
	Public support percentage for 2017 (line 8			S column (fl)		15	100.0 %
15	• • • • • • • • • • • • • • • • • • • •		•			16	
16	Public support percentage from 2016 Sch			<u> </u>	<u> </u>	ן סו	100.0 %
	on D. Computation of Investment In			. line 40!	(6)	1451	- 0/
17	Investment income percentage for 2017 (•		* * * *	17	.0 %
18	Investment income percentage from 2016					18	.0 %
19a	331/2% support tests—2017. If the organ						
	17 is not more than 331/3%, check this box		-				
b	331/3% support tests – 2016. If the organization 18 is not more than 331/3%, check this						
20	Private foundation If the organization di						

	d Organizations. Complete if the organization answered "Yes" on Form 990, Part IV, line 34, 35b, or 36.
•	With Related Or
Form 990) 2017	Transactions
Schedule R (Part V

Yes No	-	· >	>	>	>		<i>></i>	>	<i>></i>	/	/	\ \ \ \ \ \ \ \ \ \ \ \ \ \ \ \ \ \ \			>							olds.	nvolved							90) 20
× ۲	4	2	15	19	1e		11	19	1h	1i	1j	*	=	T E	두	10	÷	2 5	7	1.	15	thres	amount i							(Form 6
11-1V2						·		•														iships and transaction	(d) Method of determining amount involved						•	Schedule R (Form 990) 20
, sped of betail another	י במוחוים וויסופת וויי דמוני														· · · · · · · · · · · · · · · · · · ·	, .						iding covered relation	(c) Amount involved			:				
nepro potejer escua	i illore letateu olyan	 																				mplete this line, inclu	(b) Transaction type (a – s)		-	,,		•		
o out this sucitors	asactions with one o	· · · · · · · ·											ted organization(s)	ted organization(s)	rganization(s)							tion on who must co								
or IV of this schedule.	iny of the following trail	ttion(s)	ization(s)	on(s)							ted organization(s)		claced organization (5)	ng solicitations by rela	er assets with related o	· · · · · · . (s)		vpenses · · · ·	,	ation(s)	nızatıon(s)	nstructions for informa	ion	•		,		-		
Note: Complete line 1 if any entity is listed in Parts II, III, or IV of this schedule.	Dozojot of (1) interest (11) annuities (111) revelties or (14) rent from a controlled entito	Giff. orant. or capital contribution to related organization(s)	Gift. grant, or capital contribution from related organization(s)	l oans or loan guarantees to or for related organization(s	Loans or loan quarantees by related organization(s)		d organization(s)	ed organization(s)	Purchase of assets from related organization(s)	Exchange of assets with related organization(s)	Lease of facilities, equipment, or other assets to related	tolog ment familitary and the manufacture and the second of the manufacture and the second of the se	Lease of racinities, equipment, of other assets from colated organizations for related organization(s)	Performance of services or membership or fundraising solicitations by related organization(s)	Sharing of facilities, equipment, mailing lists, or other assets with related organization(s)	Sharing of paid employees with related organization(s)		Reimbursement paid to related organization(s) for expenses	neimbursement paid by related digamzation(s) for expenses	Other transfer of cash or property to related organization(s)	Other transfer of cash or property from related organization(s)	If the answer to any of the above is "Yes," see the instructions for information on who must complete this line, including covered relationships and transaction thresholds.	(a) Name of related organization							
Complete line 1 if any	During the tax year, on	Gift, grant, or capital or	Giff, grant, or capital or	Loans or loan quarante	Loans or loan guarante		Dividends from related organization(s)	Sale of assets to related organization(s)	Purchase of assets fro	Exchange of assets wi	Lease of facilities, equi		Performance of sepulca	Performance of service	Sharing of facilities; eq	Sharing of paid emplor		Reimbursement paid t	neimbursement paid t	Other transfer of cash	Other transfer of cash	If the answer to any of				,				
Note	- '	<u>م</u> ہ	. .	ۍ د	. O		-	5	<u> </u>		-	د .	- ۵	. E	· c	0	!	a . (-	-	S	7	~	(1)	ଷ		<u> </u>	 @	9	1

SCHEDULE R (Form 990)

Department of the Treasury Internal Revenue Service Name of the organization

Related Organizations and Unrelated Partnerships

OMB No. 1545-0047

2017

Open to Public Inspection

► Complete if the organization answered "Yes" on Form 990, Part IV, line 33, 34, 35b, 36, or 37.

