Form **990**

Return of Organization Exempt From Income Tax

Under section 501(c), 527, or 4947(a)(1) of the Internal Revenue Code (except private foundations)
Do not enter social security numbers on this form as it may be made public.
Go to *www.irs.gov/Form990* for instructions and the latest information.

OMB No. 1545-0047

2023

Open to Public Inspection

Department of the Treasury
Internal Revenue Service

A For the 2023 calendar year, or tax year beginning , 2023, and ending , 20

B Check if applicable:
- ☐ Address change
- ☐ Name change
- ☐ Initial return
- ☐ Final return/terminated
- ☐ Amended return
- ☐ Application pending

C Name of organization: HOOD CANAL SALMON ENHANCEMENT GROUP
Doing business as:
Number and street (or P.O. box if mail is not delivered to street address): PO BOX 2169
Room/suite:
City or town, state or province, country, and ZIP or foreign postal code: BELFAIR, WA 98528

D Employer identification number: 91-1518294

E Telephone number: (360)275-3575

G Gross receipts: $ 4,166,219

F Name and address of principal officer: MENDY HARLOW
SAME AS C ABOVE

H(a) Is this a group return for subordinates? ☐ Yes ☒ No

H(b) Are all subordinates included? ☐ Yes ☐ No
If "No," attach a list. See instructions

H(c) Group exemption number

I Tax-exempt status: ☒ 501(c)(3) ☐ 501(c) ( ) (insert no.) ☐ 4947(a)(1) or ☐ 527

J Website: WWW.HCSEG.ORG

K Form of organization: ☒ Corporation ☐ Trust ☐ Association ☐ Other

L Year of formation: 1990

M State of legal domicile: WA

Part I Summary

Activities & Governance

1 Briefly describe the organization's mission or most significant activities: PROTECT AND ENHANCE WILD SALMON POPULATIONS AND PROVIDE EDUCATION TO LOCAL COMMUNITIES.

2 Check this box ☐ if the organization discontinued its operations or disposed of more than 25% of its net assets.

3	Number of voting members of the governing body (Part VI, line 1a)	3	10
4	Number of independent voting members of the governing body (Part VI, line 1b)	4	10
5	Total number of individuals employed in calendar year 2023 (Part V, line 2a)	5	31
6	Total number of volunteers (estimate if necessary)	6	373
7a	Total unrelated business revenue from Part VIII, column (C), line 12	7a	(8,926)
b	Net unrelated business taxable income from Form 990-T, Part I, line 11	7b	0

Revenue

		Prior Year	Current Year
8	Contributions and grants (Part VIII, line 1h)	5,005,762	4,133,769
9	Program service revenue (Part VIII, line 2g)	3,006	9,624
10	Investment income (Part VIII, column (A), lines 3, 4, and 7d)	693	(696)
11	Other revenue (Part VIII, column (A), lines 5, 6d, 8c, 9c, 10c, and 11e)	2,773	(6,160)
12	Total revenue - add lines 8 through 11 (must equal Part VIII, column (A), line 12)	5,012,234	4,136,537

Expenses

13	Grants and similar amounts paid (Part IX, column (A), lines 1-3)		4,500
14	Benefits paid to or for members (Part IX, column (A), line 4)		0
15	Salaries, other compensation, employee benefits (Part IX, column (A), lines 5-10)	947,782	1,055,022
16a	Professional fundraising fees (Part IX, column (A), line 11e)		0
b	Total fundraising expenses (Part IX, column (D), line 25) 0		
17	Other expenses (Part IX, column (A), lines 11a-11d, 11f-24e)	2,982,886	2,839,465
18	Total expenses. Add lines 13-17 (must equal Part IX, column (A), line 25)	3,930,668	3,898,987
19	Revenue less expenses. Subtract line 18 from line 12	1,081,566	237,550

Net Assets or Fund Balances

		Beginning of Current Year	End of Year
20	Total assets (Part X, line 16)	11,496,558	11,185,805
21	Total liabilities (Part X, line 26)	1,906,882	1,348,832
22	Net assets or fund balances. Subtract line 21 from line 20	9,589,676	9,836,973

Part II Signature Block

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

Sign Here

MENDY HARLOW
Signature of officer — Date

MENDY HARLOW, EXECUTIVE DIRECTOR
Type or print name and title

Paid Preparer Use Only

Print/Type preparer's name	Preparer's signature	Date	Check ☐ if self-employed	PTIN
CLARKE WHITNEY, CPA		10-18-2024		P00447598

Firm's name: CLARKE WHITNEY CPA GROUP LLC — Firm's EIN:
Firm's address: 610 WARREN AVE, BREMERTON WA 98337 — Phone no. 360-792-1040

May the IRS discuss this return with the preparer shown above? See instructions ☒ Yes ☐ No

For Paperwork Reduction Act Notice, see the separate instructions. Form **990** (2023)

EEA

Part III Statement of Program Service Accomplishments

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

1 Briefly describe the organization's mission:

PROTECT AND ENHANCE WILD SALMON POPULATIONS AND PROVIDE EDUCATION TO LOCAL COMMUNITIES.

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

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

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

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

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

4a (Code:) (Expenses $ **3,753,179** including grants of $) (Revenue $)

WILD SALMON CONSERVATION AND HABITAT RESTORATION/PROTECT REGIONAL SALMON POPULATIONS FOR THE COMMUNITY WITH RECREATIONAL AND ECONOMIC BENEFITS.

4b (Code:) (Expenses $ **17,200** including grants of $) (Revenue $)

THE HCSEG IS INVOLVED IN EDUCATION AND OUTREACH CONCERNING ITS EXEMPT FUNCTION OF HABITAT RESTORATION.

4c (Code:) (Expenses $ **4,500** including grants of $) (Revenue $)

PROVIDE SCHOLARSHIPS TO LOCAL COMMUNITY TEENAGERS FOR FURTHER EDUCATIONAL DEVELOPMENT.

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

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

4e Total program service expenses **3,774,879**

Part IV Checklist of Required Schedules

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

Part IV Checklist of Required Schedules *(continued)*

			Yes	No
22	Did the organization report more than $5,000 of grants or other assistance to or for domestic individuals on Part IX, column (A), line 2? *If "Yes," complete Schedule I, Parts I and III.*	**22**		X
23	Did the organization answer "Yes" to Part VII, Section A, line 3, 4, or 5, about compensation of the organization's current and former officers, directors, trustees, key employees, and highest compensated employees? *If "Yes," complete Schedule J*	**23**		X
24a	Did the organization have a tax-exempt bond issue with an outstanding principal amount of more than $100,000 as of the last day of the year, that was issued after December 31, 2002? *If "Yes," answer lines 24b through 24d and complete Schedule K. If "No," go to line 25a.*	**24a**		X
b	Did the organization invest any proceeds of tax-exempt bonds beyond a temporary period exception?	**24b**		
c	Did the organization maintain an escrow account other than a refunding escrow at any time during the year to defease any tax-exempt bonds?	**24c**		
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**		X
b	Is the organization aware that it engaged in an excess benefit transaction with a disqualified person in a prior year, and that the transaction has not been reported on any of the organization's prior Forms 990 or 990-EZ? *If "Yes," complete Schedule L, Part I*	**25b**		X
26	Did the organization report any amount on Part X, line 5 or 22, for receivables from or payables to any current or former officer, director, trustee, key employee, creator or founder, substantial contributor, or 35% controlled entity or family member of any of these persons? *If "Yes," complete Schedule L, Part II.*	**26**		X
27	Did the organization provide a grant or other assistance to any current or former officer, director, trustee, key employee, creator or founder, substantial contributor or employee thereof, a grant selection committee member, or to a 35% controlled entity (including an employee thereof) or family member of any of these persons? *If "Yes," complete Schedule L, Part III*	**27**		X
28	Was the organization a party to a business transaction with one of the following parties (See the Schedule L, Part IV, instructions for applicable filing thresholds, conditions, and exceptions).			
a	A current or former officer, director, trustee, key employee, creator or founder, or substantial contributor? *If "Yes," complete Schedule L, Part IV*	**28a**	X	
b	A family member of any individual described in line 28a? *If "Yes," complete Schedule L, Part IV*	**28b**		X
c	A 35% controlled entity of one or more individuals and/or organizations described in line 28a or 28b? *If "Yes," complete Schedule L, Part IV*	**28c**		X
29	Did the organization receive more than $25,000 in noncash contributions? *If "Yes," complete Schedule M*	**29**		X
30	Did the organization receive contributions of art, historical treasures, or other similar assets, or qualified conservation contributions? *If "Yes," complete Schedule M*	**30**		X
31	Did the organization liquidate, terminate, or dissolve and cease operations? *If "Yes," complete Schedule N, Part I*	**31**		X
32	Did the organization sell, exchange, dispose of, or transfer more than 25% of its net assets? *If "Yes," complete Schedule N, Part II*	**32**		X
33	Did the organization own 100% of an entity disregarded as separate from the organization under Regulations sections 301.7701-2 and 301.7701-3? *If "Yes," complete Schedule R, Part I.*	**33**		X
34	Was the organization related to any tax-exempt or taxable entity? *If "Yes," complete Schedule R, Part II, III, or IV, and Part V, line 1*	**34**		X
35a	Did the organization have a controlled entity within the meaning of section 512(b)(13)?	**35a**		X
b	If "Yes" to line 35a, did the organization receive any payment from or engage in any transaction with a controlled entity within the meaning of section 512(b)(13)? *If "Yes," complete Schedule R, Part V, line 2*	**35b**		
36	**Section 501(c)(3) organizations.** Did the organization make any transfers to an exempt non-charitable related organization? *If "Yes," complete Schedule R, Part V, line 2*	**36**		X
37	Did the organization conduct more than 5% of its activities through an entity that is not a related organization and that is treated as a partnership for federal income tax purposes? *If "Yes," complete Schedule R, Part VI.*	**37**		X
38	Did the organization complete Schedule O and provide explanations on Schedule O for Part VI, lines 11b and 19? **Note:** All Form 990 filers are required to complete Schedule O	**38**	X	

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 ☐

				Yes	No
1a	Enter the number reported in box 3 of Form 1096. Enter -0- if not applicable	**1a**	**0**		
b	Enter the number of Forms W-2G included in line 1a. Enter -0- if not applicable	**1b**	**0**		
c	Did the organization comply with backup withholding rules for reportable payments to vendors and reportable gaming (gambling) winnings to prize winners?		**1c**	X	

Part V **Statements Regarding Other IRS Filings and Tax Compliance** *(continued)*

					Yes	No
2a	Enter the number of employees reported on Form W-3, Transmittal of Wage and Tax Statements, filed for the calendar year ending with or within the year covered by this return	**2a**	**31**			
b	If at least one is reported on line 2a, did the organization file all required federal employment tax returns?			**2b**	**X**	
3a	Did the organization have unrelated business gross income of $1,000 or more during the year?			**3a**	**X**	
b	If "Yes," has it filed a Form 990-T for this year? *If "No" to line 3b, provide an explanation on Schedule O*			**3b**	**X**	
4a	At any time during the calendar year, did the organization have an interest in, or a signature or other authority over, a financial account in a foreign country (such as a bank account, securities account, or other financial account)?			**4a**		**X**
b	If "Yes," enter the name of the foreign country _____ See instructions for filing requirements for FinCEN Form 114, Report of Foreign Bank and Financial Accounts (FBAR).					
5a	Was the organization a party to a prohibited tax shelter transaction at any time during the tax year?			**5a**		**X**
b	Did any taxable party notify the organization that it was or is a party to a prohibited tax shelter transaction?			**5b**		**X**
c	If "Yes" to line 5a or 5b, did the organization file Form 8886-T?			**5c**		
6a	Does the organization have annual gross receipts that are normally greater than $100,000, and did the organization solicit any contributions that were not tax deductible as charitable contributions?			**6a**		**X**
b	If "Yes," did the organization include with every solicitation an express statement that such contributions or gifts were not tax deductible?			**6b**		
7	**Organizations that may receive deductible contributions under section 170(c).**					
a	Did the organization receive a payment in excess of $75 made partly as a contribution and partly for goods and services provided to the payor?			**7a**		**X**
b	If "Yes," did the organization notify the donor of the value of the goods or services provided?			**7b**		
c	Did the organization sell, exchange, or otherwise dispose of tangible personal property for which it was required to file Form 8282?			**7c**		**X**
d	If "Yes," indicate the number of Forms 8282 filed during the year	**7d**				
e	Did the organization receive any funds, directly or indirectly, to pay premiums on a personal benefit contract?			**7e**		**X**
f	Did the organization, during the year, pay premiums, directly or indirectly, on a personal benefit contract?			**7f**		**X**
g	If the organization received a contribution of qualified intellectual property, did the organization file Form 8899 as required?			**7g**		**X**
h	If the organization received a contribution of cars, boats, airplanes, or other vehicles, did the organization file a Form 1098-C?			**7h**		**X**
8	**Sponsoring organizations maintaining donor advised funds.** Did a donor advised fund maintained by the sponsoring organization have excess business holdings at any time during the year?			**8**		
9	**Sponsoring organizations maintaining donor advised funds.**					
a	Did the sponsoring organization make any taxable distributions under section 4966?			**9a**		
b	Did the sponsoring organization make a distribution to a donor, donor advisor, or related person?			**9b**		
10	**Section 501(c)(7) organizations.** Enter:					
a	Initiation fees and capital contributions included on Part VIII, line 12	**10a**				
b	Gross receipts, included on Form 990, Part VIII, line 12, for public use of club facilities	**10b**				
11	**Section 501(c)(12) organizations.** Enter:					
a	Gross income from members or shareholders	**11a**				
b	Gross income from other sources. (Do not net amounts due or paid to other sources against amounts due or received from them.)	**11b**				
12a	**Section 4947(a)(1) non-exempt charitable trusts.** Is the organization filing Form 990 in lieu of Form 1041?			**12a**		
b	If "Yes," enter the amount of tax-exempt interest received or accrued during the year	**12b**				
13	**Section 501(c)(29) qualified nonprofit health insurance issuers.**					
a	Is the organization licensed to issue qualified health plans in more than one state? **Note:** See the instructions for additional information the organization must report on Schedule O.			**13a**		
b	Enter the amount of reserves the organization is required to maintain by the states in which the organization is licensed to issue qualified health plans	**13b**				
c	Enter the amount of reserves on hand	**13c**				
14a	Did the organization receive any payments for indoor tanning services during the tax year?			**14a**		**X**
b	If "Yes," has it filed a Form 720 to report these payments? *If "No," provide an explanation on Schedule O*			**14b**		
15	Is the organization subject to the section 4960 tax on payment(s) of more than $1,000,000 in remuneration or excess parachute payment(s) during the year? If "Yes," see the instructions and file Form 4720, Schedule N.			**15**		**X**
16	Is the organization an educational institution subject to the section 4968 excise tax on net investment income? If "Yes," complete Form 4720, Schedule O.			**16**		**X**
17	**Section 501(c)(21) organizations.** Did the trust, or any disqualified or other person, engage in any activities that would result in the imposition of an excise tax under section 4951, 4952, or 4953? If "Yes," complete Form 6069.			**17**		

Part VI **Governance, Management, and Disclosure.** *For each "Yes" response to lines 2 through 7b below, and for a "No" response to line 8a, 8b, or 10b below, describe the circumstances, processes, or changes on Schedule O. See instructions.*

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

Section A. Governing Body and Management

				Yes	No
1a	Enter the number of voting members of the governing body at the end of the tax year	**1a**	10		
	If there are material differences in voting rights among members of the governing body, or if the governing body delegated broad authority to an executive committee or similar committee, explain on Schedule O.				
b	Enter the number of voting members included in line 1a, above, who are independent	**1b**	10		
2	Did any officer, director, trustee, or key employee have a family relationship or a business relationship with any other officer, director, trustee, or key employee?	**2**			X
3	Did the organization delegate control over management duties customarily performed by or under the direct supervision of officers, directors, trustees, or key employees to a management company or other person?	**3**			X
4	Did the organization make any significant changes to its governing documents since the prior Form 990 was filed?	**4**			X
5	Did the organization become aware during the year of a significant diversion of the organization's assets?	**5**			X
6	Did the organization have members or stockholders?	**6**		X	
7a	Did the organization have members, stockholders, or other persons who had the power to elect or appoint one or more members of the governing body?	**7a**		X	
b	Are any governance decisions of the organization reserved to (or subject to approval by) members, stockholders, or persons other than the governing body?	**7b**			X
8	Did the organization contemporaneously document the meetings held or written actions undertaken during the year by the following:				
a	The governing body?	**8a**		X	
b	Each committee with authority to act on behalf of the governing body?	**8b**		X	
9	Is there any officer, director, trustee, or key employee listed in Part VII, Section A, who cannot be reached at the organization's mailing address? *If "Yes," provide the names and addresses on Schedule O*	**9**			X

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

			Yes	No
10a	Did the organization have local chapters, branches, or affiliates?	**10a**		X
b	If "Yes," did the organization have written policies and procedures governing the activities of such chapters, affiliates, and branches to ensure their operations are consistent with the organization's exempt purposes?	**10b**		
11a	Has the organization provided a complete copy of this Form 990 to all members of its governing body before filing the form? . . .	**11a**	X	
b	Describe on Schedule O the process, if any, used by the organization to review this Form 990.			
12a	Did the organization have a written conflict of interest policy? *If "No," go to line 13*	**12a**	X	
b	Were officers, directors, or trustees, and key employees required to disclose annually interests that could give rise to conflicts? . .	**12b**	X	
c	Did the organization regularly and consistently monitor and enforce compliance with the policy? *If "Yes," describe on Schedule O how this was done*	**12c**		X
13	Did the organization have a written whistleblower policy?	**13**		X
14	Did the organization have a written document retention and destruction policy?	**14**		X
15	Did the process for determining compensation of the following persons include a review and approval by independent persons, comparability data, and contemporaneous substantiation of the deliberation and decision?			
a	The organization's CEO, Executive Director, or top management official	**15a**	X	
b	Other officers or key employees of the organization	**15b**		X
	If "Yes" to line 15a or 15b, describe the process on Schedule O. See instructions.			
16a	Did the organization invest in, contribute assets to, or participate in a joint venture or similar arrangement with a taxable entity during the year?	**16a**		X
b	If "Yes," did the organization follow a written policy or procedure requiring the organization to evaluate its participation in joint venture arrangements under applicable federal tax law, and take steps to safeguard the organization's exempt status with respect to such arrangements?	**16b**		

Section C. Disclosure

17 List the states with which a copy of this Form 990 is required to be filed **Washington**

18 Section 6104 requires an organization to make its Forms 1023 (1024 or 1024-A, if applicable), 990, and 990-T (section 501(c)(3)s only) available for public inspection. Indicate how you made these available. Check all that apply.

☒ Own website ☐ Another's website ☒ Upon request ☐ Other *(explain on Schedule O)*

19 Describe on Schedule O whether (and if so, how) the organization made its governing documents, conflict of interest policy, and financial statements available to the public during the tax year.

20 State the name, address, and telephone number of the person who possesses the organization's books and records.

DANA DELHAUTE (360)275-3575, 600 NE ROESSEL RD., BELFAIR, WA 98528

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

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

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

1a Complete this table for all persons required to be listed. Report compensation for the calendar year ending with or within the organization's tax year.

- List all of the organization's **current** officers, directors, trustees (whether individuals or organizations), regardless of amount of compensation. Enter -0- in columns (D), (E), and (F) if no compensation was paid.
- List all of the organization's **current** key employees, if any. See the instructions for definition of "key employee."
- List the organization's five **current** highest compensated employees (other than an officer, director, trustee, or key employee) who received reportable compensation (box 5 of Form W-2, box 6 of Form 1099-MISC, and/or box 1 of Form 1099-NEC) of more than $100,000 from the organization and any related organizations.
- List all of the organization's **former** officers, key employees, and highest compensated employees who received more than $100,000 of reportable compensation from the organization and any related organizations.
- List all of the organization's **former directors or trustees** that received, in the capacity as a former director or trustee of the organization, more than $10,000 of reportable compensation from the organization and any related organizations.

See instructions for the order in which to list the persons above.

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

(A) Name and title	(B) Average hours per week (list any hours for related organizations below dotted line)	(C) Position (do not check more than one box, unless person is both an officer and a director/trustee)						(D) Reportable compensation from the organization (W-2/ 1099-MISC/ 1099-NEC)	(E) Reportable compensation from related organizations (W-2/ 1099-MISC/ 1099-NEC)	(F) Estimated amount of other compensation from the organization and related organizations
		Individual trustee or director	Institutional trustee	Officer	Key employee	Highest compensated employee	Former			
(1) MENDY HARLOW EXECUTIVE DIRECTOR	40.00			X				120,000	0	3,600
(2) DENNY HAMILTON DIRECTOR	1.00	X						0	0	0
(3) MIKE HENDERSON TREASURER	1.00	X						0	0	0
(4) JEANNE ROBINSON DIRECTOR	1.00	X						0	0	0
(5) KELLI KOHOUT INTERIM SECRETARY	1.00	X						0	0	0
(6) MEGAN RICHARD DIRECTOR	1.00	X						0	0	0
(7) JOHN POPPE CHAIRMAN	1.00	X						0	0	0
(8) TOM BROWN DIRECTOR	1.00	X						0	0	0
(9) MICHAEL SIPTROTH VICE CHAIR	1.00	X						0	0	0
(10) DAVID HAWLEY DIRECTOR	1.00	X						0	0	0
(11) GREG SHIMEK DIRECTOR	1.00	X						0	0	0
(12)										
(13)										
(14)										

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

(A) Name and title	(B) Average hours per week (list any hours for related organizations below dotted line)	(C) Position (do not check more than one box, unless person is both an officer and a director/trustee)						(D) Reportable compensation from the organization (W-2/ 1099-MISC/ 1099-NEC)	(E) Reportable compensation from related organizations (W-2/ 1099-MISC/ 1099-NEC)	(F) Estimated amount of other compensation from the organization and related organizations
		Individual trustee or director	Institutional trustee	Officer	Key employee	Highest compensated employee	Former			
(15)										
(16)										
(17)										
(18)										
(19)										
(20)										
(21)										
(22)										
(23)										
(24)										
(25)										
1b **Subtotal**										
c **Total from continuation sheets to Part VII, Section A**										
d **Total (add lines 1b and 1c)**								**120,000**	**0**	**3,600**

2 Total number of individuals (including but not limited to those listed above) who received more than $100,000 of reportable compensation from the organization **1**

		Yes	No
3	Did the organization list any **former** officer, director, trustee, key employee, or highest compensated employee on line 1a? *If "Yes," complete Schedule J for such individual*		**X**
4	For any individual listed on line 1a, is the sum of reportable compensation and other compensation from the organization and related organizations greater than $150,000? *If "Yes," complete Schedule J for such individual*		**X**
5	Did any person listed on line 1a receive or accrue compensation from any unrelated organization or individual for services rendered to the organization? *If "Yes," complete Schedule J for such person*		**X**

Section B. Independent Contractors

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

(A) Name and business address	(B) Description of services	(C) Compensation
INNOVASEA, 20 ANGUS MORTON DRIVE BEDBORD NO CA B4B 0L9	MATERIALS	345,514
ESA, PAT MCCULLOUGH, 210 NE CHEROKEE BEACH RD NE BELFAI	PROJECT MANAGEMENT	2,292,014
NATURAL SYSTEMS DESIGN, PO BOX 15609 SEATTLE WA 98115	DESIGN SERVICES	887,202

2 Total number of independent contractors (including but not limited to those listed above) who received more than $100,000 of compensation from the organization **3**

Part VIII Statement of Revenue

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

				(A) Total revenue	(B) Related or exempt function revenue	(C) Unrelated business revenue	(D) Revenue excluded from tax under sections 512–514
Contributions, Gifts, Grants and Other Similar Amounts	1a	Federated campaigns	1a				
	b	Membership dues	1b	1,502			
	c	Fundraising events	1c				
	d	Related organizations	1d				
	e	Government grants (contributions)	1e	3,972,449			
	f	All other contributions, gifts, grants, and similar amounts not included above	1f	159,818			
	g	Noncash contributions included in lines 1a-1f	1g	$ 6,495			
	h	**Total.** Add lines 1a-1f			4,133,769		
Program Service Revenue			Business Code				
	2a	**EDUCATION PROGRAM INC**	611600		9,624	9,624	
	b						
	c						
	d						
	e						
	f	All other program service revenue					
	g	**Total.** Add lines 2a-2f			9,624		
Other Revenue	3	Investment income (including dividends, interest, and other similar amounts)			(696)		(696)
	4	Income from investment of tax-exempt bond proceeds					
	5	Royalties					
			(i) Real	(ii) Personal			
	6a	Gross rents 6a	10,800				
	b	Less: rental expenses 6b	19,726				
	c	Rental income or (loss) 6c	(8,926)				
	d	Net rental income or (loss)			(8,926)	(8,926)	
			(i) Securities	(ii) Other			
	7a	Gross amount from sales of assets other than inventory 7a					
	b	Less: cost or other basis and sales expenses 7b					
	c	Gain or (loss) 7c					
	d	Net gain or (loss)					
	8a	Gross income from fundraising events (not including $ _____ of contributions reported on line 1c). See Part IV, line 18 8a					
	b	Less: direct expenses 8b					
	c	Net income or (loss) from fundraising events					
	9a	Gross income from gaming activities. See Part IV, line 19 9a					
	b	Less: direct expenses 9b					
	c	Net income or (loss) from gaming activities					
	10a	Gross sales of inventory, less returns and allowances 10a	12,639				
	b	Less: cost of goods sold 10b	9,956				
	c	Net income or (loss) from sales of inventory			2,683	2,683	
Miscellaneous Revenue			Business Code				
	11a	**OTHER INCOME**	900099		83	83	
	b						
	c						
	d	All other revenue					
	e	**Total.** Add lines 11a-11d			83		
	12	**Total revenue.** See instructions			4,136,537	12,390	(8,926) (696)

Part IX Statement of Functional Expenses

Section 501(c)(3) and 501(c)(4) organizations must complete all columns. All other organizations must complete column (A).