► Attach to Form 990.

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

Kirkland Ma	Kirkland Manor Association					46-	46-1767099
Part I	Identification of Disregarded Entities, Complete	e if the organization answered "Yes" on Form 990, Part IV, line 33.	answered "Yes" o	ın Form 990, Parl	t IV, line 33.		-
	(a) Name, address, and EIN (if applicable) of disregarded entity	Pnms	(b) Pnmary activity	(c) Legal domicile (state or foreign country)	(d) Total income	(e) End-of-year assets	(1) Direct controlling en.rty
(1)							
(2)							
(£)							
€							
(5)							- 2007
(9)							
Part II	Identification of Related Tax-Exempt Organizations. Complete one or more related tax-exempt organizations during the tax year. (a) Name, address, and ElN of related organization (b) Primary activity	ring the tax year. (b) (c) (b) (d) (d) (d) (if section 501(c)(3)) ne organization an (c) Legal domicile (state or foreign country)	Iswered "Yes" on (d) Exempt Code section	Form 990, Part (e) Public chamb status (if section 501(c)(3))	IV, line 34, beca	Luse it had (g) Section 5/2(b)(13) controlled entity?	
£							Yes
(2)							- 3
(3)							
(4)							
(2)							
(9)							j-m.
E				,			=
For Paperw	For Paperwork Reduction Act Notice, see the Instructions for Form 990.).	Cat. No	Cat. No. 50135Y		Schedule F	Schedule R (Form 990) 2017

SCHEDULE D (Form 990)

Department of the Treasury Internal Revenue Service Name of the organization

Supplemental Financial Statements

► Complete if the organization answered "Yes" on Form 990, Part IV, line 6, 7, 8, 9, 10, 11a, 11b, 11c, 11d, 11e, 11f, 12a, or 12b.

► Attach to Form 990.

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

OMB No 1545-0047

Open to Public Inspection

Employer identification number

Kirklan	d Manor Association		46-1767099
Part	Organizations Maintaining Donor Adv Complete if the organization answered		
		(a) Donor advised funds	(b) Funds and other accounts
1	Total number at end of year		
2	Aggregate value of contributions to (during year)		
3	Aggregate value of grants from (during year) .		
4	Aggregate value at end of year	· · · · · · · · · · · · · · · · · · ·	
5	Did the organization inform all donors and donor	advisors in writing that the assets I	held in donor advised
	funds are the organization's property, subject to the	ne organization's exclusive legal contr	rol? 🔲 Yes 🗌 No
	Did the organization inform all grantees, donors, a only for charitable purposes and not for the bene conferring impermissible private benefit?	fit of the donor or donor advisor, or	for any other purpose
Part			· · · · · · · · · · · · · · · · · · ·
r ar c	Complete if the organization answered	"Ves" on Form 990 Part IV line 7	
1	Purpose(s) of conservation easements held by the		•
•	Preservation of land for public use (e.g., recrea		of a historically important land area
	Protection of natural habitat	·	of a certified historic structure
	☐ Preservation of open space		
2	Complete lines 2a through 2d if the organization he	eld a qualified conservation contributi	on in the form of a conservation
	easement on the last day of the tax year.	·	Held at the End of the Tax Year
а	Total number of conservation easements		2a
b	Total acreage restricted by conservation easemen	ts	2b
С	Number of conservation easements on a certified	historic structure included in (a)	2c
	Number of conservation easements included in		
			<u> </u>
	Number of conservation easements modified, tran tax year ▶	sferred, released, extinguished, or ter	minated by the organization during the
4	Number of states where property subject to conse	ervation easement is located	
	Does the organization have a written policy reviolations, and enforcement of the conservation ea		
6	Staff and volunteer hours devoted to monitoring, inspec	ting, handling of violations, and enforcing	conservation easements during the year
7	Amount of expenses incurred in monitoring, inspectin	ng, handling of violations, and enforcing	conservation easements during the year
	Does each conservation easement reported on line and section 170(h)(4)(B)(ii)?	2(d) above satisfy the requirements o	
	In Part XIII, describe how the organization reports balance sheet, and include, if applicable, the text organization's accounting for conservation easemptones.	of the footnote to the organization's fil ents.	nancial statements that describes the
Part	Complete if the organization answered	"Yes" on Form 990, Part IV, line 8	
	If the organization elected, as permitted under SF works of art, historical treasures, or other similar public service, provide, in Part XIII, the text of the first service is a service of the first service.	r assets held for public exhibition, e	ducation, or research in furtherance of
	If the organization elected, as permitted under S works of art, historical treasures, or other similar public service, provide the following amounts related	r assets held for public exhibition, eting to these items:	ducation, or research in furtherance o
	(i) Revenue included on Form 990, Part VIII, line 1		▶ \$
	(ii) Assets included in Form 990, Part X		▶ \$
	If the organization received or held works of art following amounts required to be reported under S		
	Revenue included on Form 990, Part VIII, line 1 .		> \$
b	Assets included in Form 990, Part X		> \$