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

Do not include amounts reported on lines 6b, 7b, 8b, 9b, and 10b of Part VIII.	(A) Total expenses	(B) Program service expenses	(C) Management and general expenses	(D) Fundraising expenses
1 Grants and other assistance to domestic organizations and domestic governments. See Part IV, line 21				
2 Grants and other assistance to domestic individuals. See Part IV, line 22	4,500	4,500		
3 Grants and other assistance to foreign organizations, foreign governments, and foreign individuals. See Part IV, lines 15 and 16				
4 Benefits paid to or for members				
5 Compensation of current officers, directors, trustees, and key employees	132,775	112,859	19,916	
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	762,400	705,973	56,427	
8 Pension plan accruals and contributions (include section 401(k) and 403(b) employer contributions)	16,418	14,956	1,462	
9 Other employee benefits	68,082	63,255	4,827	
10 Payroll taxes	75,347	68,992	6,355	
11 Fees for services (nonemployees):				
a Management				
b Legal	8,977	8,977		
c Accounting	20,191	20,191		
d Lobbying				
e Professional fundraising services. See Part IV, line 17				
f Investment management fees				
g Other. (If line 11g amount exceeds 10% of line 25, column (A), amount, list line 11g expenses on Schedule O.)	2,032	382	1,650	
12 Advertising and promotion	916	916		
13 Office expenses	6,736	6,736		
14 Information technology				
15 Royalties				
16 Occupancy	40,461	32,926	7,535	
17 Travel	3,258	3,258		
18 Payments of travel or entertainment expenses for any federal, state, or local public officials				
19 Conferences, conventions, and meetings	3,317	3,317		
20 Interest	65,941	55,529	10,412	
21 Payments to affiliates				
22 Depreciation, depletion, and amortization	63,157	53,229	9,928	
23 Insurance	21,492	17,910	3,582	
24 Other expenses. Itemize expenses not covered above (List miscellaneous expenses on line 24e. If line 24e amount exceeds 10% of line 25, column (A), amount, list line 24e expenses on Schedule O.)				
a RESTORATION PROJECTS	2,493,080	2,493,080		
b DUES, LICENSES, AND PUBLICAT	11,887	11,887		
c EDUCATION AND OUTREACH	17,200	17,200		
d CONTRACT LABOR	68,693	68,693		
e All other expenses	12,127	10,113	2,014	
25 **Total functional expenses.** Add lines 1 through 24e	3,898,987	3,774,879	124,108	0
26 **Joint costs.** Complete this line only if the organization reported in column (B) joint costs from a combined educational campaign and fundraising solicitation. Check here ☐ if following SOP 98-2 (ASC 958-720)				

Part X Balance Sheet

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

				(A) Beginning of year		(B) End of year
Assets	1	Cash - non-interest-bearing		733,210	1	468,504
	2	Savings and temporary cash investments			2	
	3	Pledges and grants receivable, net		26,483	3	226,937
	4	Accounts receivable, net			4	
	5	Loans and other receivables from any current or former officer, director, trustee, key employee, creator or founder, substantial contributor, or 35% controlled entity or family member of any of these persons			5	
	6	Loans and other receivables from other disqualified persons (as defined under section 4958(f)(1)), and persons described in section 4958(c)(3)(B)			6	
	7	Notes and loans receivable, net			7	
	8	Inventories for sale or use			8	
	9	Prepaid expenses and deferred charges		20,769	9	11,365
	10a	Land, buildings, and equipment: cost or other basis. Complete Part VI of Schedule D	10a 11,361,502			
	b	Less: accumulated depreciation	10b 992,419	9,837,895	10c	10,369,083
	11	Investments - publicly traded securities			11	
	12	Investments - other securities. See Part IV, line 11		62,148	12	66,698
	13	Investments - program-related. See Part IV, line 11			13	
	14	Intangible assets		4,472	14	3,096
	15	Other assets. See Part IV, line 11		811,581	15	40,122
	16	**Total assets.** Add lines 1 through 15 (must equal line 33)		11,496,558	16	11,185,805
Liabilities	17	Accounts payable and accrued expenses		875,163	17	368,541
	18	Grants payable			18	
	19	Deferred revenue			19	
	20	Tax-exempt bond liabilities			20	
	21	Escrow or custodial account liability. Complete Part IV of Schedule D			21	
	22	Loans and other payables to any current or former officer, director, trustee, key employee, creator or founder, substantial contributor, or 35% controlled entity or family member of any of these persons			22	
	23	Secured mortgages and notes payable to unrelated third parties		974,721	23	929,025
	24	Unsecured notes and loans payable to unrelated third parties			24	
	25	Other liabilities (including federal income tax, payables to related third parties, and other liabilities not included on lines 17-24). Complete Part X of Schedule D		56,998	25	51,266
	26	**Total liabilities.** Add lines 17 through 25		1,906,882	26	1,348,832
Net Assets or Fund Balances		**Organizations that follow FASB ASC 958, check here** ☒ **and complete lines 27, 28, 32, and 33.**				
	27	Net assets without donor restrictions		1,783,784	27	1,551,294
	28	Net assets with donor restrictions		7,805,892	28	8,285,679
		Organizations that do not follow FASB ASC 958, check here ☐ **and complete lines 29 through 33.**				
	29	Capital stock or trust principal, or current funds			29	
	30	Paid-in or capital surplus, or land, building, or equipment fund			30	
	31	Retained earnings, endowment, accumulated income, or other funds			31	
	32	Total net assets or fund balances		9,589,676	32	9,836,973
	33	Total liabilities and net assets/fund balances		11,496,558	33	11,185,805

Part XI Reconciliation of Net Assets

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

1	Total revenue (must equal Part VIII, column (A), line 12)	1	4,136,537
2	Total expenses (must equal Part IX, column (A), line 25)	2	3,898,987
3	Revenue less expenses. Subtract line 2 from line 1	3	237,550
4	Net assets or fund balances at beginning of year (must equal Part X, line 32, column (A))	4	9,589,676
5	Net unrealized gains (losses) on investments	5	9,747
6	Donated services and use of facilities	6	
7	Investment expenses	7	
8	Prior period adjustments	8	
9	Other changes in net assets or fund balances (explain on Schedule O)	9	0
10	Net assets or fund balances at end of year. Combine lines 3 through 9 (must equal Part X, line 32, column (B))	10	9,836,973

Part XII Financial Statements and Reporting

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," explain on Schedule O.			
2a	Were the organization's financial statements compiled or reviewed by an independent accountant?	2a		X
	If "Yes," check a box below to indicate whether the financial statements for the year were compiled or reviewed on a separate basis, consolidated basis, or both. ☐ Separate basis ☐ Consolidated basis ☐ Both consolidated and separate basis			
b	Were the organization's financial statements audited by an independent accountant?	2b	X	
	If "Yes," check a box below to indicate whether the financial statements for the year were audited on a separate basis, consolidated basis, or both. ☒ Separate basis ☐ Consolidated basis ☐ Both consolidated and separate basis			
c	If "Yes" to line 2a or 2b, does the organization have a committee that assumes responsibility for oversight of the audit, review, or compilation of its financial statements and selection of an independent accountant?	2c	X	
	If the organization changed either its oversight process or selection process during the tax year, explain on Schedule O.			
3a	As a result of a federal award, was the organization required to undergo an audit or audits as set forth in the Uniform Guidance, 2 C.F.R. Part 200, Subpart F?	3a	X	
b	If "Yes," did the organization undergo the required audit or audits? If the organization did not undergo the required audit or audits, explain why on Schedule O and describe any steps taken to undergo such audits	3b	X	

SCHEDULE A (Form 990)

Department of the Treasury
Internal Revenue Service

Public Charity Status and Public Support

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

Attach to Form 990 or Form 990-EZ.

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

OMB No. 1545-0047

2023

Open to Public Inspection

Name of the organization	Employer identification number
HOOD CANAL SALMON ENHANCEMENT GROUP	91-1518294

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

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

1 ☐ A church, convention of churches, or association of churches described in **section 170(b)(1)(A)(i).**

2 ☐ A school described in **section 170(b)(1)(A)(ii).** (Attach Schedule E (Form 990).)

3 ☐ A hospital or a cooperative hospital service organization described in **section 170(b)(1)(A)(iii).**

4 ☐ A medical research organization operated in conjunction with a hospital described in **section 170(b)(1)(A)(iii).** Enter the hospital's name, city, and state: _____

5 ☐ An organization operated for the benefit of a college or university owned or operated by a governmental unit described in **section 170(b)(1)(A)(iv).** (Complete Part II.)

6 ☐ A federal, state, or local government or governmental unit described in **section 170(b)(1)(A)(v).**

7 ☒ An organization that normally receives a substantial part of its support from a governmental unit or from the general public described in **section 170(b)(1)(A)(vi).** (Complete Part II.)

8 ☐ A community trust described in **section 170(b)(1)(A)(vi).** (Complete Part II.)

9 ☐ An agricultural research organization described in **section 170(b)(1)(A)(ix)** operated in conjunction with a land-grant college or university or a non-land-grant college of agriculture (see instructions). Enter the name, city, and state of the college or university: _____

10 ☐ An organization that normally receives (1) more than 33 1/3% of its support from contributions, membership fees, and gross receipts from activities related to its exempt functions, subject to certain exceptions; and (2) no more than 33 1/3% of its support from gross investment income and unrelated business taxable income (less section 511 tax) from businesses acquired by the organization after June 30, 1975. See **section 509(a)(2).** (Complete Part III.)

11 ☐ An organization organized and operated exclusively to test for public safety. See **section 509(a)(4).**

12 ☐ An organization organized and operated exclusively for the benefit of, to perform the functions of, or to carry out the purposes of one or more publicly supported organizations described in **section 509(a)(1)** or **section 509(a)(2)**. See **section 509(a)(3).** Check the box on lines 12a through 12d that describes the type of supporting organization and complete lines 12e, 12f, and 12g.

a ☐ **Type I.** A supporting organization operated, supervised, or controlled by its supported organization(s), typically by giving the supported organization(s) the power to regularly appoint or elect a majority of the directors or trustees of the supporting organization. **You must complete Part IV, Sections A and B.**

b ☐ **Type II.** A supporting organization supervised or controlled in connection with its supported organization(s), by having control or management of the supporting organization vested in the same persons that control or manage the supported organization(s). **You must complete Part IV, Sections A and C.**

c ☐ **Type III functionally integrated.** A supporting organization operated in connection with, and functionally integrated with, its supported organization(s) (see instructions). **You must complete Part IV, Sections A, D, and E.**

d ☐ **Type III non-functionally integrated.** A supporting organization operated in connection with its supported organization(s) that is not functionally integrated. The organization generally must satisfy a distribution requirement and an attentiveness requirement (see instructions). **You must complete Part IV, Sections A and D, and Part V.**

e ☐ Check this box if the organization received a written determination from the IRS that it is a Type I, Type II, Type III functionally integrated, or Type III non-functionally integrated supporting organization.

f Enter the number of supported organizations . . . . . .

g Provide the following information about the supported organization(s).

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

Part II **Support Schedule for Organizations Described in Sections 170(b)(1)(A)(iv) and 170(b)(1)(A)(vi)**
(Complete only if you checked the box on line 5, 7, or 8 of Part I or if the organization failed to qualify under Part III. If the organization fails to qualify under the tests listed below, please complete Part III.)