Page	2

Part										
3	Using the organization's acquis collection items (check all that a									of its
а	☐ Public exhibition	~	- -	d=	⊡~Loan	or-exchange	progr	ams		
þ	Scholarly research			е	Other	r				
С	☐ Preservation for future gene	rations								
4	Provide a description of the org XIII.	ganızation's	collections a	and expla	ain how t	hey further tl	he orga	anızatıon's exen	npt purpose in	Part
5	During the year, did the organiassets to be sold to raise funds								r 🗌 Yes 🔲	No
Part	IV Escrow and Custodia									
	Complete if the organia									า
	Is the organization an agent, to included on Form 990, Part X?								t 🗌 Yes 🗍	No
b	If "Yes," explain the arrangement	nt in Part XII	I and comple	ete the fo	llowing to	able:		Aı	mount	
C	Beginning balance						1c			
d	Additions during the year .						1d	<u> </u>		
е	Distributions during the year						1e			
f	Ending balance						1f			
2a	Did the organization include an	amount on	Form 990, P	art X, line	21, for e	scrow or cus	stodial	account liability	? 🗌 Yes 🗌	No
b	If "Yes," explain the arrangement	nt in Part XII	I. Check her	e if the ex	kplanatio	n has been p	provide	d on Part XIII .	<u> </u>	
Part							•	•		
	Complete if the organi	zation ansv	wered "Yes	on For	m 990, l					
		(a)	Current year	(b) Pro	or year	(c) Two years	back	(d) Three years back	(e) Four years b	ack
1a	Beginning of year balance .									
b	Contributions	[
С	Net investment earnings, gains, losses									
d	Grants or scholarships									···
е	Other expenditures for facilities programs	l l				ı				
f	Administrative expenses							*		
g	End of year balance	<u> </u>								
2	Provide the estimated percenta		rrent vear er	nd balanc	e (line 1c	. column (a))	held a	s:	. 4	
a	Board designated or quasi-end				- (,, (,,				
b	Permanent endowment			/ 0						
	Temporarily restricted endowm		%							
•	The percentages on lines 2a, 2b			00%						
3a	Are there endowment funds no				zation th	at are held a	nd adr	ninistered for th	e	
	organization by:	рос								No
	(i) unrelated organizations .								3a(i)	
	(ii) related organizations						• • •		3a(ii)	
ь	If "Yes" on line 3a(ii), are the rel								3b	
4	Describe in Part XIII the intende	-								
Part				on o onde	, will clie		· · · · · ·			
r art	Complete if the organi			" on For	m aan I	Dart IV line	112 9	See Form 000	Part Y line 1	n
	Description of property	Lauvii alist	(a) Cost or of	_	·	or other basis		ccumulated	(d) Book value	
	Description of property		(investm			other)		preciation	(d) BOOK Value	
1a	Land					176,888			176	5,888
b	Buildings		·			7,436,785		828,302	6,608	
C	Leasehold improvements .								-,	
d	Equipment					223,014		66,970	156	5,044
e	Other					-20,017		55,675		.,
	Add lines 1a through 1e. (Colum		aual Form 9	90. Part)	K. columi	n (B), line 10d	.)	•	6.941	.415