Section A. Public Support

Calendar year (or fiscal year beginning in)	(a) 2019	(b) 2020	(c) 2021	(d) 2022	(e) 2023	(f) Total
1 Gifts, grants, contributions, and membership fees received. (Do not include any "unusual grants.")	4,905,709	3,789,604	3,945,264	5,013,787	4,133,769	21,788,133
2 Tax revenues levied for the organization's benefit and either paid to or expended on its behalf						
3 The value of services or facilities furnished by a governmental unit to the organization without charge						
4 **Total.** Add lines 1 through 3	4,905,709	3,789,604	3,945,264	5,013,787	4,133,769	21,788,133
5 The portion of total contributions by each person (other than a governmental unit or publicly supported organization) included on line 1 that exceeds 2% of the amount shown on line 11, column (f)						
6 **Public support.** Subtract line 5 from line 4.						21,788,133

Section B. Total Support

Calendar year (or fiscal year beginning in)	(a) 2019	(b) 2020	(c) 2021	(d) 2022	(e) 2023	(f) Total
7 Amounts from line 4	4,905,709	3,789,604	3,945,264	5,013,787	4,133,769	21,788,133
8 Gross income from interest, dividends, payments received on securities loans, rents, royalties, and income from similar sources	11,430	4,915	8,433	(10,597)	9,051	23,232
9 Net income from unrelated business activities, whether or not the business is regularly carried on						
10 Other income. Do not include gain or loss from the sale of capital assets (Explain in Part VI.)	1,419		2,217	4,189	83	7,908
11 **Total support.** Add lines 7 through 10						21,819,273

12	Gross receipts from related activities, etc. (see instructions)	12	3,134

13 **First 5 years.** If the Form 990 is for the organization's first, second, third, fourth, or fifth tax year as a section 501(c)(3) organization, check this box and **stop here** ☐

Section C. Computation of Public Support Percentage

14	Public support percentage for 2023 (line 6, column (f), divided by line 11, column (f))	14	99.86 %
15	Public support percentage from 2022 Schedule A, Part II, line 14	15	99.88 %

16a **33 1/3% support test - 2023.** If the organization did not check the box on line 13, and line 14 is 33 1/3% or more, check this box and **stop here.** The organization qualifies as a publicly supported organization ☒

b **33 1/3% support test - 2022.** If the organization did not check a box on line 13 or 16a, and line 15 is 33 1/3% or more, check this box and **stop here.** The organization qualifies as a publicly supported organization ☐

17a **10%-facts-and-circumstances test - 2023.** If the organization did not check a box on line 13, 16a, or 16b, and line 14 is 10% or more, and if the organization meets the facts-and-circumstances test, check this box and **stop here.** Explain in Part VI how the organization meets the facts-and-circumstances test. The organization qualifies as a publicly supported organization ☐

b **10%-facts-and-circumstances test - 2022.** If the organization did not check a box on line 13, 16a, 16b, or 17a, and line 15 is 10% or more, and if the organization meets the facts-and-circumstances test, check this box and **stop here.** Explain in Part VI how the organization meets the facts-and-circumstances test. The organization qualifies as a publicly supported organization ☐

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

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

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

Section A. Public Support

Calendar year (or fiscal year beginning in)	(a) 2019	(b) 2020	(c) 2021	(d) 2022	(e) 2023	(f) Total
1 Gifts, grants, contributions, and membership fees received. (Do not include any "unusual grants.")						
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						
3 Gross receipts from activities that are not an unrelated trade or business under section 513						
4 Tax revenues levied for the organization's benefit and either paid to or expended on its behalf						
5 The value of services or facilities furnished by a governmental unit to the organization without charge						
6 **Total.** Add lines 1 through 5						
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.)						

Section B. Total Support

Calendar year (or fiscal year beginning in)	(a) 2019	(b) 2020	(c) 2021	(d) 2022	(e) 2023	(f) Total
9 Amounts from line 6						
10a Gross income from interest, dividends, payments received on securities loans, rents, royalties, and income from similar sources .						
b Unrelated business taxable income (less section 511 taxes) from businesses acquired after June 30, 1975						
c Add lines 10a and 10b						
11 Net income from unrelated business activities not included on line 10b, whether or not the business is regularly carried on						
12 Other income. Do not include gain or loss from the sale of capital assets (Explain in Part VI.)						
13 **Total support.** (Add lines 9, 10c, 11, and 12.)						

14 **First 5 years.** If the Form 990 is for the organization's first, second, third, fourth, or fifth tax year as a section 501(c)(3) organization, check this box and **stop here** . . . . . ☐

Section C. Computation of Public Support Percentage

15	Public support percentage for 2023 (line 8, column (f), divided by line 13, column (f))	15	%
16	Public support percentage from 2022 Schedule A, Part III, line 15	16	%

Section D. Computation of Investment Income Percentage

17	Investment income percentage for **2023** (line 10c, column (f), divided by line 13, column (f)) . . .	17	%
18	Investment income percentage from **2022** Schedule A, Part III, line 17	18	%

19a **33 1/3% support tests - 2023.** 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 - 2022.** If the organization did not check a box on line 14 or line 19a, and line 16 is more than 33 1/3%, and line 18 is not more than 33 1/3%, check this box and **stop here.** The organization qualifies as a publicly supported organization . . . . . ☐

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

Part IV Supporting Organizations

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

Section A. All Supporting Organizations

			Yes	No
1	Are all of the organization's supported organizations listed by name in the organization's governing documents? *If "No," describe in **Part VI** how the supported organizations are designated. If designated by class or purpose, describe the designation. If historic and continuing relationship, explain.*	**1**		
2	Did the organization have any supported organization that does not have an IRS determination of status under section 509(a)(1) or (2)? *If "Yes," explain in **Part VI** how the organization determined that the supported organization was described in section 509(a)(1) or (2).*	**2**		
3a	Did the organization have a supported organization described in section 501(c)(4), (5), or (6)? *If "Yes," answer lines 3b and 3c below.*	**3a**		
b	Did the organization confirm that each supported organization qualified under section 501(c)(4), (5), or (6) and satisfied the public support tests under section 509(a)(2)? *If "Yes," describe in **Part VI** when and how the organization made the determination.*	**3b**		
c	Did the organization ensure that all support to such organizations was used exclusively for section 170(c)(2)(B) purposes? *If "Yes," explain in **Part VI** what controls the organization put in place to ensure such use.*	**3c**		
4a	Was any supported organization not organized in the United States ("foreign supported organization")? *If "Yes," and if you checked 12a or 12b in Part I, answer lines 4b and 4c below.*	**4a**		
b	Did the organization have ultimate control and discretion in deciding whether to make grants to the foreign supported organization? *If "Yes," describe in **Part VI** how the organization had such control and discretion despite being controlled or supervised by or in connection with its supported organizations.*	**4b**		
c	Did the organization support any foreign supported organization that does not have an IRS determination under sections 501(c)(3) and 509(a)(1) or (2)? *If "Yes," explain in **Part VI** what controls the organization used to ensure that all support to the foreign supported organization was used exclusively for section 170(c)(2)(B) purposes.*	**4c**		
5a	Did the organization add, substitute, or remove any supported organizations during the tax year? *If "Yes," answer lines 5b and 5c below (if applicable). Also, provide detail in **Part VI**, including (i) the names and EIN numbers of the supported organizations added, substituted, or removed; (ii) the reasons for each such action; (iii) the authority under the organization's organizing document authorizing such action; and (iv) how the action was accomplished (such as by amendment to the organizing document).*	**5a**		
b	**Type I or Type II only.** Was any added or substituted supported organization part of a class already designated in the organization's organizing document?	**5b**		
c	**Substitutions only.** Was the substitution the result of an event beyond the organization's control?	**5c**		
6	Did the organization provide support (whether in the form of grants or the provision of services or facilities) to anyone other than (i) its supported organizations, (ii) individuals that are part of the charitable class benefited by one or more of its supported organizations, or (iii) other supporting organizations that also support or benefit one or more of the filing organization's supported organizations? *If "Yes," provide detail in **Part VI.***	**6**		
7	Did the organization provide a grant, loan, compensation, or other similar payment to a substantial contributor (as defined in section 4958(c)(3)(C)), a family member of a substantial contributor, or a 35% controlled entity with regard to a substantial contributor? *If "Yes," complete Part I of Schedule L (Form 990).*	**7**		
8	Did the organization make a loan to a disqualified person (as defined in section 4958) not described on line 7? *If "Yes," complete Part I of Schedule L (Form 990).*	**8**		
9a	Was the organization controlled directly or indirectly at any time during the tax year by one or more disqualified persons, as defined in section 4946 (other than foundation managers and organizations described in section 509(a)(1) or (2))? *If "Yes," provide detail in **Part VI**.*	**9a**		
b	Did one or more disqualified persons (as defined on line 9a) hold a controlling interest in any entity in which the supporting organization had an interest? *If "Yes," provide detail in **Part VI**.*	**9b**		
c	Did a disqualified person (as defined on line 9a) have an ownership interest in, or derive any personal benefit from, assets in which the supporting organization also had an interest? *If "Yes," provide detail in **Part VI**.*	**9c**		
10a	Was the organization subject to the excess business holdings rules of section 4943 because of section 4943(f) (regarding certain Type II supporting organizations, and all Type III non-functionally integrated supporting organizations)? *If "Yes," answer line 10b below.*	**10a**		
b	Did the organization have any excess business holdings in the tax year? *(Use Schedule C, Form 4720, to determine whether the organization had excess business holdings.)*	**10b**		

Part IV **Supporting Organizations** *(continued)*

			Yes	No
11	Has the organization accepted a gift or contribution from any of the following persons?			
a	A person who directly or indirectly controls, either alone or together with persons described on lines 11b and 11c below, the governing body of a supported organization?	**11a**		
b	A family member of a person described on line 11a above?	**11b**		
c	A 35% controlled entity of a person described on 11a or 11b above? *If "Yes" to line 11a, 11b, or 11c, provide detail in* ***Part VI.***	**11c**		

Section B. Type I Supporting Organizations

			Yes	No
1	Did the governing body, members of the governing body, officers acting in their official capacity, or membership of one or more supported organizations have the power to regularly appoint or elect at least a majority of the organization's officers, directors, or trustees at all times during the tax year? *If "No," describe in* ***Part VI*** *how the supported organization(s) effectively operated, supervised, or controlled the organization's activities. If the organization had more than one supported organization, describe how the powers to appoint and/or remove officers, directors, or trustees were allocated among the supported organizations and what conditions or restrictions, if any, applied to such powers during the tax year.*	**1**		
2	Did the organization operate for the benefit of any supported organization other than the supported organization(s) that operated, supervised, or controlled the supporting organization? *If "Yes," explain in* ***Part VI*** *how providing such benefit carried out the purposes of the supported organization(s) that operated, supervised, or controlled the supporting organization.*	**2**		

Section C. Type II Supporting Organizations

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

Section D. All Type III Supporting Organizations

			Yes	No
1	Did the organization provide to each of its supported organizations, by the last day of the fifth month of the organization's tax year, (i) a written notice describing the type and amount of support provided during the prior tax year, (ii) a copy of the Form 990 that was most recently filed as of the date of notification, and (iii) copies of the organization's governing documents in effect on the date of notification, to the extent not previously provided?	**1**		
2	Were any of the organization's officers, directors, or trustees either (i) appointed or elected by the supported organization(s) or (ii) serving on the governing body of a supported organization? *If "No," explain in* ***Part VI*** *how the organization maintained a close and continuous working relationship with the supported organization(s).*	**2**		
3	By reason of the relationship described in line 2, above, did the organization's supported organizations have a significant voice in the organization's investment policies and in directing the use of the organization's income or assets at all times during the tax year? *If "Yes," describe in* ***Part VI*** *the role the organization's supported organizations played in this regard.*	**3**		

Section E. Type III Functionally Integrated Supporting Organizations

1 *Check the box next to the method that the organization used to satisfy the Integral Part Test during the year* ***(see instructions)****.*

a ☐ The organization satisfied the Activities Test. *Complete* ***line 2*** *below.*

b ☐ The organization is the parent of each of its supported organizations. *Complete* ***line 3*** *below.*

c ☐ The organization supported a governmental entity. *Describe in* ***Part VI*** *how you supported a government entity (see instructions).*

			Yes	No
2	Activities Test. ***Answer lines 2a and 2b below.***			
a	Did substantially all of the organization's activities during the tax year directly further the exempt purposes of the supported organization(s) to which the organization was responsive? *If "Yes," then in* ***Part VI identify those supported organizations and explain*** *how these activities directly furthered their exempt purposes, how the organization was responsive to those supported organizations, and how the organization determined that these activities constituted substantially all of its activities.*	**2a**		
b	Did the activities described on line 2a, above, constitute activities that, but for the organization's involvement, one or more of the organization's supported organization(s) would have been engaged in? *If "Yes," explain in* ***Part VI*** *the reasons for the organization's position that its supported organization(s) would have engaged in these activities but for the organization's involvement.*	**2b**		
3	Parent of Supported Organizations. ***Answer lines 3a and 3b below.***			
a	Did the organization have the power to regularly appoint or elect a majority of the officers, directors, or trustees of each of the supported organizations? *If "Yes" or "No," provide details in* ***Part VI.***	**3a**		
b	Did the organization exercise a substantial degree of direction over the policies, programs, and activities of each of its supported organizations? *If "Yes," describe in* ***Part VI*** *the role played by the organization in this regard.*	**3b**		

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

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

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

Section B - Minimum Asset Amount			(A) Prior Year	(B) Current Year (optional)
1	Aggregate fair market value of all non-exempt-use assets (see instructions for short tax year or assets held for part of year):			
a	Average monthly value of securities	**1a**		
b	Average monthly cash balances	**1b**		
c	Fair market value of other non-exempt-use assets	**1c**		
d	**Total** (add lines 1a, 1b, and 1c)	**1d**		
e	**Discount** claimed for blockage or other factors *(explain in detail in **Part VI**)*:			
2	Acquisition indebtedness applicable to non-exempt-use assets	**2**		
3	Subtract line 2 from line 1d.	**3**		
4	Cash deemed held for exempt use. Enter 0.015 of line 3 (for greater amount, see instructions).	**4**		
5	Net value of non-exempt-use assets (subtract line 4 from line 3)	**5**		
6	Multiply line 5 by 0.035.	**6**		
7	Recoveries of prior-year distributions	**7**		
8	**Minimum Asset Amount** (add line 7 to line 6)	**8**		

Section C - Distributable Amount				Current Year
1	Adjusted net income for prior year (from Section A, line 8, column A)	**1**		
2	Enter 0.85 of line 1.	**2**		
3	Minimum asset amount for prior year (from Section B, line 8, column A)	**3**		
4	Enter greater of line 2 or line 3.	**4**		
5	Income tax imposed in prior year	**5**		
6	**Distributable Amount.** Subtract line 5 from line 4, unless subject to emergency temporary reduction (see instructions).	**6**		

7 ☐ Check here if the current year is the organization's first as a non-functionally integrated Type III supporting organization (see instructions).