Part VII	Investments — Other Securities Complete if the organization ans		rm 990. Part IV. line	11b. See Form 9	90. Part X. line 12.
	(a) Description of security or categor (including name of security)		(b) Book value	(c) Method	of valuation year market value
(1) Financial	derivatives			· · · · · · · · · · · · · · · · · · ·	
(2) Closely-I	neld equity interests				
(3) Other					
(A)					·
		•••••	1		
			-		
(F)					
(G)					
(H)					
	b) must equal Form 990, Part X, col. (B) line 12.)				
Part VIII	Investments—Program Relate		rm 000 Part IV line	11a Saa Farm Of	O Dort V line 12
	Complete if the organization ans (a) Description of investment	wered tes on ro			
	(a) Description of investment		(b) Book value	• • •	l of valuation year market value
(1)					
<u>(1)</u> <u>(2)</u>					
(3)	•		† · · · · · · · · · · · · · · · · · · ·		
(4)					
(5)					
(6)	· · · · · · · · · · · · · · · · · · ·				
(7)		·		<u> </u>	
(8)					
(9)					·
	b) must equal Form 990, Part X, col (B) line 13) 🕨				
Part IX	Other Assets.				
	Complete if the organization ans	wered "Yes" on Fo	rm 990, Part IV, line	11d. See Form 99	90, Part X, line 15.
		a) Description			(b) Book value
(1) Loan co	sts, net of accumulated amortization				101,61
(2)					
(3)					
(4)					.
_(5)		 			
(6)				·	
<u>(7)</u>				·	
(8)					· · · · · · · · · · · · · · · · · · ·
(9)	mn (b) must equal Form 990, Part X, c	ol (R) line 15)			404.04
Part X	Other Liabilities.	oi. (B) line 15.)	<u> </u>	•	101,61
raitA	Complete if the organization ans	wered "Ves" on Fo	rm 990 Part IV line	11e or 11f See F	orm 990 Part Y
	line 25.	Weled 163 Office	ini 550, i ait iv, iiie	116 01 111. 0001	omi 550, i ait X,
1.	(a) Description of liability	(b) Book value			
(1) Federal ır		(4, 2501200			
	ecurity deposits		28,188		
(3)	ecusity deposits		20,100		
(4)					
(5)					
(6)		·- ·-			
(7)					
(8)					
(9)					
Total. (Column (b) must equal Form 990, Part X, col. (B) line 25.)		28,188		
	r uncertain tax positions. In Part XIII, prov			s financial statements	that reports the
organization'	s liability for uncertain tax positions unde	r FIN 48 (ASC 740). Che	eck here if the text of the	footnote has been p	rovided in Part XIII 🔲

Part	Opening the if the appropriation engagered "Vee" on Form 000		/ line 10at		
	Complete if the organization answered "Yes" on Form 990,				
1	Total revenue, gains, and other support per audited financial statements			1	1,544,987
2	Amounts included on line 1 but not on Form 990, Part-VIII, line 12:	1 0-1			
а	Net unrealized gains (losses) on investments	2a			
þ	Donated services and use of facilities	2b	· · · · · · · · · · · · · · · · · · ·		
C	Recoveries of prior year grants	2c			
d	Other (Describe in Part XIII.)	2d		00	
е	Add lines 2a through 2d			2e	
3	Subtract line 2e from line 1	i .		3	1,544,987
4	Amounts included on Form 990, Part VIII, line 12, but not on line 1:	4-			
a	Investment expenses not included on Form 990, Part VIII, line 7b	4a			
b	Other (Describe in Part XIII.)	4b		40	
C	Add lines 4a and 4b			4c 5	4.544.002
5 Dos					1,544,987
Part	Complete if the organization answered "Yes" on Form 990,			er neturn.	
				1 4 1	4.52.004
1	· · · · · · · · · · · · · · · · · · ·				1,452,881
2	Amounts included on line 1 but not on Form 990, Part IX, line 25:	امدا			
a	Donated services and use of facilities	2a			
b	Prior year adjustments	2b			
C	Other losses	2c			
d	Other (Describe in Part XIII.)			20	
e	Add lines 2a through 2d			2e	
3	Subtract line 2e from line 1	i .		3	1,452,881
4	Amounts included on Form 990, Part IX, line 25, but not on line 1:	40			
a	Investment expenses not included on Form 990, Part VIII, line 7b Other (Describe in Part XIII.)	4a 4b			
b	Other (Describe in Part XIII.)	1401			
_	And discount of the			40	
C	Add lines 4a and 4b			4c	4 450 994
5 Part Provid	Total expenses. Add lines 3 and 4c. (This must equal Form 990, Part I, lin Supplemental Information. le the descriptions required for Part II, lines 3, 5, and 9; Part III, lines 1a and 11.	 ne 18.) d 4; Pa	art IV, lines 1b and 2l	5 c; Part V, lin	1,452,881 ne 4; Part X, line
5 Part Provid	Total expenses. Add lines 3 and 4c. (This must equal Form 990, Part I, lin XIII Supplemental Information.	d 4; Pa	art IV, lines 1b and 2l vide any additional ii	5; Part V, lin	ne 4; Part X, line
5 Part Provid	Total expenses. Add lines 3 and 4c. (This must equal Form 990, Part I, lin XIII Supplemental Information. le the descriptions required for Part II, lines 3, 5, and 9; Part III, lines 1a and XII, lines 2d and 4b; and Part XII, lines 2d and 4b. Also complete this part	d 4; Pa	art IV, lines 1b and 2l vide any additional ii	5; Part V, lin	ne 4; Part X, line
5 Part Provid	Total expenses. Add lines 3 and 4c. (This must equal Form 990, Part I, lin XIII Supplemental Information. le the descriptions required for Part II, lines 3, 5, and 9; Part III, lines 1a and XII, lines 2d and 4b; and Part XII, lines 2d and 4b. Also complete this part	d 4; Pa	art IV, lines 1b and 2l vide any additional ii	5; Part V, lin	ne 4; Part X, line
5 Part Provid	Total expenses. Add lines 3 and 4c. (This must equal Form 990, Part I, lin XIII Supplemental Information. le the descriptions required for Part II, lines 3, 5, and 9; Part III, lines 1a and XII, lines 2d and 4b; and Part XII, lines 2d and 4b. Also complete this part	d 4; Pa	art IV, lines 1b and 2l vide any additional ii	5; Part V, lin	ne 4; Part X, line
5 Part Provid	Total expenses. Add lines 3 and 4c. (This must equal Form 990, Part I, lin XIII Supplemental Information. le the descriptions required for Part II, lines 3, 5, and 9; Part III, lines 1a and XII, lines 2d and 4b; and Part XII, lines 2d and 4b. Also complete this part	d 4; Pa	art IV, lines 1b and 2l vide any additional ii	5; Part V, lin	ne 4; Part X, line
5 Part Provid	Total expenses. Add lines 3 and 4c. (This must equal Form 990, Part I, lin XIII Supplemental Information. le the descriptions required for Part II, lines 3, 5, and 9; Part III, lines 1a and XII, lines 2d and 4b; and Part XII, lines 2d and 4b. Also complete this part	d 4; Pa	art IV, lines 1b and 2l vide any additional ii	5; Part V, lin	ne 4; Part X, line

SCHEDULE O (Form 990 or 990-EZ)

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.

2017

OMB No 1545-0047

Department of the Treasury Internal Revenue Service Name of the organization ► Attach to Form 990 or 990-EZ.

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

Open to Public Inspection

Employer identification number

Kirkland Manor Association	46-1767099
	—
Part VI, #11a - A copy of the form 990 is provided to the board chair prior to filing. After review by the	management company and the
board chair the form 990 is filed.	
Part VI, #19 – The organization makes its governing documents, conflict of interest policy and financia	I statements available to the
public upon request	
······································	
•	