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

Section D - Distributions			**Current Year**
1	Amounts paid to supported organizations to accomplish exempt purposes	**1**	
2	Amounts paid to perform activity that directly furthers exempt purposes of supported organizations, in excess of income from activity	**2**	
3	Administrative expenses paid to accomplish exempt purposes of supported organizations	**3**	
4	Amounts paid to acquire exempt-use assets	**4**	
5	Qualified set-aside amounts (prior IRS approval required) - *provide details in* ***Part VI*** *)*	**5**	
6	Other distributions *(describe in* ***Part VI****).* See instructions.	**6**	
7	**Total annual distributions.** Add lines 1 through 6.	**7**	
8	Distributions to attentive supported organizations to which the organization is responsive *(provide details in* ***Part VI****).* See instructions.	**8**	
9	Distributable amount for 2023 from Section C, line 6	**9**	
10	Line 8 amount divided by line 9 amount	**10**	

Section E - Distribution Allocations (see instructions)		**(i) Excess Distributions**	**(ii) Underdistributions Pre-2023**	**(iii) Distributable Amount for 2023**
1	Distributable amount for 2023 from Section C, line 6			
2	Underdistributions, if any, for years prior to 2023 (reasonable cause required - *explain in* ***Part VI****).* See instructions.			
3	Excess distributions carryover, if any, to 2023			
a	From 2018			
b	From 2019			
c	From 2020			
d	From 2021			
e	From 2022			
f	**Total** of lines 3a through 3e			
g	Applied to underdistributions of prior years			
h	Applied to 2023 distributable amount			
i	Carryover from 2018 not applied (see instructions)			
j	Remainder. Subtract lines 3g, 3h, and 3i from line 3f.			
4	Distributions for 2023 from Section D, line 7: $			
a	Applied to underdistributions of prior years			
b	Applied to 2023 distributable amount			
c	Remainder. Subtract lines 4a and 4b from line 4.			
5	Remaining underdistributions for years prior to 2023, if any. Subtract lines 3g and 4a from line 2. For result greater than zero, *explain in* ***Part VI****.* See instructions.			
6	Remaining underdistributions for 2023. Subtract lines 3h and 4b from line 1. For result greater than zero, *explain in* ***Part VI****.* See instructions.			
7	**Excess distributions carryover to 2024**. Add lines 3j and 4c.			
8	Breakdown of line 7:			
a	Excess from 2019			
b	Excess from 2020			
c	Excess from 2021			
d	Excess from 2022			
e	Excess from 2023			

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

Schedule B
(Form 990)

Department of the Treasury
Internal Revenue Service

Schedule of Contributors

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

OMB No. 1545-0047

2023

Name of the organization
HOOD CANAL SALMON ENHANCEMENT GROUP

Employer identification number
91-1518294

Organization type (check one):

Filers of:	**Section:**
Form 990 or 990-EZ	☒ 501(c)(**3**) (enter number) organization
	☐ 4947(a)(1) nonexempt charitable trust **not** treated as a private foundation
	☐ 527 political organization
Form 990-PF	☐ 501(c)(3) exempt private foundation
	☐ 4947(a)(1) nonexempt charitable trust treated as a private foundation
	☐ 501(c)(3) taxable private foundation

Check if your organization is covered by the **General Rule** or a **Special Rule.**

Note: Only a section 501(c)(7), (8), or (10) organization can check boxes for both the General Rule and a Special Rule. See instructions.

General Rule

☒ For an organization filing Form 990, 990-EZ, or 990-PF that received, during the year, contributions totaling $5,000 or more (in money or property) from any one contributor. Complete Parts I and II. See instructions for determining a contributor's total contributions.

Special Rules

☐ For an organization described in section 501(c)(3) filing Form 990 or 990-EZ that met the 33 1/3% support test of the regulations under sections 509(a)(1) and 170(b)(1)(A)(vi), that checked Schedule A (Form 990), Part II, line 13, 16a, or 16b, and that received from any one contributor, during the year, total contributions of the greater of **(1)** $5,000; or **(2)** 2% of the amount on (i) Form 990, Part VIII, line 1h; or (ii) Form 990-EZ, line 1. Complete Parts I and II.

☐ For an organization described in section 501(c)(7), (8), or (10) filing Form 990 or 990-EZ that received from any one contributor, during the year, total contributions of more than $1,000 *exclusively* for religious, charitable, scientific, literary, or educational purposes, or for the prevention of cruelty to children or animals. Complete Parts I (entering "N/A" in column (b) instead of the contributor name and address), II, and III.

☐ For an organization described in section 501(c)(7), (8), or (10) filing Form 990 or 990-EZ that received from any one contributor, during the year, contributions *exclusively* for religious, charitable, etc., purposes, but no such contributions totaled more than $1,000. If this box is checked, enter here the total contributions that were received during the year for an *exclusively* religious, charitable, etc., purpose. Don't complete any of the parts unless the **General Rule** applies to this organization because it received *nonexclusively* religious, charitable, etc., contributions totaling $5,000 or more during the year . . . . . $ _____

Caution: An organization that isn't covered by the General Rule and/or the Special Rules doesn't file Schedule B (Form 990), but it **must** answer "No" on Part IV, line 2, of its Form 990; or check the box on line H of its Form 990-EZ or on its Form 990-PF, Part I, line 2, to certify that it doesn't meet the filing requirements of Schedule B (Form 990).

Name of organization
HOOD CANAL SALMON ENHANCEMENT GROUP

Employer identification number
91-1518294

Part I **Contributors** (see instructions). Use duplicate copies of Part I if additional space is needed.

(a) No.	(b) Name, address, and ZIP + 4	(c) Total contributions	(d) Type of contribution
1	KEITH ROBBINS 2585 MAGNOLIA BLVD W SEATTLE WA 98199	$ 61,828	Person [X] Payroll [ ] Noncash [ ] (Complete Part II for noncash contributions.)
2	EMMERSON COLLECTIVE 555 BRYANT ST STE 259 PALO ALTO CA 94301	$ 5,000	Person [X] Payroll [ ] Noncash [ ] (Complete Part II for noncash contributions.)
3	KRIS AND COURTNEY KLEIN 1625 7TH AVE W SEATTLE WA 98119	$ 5,000	Person [X] Payroll [ ] Noncash [ ] (Complete Part II for noncash contributions.)
4	WA FLY FISHING CLUB FOUNDATION 922 MCGILVRA BLVD E SEATTLE WA 98112	$ 5,000	Person [X] Payroll [ ] Noncash [ ] (Complete Part II for noncash contributions.)
		$	Person [ ] Payroll [ ] Noncash [ ] (Complete Part II for noncash contributions.)
		$	Person [ ] Payroll [ ] Noncash [ ] (Complete Part II for noncash contributions.)

SCHEDULE D (Form 990)

Department of the Treasury
Internal Revenue Service

Supplemental Financial Statements

Complete if the organization answered "Yes" on Form 990, Part IV, line 6, 7, 8, 9, 10, 11a, 11b, 11c, 11d, 11e, 11f, 12a, or 12b.
Attach to Form 990.
Go to *www.irs.gov/Form990* for instructions and the latest information.

OMB No. 1545-0047

2023

Open to Public Inspection

Name of the organization

HOOD CANAL SALMON ENHANCEMENT GROUP

Employer identification number

91-1518294

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

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

		(a) Donor advised funds	(b) Funds and other accounts
1	Total number at end of year		
2	Aggregate value of contributions to (during year)		
3	Aggregate value of grants from (during year)		
4	Aggregate value at end of year		

5 Did the organization inform all donors and donor advisors in writing that the assets held in donor advised funds are the organization's property, subject to the organization's exclusive legal control? ☐ Yes ☐ No

6 Did the organization inform all grantees, donors, and donor advisors in writing that grant funds can be used only for charitable purposes and not for the benefit of the donor or donor advisor, or for any other purpose conferring impermissible private benefit? ☐ Yes ☐ No

Part II Conservation Easements

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

1 Purpose(s) of conservation easements held by the organization (check all that apply).

☐ Preservation of land for public use (for example, recreation or education)
☐ Preservation of a historically important land area
☐ Protection of natural habitat
☐ Preservation of a certified historic structure
☐ Preservation of open space

2 Complete lines 2a through 2d if the organization held a qualified conservation contribution in the form of a conservation easement on the last day of the tax year.

			Held at the End of the Tax Year
a	Total number of conservation easements	2a	
b	Total acreage restricted by conservation easements	2b	
c	Number of conservation easements on a certified historic structure included on line 2a	2c	
d	Number of conservation easements included on line 2c, acquired after July 25, 2006, and not on a historic structure listed in the National Register	2d	

3 Number of conservation easements modified, transferred, released, extinguished, or terminated by the organization during the tax year _____

4 Number of states where property subject to conservation easement is located _____

5 Does the organization have a written policy regarding the periodic monitoring, inspection, handling of violations, and enforcement of the conservation easements it holds? ☐ Yes ☐ No

6 Staff and volunteer hours devoted to monitoring, inspecting, handling of violations, and enforcing conservation easements during the year _____

7 Amount of expenses incurred in monitoring, inspecting, handling of violations, and enforcing conservation easements during the year _____

8 Does each conservation easement reported on line 2d above satisfy the requirements of section 170(h)(4)(B)(i) and section 170(h)(4)(B)(ii)? ☐ Yes ☐ No

9 In Part XIII, describe how the organization reports conservation easements in its revenue and expense statement and balance sheet, and include, if applicable, the text of the footnote to the organization's financial statements that describes the organization's accounting for conservation easements

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

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

1a If the organization elected, as permitted under FASB ASC 958, not to report in its revenue statement and balance sheet works of art, historical treasures, or other similar assets held for public exhibition, education, or research in furtherance of public service, provide in Part XIII the text of the footnote to its financial statements that describes these items.

b If the organization elected, as permitted under FASB ASC 958, to report in its revenue statement and balance sheet works of art, historical treasures, or other similar assets held for public exhibition, education, or research in furtherance of public service, provide the following amounts relating to these items:

(i) Revenue included on Form 990, Part VIII, line 1 $ _____

(ii) Assets included in Form 990, Part X $ _____

2 If the organization received or held works of art, historical treasures, or other similar assets for financial gain, provide the following amounts required to be reported under FASB ASC 958 relating to these items:

a Revenue included on Form 990, Part VIII, line 1 $ _____

b Assets included in Form 990, Part X $

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

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

- **a** [X] Public exhibition
- **b** [ ] Scholarly research
- **c** [ ] Preservation for future generations
- **d** [ ] Loan or exchange program
- **e** [ ] Other _____

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

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

Part IV Escrow and Custodial Arrangements

Complete if the organization answered "Yes" on Form 990, Part IV, line 9, or reported an amount on Form 990, Part X, line 21.

1a Is the organization an agent, trustee, custodian or other intermediary for contributions or other assets not included on Form 990, Part X? . . . . . [ ] Yes [ ] No

b If "Yes," explain the arrangement in Part XIII and complete the following table.

		Amount
c Beginning balance	**1c**	
d Additions during the year	**1d**	
e Distributions during the year	**1e**	
f Ending balance	**1f**	

2a Did the organization include an amount on Form 990, Part X, line 21, for escrow or custodial account liability? . . . . . [ ] Yes [ ] No

b If "Yes," explain the arrangement in Part XIII. Check here if the explanation has been provided on Part XIII . . . . . [ ]

Part V Endowment Funds

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

	(a) Current year	(b) Prior year	(c) Two years back	(d) Three years back	(e) Four years back
1a Beginning of year balance	62,148	72,748	67,321	75,623	64,198
b Contributions					
c Net investment earnings, gains, and losses	9,747	(9,897)	9,201	5,649	3,132
d Grants or scholarships	4,500		3,000	13,213	
e Other expenditures for facilities and programs					
f Administrative expenses	697	703	774	738	752
g End of year balance	66,698	62,148	72,748	67,321	66,578

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

- **a** Board designated or quasi-endowment _____ %
- **b** Permanent endowment 68.00 %
- **c** Term endowment 32.00 %

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

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

		Yes	No
(i) Unrelated organizations?	3a(i)	X	
(ii) Related organizations?	3a(ii)		X
b If "Yes" on line 3a(ii), are the related organizations listed as required on Schedule R?	3b		

4 Describe in Part XIII the intended uses of the organization's endowment funds.

Part VI Land, Buildings, and Equipment

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

Description of property	(a) Cost or other basis (investment)	(b) Cost or other basis (other)	(c) Accumulated depreciation	(d) Book value
1a Land		8,857,003		8,857,003
b Buildings		2,004,944	572,419	1,432,525
c Leasehold improvements				
d Equipment		435,737	396,189	39,548
e Other STMD1E		63,818	23,811	40,007
Total. Add lines 1a through 1e. *(Column (d) must equal Form 990, Part X, line 10c, column (B)*				10,369,083

Part VII Investments - Other Securities

Complete if the organization answered "Yes" on Form 990, Part IV, line 11b. See Form 990, Part X, line 12.

(a) Description of security or category (including name of security)	(b) Book value	(c) Method of valuation: Cost or end-of-year market value
(1) Financial derivatives		
(2) Closely-held equity interests		
(3) Other		
(A) ENDOWMENT INVESTMENTS	66,698	FMV
(B)		
(C)		
(D)		
(E)		
(F)		
(G)		
(H)		
Total. *(Column (b) must equal Form 990, Part X, line 12, col.(B))*	66,698	

Part VIII Investments - Program Related

Complete if the organization answered "Yes" on Form 990, Part IV, line 11c. See Form 990, Part X, line 13.

(a) Description of investment	(b) Book value	(c) Method of valuation: Cost or end-of-year market value
(1)		
(2)		
(3)		
(4)		
(5)		
(6)		
(7)		
(8)		
(9)		
Total. *(Column (b) must equal Form 990, Part X, line 13, col. (B))*		

Part IX Other Assets

Complete if the organization answered "Yes" on Form 990, Part IV, line 11d. See Form 990, Part X, line 15.

(a) Description	(b) Book value
(1) RIGHT OF USES ASSETS	34,039
(2) CONTRACT ASSETS	6,083
(3)	
(4)	
(5)	
(6)	
(7)	
(8)	
(9)	
Total. *(Column (b) must equal Form 990, Part X, line 15 col. (B))*	40,122

Part X Other Liabilities

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

1. (a) Description of liability	(b) Book value
(1) Federal income taxes	
(2) CREDIT CARD	17,127
(3) LEASE DEPOSIT	100
(4) OPERATING LEASE LIABILITIES	34,039
(5)	
(6)	
(7)	
(8)	
(9)	
Total. *(Column (b) must equal Form 990, Part X, line 25 col. (B))*	51,266

2. Liability for uncertain tax positions. In Part XIII, provide the text of the footnote to the organization's financial statements that reports the organization's liability for uncertain tax positions under FASB ASC 740. Check here if the text of the footnote has been provided in Part XIII. ☐

Part XI Reconciliation of Revenue per Audited Financial Statements With Revenue per Return

Complete if the organization answered "Yes" on Form 990, Part IV, line 12a.

1	Total revenue, gains, and other support per audited financial statements			**1**	**4,166,010**
2	Amounts included on line 1 but not on Form 990, Part VIII, line 12:				
a	Net unrealized gains (losses) on investments	**2a**	**9,747**		
b	Donated services and use of facilities	**2b**			
c	Recoveries of prior year grants	**2c**			
d	Other (Describe in Part XIII.)	**2d**	**19,726**		
e	Add lines **2a** through **2d**			**2e**	**29,473**
3	Subtract line **2e** from line **1**			**3**	**4,136,537**
4	Amounts included on Form 990, Part VIII, line 12, but not on line 1:				
a	Investment expenses not included on Form 990, Part VIII, line 7b	**4a**			
b	Other (Describe in Part XIII.)	**4b**			
c	Add lines **4a** and **4b**			**4c**	
5	Total revenue. Add lines **3** and **4c.** *(This must equal Form 990, Part I, line 12.)*			**5**	**4,136,537**

Part XII Reconciliation of Expenses per Audited Financial Statements With Expenses per Return

Complete if the organization answered "Yes" on Form 990, Part IV, line 12a.

1	Total expenses and losses per audited financial statements			**1**	**3,918,713**
2	Amounts included on line 1 but not on Form 990, Part IX, line 25:				
a	Donated services and use of facilities	**2a**			
b	Prior year adjustments	**2b**			
c	Other losses	**2c**			
d	Other (Describe in Part XIII.)	**2d**	**19,726**		
e	Add lines **2a** through **2d**			**2e**	**19,726**
3	Subtract line **2e** from line **1**			**3**	**3,898,987**
4	Amounts included on Form 990, Part IX, line 25, but not on line 1:				
a	Investment expenses not included on Form 990, Part VIII, line 7b	**4a**			
b	Other (Describe in Part XIII.)	**4b**			
c	Add lines **4a** and **4b**			**4c**	
5	Total expenses. Add lines **3** and **4c.** *(This must equal Form 990, Part I, line 18.)*			**5**	**3,898,987**

Part XIII Supplemental Information

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

SCHEDULE L (Form 990)

Department of the Treasury
Internal Revenue Service

Transactions With Interested Persons

Complete if the organization answered "Yes" on Form 990, Part IV, line 25a, 25b, 26, 27, 28a, 28b, or 28c, or Form 990-EZ, Part V, line 38a or 40b.
Attach to Form 990 or Form 990-EZ.
Go to *www.irs.gov/Form990* for instructions and the latest information.

OMB No. 1545-0047

2023

Open To Public Inspection

Name of the organization

HOOD CANAL SALMON ENHANCEMENT GROUP

Employer identification number

91-1518294

Part I Excess Benefit Transactions (section 501(c)(3), section 501(c)(4), and section 501(c)(29) organizations only).

Complete if the organization answered "Yes" on Form 990, Part IV, line 25a or 25b, or Form 990-EZ, Part V, line 40b.

1	(a) Name of disqualified person	(b) Relationship between disqualified person and organization	(c) Description of transaction	(d) Corrected? Yes	No
(1)					
(2)					
(3)					

2 Enter the amount of tax incurred by the organization managers or disqualified persons during the year under section 4958 . . . . . $

3 Enter the amount of tax, if any, on line 2, above, reimbursed by the organization . . . . . $

Part II Loans to and/or From Interested Persons

Complete if the organization answered "Yes" on Form 990-EZ, Part V, line 38a, or Form 990, Part IV, line 26; or if the organization reported an amount on Form 990, Part X, line 5, 6, or 22.

	(a) Name of interested person	(b) Relationship with organization	(c) Purpose of loan	(d) Loan to or from the organization? To	From	(e) Original principal amount	(f) Balance due	(g) In default? Yes	No	(h) Approved by board or committee? Yes	No	(i) Written agreement? Yes	No
(1)													
(2)													
(3)													
(4)													
(5)													
Total . . . . . $													

Part III Grants or Assistance Benefiting Interested Persons

Complete if the organization answered "Yes" on Form 990, Part IV, line 27.

	(a) Name of interested person	(b) Relationship between interested person and the organization	(c) Amount of assistance	(d) Type of assistance	(e) Purpose of assistance
(1)					
(2)					
(3)					
(4)					
(5)					

Part IV Business Transactions Involving Interested Persons

Complete if the organization answered "Yes" on Form 990, Part IV, line 28a, 28b, or 28c.

(a) Name of interested person	(b) Relationship between interested person and the organization	(c) Amount of transaction	(d) Description of transaction	(e) Sharing of organization's revenues?	
				Yes	No
(1) DAVID HAWLEY, EDWARD JONES	MEMBER OF BOARD	697	ENDOWMENT IS MANAGED BY EDWARD JONES		X
(2)					
(3)					
(4)					
(5)					

Part V Supplemental Information

Provide additional information for responses to questions on Schedule L. See instructions.

SCHEDULE O (Form 990)

Department of the Treasury
Internal Revenue Service

Supplemental Information to Form 990 or 990-EZ

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

Attach to Form 990 or Form 990-EZ.

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

OMB No. 1545-0047

2023

Open to Public Inspection

Name of the organization

HOOD CANAL SALMON ENHANCEMENT GROUP

Employer identification number

91-1518294

01. Members or stockholder classes and rights (Part VI, line 6)

MEMBERS ARE ALLOWED TO ELECT DIRECTORS TO THE BOARD OF DIRECTORS. MEMBERSHIP IS GAINED AND MAINTAINED IN ACCORDANCE WITH THE BY-LAWS OF THE ORGANIZATION.

02. Member election for additional members (Part VI, line 7a)

MEMBERS ARE ALLOWED TO ELECT DIRECTORS TO THE BOARD OF DIRECTORS. MEMBERSHIP IS GAINED AND MAINTAINED IN ACCORDANCE WITH THE BY-LAWS OF THE ORGANIZATION.

03. Form 990 governing body review (Part VI, line 11)

THE INFORMATION RETURN OF THE ORGANIZATION IS REVIEWED AND APPROVED BY THE FINANCE COMMITTEE OF THE BOARD OF DIRECTORS BEFORE IT IS FILED. THE INFORMATION RETURN IS ALSO DISTRIBUTED TO AND REVIEWED BY THE MEMBERS OF THE BOARD.

04. CEO, executive director, top management comp (Part VI, line 15a)

DETERMINATION OF THE CHANGES TO THE COMPENSATION OF THE EXECUTIVE DIRECTOR OF THE ORGANIZATION ARE REVIEWED AND APPROVED BY THE BOARD OF DIRECTORS.

05. Governing documents, etc, available to public (Part VI, line 19)

GOVERNING DOCUMENTS ARE MADE AVAILABLE TO THE PUBLIC THROUGH THE ORGANIZATION'S WEBSITE AND UPON REQUEST.

Form **4562**

Department of the Treasury
Internal Revenue Service

Depreciation and Amortization

(Including Information on Listed Property)

Attach to your tax return.

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

OMB No. 1545-0172

2023

Attachment Sequence No. **179**

Name(s) shown on return	Business or activity to which this form relates	Identifying number
HOOD CANAL SALMON ENHANCEMENT GR	FORM 990 - 1	91-1518294

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 2022 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 2024. 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	58,839

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 2023	17	4,751
18	If you are electing to group any assets placed in service during the tax year into one or more general asset accounts, check here ☐		

Section B - Assets Placed in Service During 2023 Tax Year Using the General Depreciation System

(a) Classification of property	(b) Month and year placed in service	(c) Basis for depreciation (business/investment use only-see instructions)	(d) Recovery period	(e) Convention	(f) Method	(g) Depreciation deduction
19a 3-year property						
b 5-year property	Statement #567					912
c 7-year property						
d 10-year property						
e 15-year property		4,855	15	MQ	SL	283
f 20-year property						
g 25-year property			25 yrs.		S/L	
h Residential rental property			27.5 yrs.	MM	S/L	
			27.5 yrs.	MM	S/L	
i Nonresidential real property			39 yrs.	MM	S/L	
	07-2023	2,025	40.0	MM	S/L	23

Section C - Assets Placed in Service During 2023 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	64,808
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	

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

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

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

24a Do you have evidence to support the business/investment use claimed? ☐ **Yes** ☐ **No** **24b** If "Yes," is the evidence written? ☐ **Yes** ☐ **No**

(a) Type of property (list vehicles first)	(b) Date placed in service	(c) Business/ investment use percentage	(d) Cost or other basis	(e) Basis for depreciation (business/investment use only)	(f) Recovery period	(g) Method/ Convention	(h) Depreciation deduction	(i) Elected section 179 cost
25 Special depreciation allowance for qualified listed property placed in service during the tax year and used more than 50% in a qualified business use. See instructions						**25**		
26 Property used more than 50% in a qualified business use:								
		%						
		%						
		%						
27 Property used 50% or less in a qualified business use:								
		%				S/L-		
		%				S/L-		
		%				S/L-		
28 Add amounts in column (h), lines 25 through 27. Enter here and on line 21, page 1						**28**		
29 Add amounts in column (i), line 26. Enter here and on line 7, page 1							**29**	

Section B - Information on Use of Vehicles

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

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

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

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

	Yes	**No**
37 Do you maintain a written policy statement that prohibits all personal use of vehicles, including commuting, by your employees?		
38 Do you maintain a written policy statement that prohibits personal use of vehicles, except commuting, by your employees? See the instructions for vehicles used by corporate officers, directors, or 1% or more owners . . .		
39 Do you treat all use of vehicles by employees as personal use?		
40 Do you provide more than five vehicles to your employees, obtain information from your employees about the use of the vehicles, and retain the information received?		
41 Do you meet the requirements concerning qualified automobile demonstration use? See instructions		
Note: If your answer to 37, 38, 39, 40, or 41 is "Yes," don't complete Section B for the covered vehicles.		

Part VI Amortization

(a) Description of costs	(b) Date amortization begins	(c) Amortizable amount	(d) Code section	(e) Amortization period or percentage	(f) Amortization for this year
42 Amortization of costs that begins during your 2023 tax year (see instructions):					
43 Amortization of costs that began before your 2023 tax year				**43**	**1,376**
44 **Total.** Add amounts in column (f). See the instructions for where to report				**44**	**1,376**

Name(s) as shown on return: HOOD CANAL SALMON ENHANCEMENT GROUP

Tax ID Number: 91-1518294

FORM 990 - SCHEDULE D - PART VI - LINE 1E

STATEMENT #D1E

INVESTMENTS - OTHER

DESCRIPTION OF INVESTMENT	COST/BASIS (INVESTMENT)	COST/BASIS (OTHER)	DEPR	BOOK VALUE
WORKS OF ART	**0**	**15,400**	**0**	**15,400**
TOTAL	**0**	**15,400**	**0**	**15,400**

PG01

FORM 4562 - LINE 19B

Statement #567

BASIS	RP	CV	METHOD	DEDUCTION
18,187	5	MQ	SL	455
639	5	MQ	SL	48
5,455	5	MQ	SL	409
TOTAL				**912**

990	Overflow Statement (This page is not filed with the return. It is for your records only.)	2023 Page 1

Name(s) as shown on return: HOOD CANAL SALMON ENHANCEMENT GROUP

FEIN: 91-1518294

PROGRAM EXPENSES - RESTORATION PROJECTS

Description	Amount
TOTAL PROGRAM EXPENSES	$ 3,774,879
LESS SCHOLARSHIP COSTS	(4,500)
LESS EDUCATION AND OUTREACH COSTS	(17,200)
Total:	**$ 3,753,179**

DONATIONS

Description	Amount
TOTAL DONATIONS	$ 159,818
LESS IN KIND DONATIONS	(6,495)
Total:	**$ 153,323**

NON-CASH CONTRIBUTIONS

Description	Amount
IN KIND DONATIONS	$ 6,495
Total:	**$ 6,495**

INVESTMENT INCOME

Description	Amount
TOTAL	$ 9,051
LESS UNREALIZED (GAIN) LOSS	(9,747)
Total:	**$ -696**

OFFICER COMPENSATION

Description	Amount
SALARY	$ 120,000
DEFERRED COMPENSATION	3,060
EMPLOYEE BENEFITS	7,799
LESS ADMINISTRATIVE PORTION @ 15%	(18,000)
Total:	**$ 112,859**

Name(s) as shown on return: HOOD CANAL SALMON ENHANCEMENT GROUP

FEIN: 91-1518294

ADMINISTRATIVE - OFFICER COMPENSATION

Description	Amount
OFFICER SALARY	$ 18,000
OFFICER DEFERRED COMPENSATION	540
OFFICER BENEFITS	1,376
Total:	**$ 19,916**

PROGRAM SALARIES AND WAGES

Description	Amount
STAFF SALARIES	$ 807,973
LESS OFFICER COMPENSATION (0.85)	(102,000)
Total:	**$ 705,973**

OTHER ADMIN WAGES AND SALARIES

Description	Amount
STAFF SALARIES	$ 74,427
LESS OFFICER WAGES (0.15)	(18,000)
Total:	**$ 56,427**

PROGRAM RETIRMENT EXPENSES

Description	Amount
TOTAL (0.90)	$ 18,016
LESS OFFICER COMPENSATION (0.85)	(3,060)
Total:	**$ 14,956**

ADMINISTRATIVE RETIREMENT EXPENSES

Description	Amount
TOTAL (0.10)	$ 2,002
LESS OFFICER COMPENSATION (.015)	(540)
Total:	**$ 1,462**

Name(s) as shown on return: HOOD CANAL SALMON ENHANCEMENT GROUP

FEIN: 91-1518294

PROGRAM EMPLOYEE BENEFITS

Description	Amount
TOTAL	$ 89,070
LESS EMPLOYEE RETIREMENT EXPENSE	(18,016)
LESS OFFICER COMPENSATION (0.85)	(7,799)
Total:	**$ 63,255**

ADMINISTRATIVE EMPLOYEE BENEFITS

Description	Amount
TOTAL	$ 8,205
LESS RETIREMENT EXPENSES (0.10)	(2,002)
LESS OFFICER COMPENSATION (0.15)	(1,376)
Total:	**$ 4,827**

OTHER PROFESSIONAL SERVICES

Description	Amount
TOTAL	$ 29,550
LESS ACCOUNTING	(20,191)
LESS LEGAL	(8,977)
Total:	**$ 382**

ADMIN PROFESSIONAL FEES

Description	Amount
TOTAL	$ 1,650
Total:	**$ 1,650**

OFFICE EXPENSES - PROGRAM

Description	Amount
POSTAGE	$ 782
SUPPLIES	5,954
Total:	**$ 6,736**

Name(s) as shown on return: HOOD CANAL SALMON ENHANCEMENT GROUP

FEIN: 91-1518294

OCCUPANCY EXPENSES - PROGRAM

Description	Amount
UTILITIES	$ 10,077
REPAIRS AND MAINTENANCE	21,848
TAXES	5,696
LESS CABIN EXPENSE	(9,761)
RENTAL COSTS	5,066
Total:	**$ 32,926**

OCCUPANCY EXPENSES - MANAGEMENT

Description	Amount
REPAIRS AND MAINTENANCE	$ 3,856
UTILITIES	1,201
TAXES	606
RENTAL COSTS	1,872
Total:	**$ 7,535**

PROGRAM INTEREST EXPENSE

Description	Amount
TOTAL	$ 59,000
LESS CABIN EXPENSE	(3,471)
Total:	**$ 55,529**

PROGRAM DEPRECIATION EXPENSE

Description	Amount
TOTAL	$ 56,256
LESS CABIN RENTAL EXPENSE	(3,027)
Total:	**$ 53,229**

PROGRAM INSURANCE EXPENSE

Description	Amount
TOTAL	$ 20,298
LESS CABIN EXPENSE	(2,388)
Total:	**$ 17,910**

Name(s) as shown on return: HOOD CANAL SALMON ENHANCEMENT GROUP

FEIN: 91-1518294

OTHER EXPENSES - PROGRAM

Description	Amount
EQUIPMENT RENTAL	$ 9,843
MISCELLANEOUS	42
TELEPHONE	1,308
LESS CABIN RENTAL EXPENSE	(1,080)
Total:	**$ 10,113**

OTHER EXPENSES - ADMINISTRATION

Description	Amount
BANK CHARGES	$ 277
EQUIPMENT RENTAL	1,737
Total:	**$ 2,014**

EQUIPMENT

Description	Amount
PRIOR YEAR BALANCE	$ 411,457
NEW ACQUISITION	24,280
Total:	**$ 435,737**

OTHER FIXED ASSETS

Description	Amount
CONSTRUCTION IN PROCESS	$ 36,591
WORKS OF ART	15,400
VEHICLES	11,827
Total:	**$ 63,818**

OTHER REVENUE ADJUSTMENTS

Description	Amount
DIRECT RENTAL EXPENSES	$ 19,726
Total:	**$ 19,726**

Name(s) as shown on return: HOOD CANAL SALMON ENHANCEMENT GROUP

FEIN: 91-1518294

OTHER EXPENSE ADJUSTMENT

Description	Amount
DIRECT RENTAL EXPENSES	$ 19,726
Total:	**$ 19,726**

FORM 990-T - SCH E - LN 3A - STRAIGHT-LINE DEPRECIATION

Description	Amount
DEPRECIATION	$ 3,027
Total:	**$ 3,027**

FORM 990-T - SCH E - LN 4 - AVERAGE ACQUISITION DEBT

Description	Amount
AVERAGE ACQUISITION INDEBTEDNESS	$ 951,873
Total:	**$ 951,873**

FORM 990-T - SCH E - LN 5 - AVERAGE ADJUSTED BASIS

Description	Amount
AVERAGE ADJUSTED BASIS	$ 1,964,698
Total:	**$ 1,964,698**

Form 990 Worksheet	Schedule A, Line 5 - Excess 2% Limitation Contributors	2023
	(This page is not filed with the return. It is for your records only.)	

Name(s) as shown on return: **HOOD CANAL SALMON ENHANCEMENT GROUP**

Tax ID Number: **91-1518294**

2% of the amount on Schedule A, Part II, line 11, column (f) **436,385**

Name	(a) 2019	(b) 2020	(c) 2021	(d) 2022	(e) 2023	(f) Total	(g) Excess contributions (col. (f) minus the 2% limitation)
SYBIL BURGESS	5,000			5,000		10,000	
KEITH ROBBINS	33,910	42,201		40,286	61,828	178,225	
TEEL CHARITABLE FOUNDATION	6,000					6,000	
BOYS AND GIRLS CLUB	5,000					5,000	
FACEPLANT EVENTS	5,000					5,000	
CAROL A ROBINSON			75,000			75,000	
COMMUNITY FOUNDAION OF SOUTH PUGET			10,997			10,997	
ROBERT HAGER			10,000	10,000		20,000	
JERRY HERMANSON			5,000			5,000	
HUGH AND JANE FERGUSON FOUNDATION			5,000			5,000	
MARGOT MARSH			14,400			14,400	
FORTERRA				100,000		100,000	
OREGON BAR AND GRILL INC				12,286		12,286	
SPOT TAIL LLC				6,300		6,300	
EMMERSON COLLECTIVE					5,000	5,000	
KRIS AND COURTNEY KLEIN					5,000	5,000	
WA FLY FISHING CLUB FOUNDATION					5,000	5,000	
TOTAL							

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

Depreciation Detail Listing

Program Services

(This page is not filed with the return. It is for your records only.)

2023

Name(s) as shown on return

HOOD CANAL SALMON ENHANCEMENT GROUP

Social security number/EIN

91-1518294

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	LAND - DEWATO	04-15-2005	98,598	98,598	100.00			0	0		0				
2	LAND-QUILCENE	04-18-2005	10,240	10,240	100.00			0	0		0				
3	LAND-E SEABECK CREEK	03-29-2005	80,000	80,000	100.00			0	0		0				
4	LAND-QUILCENE 2	08-11-2008	99,413	99,413	100.00			0	0		0				
5	LAND-QUILCENE 3	09-02-2008	334,985	334,985	100.00			0	0		0				
6	LAND-BERGMAN PROPERTI	10-01-2009	395,840	395,840	100.00			0	0		0				
7	LEASEHOLD IMPROVEMENT	07-01-2010	8,860		100.00			8,860	15	SL HY	6.667	7,387	591	7,978	
8	PENTIUM COMPUTER	03-26-1997	2,740		100.00			2,740	5		0	2,740		2,740	
9	GIS SOFTWARE	10-02-1998	9,525		100.00			9,525	5		0	9,525		9,525	
10	PENTIUM II	11-17-1998	4,551		100.00			4,551	5		0	4,551		4,551	
11	COLOR COPIER	12-28-1999	800		100.00			800	5		0	800		800	
12	DELL LAPTOP	10-22-2002	2,685		100.00			2,685	5		0	2,685		2,685	
13	OFFICE EQUIPMENT	01-12-2004	5,027		100.00			5,027	5		0	5,027		5,027	
14	OFFICE FURNITURE	04-25-2005	218		100.00			218	5		0	218		218	
15	COMPUTER SUPPLIES	05-05-2005	3,643		100.00			3,643	5		0	3,643		3,643	
16	VOL RECOG EE 05	06-07-2005	1,631		100.00			1,631	5		0	1,631		1,631	
17	SPEAKER SYSTEM	06-10-2005	1,408		100.00			1,408	5		0	1,408		1,408	
18	SHED, TABLE, CHAIRS	08-01-2005	1,883		100.00			1,883	5		0	1,883		1,883	
19	WIRELESS ACC OMEGA 1	08-16-2005	1,179		100.00			1,179	5		0	1,179		1,179	
20	ALARMGUARD	09-01-2005	880		100.00			880	5		0	880		880	
21	SIGNS	10-28-2005	1,355		100.00			1,355	5		0	1,355		1,355	
22	SIGNS	10-28-2005	161		100.00			161	5		0	161		161	
23	LARGE TENTS	05-30-2006	1,167		100.00			1,167	5		0	1,167		1,167	
24	CAMERA - BEST BUY	03-02-2009	776		100.00			776	5		0	776		776	
25	SHED PLATFORM	08-18-2005	861		100.00			861	5		0	861		861	
26	FENCING	03-02-2006	293		100.00			293	5		0	293		293	
27	PROJECT SHED	08-30-2006	1,253		100.00			1,253	5		0	1,253		1,253	
28	COMPUTER-DELL OPTIPLE	05-06-2010	713		100.00			713	5		0	713		713	
29	COMPUTER-DELL OPTIPLE	07-05-2010	866		100.00			866	5		0	866		866	
30	COMPUTER-DELL OPTIPLE	07-05-2010	866		100.00			866	5		0	866		866	

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

Depreciation Detail Listing

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HOOD CANAL SALMON ENHANCEMENT GROUP

Social security number/EIN

91-1518294

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31	LAPTOP-DELL LATITUDE	12-31-2010	1,860		100.00			1,860	5		0	1,860		1,860	
32	TRINOCULAR MICROSCOPE	07-13-2006	669		100.00			669	5		0	669		669	
33	AXIOSTAR MICROSCOPE-H	05-07-2006	4,400		100.00			4,400	5		0	4,400		4,400	
34	DELL LAPTOP - HCDOP	11-15-2006	3,054		100.00			3,054	5		0	3,054		3,054	
35	CHLOROPHYL EQUIPMENT	11-22-2006	2,270		100.00			2,270	5		0	2,270		2,270	
36	CHLOROPHYL EQUIPMENT	11-21-2006	5,696		100.00			5,696	5		0	5,696		5,696	
37	DELTA BAND SAW	11-19-1998	500		100.00			500	7		0	500		500	
38	DELTA 12" TABLE SAW	11-01-1998	450		100.00			450	7		0	450		450	
39	DELTA DRILL PRESS	11-01-1998	200		100.00			200	7		0	200		200	
40	ARCVIEW HEAT WELDER	11-01-1998	350		100.00			350	7		0	350		350	
41	RANGE FINDER	05-10-2002	4,829		100.00			4,829	7		0	4,829		4,829	
42	INTAKE FOR TAHUYA SIT	03-03-2003	467		100.00			467	7		0	467		467	
43	CEL/890 ADV WASTEWATE	03-07-2003	2,754		100.00			2,754	7		0	2,754		2,754	
44	WSC WATER INTAKES	03-31-2003	622		100.00			622	7		0	622		622	
45	LB STE	07-31-2003	850		100.00			850	7		0	850		850	
46	NW VEG	07-31-2003	1,236		100.00			1,236	7		0	1,236		1,236	
47	SWOFFER INSTRUMENTS	07-31-2003	2,010		100.00			2,010	7		0	2,010		2,010	
48	VWR SCIENTIFIC EQUIPM	10-29-2003	345		100.00			345	7		0	345		345	
49	2 ALUMINUM	11-03-2003	596		100.00			596	7		0	596		596	
50	USED PC.COM - LAPTOP	10-28-2003	834		100.00			834	5		0	834		834	
51	USED PC.COM - LAPTOP	10-28-2003	608		100.00			608	5		0	608		608	
52	COMPUTERS	09-14-2004	4,340		100.00			4,340	5		0	4,340		4,340	
53	LAPTOP FOR UNDERWATER	01-08-2007	4,089		100.00			4,089	5		0	4,089		4,089	
54	5' DIAMETER TRAP AND	01-15-2007	19,390		100.00			19,390	7		0	19,390		19,390	
55	2 SENSORS, CABLE, & A	01-27-2007	2,435		100.00			2,435	7		0	2,435		2,435	
56	UNDERWATER CAMERA	01-31-2007	6,480		100.00			6,480	5		0	6,480		6,480	
57	HONDA KICKER MOTOR ON	02-20-2007	4,010		100.00			4,010	7		0	4,010		4,010	
58	SBE 55 WATER SAMPLER	04-18-2007	15,939		100.00			15,939	7		0	15,939		15,939	
59	SIDE SCAN SONAIR, WIN	04-18-2007	56,177		100.00			56,177	5		0	56,177		56,177	
60	READER, CLAMS FOR SID	05-24-2007	9,495		100.00			9,495	5		0	9,495		9,495	

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61	ROTARY SCREW FISH TRA	12-14-2008	18,200		100.00			18,200	10		0	18,200		18,200	
62	ROTARY SCRW FISH TRAP	01-08-2008	17,325		100.00			17,325	10		0	17,325		17,325	
63	1998 FORD E350 VAN-VI	06-21-2002	11,658		100.00			11,658	5		0	11,658		11,658	
64	EZ LOADER TRAILER	02-12-2004	600		100.00			600	5		0	600		600	
65	SEACAT PROFILER 4647	09-24-2004	20,305		100.00			20,305	5		0	20,305		20,305	
66	SEACAT PROFILER 4646	09-27-2004	20,245		100.00			20,245	5		0	20,245		20,245	
67	1993 TRAILER KIT ROAD	07-20-2006	6,000		100.00			6,000	5		0	6,000		6,000	
68	1998 GMC PICKUP	06-27-2007	8,205		100.00			8,205	5		0	8,205		8,205	
69	NOMAD TRAILER	06-01-2006	2,500		100.00			2,500	5		0	2,500		2,500	
70	REDD PUMP	07-02-2007	800		100.00			800	5		0	800		800	
71	GENERATOR	09-01-2009	799		100.00			799	5		0	799		799	
72	REFRIGERATORS (2)	01-01-2006	2,000		100.00			2,000	5		0	2,000		2,000	
73	EQUIPMENT SHEDS	07-01-2008	1,000		100.00			1,000	5		0	1,000		1,000	
74	HP PLOTTER	01-01-2003	2,000		100.00			2,000	5		0	2,000		2,000	
75	PHONE SYSTEM	06-01-2008	1,000		100.00			1,000	5		0	1,000		1,000	
76	SERVER EQUIPMENT	06-01-2011	10,000		100.00			10,000	5		0	10,000		10,000	
77	DELL OPTIPLEX	06-01-2011	866		100.00			866	5		0	866		866	
78	DELL LAPTOP (FOR MEND	02-19-2011	1,860		100.00			1,860	5		0	1,860		1,860	
79	SALMON SCUPTURES IN B	08-01-2011	10,000	10,000	100.00			0	0		0				
80	1993 FORD E350 - REPA	01-07-2011	2,974		100.00			2,974	5		0	2,974		2,974	
81	RENTAL PROPERTY	01-01-2012	121,090		100.00			121,090	40	SL MM	2.5	33,297	3,027	36,324	
82	FARM BUILDINGS	01-01-2012	1,296,235		100.00			1,296,235	40	SL MM	2.5	356,466	32,406	388,872	
83	BARN	01-01-2012	342,519		100.00			342,519	40	SL MM	2.5	94,193	8,563	102,756	
84	MOLDINGS AND CASTINGS	01-01-2012	12,733	12,733	100.00			0	0		0				
85	BIG QUILCENE - PROPER	12-21-2012	573,970	573,970	100.00			0	0		0				
86	BIG QUILCENE - PROPER	12-21-2012	105,154	105,154	100.00			0	0		0				
87	FARM AT WATER'S EDGE	01-01-2012	730,156	730,156	100.00			0	0		0				
88	CAPITAL IMPROVEMENTS	02-28-2013	1,638		100.00			1,638	40	SL MM	2.5	405	41	446	
89	CAPITAL IMPROVEMENTS	06-19-2014	7,309		100.00			7,309	40	SL MM	2.5	1,563	183	1,746	
90	LAND - BELFAIR WATER	10-09-2015	4,550	4,550	100.00			0	0		0				

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91	LAND - BRINNON - DOSE	04-30-2015	15,393	15,393	100.00			0	0		0				
92	BRUSH CUTTER MOWER -	09-02-2015	1,692		100.00			1,692	5		0	1,692		1,692	
93	WORKS OF ART - PAINTI	12-31-2015	2,400	2,400	100.00			0	0		0				
94	WORKS OF ART - STAIN	12-31-2015	3,000	3,000	100.00			0	0		0				
95	VEHICLE - NOOGWEESE	02-17-2016	10,000		100.00			10,000	5		0	10,000		10,000	
96	FORD ESCORT	11-21-2016	800		100.00			800	5		0	800		800	
97	CONCRETE PAD - ALPACA	06-27-2016	1,020		100.00			1,020	40	SL MM	2.5	164	25	189	
98	CAPITAL IMPROVEMENTS	10-31-2016	10,496		100.00			10,496	40	SL MM	2.5	1,627	262	1,889	
99	LOAN FEES	05-18-2016	17,915		100.00			17,915	5		0	17,915		17,915	
100	WORK IN PROCESS - BAR	05-04-2016	6,000	6,000	100.00			0	0		0				
101	SEPTIC DESIGN	06-05-2017	3,291	3,291	100.00			0	39		0				
102	TOYOTA TUNDRA RUBY	10-24-2017	3,341		100.00			3,341	5		0	3,341		3,341	
103	AMPHITHEATER DESIGN	08-03-2017	2,000	2,000	100.00			0	39		0				
104	AMPHITHEATER DESIGN	10-24-2017	1,000	1,000	100.00			0	39		0				
105	AMPHITHEAATER DESIGN	11-21-2017	1,000	1,000	100.00			0	39		0				
106	LAND BRINNON (DUCKABU	04-30-2018	81,968	81,968	100.00			0	0		0				
107	LAND - QUILCENE (WHIT	12-21-2018	829,098	829,098	100.00			0	0		0				
108	CARPORT	04-26-2018	2,365		100.00			2,365	39	SL MM	2.564	287	61	348	
109	BARN SECURITY SYSTEM	12-05-2018	9,629		100.00			9,629	5	SL MQ	20	7,945	1,684	9,629	
110	AMPHITHEATER DESIGN C	02-08-2018	1,000	1,000	100.00			0	0		0				
111	SEPTIC SYSTEM DESIGN	05-15-2018	2,500	2,500	100.00			0	0		0				
112	SOLAR PANELS	12-12-2018	36,198		100.00			36,198	5	SL MQ	20	29,865	6,333	36,198	
113	DOUBLE FACED SIGN	04-09-2018	3,960		100.00			3,960	5	SL MQ	20	3,663	297	3,960	
114	QUILCENE WHITTAKER DE	11-20-2018	23,091	23,091	100.00			0	0		0				
115	SPEED BUMPS	04-16-2018	1,167		100.00			1,167	15	SL MQ	6.667	361	78	439	
116	FISH SCREW ROTARY TRA	02-01-2018	30,505		100.00			30,505	5	SL MQ	20	29,742	763	30,505	
117	LOWER BIG BEEF PROPER	10-11-2019	2,938,176	2,938,176	100.00			0	0		0				
118	NEW ROOF	05-30-2019	56,449		100.00			56,449	39	SL MM	2.564	5,246	1,447	6,693	
119	1998 MERCEDES	06-22-2019	1,761		100.00			1,761	5	200 DB HY	11.52	1,457	203	1,660	
120	LAND - WARD	05-08-2020	738,084	738,084	100.00			0	0		0				

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121	LAND IMPROVEMENTS	06-14-2021	22,195		100.00			22,195	15	150 DB HY	8.55	3,219	1,898	5,117	
122	LAND - BIG BEEF	10-05-2021	109,170	109,170	100.00			0	0		0				
123	LAND - BARTLET	04-20-2021	12,790	12,790	100.00			0	0		0				
124	LAND - LOWER BIG BEEF	12-30-2021	396,181	396,181	100.00			0	0		0				
125	TRACTOR - YANMAR	04-02-2021	5,100		100.00			5,100	5	200 DB HY	19.2	2,652	979	3,631	
126	LOAN FEE - CRAFT3	04-05-2021	6,880		100.00			6,880	5	AMT-AMT	20	2,408	1,376	3,784	
127	LAND - POLLARD	10-27-2022	289,163	289,163	100.00			0	0		0				
128	SWEET WATER	09-01-2022	47,649	47,649	100.00			0	0		0				
129	TIMBERLAND REGIONAL L	08-12-2022	41,475	41,475	100.00			0	0		0				
130	MASONIC TEMPLE	04-29-2022	16,804	16,804	100.00			0	0		0				
131	BACLAWSKI	01-27-2022	298,290	298,290	100.00			0	0		0				
132	CAPITAL IMPORVEMENTS	06-06-2022	88,573		100.00			88,573	40	SL MM	2.5	1,199	2,214	3,413	
133	VEHICHLE SUBARU FORES	03-08-2022	3,700		100.00			3,700	5	SL HY	20	370	740	1,110	
134	FURNITURE, FIXTURE &	07-15-2022	7,823		100.00			7,823	5	SL HY	20	782	1,565	2,347	
135	EQUIPMENT	04-15-2022	1,150		100.00			1,150	5	SL HY	20	115	230	345	
136	LAND - STEINFORT	09-20-2023	52,984	52,984	100.00			0	0		0				
137	LAND - BECK	07-20-2023	511,853	511,853	100.00			0	0		0				
138	EQUIPMENT - COASTAL C	11-09-2023	18,187		100.00			18,187	5	SL MQ	2.5		455	455	
139	LAND IMPROVEMENTS - A	03-14-2023	4,855		100.00			4,855	15	SL MQ	5.833		283	283	
140	PORTABLE GENERATOR	08-09-2023	639		100.00			639	5	SL MQ	7.5		48	48	
141	PICNIC TABLES	08-04-2023	5,455		100.00			5,455	5	SL MQ	7.5		409	409	
142	CAPITAL IMPROVEMENTS	07-26-2023	2,025		100.00			2,025	40	SL MM	1.146		23	23	
143	LAND - OLYMPIC CANAL	12-30-2022	48,113	48,113	100.00			0	0		0				
	Totals		11,389,416					2,461,304				947,934	66,184	1,014,118	

Land Amount
Net Depreciable Cost 11,389,416

CY 179 and CY Bonus
TOTAL CY Depr including 179/bonus 66,184

ST ADJ: