

Forms 990 / 990-EZ Return Summary

For calendar year 2018, or tax year beginning _____, and ending _____

-*0433

UPSTATE FOREVER

Net Asset / Fund Balance at Beginning of Year		<u>6,095,651</u>
Revenue		
Contributions	<u>3,501,430</u>	
Program service revenue		
Investment income	<u>156,682</u>	
Capital gain / loss		
Fundraising / Gaming:		
Gross revenue	<u>78,642</u>	
Direct expenses	<u>44,011</u>	
Net income	<u>34,631</u>	
Other income	<u>54,996</u>	
Total revenue		<u>3,747,739</u>
Expenses		
Program services	<u>1,261,981</u>	
Management and general	<u>125,592</u>	
Fundraising	<u>405,053</u>	
Total expenses		<u>1,792,626</u>
Excess / (deficit)		<u>1,955,113</u>
Changes		<u>-435,827</u>
Net Asset / Fund Balance at End of Year		<u>7,614,937</u>

Reconciliation of Revenue	
Total revenue per financial statements	<u>3,311,912</u>
Less:	
Unrealized gains	<u>-436,254</u>
Donated services	<u>427</u>
Recoveries	
Other	
Plus:	
Investment expenses	
Other	
Total revenue per return	<u>3,747,739</u>

Reconciliation of Expenses	
Total expenses per financial statements	<u>1,792,626</u>
Less:	
Donated services	
Prior year adjustments	
Losses	
Other	
Plus:	
Investment expenses	
Other	
Total expenses per return	<u>1,792,626</u>

	Balance Sheet		Differences
	Beginning	Ending	
Assets	<u>6,157,295</u>	<u>7,687,828</u>	
Liabilities	<u>61,644</u>	<u>72,891</u>	
Net assets	<u>6,095,651</u>	<u>7,614,937</u>	<u>1,519,286</u>

Miscellaneous Information

Amended return _____
 Return / extended due date 11/15/19
 Failure to file penalty _____

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
2018
 Open to Public Inspection

A For the 2018 calendar year, or tax year beginning _____, and ending _____

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

C Name of organization
 UPSTATE FOREVER
 Doing business as _____
 Number and street (or P.O. box if mail is not delivered to street address) Room/suite
 507 PETTIGRU STREET
 City or town, state or province, country, and ZIP or foreign postal code
 GREENVILLE SC 29601

D Employer identification number
 ** - ***0433

E Telephone number
 864-250-0500

G Gross receipts\$ 3,791,750

F Name and address of principal officer:
 MARK TAYLOR
 507 PETTIGRU STREET
 GREENVILLE SC 29601

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)

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

J Website: u WWW.UPSTATEFOREVER.ORG **H(c)** Group exemption number u _____

K Form of organization: Corporation Trust Association Other u _____ **L** Year of formation: 1998 **M** State of legal domicile: SC

Part I Summary		Prior Year	Current Year
Activities & Governance	1 Briefly describe the organization's mission or most significant activities: UPSTATE FOREVER IS A CONSERVATION ORGANIZATION WITH A MISSION TO PROTECT CRITICAL LANDS, WATERS, AND THE UNIQUE CHARACTER OF THE UPSTATE OF SOUTH CAROLINA.		
	2 Check this box <input type="checkbox"/> 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	17
	4 Number of independent voting members of the governing body (Part VI, line 1b)	4	17
	5 Total number of individuals employed in calendar year 2018 (Part V, line 2a)	5	20
	6 Total number of volunteers (estimate if necessary)	6	36
	7a Total unrelated business revenue from Part VIII, column (C), line 12	7a	0
7b Net unrelated business taxable income from Form 990-T, line 38	7b	0	
Revenue	8 Contributions and grants (Part VIII, line 1h)	1,740,371	3,501,430
	9 Program service revenue (Part VIII, line 2g)		0
	10 Investment income (Part VIII, column (A), lines 3, 4, and 7d)	62,544	156,682
	11 Other revenue (Part VIII, column (A), lines 5, 6d, 8c, 9c, 10c, and 11e)	73,366	89,627
	12 Total revenue - add lines 8 through 11 (must equal Part VIII, column (A), line 12)	1,876,281	3,747,739
Expenses	13 Grants and similar amounts paid (Part IX, column (A), lines 1-3)		0
	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)	864,841	916,849
	16a Professional fundraising fees (Part IX, column (A), line 11e)	39,468	126,353
	b Total fundraising expenses (Part IX, column (D), line 25) u 405,053		
	17 Other expenses (Part IX, column (A), lines 11a-11d, 11f-24e)	1,043,167	749,424
	18 Total expenses. Add lines 13-17 (must equal Part IX, column (A), line 25)	1,947,476	1,792,626
Net Assets or Fund Balances	19 Revenue less expenses. Subtract line 18 from line 12	-71,195	1,955,113
	20 Total assets (Part X, line 16)	6,157,295	7,687,828
	21 Total liabilities (Part X, line 26)	61,644	72,891
	22 Net assets or fund balances. Subtract line 21 from line 20	6,095,651	7,614,937

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

Signature of officer: _____ Date: _____
 ANDREA COOPER EXECUTIVE DIRECTOR
 Type or print name and title

Paid Preparer Use Only

Print/Type preparer's name: SUSAN DENISE EIDSON, CPA Preparer's signature: SUSAN DENISE EIDSON, CPA Date: 07/31/19 Check if PTIN ***** self-employed *****
 Firm's name: GREENE FINNEY, LLP Firm's EIN: ** - ***2837
 Firm's address: 211 EAST BUTLER ROAD, STE. C-6 MAULDIN, SC 29662 Phone no.: 864-451-7381

May the IRS discuss this return with the preparer shown above? (see instructions) Yes No

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:

UPSTATE FOREVER IS A CONSERVATION ORGANIZATION WITH A MISSION TO PROTECT CRITICAL LANDS, WATERS, AND THE UNIQUE CHARACTER OF THE UPSTATE OF SOUTH CAROLINA.

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 \$ **157,332** including grants of\$) (Revenue \$)

SEE SCHEDULE O

4b (Code:) (Expenses \$ **594,539** including grants of\$) (Revenue \$)

LAND TRUST

THE UPSTATE FOREVER LAND TRUST PROGRAM IS ACCREDITED BY THE NATIONAL LAND TRUST ASSOCIATION AND HAS PROTECTED 22,023 ACRES THROUGH 125 CONSERVATION EASEMENTS IN THE UPSTATE OF SOUTH CAROLINA. 35% OF THE CONSERVATION EASEMENTS PROVIDE PROVIDE PUBLIC ACCESS AND 35% ARE WORKING FARMS. OVER 15% OF THE EASEMENTS PROTECT PROPERTIES ALONG OR NEAR SCENIC HIGHWAY 11. IN 2018 UPSTATE FOREVER HELPED TO PRESERVE SIGNIFICANT ACREAGE ADJACENT TO PARIS MOUNTAIN STATE PARK. THREE PROJECTS, TOTALING 234 ACRES, WERE PRESERVED AND ADDED TO THE STATE PARK OR CONSERVED BY A PRIVATE LANDOWNER.

4c (Code:) (Expenses \$ **360,783** including grants of\$) (Revenue \$)

SEE SCHEDULE O

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

(Expenses \$ **149,327** including grants of\$) (Revenue \$)

4e Total program service expenses **u 1,261,981**

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)? <i>If "Yes," complete Schedule A</i>	X	
2	Is the organization required to complete <i>Schedule B, Schedule of Contributors</i> (see instructions)?	X	
3	Did the organization engage in direct or indirect political campaign activities on behalf of or in opposition to candidates for public office? <i>If "Yes," complete Schedule C, Part I</i>		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? <i>If "Yes," complete Schedule C, Part II</i>	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 Revenue Procedure 98-19? <i>If "Yes," complete Schedule C, Part III</i>		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? <i>If "Yes," complete Schedule D, Part I</i>		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? <i>If "Yes," complete Schedule D, Part II</i>	X	
8	Did the organization maintain collections of works of art, historical treasures, or other similar assets? <i>If "Yes," complete Schedule D, Part III</i>		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? <i>If "Yes," complete Schedule D, Part IV</i>		X
10	Did the organization, directly or through a related organization, hold assets in temporarily restricted endowments, permanent endowments, or quasi-endowments? <i>If "Yes," complete Schedule D, Part V</i>	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? <i>If "Yes," complete Schedule D, Part VI</i>	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? <i>If "Yes," complete Schedule D, Part VII</i>		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? <i>If "Yes," complete Schedule D, Part VIII</i>		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? <i>If "Yes," complete Schedule D, Part IX</i>		X
e	Did the organization report an amount for other liabilities in Part X, line 25? <i>If "Yes," complete Schedule D, Part X</i>		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)? <i>If "Yes," complete Schedule D, Part X</i>		X
12a	Did the organization obtain separate, independent audited financial statements for the tax year? <i>If "Yes," complete Schedule D, Parts XI and XII</i>	X	
b	Was the organization included in consolidated, independent audited financial statements for the tax year? <i>If "Yes," and if the organization answered "No" to line 12a, then completing Schedule D, Parts XI and XII is optional</i>		X
13	Is the organization a school described in section 170(b)(1)(A)(ii)? <i>If "Yes," complete Schedule E</i>		X
14a	Did the organization maintain an office, employees, or agents outside of the United States?		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? <i>If "Yes," complete Schedule F, Parts I and IV</i>		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? <i>If "Yes," complete Schedule F, Parts II and IV</i>		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? <i>If "Yes," complete Schedule F, Parts III and IV</i>		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? <i>If "Yes," complete Schedule G, Part I</i> (see instructions)	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? <i>If "Yes," complete Schedule G, Part II</i>	X	
19	Did the organization report more than \$15,000 of gross income from gaming activities on Part VIII, line 9a? <i>If "Yes," complete Schedule G, Part III</i>		X
20a	Did the organization operate one or more hospital facilities? <i>If "Yes," complete Schedule H</i>		X
b	If "Yes" to line 20a, did the organization attach a copy of its audited financial statements to this return?		
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? <i>If "Yes," complete Schedule I, Parts I and II</i>		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? <i>If "Yes," complete Schedule I, Parts I and III</i>		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? <i>If "Yes," complete Schedule J</i>		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? <i>If "Yes," answer lines 24b through 24d and complete Schedule K. If "No," go to line 25a</i>		X
b	Did the organization invest any proceeds of tax-exempt bonds beyond a temporary period exception?		
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?		
d	Did the organization act as an "on behalf of" issuer for bonds outstanding at any time during the year?		
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? <i>If "Yes," complete Schedule L, Part I</i>		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? <i>If "Yes," complete Schedule L, Part I</i>		X
26	Did the organization report any amount on Part X, line 5, 6, or 22 for receivables from or payables to any current or former officers, directors, trustees, key employees, highest compensated employees, or disqualified persons? <i>If "Yes," complete Schedule L, Part II</i>		X
27	Did the organization provide a grant or other assistance to an officer, director, trustee, key employee, substantial contributor or employee thereof, a grant selection committee member, or to a 35% controlled entity or family member of any of these persons? <i>If "Yes," complete Schedule L, Part III</i>		X
28	Was the organization a party to a business transaction with one of the following parties (see Schedule L, Part IV instructions for applicable filing thresholds, conditions, and exceptions):		
a	A current or former officer, director, trustee, or key employee? <i>If "Yes," complete Schedule L, Part IV</i>		X
b	A family member of a current or former officer, director, trustee, or key employee? <i>If "Yes," complete Schedule L, Part IV</i>		X
c	An entity of which a current or former officer, director, trustee, or key employee (or a family member thereof) was an officer, director, trustee, or direct or indirect owner? <i>If "Yes," complete Schedule L, Part IV</i>		X
29	Did the organization receive more than \$25,000 in non-cash contributions? <i>If "Yes," complete Schedule M</i>	X	
30	Did the organization receive contributions of art, historical treasures, or other similar assets, or qualified conservation contributions? <i>If "Yes," complete Schedule M</i>		X
31	Did the organization liquidate, terminate, or dissolve and cease operations? <i>If "Yes," complete Schedule N, Part I</i>		X
32	Did the organization sell, exchange, dispose of, or transfer more than 25% of its net assets? <i>If "Yes," complete Schedule N, Part II</i>		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? <i>If "Yes," complete Schedule R, Part I</i>		X
34	Was the organization related to any tax-exempt or taxable entity? <i>If "Yes," complete Schedule R, Part II, III, or IV, and Part V, line 1</i>		X
35a	Did the organization have a controlled entity within the meaning of section 512(b)(13)?		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)? <i>If "Yes," complete Schedule R, Part V, line 2</i>		
36	Section 501(c)(3) organizations. Did the organization make any transfers to an exempt non-charitable related organization? <i>If "Yes," complete Schedule R, Part V, line 2</i>		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? <i>If "Yes," complete Schedule R, Part VI</i>		X
38	Did the organization complete Schedule O and provide explanations in Schedule O for Part VI, lines 11b and 19? Note. All Form 990 filers are required to complete Schedule O.	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		
b	Enter the number of Forms W-2G included in line 1a. Enter -0- if not applicable		
c	Did the organization comply with backup withholding rules for reportable payments to vendors and reportable gaming (gambling) winnings to prize winners?	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 20		
b	If at least one is reported on line 2a, did the organization file all required federal employment tax returns? Note. If the sum of lines 1a and 2a is greater than 250, you may be required to e-file (see instructions)	X	
3a	Did the organization have unrelated business gross income of \$1,000 or more during the year?		X
b	If "Yes," has it filed a Form 990-T for this year? <i>If "No" to line 3b, provide an explanation in Schedule O</i>		
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)?		X
b	If "Yes," enter the name of the foreign country: u 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?		X
b	Did any taxable party notify the organization that it was or is a party to a prohibited tax shelter transaction?		X
c	If "Yes" to line 5a or 5b, did the organization file Form 8886-T?		
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?		X
b	If "Yes," did the organization include with every solicitation an express statement that such contributions or gifts were not tax deductible?		
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?	X	
b	If "Yes," did the organization notify the donor of the value of the goods or services provided?	X	
c	Did the organization sell, exchange, or otherwise dispose of tangible personal property for which it was required to file Form 8282?		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?		X
f	Did the organization, during the year, pay premiums, directly or indirectly, on a personal benefit contract?		X
g	If the organization received a contribution of qualified intellectual property, did the organization file Form 8899 as required?		X
h	If the organization received a contribution of cars, boats, airplanes, or other vehicles, did the organization file a Form 1098-C?		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?		X
9	Sponsoring organizations maintaining donor advised funds.		
a	Did the sponsoring organization make any taxable distributions under section 4966?		X
b	Did the sponsoring organization make a distribution to a donor, donor advisor, or related person?		X
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?		X
b	If "Yes," has it filed a Form 720 to report these payments? <i>If "No," provide an explanation in Schedule O</i>		
	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 instructions and file Form 4720, Schedule N.		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.		X

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

Section A. Governing Body and Management

		Yes	No
1a	Enter the number of voting members of the governing body at the end of the tax year 17 If there are material differences in voting rights among members of the governing body, or if the governing body delegated broad authority to an executive committee or similar committee, explain in Schedule O.		
1b	Enter the number of voting members included in line 1a, above, who are independent 17		
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?		X
3	Did the organization delegate control over management duties customarily performed by or under the direct supervision of officers, directors, or trustees, or key employees to a management company or other person?		X
4	Did the organization make any significant changes to its governing documents since the prior Form 990 was filed?		X
5	Did the organization become aware during the year of a significant diversion of the organization's assets?		X
6	Did the organization have members or stockholders?	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?	X	
7b	Are any governance decisions of the organization reserved to (or subject to approval by) members, stockholders, or persons other than the governing body?	X	
8	Did the organization contemporaneously document the meetings held or written actions undertaken during the year by the following:		
8a	a The governing body?	X	
8b	b Each committee with authority to act on behalf of the governing body?	X	
9	Is there any officer, director, trustee, or key employee listed in Part VII, Section A, who cannot be reached at the organization's mailing address? If "Yes," provide the names and addresses in Schedule O		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?	X	
10b	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?	X	
11a	Has the organization provided a complete copy of this Form 990 to all members of its governing body before filing the form?	X	
11b	b Describe in 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	X	
12b	b Were officers, directors, or trustees, and key employees required to disclose annually interests that could give rise to conflicts?		X
12c	c Did the organization regularly and consistently monitor and enforce compliance with the policy? If "Yes," describe in Schedule O how this was done	X	
13	Did the organization have a written whistleblower policy?	X	
14	Did the organization have a written document retention and destruction policy?	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?		
15a	a The organization's CEO, Executive Director, or top management official	X	
15b	b Other officers or key employees of the organization	X	
	If "Yes" to line 15a or 15b, describe the process in Schedule O (see instructions).		
16a	Did the organization invest in, contribute assets to, or participate in a joint venture or similar arrangement with a taxable entity during the year?		X
16b	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?		

Section C. Disclosure

- 17** List the states with which a copy of this Form 990 is required to be filed **u SC**
- 18** Section 6104 requires an organization to make its Forms 1023 (1024 or 1024-A if applicable), 990, and 990-T (Section 501(c)(3)s only) available for public inspection. Indicate how you made these available. Check all that apply.
 Own website Another's website Upon request Other (explain in Schedule O)
- 19** Describe in Schedule O whether (and if so, how) the organization made its governing documents, conflict of interest policy, and financial statements available to the public during the tax year.
- 20** State the name, address, and telephone number of the person who possesses the organization's books and records **u**

ANDREA COOPER
GREENVILLE

507 PETTIGRU STREET

SC 29601

864-250-0500

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

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

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

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

- List all of the organization's **current** officers, directors, trustees (whether individuals or organizations), regardless of amount of compensation. Enter -0- in columns (D), (E), and (F) if no compensation was paid.
 - List all of the organization's **current** key employees, if any. See instructions for definition of "key employee."
 - List the organization's five **current** highest compensated employees (other than an officer, director, trustee, or key employee) who received reportable compensation (Box 5 of Form W-2 and/or Box 7 of Form 1099-MISC) of more than \$100,000 from the organization and any related organizations.
 - List all of the organization's **former** officers, key employees, and highest compensated employees who received more than \$100,000 of reportable compensation from the organization and any related organizations.
 - List all of the organization's **former directors or trustees** that received, in the capacity as a former director or trustee of the organization, more than \$10,000 of reportable compensation from the organization and any related organizations.
- List persons in the following order: individual trustees or directors; institutional trustees; officers; key employees; highest compensated employees; and former such persons.

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

(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)	(E) Reportable compensation from related organizations (W-2/1099-MISC)	(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) THOMAS KESTER	0.60									
BOARD	0.00	X					0	0	0	
(2) GLENN HILLIARD	0.60									
SECRETARY	0.00	X		X			0	0	0	
(3) MARK TAYLOR	0.60									
CHAIR	0.00	X		X			0	0	0	
(4) MIKE BAUR	0.60									
VICE CHAIR	0.00	X		X			0	0	0	
(5) MICHAEL ALLEN	0.40									
BOARD	0.00	X					0	0	0	
(6) MARIANNA HABISREUTINGER	0.40									
BOARD	0.00	X					0	0	0	
(7) MARY HAQUE	0.40									
BOARD	0.00	X					0	0	0	
(8) JOE JAMES	0.40									
BOARD	0.00	X					0	0	0	
(9) JOE LESESNE	0.40									
BOARD	0.00	X					0	0	0	
(10) ERWIN MADDREY	0.60									
BOARD	0.00	X					0	0	0	
(11) CHARLIE MICKEL	0.40									
BOARD	0.00	X					0	0	0	

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)	(E) Reportable compensation from related organizations (W-2/1099-MISC)	(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			
(12) BETTY MONTGOMERY	0.40									
BOARD	0.00	X					0	0	0	
(13) PAMELA VAUGHN	0.40									
BOARD	0.00	X					0	0	0	
(14) KRIS YON	0.40									
BOARD	0.00	X					0	0	0	
(15) HANK MCCULLOUGH	0.40									
BOARD	0.00	X					0	0	0	
(16) KEN DEON	0.60									
TREASURER	0.00	X		X			0	0	0	
(17) CHARLES DALTON	0.40									
BOARD	0.00	X					0	0	0	
(18) ANDREA COOPER	40.00									
EXECUTIVE DIRECTOR	0.00			X			85,000	0	0	
1b Sub-total							85,000			
c Total from continuation sheets to Part VII, Section A										
d Total (add lines 1b and 1c)							85,000			

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 **0**

	Yes	No
3 Did the organization list any former officer, director, or trustee, key employee, or highest compensated employee on line 1a? <i>If "Yes," complete Schedule J for such individual</i>		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? <i>If "Yes," complete Schedule J for such individual</i>		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? <i>If "Yes," complete Schedule J for such person</i>		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
WINKLER CONSULTING MT PLEASANT SC 29464	1036 EWALL ST CONSULTING	126,353

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 **1**

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	284,147				
	c Fundraising events	1c					
	d Related organizations	1d					
	e Government grants (contributions)	1e	53,871				
	f All other contributions, gifts, grants, and similar amounts not included above	1f	3,163,412				
	g Noncash contributions included in lines 1a-1f: \$		307,775				
	h Total. Add lines 1a-1f	u	3,501,430				
Program Service Revenue	2a	Busn. Code					
	b						
	c						
	d						
	e						
	f All other program service revenue						
	g Total. Add lines 2a-2f	u					
Other Revenue	3 Investment income (including dividends, interest, and other similar amounts)	u	156,682			156,682	
	4 Income from investment of tax-exempt bond proceeds	u					
	5 Royalties	u					
	6a Gross rents	(i) Real	(ii) Personal				
	b Less: rental exps.						
	c Rental inc. or (loss)						
	d Net rental income or (loss)	u					
	7a Gross amount from sales of assets other than inventory	(i) Securities	(ii) Other				
	b Less: cost or other basis & sales exps.						
	c Gain or (loss)						
	d Net gain or (loss)	u					
	8a Gross income from fundraising events (not including \$ of contributions reported on line 1c). See Part IV, line 18	a		78,642			
		b Less: direct expenses	b	44,011			
c Net income or (loss) from fundraising events		u	34,631				
9a Gross income from gaming activities. See Part IV, line 19	a						
	b Less: direct expenses	b					
	c Net income or (loss) from gaming activities	u					
10a Gross sales of inventory, less returns and allowances	a						
	b Less: cost of goods sold	b					
	c Net income or (loss) from sales of inventory	u					
Miscellaneous Revenue		Busn. Code					
11a BIKE SHARE REVENUE			33,843			33,843	
b CONSULTING FEES			18,471			18,471	
c OTHER			2,682			2,682	
d All other revenue							
e Total. Add lines 11a-11d	u		54,996				
12 Total revenue. See instructions.	u		3,747,739	0	0	211,678	

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				
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	85,000	29,750	12,750	42,500
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	721,897	462,536	117,822	141,539
8 Pension plan accruals and contributions (include section 401(k) and 403(b) employer contributions)	22,044	13,724	3,320	5,000
9 Other employee benefits	28,272	17,600	4,259	6,413
10 Payroll taxes	59,636	36,467	9,536	13,633
11 Fees for services (non-employees):				
a Management				
b Legal				
c Accounting	10,780		10,780	
d Lobbying				
e Professional fundraising services. See Part IV, line 7	126,353			126,353
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.)	172,637	166,610	527	5,500
12 Advertising and promotion	8,987	8,912		75
13 Office expenses	64,140	42,877	8,457	12,806
14 Information technology	49,646	36,895	10,329	2,422
15 Royalties				
16 Occupancy	18,154	14,502	3,652	
17 Travel	21,767	21,403	6	358
18 Payments of travel or entertainment expenses for any federal, state, or local public officials				
19 Conferences, conventions, and meetings	26,747	11,945	150	14,652
20 Interest				
21 Payments to affiliates				
22 Depreciation, depletion, and amortization	49,780	29,419	20,361	
23 Insurance	29,369	8,702	20,667	
24 Other expenses. Itemize expenses not covered above (List miscellaneous expenses in line 24e. If line 24e amount exceeds 10% of line 25, column (A) amount, list line 24e expenses on Schedule O.)				
a CONSERVATION EASMENTS	210,000	210,000		
b SPONSORSHIPS	31,000	31,000		
c REPAIRS & MAINTENANCE	24,646	19,389	5,257	
d BANK CHARGES	11,305	8,009	80	3,216
e All other expenses	20,466	92,241	-102,361	30,586
25 Total functional expenses. Add lines 1 through 24e	1,792,626	1,261,981	125,592	405,053
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 <input type="checkbox"/> 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 <input type="checkbox"/>	
		(A) Beginning of year	(B) End of year
Assets	1 Cash—non-interest bearing		1
	2 Savings and temporary cash investments	1,138,874	2 1,180,082
	3 Pledges and grants receivable, net		3
	4 Accounts receivable, net	243,146	4 906,617
	5 Loans and other receivables from current and former officers, directors, trustees, key employees, and highest compensated employees. Complete Part II of Schedule L		5
	6 Loans and other receivables from other disqualified persons (as defined under section 4958(f)(1)), persons described in section 4958(c)(3)(B), and contributing employers and sponsoring organizations of section 501(c)(9) voluntary employees' beneficiary organizations (see instructions). Complete Part II of Schedule L		6
	7 Notes and loans receivable, net		7
	8 Inventories for sale or use		8
	9 Prepaid expenses and deferred charges	4,475	9 3,262
	10a Land, buildings, and equipment: cost or other basis. Complete Part VI of Schedule D	10a 1,141,585	
	b Less: accumulated depreciation	10b 364,446	10c 777,139
	11 Investments—publicly traded securities	3,944,919	11 4,547,531
	12 Investments—other securities. See Part IV, line 11		12
	13 Investments—program-related. See Part IV, line 11		13
	14 Intangible assets		14
	15 Other assets. See Part IV, line 11	7,217	15 273,197
16 Total assets. Add lines 1 through 15 (must equal line 34)	6,157,295	16 7,687,828	
Liabilities	17 Accounts payable and accrued expenses	61,644	17 72,891
	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 current and former officers, directors, trustees, key employees, highest compensated employees, and disqualified persons. Complete Part II of Schedule L		22
	23 Secured mortgages and notes payable to unrelated third parties		23
	24 Unsecured notes and loans payable to unrelated third parties		24
	25 Other liabilities (including federal income tax, payables to related third parties, and other liabilities not included on lines 17-24). Complete Part X of Schedule D		25
	26 Total liabilities. Add lines 17 through 25	61,644	26 72,891
Net Assets or Fund Balances	Organizations that follow SFAS 117 (ASC 958), check here <input checked="" type="checkbox"/> and complete lines 27 through 29, and lines 33 and 34.		
	27 Unrestricted net assets	3,289,280	27 5,077,256
	28 Temporarily restricted net assets	1,765,618	28 1,407,069
	29 Permanently restricted net assets	1,040,753	29 1,130,612
	Organizations that do not follow SFAS 117 (ASC 958), check here <input type="checkbox"/> and complete lines 30 through 34.		
	30 Capital stock or trust principal, or current funds		30
	31 Paid-in or capital surplus, or land, building, or equipment fund		31
	32 Retained earnings, endowment, accumulated income, or other funds		32
33 Total net assets or fund balances	6,095,651	33 7,614,937	
34 Total liabilities and net assets/fund balances	6,157,295	34 7,687,828	

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	3,747,739
2	Total expenses (must equal Part IX, column (A), line 25)	2	1,792,626
3	Revenue less expenses. Subtract line 2 from line 1	3	1,955,113
4	Net assets or fund balances at beginning of year (must equal Part X, line 33, column (A))	4	6,095,651
5	Net unrealized gains (losses) on investments	5	-436,254
6	Donated services and use of facilities	6	427
7	Investment expenses	7	
8	Prior period adjustments	8	
9	Other changes in net assets or fund balances (explain in Schedule O)	9	
10	Net assets or fund balances at end of year. Combine lines 3 through 9 (must equal Part X, line 33, column (B))	10	7,614,937

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: <input type="checkbox"/> Cash <input checked="" type="checkbox"/> Accrual <input type="checkbox"/> Other If the organization changed its method of accounting from a prior year or checked "Other," explain in Schedule O.		
2a Were the organization's financial statements compiled or reviewed by an independent accountant? 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: <input type="checkbox"/> Separate basis <input type="checkbox"/> Consolidated basis <input type="checkbox"/> Both consolidated and separate basis		X
b Were the organization's financial statements audited by an independent accountant? If "Yes," check a box below to indicate whether the financial statements for the year were audited on a separate basis, consolidated basis, or both: <input checked="" type="checkbox"/> Separate basis <input type="checkbox"/> Consolidated basis <input type="checkbox"/> Both consolidated and separate basis	X	
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? If the organization changed either its oversight process or selection process during the tax year, explain in Schedule O.	X	
3a As a result of a federal award, was the organization required to undergo an audit or audits as set forth in the Single Audit Act and OMB Circular A-133?		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 in Schedule O and describe any steps taken to undergo such audits.		

SCHEDULE A
(Form 990 or 990-EZ)

Department of the Treasury
Internal Revenue Service

Public Charity Status and Public Support

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

u Attach to Form 990 or Form 990-EZ.

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

OMB No. 1545-0047

2018

Open to Public Inspection

Name of the organization

UPSTATE FOREVER

Employer identification number

**** - *** 0433**

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

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

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

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

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

Section A. Public Support

Calendar year (or fiscal year beginning in)	(a) 2014	(b) 2015	(c) 2016	(d) 2017	(e) 2018	(f) Total
1 Gifts, grants, contributions, and membership fees received. (Do not include any "unusual grants.")	1,280,104	4,029,677	2,345,177	1,740,371	3,501,430	12,896,759
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	1,280,104	4,029,677	2,345,177	1,740,371	3,501,430	12,896,759
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)						1,021,924
6 Public support. Subtract line 5 from line 4.						11,874,835

Section B. Total Support

Calendar year (or fiscal year beginning in)	(a) 2014	(b) 2015	(c) 2016	(d) 2017	(e) 2018	(f) Total
7 Amounts from line 4	1,280,104	4,029,677	2,345,177	1,740,371	3,501,430	12,896,759
8 Gross income from interest, dividends, payments received on securities loans, rents, royalties, and income from similar sources	92,621	79,795	81,726	62,544	156,682	473,368
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.)	60,817	65,247	60,231	51,237	54,996	292,528
11 Total support. Add lines 7 through 10						13,662,655
12 Gross receipts from related activities, etc. (see instructions)					12	147,952
13 First five years. If the Form 990 is for the organization's first, second, third, fourth, or fifth tax year as a section 501(c)(3) organization, check this box and stop here						<input type="checkbox"/>

Section C. Computation of Public Support Percentage

14 Public support percentage for 2018 (line 6, column (f) divided by line 11, column (f))	14	86.91 %
15 Public support percentage from 2017 Schedule A, Part II, line 14	15	93.87 %
16a 33 1/3% support test—2018. If the organization did not check the box on line 13, and line 14 is 33 1/3% or more, check this box and stop here. The organization qualifies as a publicly supported organization		<input checked="" type="checkbox"/>
b 33 1/3% support test—2017. If the organization did not check a box on line 13 or 16a, and line 15 is 33 1/3% or more, check this box and stop here. The organization qualifies as a publicly supported organization		<input type="checkbox"/>
17a 10%-facts-and-circumstances test—2018. If the organization did not check a box on line 13, 16a, or 16b, and line 14 is 10% or more, and if the organization meets the "facts-and-circumstances" test, check this box and stop here. Explain in Part VI how the organization meets the "facts-and-circumstances" test. The organization qualifies as a publicly supported organization		<input type="checkbox"/>
b 10%-facts-and-circumstances test—2017. If the organization did not check a box on line 13, 16a, 16b, or 17a, and line 15 is 10% or more, and if the organization meets the "facts-and-circumstances" test, check this box and stop here. Explain in Part VI how the organization meets the "facts-and-circumstances" test. The organization qualifies as a publicly supported organization		<input type="checkbox"/>
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		<input type="checkbox"/>

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) u	(a) 2014	(b) 2015	(c) 2016	(d) 2017	(e) 2018	(f) Total
1 Gifts, grants, contributions, and membership fees received. (Do not include any "unusual grants.")						
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) u	(a) 2014	(b) 2015	(c) 2016	(d) 2017	(e) 2018	(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 in line 10b, whether or not the business is regularly carried on						
12 Other income. Do not include gain or loss from the sale of capital assets (Explain in Part VI.)						
13 Total support. (Add lines 9, 10c, 11, and 12.)						

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

Section C. Computation of Public Support Percentage

15 Public support percentage for 2018 (line 8, column (f), divided by line 13, column (f))	15	%
16 Public support percentage from 2017 Schedule A, Part III, line 15	16	%

Section D. Computation of Investment Income Percentage

17 Investment income percentage for 2018 (line 10c, column (f), divided by line 13, column (f))	17	%
18 Investment income percentage from 2017 Schedule A, Part III, line 17	18	%

19a 33 1/3% support tests—2018. 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—2017. 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 in line 12 on Part I. If you checked 12a of Part I, complete Sections A and B. If you checked 12b of Part I, complete Sections A and C. If you checked 12c of Part I, complete Sections A, D, and E. If you checked 12d of Part I, complete Sections A and D, and complete Part V.)

Section A. All Supporting Organizations

	Yes	No
1 Are all of the organization's supported organizations listed by name in the organization's governing documents? <i>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.</i>		
2 Did the organization have any supported organization that does not have an IRS determination of status under section 509(a)(1) or (2)? <i>If "Yes," explain in Part VI how the organization determined that the supported organization was described in section 509(a)(1) or (2).</i>		
3a Did the organization have a supported organization described in section 501(c)(4), (5), or (6)? <i>If "Yes," answer (b) and (c) below.</i>		
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)? <i>If "Yes," describe in Part VI when and how the organization made the determination.</i>		
c Did the organization ensure that all support to such organizations was used exclusively for section 170(c)(2)(B) purposes? <i>If "Yes," explain in Part VI what controls the organization put in place to ensure such use.</i>		
4a Was any supported organization not organized in the United States ("foreign supported organization")? <i>If "Yes," and if you checked 12a or 12b in Part I, answer (b) and (c) below.</i>		
b Did the organization have ultimate control and discretion in deciding whether to make grants to the foreign supported organization? <i>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.</i>		
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)? <i>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.</i>		
5a Did the organization add, substitute, or remove any supported organizations during the tax year? <i>If "Yes," answer (b) and (c) below (if applicable). Also, provide detail in Part VI, including (i) the names and EIN numbers of the supported organizations added, substituted, or removed; (ii) the reasons for each such action; (iii) the authority under the organization's organizing document authorizing such action; and (iv) how the action was accomplished (such as by amendment to the organizing document).</i>		
b Type I or Type II only. Was any added or substituted supported organization part of a class already designated in the organization's organizing document?		
c Substitutions only. Was the substitution the result of an event beyond the organization's control?		
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? <i>If "Yes," provide detail in Part VI.</i>		
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? <i>If "Yes," complete Part I of Schedule L (Form 990 or 990-EZ).</i>		
8 Did the organization make a loan to a disqualified person (as defined in section 4958) not described in line 7? <i>If "Yes," complete Part I of Schedule L (Form 990 or 990-EZ).</i>		
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))? <i>If "Yes," provide detail in Part VI.</i>		
b Did one or more disqualified persons (as defined in line 9a) hold a controlling interest in any entity in which the supporting organization had an interest? <i>If "Yes," provide detail in Part VI.</i>		
c Did a disqualified person (as defined in line 9a) have an ownership interest in, or derive any personal benefit from, assets in which the supporting organization also had an interest? <i>If "Yes," provide detail in Part VI.</i>		
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)? <i>If "Yes," answer 10b below.</i>		
b Did the organization have any excess business holdings in the tax year? <i>(Use Schedule C, Form 4720, to determine whether the organization had excess business holdings.)</i>		

Part IV Supporting Organizations (continued)

- 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 in (b) and (c) below, the governing body of a supported organization?
 - b** A family member of a person described in (a) above?
 - c** A 35% controlled entity of a person described in (a) or (b) above? *If "Yes" to a, b, or c, provide detail in Part VI.*

	Yes	No
11a		
11b		
11c		

Section B. Type I Supporting Organizations

- 1** Did the directors, trustees, or membership of one or more supported organizations have the power to regularly appoint or elect at least a majority of the organization's directors or trustees at all times during the tax year? *If "No," describe in Part VI how the supported organization(s) effectively operated, supervised, or controlled the organization's activities. If the organization had more than one supported organization, describe how the powers to appoint and/or remove directors or trustees were allocated among the supported organizations and what conditions or restrictions, if any, applied to such powers during the tax year.*
- 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.*

	Yes	No
1		
2		

Section C. Type II Supporting Organizations

- 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).*

	Yes	No
1		

Section D. All Type III Supporting Organizations

- 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?
- 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).*
- 3** By reason of the relationship described in (2), 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.*

	Yes	No
1		
2		
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).*

- 2** Activities Test. Answer (a) and (b) 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.*
 - b** Did the activities described in (a) constitute activities that, but for the organization's involvement, one or more of the organization's supported organization(s) would have been engaged in? *If "Yes," explain in Part VI the reasons for the organization's position that its supported organization(s) would have engaged in these activities but for the organization's involvement.*
- 3** Parent of Supported Organizations. Answer (a) and (b) 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? *Provide details in Part VI.*
 - 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.*

	Yes	No
2a		
2b		
3a		
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 1-1/2% 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 .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 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	<input type="checkbox"/> 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		
2	Amounts paid to perform activity that directly furthers exempt purposes of supported organizations, in excess of income from activity		
3	Administrative expenses paid to accomplish exempt purposes of supported organizations		
4	Amounts paid to acquire exempt-use assets		
5	Qualified set-aside amounts (prior IRS approval required)		
6	Other distributions (describe in Part VI). See instructions.		
7	Total annual distributions. Add lines 1 through 6.		
8	Distributions to attentive supported organizations to which the organization is responsive (provide details in Part VI). See instructions.		
9	Distributable amount for 2018 from Section C, line 6		
10	Line 8 amount divided by line 9 amount		
Section E - Distribution Allocations (see instructions)			
	(i) Excess Distributions	(ii) Underdistributions Pre-2018	(iii) Distributable Amount for 2018
1	Distributable amount for 2018 from Section C, line 6		
2	Underdistributions, if any, for years prior to 2018 (reasonable cause required-explain in Part VI). See instructions.		
3	Excess distributions carryover, if any, to 2018		
a	From 2013		
b	From 2014		
c	From 2015		
d	From 2016		
e	From 2017		
f	Total of lines 3a through e		
g	Applied to underdistributions of prior years		
h	Applied to 2018 distributable amount		
i	Carryover from 2013 not applied (see instructions)		
j	Remainder. Subtract lines 3g, 3h, and 3i from 3f.		
4	Distributions for 2018 from Section D, line 7: \$		
a	Applied to underdistributions of prior years		
b	Applied to 2018 distributable amount		
c	Remainder. Subtract lines 4a and 4b from 4.		
5	Remaining underdistributions for years prior to 2018, if any. Subtract lines 3g and 4a from line 2. For result greater than zero, explain in Part VI . See instructions.		
6	Remaining underdistributions for 2018. Subtract lines 3h and 4b from line 1. For result greater than zero, explain in Part VI . See instructions.		
7	Excess distributions carryover to 2019. Add lines 3j and 4c.		
8	Breakdown of line 7:		
a	Excess from 2014		
b	Excess from 2015		
c	Excess from 2016		
d	Excess from 2017		
e	Excess from 2018		

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.)

PART II, LINE 10 - OTHER INCOME DETAIL

CONSULTING FEES **\$ 237,532**

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

Political Campaign and Lobbying Activities

OMB No. 1545-0047

For Organizations Exempt From Income Tax Under section 501(c) and section 527

2018

Department of the Treasury
Internal Revenue Service

u Complete if the organization is described below. **u** Attach to Form 990 or Form 990-EZ.
u Go to www.irs.gov/Form990 for instructions and the latest information.

Open to Public Inspection

If the organization answered "Yes," on Form 990, Part IV, line 3, or Form 990-EZ, Part V, line 46 (Political Campaign Activities), then

- Section 501(c)(3) organizations: Complete Parts I-A and B. Do not complete Part I-C.
- Section 501(c) (other than section 501(c)(3)) organizations: Complete Parts I-A and C below. Do not complete Part I-B.
- Section 527 organizations: Complete Part I-A only.

If the organization answered "Yes," on Form 990, Part IV, line 4, or Form 990-EZ, Part VI, line 47 (Lobbying Activities), then

- Section 501(c)(3) organizations that have filed Form 5768 (election under section 501(h)): Complete Part II-A. Do not complete Part II-B.
- Section 501(c)(3) organizations that have NOT filed Form 5768 (election under section 501(h)): Complete Part II-B. Do not complete Part II-A.

If the organization answered "Yes," on Form 990, Part IV, line 5 (Proxy Tax) (see separate instructions) or Form 990-EZ, Part V, line 35c (Proxy Tax) (see separate instructions), then

- Section 501(c)(4), (5), or (6) organizations: Complete Part III.

Name of organization UPSTATE FOREVER	Employer identification number **-***0433
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Part I-A Complete if the organization is exempt under section 501(c) or is a section 527 organization.

- 1 Provide a description of the organization's direct and indirect political campaign activities in Part IV. (see instructions for definition of "political campaign activities")
- 2 Political campaign activity expenditures (see instructions) **u** \$
- 3 Volunteer hours for political campaign activities (see instructions)

Part I-B Complete if the organization is exempt under section 501(c)(3).

- 1 Enter the amount of any excise tax incurred by the organization under section 4955 **u** \$
- 2 Enter the amount of any excise tax incurred by organization managers under section 4955 **u** \$
- 3 If the organization incurred a section 4955 tax, did it file Form 4720 for this year? Yes No
- 4a Was a correction made? Yes No
- b If "Yes," describe in Part IV.

Part I-C Complete if the organization is exempt under section 501(c), except section 501(c)(3).

- 1 Enter the amount directly expended by the filing organization for section 527 exempt function activities **u** \$
- 2 Enter the amount of the filing organization's funds contributed to other organizations for section 527 exempt function activities **u** \$
- 3 Total exempt function expenditures. Add lines 1 and 2. Enter here and on Form 1120-POL, line 17b **u** \$
- 4 Did the filing organization file **Form 1120-POL** for this year? Yes No
- 5 Enter the names, addresses and employer identification number (EIN) of all section 527 political organizations to which the filing organization made payments. For each organization listed, enter the amount paid from the filing organization's funds. Also enter the amount of political contributions received that were promptly and directly delivered to a separate political organization, such as a separate segregated fund or a political action committee (PAC). If additional space is needed, provide information in Part IV.

(a) Name	(b) Address	(c) EIN	(d) Amount paid from filing organization's funds. If none, enter -0-.	(e) Amount of political contributions received and promptly and directly delivered to a separate political organization. If none, enter -0-.
(1)				
(2)				
(3)				
(4)				
(5)				
(6)				

For Paperwork Reduction Act Notice, see the Instructions for Form 990 or 990-EZ.

Schedule C (Form 990 or 990-EZ) 2018

Part II-A Complete if the organization is exempt under section 501(c)(3) and filed Form 5768 (election under section 501(h)).

- A** Check if the filing organization belongs to an affiliated group (and list in Part IV each affiliated group member's name, address, EIN, expenses, and share of excess lobbying expenditures).
- B** Check if the filing organization checked box A and "limited control" provisions apply.

Limits on Lobbying Expenditures (The term "expenditures" means amounts paid or incurred.)		(a) Filing organization's totals	(b) Affiliated group totals												
1a Total lobbying expenditures to influence public opinion (grass roots lobbying)		35,000													
b Total lobbying expenditures to influence a legislative body (direct lobbying)		35,000													
c Total lobbying expenditures (add lines 1a and 1b)		70,000													
d Other exempt purpose expenditures		1,722,626													
e Total exempt purpose expenditures (add lines 1c and 1d)		1,792,626													
f Lobbying nontaxable amount. Enter the amount from the following table in both columns.		239,631													
<table border="1"> <thead> <tr> <th>If the amount on line 1e, column (a) or (b) is:</th> <th>The lobbying nontaxable amount is:</th> </tr> </thead> <tbody> <tr> <td>Not over \$500,000</td> <td>20% of the amount on line 1e.</td> </tr> <tr> <td>Over \$500,000 but not over \$1,000,000</td> <td>\$100,000 plus 15% of the excess over \$500,000.</td> </tr> <tr> <td>Over \$1,000,000 but not over \$1,500,000</td> <td>\$175,000 plus 10% of the excess over \$1,000,000.</td> </tr> <tr> <td>Over \$1,500,000 but not over \$17,000,000</td> <td>\$225,000 plus 5% of the excess over \$1,500,000.</td> </tr> <tr> <td>Over \$17,000,000</td> <td>\$1,000,000.</td> </tr> </tbody> </table>		If the amount on line 1e, column (a) or (b) is:	The lobbying nontaxable amount is:	Not over \$500,000	20% of the amount on line 1e.	Over \$500,000 but not over \$1,000,000	\$100,000 plus 15% of the excess over \$500,000.	Over \$1,000,000 but not over \$1,500,000	\$175,000 plus 10% of the excess over \$1,000,000.	Over \$1,500,000 but not over \$17,000,000	\$225,000 plus 5% of the excess over \$1,500,000.	Over \$17,000,000	\$1,000,000.		
If the amount on line 1e, column (a) or (b) is:	The lobbying nontaxable amount is:														
Not over \$500,000	20% of the amount on line 1e.														
Over \$500,000 but not over \$1,000,000	\$100,000 plus 15% of the excess over \$500,000.														
Over \$1,000,000 but not over \$1,500,000	\$175,000 plus 10% of the excess over \$1,000,000.														
Over \$1,500,000 but not over \$17,000,000	\$225,000 plus 5% of the excess over \$1,500,000.														
Over \$17,000,000	\$1,000,000.														
g Grassroots nontaxable amount (enter 25% of line 1f)		59,908													
h Subtract line 1g from line 1a. If zero or less, enter -0-		0													
i Subtract line 1f from line 1c. If zero or less, enter -0-		0													
j If there is an amount other than zero on either line 1h or line 1i, did the organization file Form 4720 reporting section 4911 tax for this year?			<input type="checkbox"/> Yes <input type="checkbox"/> No												

4-Year Averaging Period Under Section 501(h)

(Some organizations that made a section 501(h) election do not have to complete all of the five columns below. See the separate instructions for lines 2a through 2f.)

Lobbying Expenditures During 4-Year Averaging Period					
Calendar year (or fiscal year beginning in)	(a) 2015	(b) 2016	(c) 2017	(d) 2018	(e) Total
2a Lobbying nontaxable amount	240,968	262,634	250,874	239,631	994,107
b Lobbying ceiling amount (150% of line 2a, column (e))					1,491,161
c Total lobbying expenditures	60,000	60,000	70,000	70,000	260,000
d Grassroots nontaxable amount	60,242	65,659	62,719	59,908	248,528
e Grassroots ceiling amount (150% of line 2d, column (e))					372,792
f Grassroots lobbying expenditures	30,000	30,000	35,000	35,000	130,000

SCHEDULE D (Form 990)

Department of the Treasury Internal Revenue Service

Supplemental Financial Statements
u 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.
u Attach to Form 990.

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

OMB No. 1545-0047

2018

Open to Public Inspection

Name of the organization

Employer identification number

UPSTATE FOREVER

** - ***0433

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.

Table with 2 columns: (a) Donor advised funds, (b) Funds and other accounts. Rows include: 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?, 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?

Part II Conservation Easements.

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

Table with 2 columns: Held at the End of the Tax Year. Rows include: 1 Purpose(s) of conservation easements held by the organization (check all that apply), 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, 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?, 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 2(d) above satisfy the requirements of section 170(h)(4)(B)(i) and section 170(h)(4)(B)(ii)?, 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.

Table with 2 columns: u \$. Rows include: 1a If the organization elected, as permitted under SFAS 116 (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. 1b If the organization elected, as permitted under SFAS 116 (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 SFAS 116 (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 are a significant use of its collection items (check all that apply):
- a** Public exhibition
 - b** Scholarly research
 - c** Preservation for future generations
 - d** Loan or exchange programs
 - 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	3,991,763	3,683,126	3,528,543	1,521,742	1,481,159
b Contributions	87,770	18,121	107,560	2,091,610	30,372
c Net investment earnings, gains, and losses	-236,130	481,660	242,989	-57,510	90,259
d Grants or scholarships					
e Other expenditures for facilities and programs	-129,957	-191,144	-195,966	-27,299	-80,048
f Administrative expenses					
g End of year balance	3,713,446	3,991,763	3,683,126	3,528,543	1,521,742

- 2** Provide the estimated percentage of the current year end balance (line 1g, column (a)) held as:
- a** Board designated or quasi-endowment **u** **58.00** %
 - b** Permanent endowment **u** **42.00** %
 - c** Temporarily restricted endowment **u** %
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 | | X |
| (ii) related organizations | | X |
- b** If "Yes" on line 3a(ii), are the related organizations listed as required on Schedule R? Yes No
- 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		62,500		62,500
b Buildings		770,597	197,340	573,257
c Leasehold improvements				
d Equipment		308,488	167,106	141,382
e Other				
Total. Add lines 1a through 1e. (Column (d) must equal Form 990, Part X, column (B), line 10c.)				u 777,139

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)		
(B)		
(C)		
(D)		
(E)		
(F)		
(G)		
(H)		
Total. (Column (b) must equal Form 990, Part X, col. (B) line 12.) u		

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, col. (B) line 13.) u		

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)	
(2)	
(3)	
(4)	
(5)	
(6)	
(7)	
(8)	
(9)	
Total. (Column (b) must equal Form 990, Part X, col. (B) line 15.) u	

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.

(a) Description of liability	(b) Book value	
1. (1) Federal income taxes		
(2)		
(3)		
(4)		
(5)		
(6)		
(7)		
(8)		
(9)		
Total. (Column (b) must equal Form 990, Part X, col. (B) line 25.) u		

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 FIN 48 (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	3,311,912
2	Amounts included on line 1 but not on Form 990, Part VIII, line 12:			
	a Net unrealized gains (losses) on investments	2a	-436,254	
	b Donated services and use of facilities	2b	427	
	c Recoveries of prior year grants	2c		
	d Other (Describe in Part XIII.)	2d		
	e Add lines 2a through 2d	2e	-435,827	
3	Subtract line 2e from line 1		3	3,747,739
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	3,747,739

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	1,792,626
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		
	e Add lines 2a through 2d	2e		
3	Subtract line 2e from line 1		3	1,792,626
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	1,792,626

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.

PART II, LINE 5 - MONITORING AND ENFORCEMENT POLICY

I. PURPOSE

LAND CONSERVATION MONITORS WILL CONDUCT, AT A MINIMUM, AN ANNUAL INSPECTION OF EACH PROPERTY ON WHICH UPSTATE FOREVER HOLDS A CONSERVATION AGREEMENT.

THE PURPOSES OF THESE MONITORING INSPECTIONS ARE, AMONG OTHER THINGS, TO:

A. OBSERVE AND DOCUMENT COMPLIANCE WITH THE TERMS OF THE CONSERVATION AGREEMENT OR OTHER LAND RESTRICTIONS TO BE ENFORCED BY UPSTATE FOREVER, WHERE APPLICABLE;

B. TIMELY ENFORCE CONSERVATION AGREEMENT TERMS, WHERE APPLICABLE;

C. REINFORCE THE CONSERVATION VALUES/LIMITATIONS WITH LANDOWNERS, NEIGHBORS, AND THIRD-PARTIES, WHERE APPLICABLE;

D. CONFIRM CURRENT OWNERSHIP OF CONSERVED PROPERTIES;

Part XIII Supplemental Information *(continued)*

E. GUARD AGAINST UNAUTHORIZED BOUNDARY ENCROACHMENTS;

F. GUARD AGAINST IMPERMISSIBLE USES BY THIRD-PARTIES; AND

G. OBSERVING THE GENERAL CONDITION OF THE LAND SUCH THAT UPSTATE FOREVER MAY BE INFORMED OF THE SAME.

II. MONITORING VISITS

A. NUMBER OF VISITS. ALL PROPERTIES WILL BE MONITORED AT LEAST ONCE PER YEAR. MORE FREQUENT MONITORING VISITS MAY BE NECESSARY BECAUSE OF THE FOLLOWING FACTORS:

1. CHANGE OF OWNERSHIP;

2. RECEIPT OF A RESERVED RIGHTS REQUEST;

3. THE EXERCISE OF SIGNIFICANT RESERVED RIGHT(S);

4. SPECIAL INVITATION BY THE LANDOWNER;

5. SUSPICION OF VIOLATION;

6. VIOLATIONS IDENTIFIED;

7. REMEDIES IN PROCESS IN RESPONSE TO A VIOLATION; AND

8. OTHER CAUSES FOR CONCERN.

B. LANDOWNER NOTIFICATION. LAND CONSERVATION MONITORS SHALL CONTACT THE LANDOWNER OR LANDOWNER'S REPRESENTATIVE AND ATTEMPT TO ARRANGE A MUTUALLY AGREEABLE TIME TO CONDUCT THE ANNUAL MONITORING INSPECTION SO THAT THE LANDOWNER OR A REPRESENTATIVE MAY ATTEND THE INSPECTION. SUCH PARTICIPATION IS NOT A REQUIREMENT BUT IS DESIRABLE.

C. INSPECTION. TAKING INTO CONSIDERATION ACCESSIBILITY AND THE SPECIFIC CHARACTERISTICS OF THE PROPERTY BEING INSPECTED, MONITORS SHALL ATTEMPT TO CHECK BOUNDARIES AND ANY AREA OF ACTIVITY WHICH WARRANTS OBSERVATION. FOR PROPERTIES WITH LIMITED ACCESSIBILITY, ALTERNATIVE MEANS OF INSPECTION, SUCH AS AERIAL OR RIVERINE-BASED OBSERVATIONS, MAY BE CONDUCTED

Part XIII Supplemental Information *(continued)*

PERIODICALLY.

D.POTENTIAL VIOLATIONS. IF A POTENTIAL VIOLATION IS OBSERVED, THE LAND CONSERVATION DIRECTOR SHALL BE NOTIFIED IMMEDIATELY BY THE LAND CONSERVATION MONITOR.

III.POST-MONITORING PROCESS

THE FINDINGS OF THE INSPECTION SHALL BE DOCUMENTED IN ACCORDANCE WITH THE LAND CONSERVATION MONITORING PROCEDURES. A COPY OF THE MONITORING REPORT WILL BE PROVIDED TO THE LANDOWNER, WHERE APPLICABLE. LAND CONSERVATION MONITORS WILL ADHERE TO PROCEDURES TO ASSURE THAT QUESTIONS THAT ARISE DURING MONITORING INSPECTIONS OR ANY ACTIVITIES THAT ARE IN CONFLICT WITH RELEVANT LIMITATIONS FOR THAT GIVEN PROPERTY ARE ADDRESSED IN A TIMELY MANNER, WHILE PRESERVING UPSTATE FOREVER'S ENFORCEMENT RIGHTS, WHERE APPLICABLE, AND PRESERVING UPSTATE FOREVER'S RAPPOROT WITH LANDOWNERS/DONORS. POST-INSPECTION ACTIVITIES ARE ALSO GOVERNED BY UPSTATE FOREVER'S RECORDS RETENTION AND ENFORCEMENT POLICIES. ONLY THE LAND CONSERVATION DIRECTOR, IN CONSULTATION WITH THE EXECUTIVE DIRECTOR, CAN DECLARE A VIOLATION AND DETERMINE THE APPROPRIATE COURSE OF ACTION TO BE TAKEN.

IV.MONITORS

THE UPSTATE FOREVER'S MONITORS, BOTH STAFF AND VOLUNTEER, WILL WORK UNDER THE DIRECT SUPERVISION OF THE LAND CONSERVATION DIRECTOR OR DESIGNATED STEWARDSHIP STAFF. PRIOR TO COMMENCING MONITORING, ANYONE INVOLVED WITH THE INSPECTION SHALL RECEIVE INSTRUCTIONS ON THE PURPOSE AND PROCESS FOR PERFORMING AN INSPECTION IN A SAFE AND PROFESSIONAL MANNER CONSISTENT WITH THE NEEDS OF UPSTATE FOREVER.

Part XIII Supplemental Information *(continued)*

PART II, LINE 9 - ACCOUNTING FOR CONSERVATION EASEMENTS

CONSERVATION EASEMENTS DONATED TO THE ORGANIZATION ARE RECORDED AT A ZERO VALUE IN THE STATEMENT OF FINANCIAL POSITION, THE STATEMENT OF ACTIVITIES AND THE STATEMENT OF FUNCTIONAL EXPENSES. CONSERVATION EASEMENTS THAT ARE PURCHASED ARE RECORDED AT A ZERO VALUE IN THE STATEMENT OF FINANCIAL POSITION, AND ARE SHOWN AS AN EXPENSE IN THE STATEMENT OF ACTIVITIES, STATEMENT OF FUNCTIONAL EXPENSES AND STATEMENTS OF CASH FLOWS. THE FUNDING SOURCE THAT ENABLES THE PURCHASE OF THESE EASEMENTS IS SHOWN AS A REVENUE IN THE STATEMENT OF ACTIVITIES AND STATEMENTS OF CASH FLOWS, RESULTING IN A NET ZERO EFFECT ON NET ASSETS.

PART XIII - SUPPLEMENTAL FINANCIAL INFORMATION

CONSERVATION EASEMENTS DONATED TO THE ORGANIZATION ARE RECORDED AT A ZERO VALUE IN THE STATEMENT OF FINANCIAL POSITION, THE STATEMENT OF ACTIVITIES AND THE STATEMENT OF FUNCTIONAL EXPENSES. CONSERVATION EASEMENTS THAT ARE PURCHASED ARE RECORDED AT A ZERO VALUE IN THE STATEMENT OF FINANCIAL POSITION, AND ARE SHOWN AS AN EXPENSES IN THE STATEMENT OF ACTIVITIES, STATEMENT OF FUNCTIONAL EXPENSES AND STATEMENT OF CASH FLOWS. THE FUNDING SOURCE THAT ENABLES THE PURCHASE OF THESE EASEMENTS IS SHOWN AS A REVENUE IN THE STATEMENT OF ACTIVITIES AND STATEMENT OF CASH FLOWS, RESULTING IN A NET ZERO EFFECT ON NET ASSETS.

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

Department of the Treasury
Internal Revenue Service

Supplemental Information Regarding Fundraising or Gaming Activities

Complete if the organization answered "Yes" on Form 990, Part IV, line 17, 18, or 19, or if the organization entered more than \$15,000 on Form 990-EZ, line 6a.

U Attach to Form 990 or Form 990-EZ.

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

OMB No. 1545-0047

2018

Open to Public Inspection

Name of the organization

UPSTATE FOREVER

Employer identification number

****-***0433**

Part I Fundraising Activities. Complete if the organization answered "Yes" on Form 990, Part IV, line 17. Form 990-EZ filers are not required to complete this part.

1 Indicate whether the organization raised funds through any of the following activities. Check all that apply.

- a Mail solicitations
- b Internet and email solicitations
- c Phone solicitations
- d In-person solicitations
- e Solicitation of non-government grants
- f Solicitation of government grants
- g Special fundraising events

2a Did the organization have a written or oral agreement with any individual (including officers, directors, trustees, or key employees listed in Form 990, Part VII) or entity in connection with professional fundraising services? Yes No

b If "Yes," list the 10 highest paid individuals or entities (fundraisers) pursuant to agreements under which the fundraiser is to be compensated at least \$5,000 by the organization.

(i) Name and address of individual or entity (fundraiser)	(ii) Activity	(iii) Did fundraiser have custody or control of contributions?		(iv) Gross receipts from activity	(v) Amount paid to (or retained by) fundraiser listed in col. (i)	(vi) Amount paid to (or retained by) organization
		Yes	No			
WINKLER GROUP CONSULTING 1 1036 E. WALL STREET MT. PLEASANT SC 29464	CAPTIAL		X	2,644,021	126,353	2,517,668
2						
3						
4						
5						
6						
7						
8						
9						
10						
Total				2,644,021	126,353	2,517,668

3 List all states in which the organization is registered or licensed to solicit contributions or has been notified it is exempt from registration or licensing.

SOUTH CAROLINA

Part II Fundraising Events. Complete if the organization answered "Yes" on Form 990, Part IV, line 18, or reported more than \$15,000 of fundraising event contributions and gross income on Form 990-EZ, lines 1 and 6b. List events with gross receipts greater than \$5,000.

		(a) Event #1	(b) Event #2	(c) Other events	(d) Total events
		AWARDS LUNCHEON	RALLY IN THE VA	NONE	(add col. (a) through col. (c))
		(event type)	(event type)	(total number)	(col. (c))
Revenue	1 Gross receipts	53,450	15,177		68,627
	2 Less: Contributions				
	3 Gross income (line 1 minus line 2)	53,450	15,177		68,627
Direct Expenses	4 Cash prizes				
	5 Noncash prizes				
	6 Rent/facility costs				
	7 Food and beverages				
	8 Entertainment				
	9 Other direct expenses	39,678	8,535		48,213
	10 Direct expense summary. Add lines 4 through 9 in column (d)				48,213
11 Net income summary. Subtract line 10 from line 3, column (d)				20,414	

Part III Gaming. Complete if the organization answered "Yes" on Form 990, Part IV, line 19, or reported more than \$15,000 on Form 990-EZ, line 6a.

		(a) Bingo	(b) Pull tabs/instant bingo/progressive bingo	(c) Other gaming	(d) Total gaming (add col. (a) through col. (c))
Revenue	1 Gross revenue				
Direct Expenses	2 Cash prizes				
	3 Noncash prizes				
	4 Rent/facility costs				
	5 Other direct expenses				
	6 Volunteer labor	<input type="checkbox"/> Yes % <input type="checkbox"/> No	<input type="checkbox"/> Yes % <input type="checkbox"/> No	<input type="checkbox"/> Yes % <input type="checkbox"/> No	
	7 Direct expense summary. Add lines 2 through 5 in column (d)				
	8 Net gaming income summary. Subtract line 7 from line 1, column (d)				

9 Enter the state(s) in which the organization conducts gaming activities:
 a Is the organization licensed to conduct gaming activities in each of these states? Yes No

b If "No," explain:

10a Were any of the organization's gaming licenses revoked, suspended, or terminated during the tax year? Yes No

b If "Yes," explain:

**SCHEDULE M
(Form 990)**

Department of the Treasury
Internal Revenue Service

Name of the organization

Noncash Contributions

**U Complete if the organizations answered "Yes" on Form 990, Part IV, lines 29 or 30.
U Attach to Form 990.
U Go to www.irs.gov/Form990 for instructions and the latest information.**

OMB No. 1545-0047

2018

**Open To Public
Inspection**

Employer identification number

**** - ***0433**

UPSTATE FOREVER

Part I Types of Property		(a) Check if applicable	(b) Number of contributions or items contributed	(c) Noncash contribution amounts reported on Form 990, Part VIII, line 1g	(d) Method of determining noncash contribution amounts
1	Art — Works of art				
2	Art — Historical treasures				
3	Art — Fractional interests				
4	Books and publications				
5	Clothing and household goods				
6	Cars and other vehicles				
7	Boats and planes				
8	Intellectual property				
9	Securities — Publicly traded				
10	Securities — Closely held stock				
11	Securities — Partnership, LLC, or trust interests	X	1	307,775	PARTNER BASIS
12	Securities — Miscellaneous				
13	Qualified conservation contribution — Historic structures				
14	Qualified conservation contribution — Other				
15	Real estate — Residential				
16	Real estate — Commercial				
17	Real estate — Other				
18	Collectibles				
19	Food inventory				
20	Drugs and medical supplies				
21	Taxidermy				
22	Historical artifacts				
23	Scientific specimens				
24	Archeological artifacts				
25	Other u (.....)				
26	Other u (.....)				
27	Other u (.....)				
28	Other u (.....)				

29 Number of Forms 8283 received by the organization during the tax year for contributions for which the organization completed Form 8283, Part IV, Donee Acknowledgement **29**

	Yes	No
30a During the year, did the organization receive by contribution any property reported in Part I, lines 1 through 28, that it must hold for at least three years from the date of the initial contribution, and which isn't required to be used for exempt purposes for the entire holding period?		X
b If "Yes," describe the arrangement in Part II.		
31 Does the organization have a gift acceptance policy that requires the review of any nonstandard contributions?	X	
32a Does the organization hire or use third parties or related organizations to solicit, process, or sell noncash contributions?		X
b If "Yes," describe in Part II.		
33 If the organization didn't report an amount in column (c) for a type of property for which column (a) is checked, describe in Part II.		

SCHEDULE O
(Form 990 or 990-EZ)Department of the Treasury
Internal Revenue Service**Supplemental Information to Form 990 or 990-EZ**Complete to provide information for responses to specific questions on
Form 990 or 990-EZ or to provide any additional information.

u Attach to Form 990 or 990-EZ.

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

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Inspection**

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FORM 990 - ADDITIONAL INFORMATION

CONSERVATIONS EASEMENTS DONATED TO THE ORGANIZATION ARE RECORDED AT A ZERO VALUE IN THE STATEMENT OF FINANCIAL POSITION, THE STATEMENT OF ACTIVITIES AND THE STATEMENT OF FUNCTIONAL EXPENSES. CONSERVATION EASEMENTS THAT ARE PURCHASED ARE RECORDED AT A ZERO VALUE IN THE STATEMENT OF FINANCIAL POSITON, AND ARE SHOWN AS AN EXPENSE IN THE STATEMENT OF ACTIVITIES, STATEMENT OF FUNCTIONAL EXPENSES AND STATEMENT OF CASH FLOWS. THE FUNDING SOURCE THAT ENABLES THE PURCHASE OF THESE EASEMENTS IS SHOWN AS A REVENUE IN THE STATEMENT OF ACTIVITIES AND STAEMENT OF CASH FLOWS, RESULTING IN A NET ZERO EFFECT ON NET ASSETS.

FORM 990, PART III, LINE 4A - FIRST ACCOMPLISHMENT**CLEAN WATER**

IN 2018, THE CLEAN WATER PROGRAM COLLABORATED WITH DRINKING WATER UTILITIES IN SPARTANBURG, GREENVILLE AND ANDERSON COUNTIES IN SOUTH CAROLINA TO DEVELOP SOURCE WATER PROTECTION PLANS IN THE TYGER, PACOLET AND THREE & TWENTY CREEK WATERSHEDS. THESE WATER PROTECTION PLANS HELP TO PROTECT THESE CRITICAL DRINKING WATER RESOURCES BY ADDRESSING BACTERIA, SEDIMENT, AND NUTRIENT POLLUTION. SERVED AS A STAKEHOLDER ON THE STATE WATER PLANNING PROCESS ADVISORY COMMITTEE IN THE DEVELOPMENT OF A STATE OF SC WATER PLAN. LED DISCUSSIONS WITH STATE AND FEDERAL AGENCIES TO IMPROVE WETLAND AND STREAM MITIGATION ACROSS THE STATE. ASSISTED WITH THE EXPANSION OF THE SC ADOPT A STREAM THROUGH VOLUNTEER TRAININGS AND BY PROVIDING EQUIPMENT TO VOLUNTEERS FOR THIS CITIZEN SCIENCE MONITORING PROGRAM. COMPLETED FOUR BLUEWAY MAPS (PADDLE TRAIL MAPS) AVAILABLE BOTH ONLINE AND IN PRINT FORM TO

Name of the organization

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ENCOURAGE WATER RECREATION OPPORTUNITIES FOR THE ENOREE, CHAUGA, PACOLET, AND REEDY RIVERS. CONTINUED MONITORING A UTILITY COMPANY'S COMPLIANCE WITH A VOLUNTARY SETTLEMENT AGREEMENT TO REMOVE COAL ASH PONDS WHICH THREATEN THE SALUDA RIVER. COLLABORATED WITH THE REEDY RIVER WATER QUALITY GROUP TO IMPROVE WATER QUALITY IN THE REEDY RIVER WATERSHED THROUGH LOCAL ENGAGEMENT. PROVIDED COMMENTS TO STATE AND FEDERAL AGENCIES REGARDING ANY PERMITS WITH ANY POTENTIAL IMPACTS TO WATER QUALITY/QUANTITY.

FORM 990, PART III, LINE 4C - THIRD ACCOMPLISHMENT

LAND POLICY AND PLANNING AND ENERGY

IN 2018 LAND POLICY AND PLANNING FACILITATED A WORKSHOP SERIES TO EDUCATE ELECTED OFFICIALS ON SMARTER LAND USE POLICIES. COORDINATED ADVOCACY EFFORTS OF TRANSIT AND HOUSING ADVOCATES, INCLUDING CO-HOSTING A GREENVILLE COUNTY HOUSING SUMMIT. ENGAGED GREENVILLE COUNTY CITIZENS IN LOCAL LAND USE PLANNING PROCESSES. SUPPORTED BETTER LAND USE PLANNING IN SPARTANBURG COUNTY. ASSISTED THE CITY OF LANDRUM WITH EFFORTS TO ADVANCE LAND USE POLICIES TO ENACT THEIR RECENTLY ADOPTED COMPREHENSIVE PLAN. SUCCESSFULLY ADVOCATED FOR STRENGTHENED LAND DEVELOPMENT REGULATIONS IN THE CITY OF CLEMSON AND SUPPORTED ADOPTION OF AN URBAN VILLAGE ZONING DISTRICT IN THE CITY OF MAULDIN. ALSO, ENERGY STAFF CREATED A "PIPELINES 101" WEBINAR SERIES AND RESOURCE LANDING PAGE TO HELP COMMUNITIES BATTLING GAS PIPELINES AND RELATED ISSUES.

FORM 990, PART III, LINE 4D - ALL OTHER ACCOMPLISHMENTS

SIGNING 125 CONSERVATION AGREEMENTS THAT PROTECT NEARLY 22,000 ACRES OF CRITICAL LANDS IN THE REGION, SUCH AS ADDITIONS TO PARIS MOUNTAIN STATE PARK IN GREENVILLE, BUFFER LANDS TO THE CLEMSON FOREST IN PICKENS COUNTY,

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PUBLIC ACCESS TO FALLS PARK IN THE CITY OF GREENVILLE, KEY TRACTS IN THE BLUE RIDGE ESCARPMENT, LAND ALONG HIGHWAY 11, AND A NUMBER OF BEAUTIFUL FARMLANDS THAT COLLECTIVELY HELP TO PRESERVE OUR GREATLY THREATENED NATURAL HERITAGE.

BECOMING THE FIRST LAND TRUST ORGANIZATION IN SOUTH CAROLINA TO RECEIVE NATIONAL ACCREDITATION

PLAYING AN ESSENTIAL ROLE IN SECURING AND OPENING GREENVILLE'S GHS SWAMP RABBIT TRAIL AND CATALYZING AN EXTENSION OF THE TRAIL FROM DOWNTOWN TO CUCAR AND CONTINUING TO PLAY AN ACTIVE ROLE TO COMPLETE THE LONG-TERM PLAN FOR THE TRAIL

ESTABLISHING AND OPERATING THE GREENVILLE B-CYCLE BIKE-SHARE PROGRAM

LEADING COORDINATION OF BLUEWAY TRAIL MAPPING THROUGHOUT SC AND CATALYZING RIVER ACCESS ACROSS THE UPSTATE

MOBILIZING PUBLIC OPPOSITION TO STOP DUKE ENERGY'S PROPOSED SUBSTATION AND 45-MILE LONG TRANSMISSION LINE ACROSS THE FOOTHILLS AND BLUE RIDGE MOUNTAINS OF THE UPSTATE AND WESTERN NORTH CAROLINA

APPEALED A PROPOSED 254-HOME SUBDIVISION THAT WOULD HAVE FOREVER ALTERED THE CHARACTER OF GLASSY MOUNTAIN, A PICKENS COUNTY ICON, AND WORKED WITH THE LANDOWNERS AND COMMUNITY MEMBERS TO REALIZE A CONSERVATION SOLUTION

SECURING A VOLUNTARY AGREEMENT FROM DUKE ENERGY TO REMOVE COAL ASH

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IMPROPERLY STORED ALONG THAT SALUDA RIVER

ASSISTING THE SOUTHERN ENVIRONMENTAL LAW CENTER IN A SUCCESSFUL US 4TH CIRCUIT APPEAL ADDRESSING THE 2014 DIESEL SPILL IN BELTON, SC

SUCCESSFULLY ADVOCATING FOR IMPLEMENTATION OF THE FEDERAL COURT'S CONSENT DECREE TO REMOVE PCB-CONTAMINATED SEDIMENT AND TWO DAMS ON THE TWELVE MILE RIVER

STOPPING A PROPOSED MEGA-LANDFILL IN SPARTANBURG COUNTY AND A COAL ASH LANDFILL IN PICKENS COUNTY AND PROMOTING WASTE REDUCTION AND RECYCLING THROUGH COLLECTION EVENTS FOR HOUSEHOLD HAZARDOUS WASTE AND PHARMACEUTICALS

RELEASING AN EYE-OPENING GROWTH PROJECTION STUDY FOR THE UPSTATE THAT SHOWS WHAT OUR REGION WILL LOOK LIKE IN 2040 IF CURRENT DEVELOPMENT PATTERNS AND POLICIES REMAIN UNCHANGED

MANAGING ONE OF THE MOST COMPREHENSIVE WATERSHED STUDIES EVER UNDERTAKEN IN THE COUNTRY AND LEADING IMPLEMENTATION OF MANY RECOMMENDED SOLUTIONS THROUGHOUT THE SALUDA-REEDY WATERSHED, RESULTING IN SIGNIFICANT WATER QUALITY IMPROVEMENTS WHICH ALLOW RESIDENTS AND INDUSTRIES TO CONTINUE TO USE AND ENJOY LAKE GREENWOOD

ADVOCATING SUCCESSFULLY FOR THE ENACTMENT OF HOSPITALITY TAXES IN GREENVILLE AND SPARTANBURG COUNTIES TO FUND PARKS AND GREENWAYS

CREATING AND SUCCESSFULLY ADVOCATING FOR THE ADOPTION OF THE STORMWATER

Name of the organization

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BANKING PROGRAM, A MARKET-BASED INITIATIVE FOR CLEANER WATER THAT PROVIDES INCENTIVES FOR BETTER DEVELOPMENT IN THE CITY AND COUNTY OF GREENVILLE RESTORING NEARLY 3,000 FEET OF TROUT HABITAT IN THE SOUTH SALUDA RIVER ADVOCATING SUCCESSFULLY FOR THE ENACTMENT OF PROGRESSIVE LOCAL ORDINANCES THAT EFFECTIVELY ENCOURAGE MORE WALKABLE COMMUNITIES, TREE PROTECTION, STREAM BUFFERS, CLUSTERED DEVELOPMENTS, BIG BOX STORES, AND PARKING LOTS, COMPLETING THE LEED PLATINUM-CERTIFIED RENOVATION OF OUR GREENVILLE OFFICE AND INTRODUCING THE EARTH-CRAFT GREEN BUILDING STANDARD TO SOUTH CAROLINA THROUGH OUR "UPSTATE HOUSE" PROJECT.

FORM 990, PART VI, LINE 6 - CLASSES OF MEMBERS OR STOCKHOLDERS THE TAXPAYER'S ARTICLES AND BY-LAWS STATE THAT THEY ARE A MEMBERSHIP ORGANIZATION.

FORM 990, PART VI, LINE 7A - ELECTION OF MEMBERS AND THEIR RIGHTS YES - APPROXIMATELY ONE THIRD OF THE BOARD ARE ELECTED FOR THREE-YEAR TERMS BY THE MEMBERS AT THE ANNUAL MEETING.

FORM 990, PART VI, LINE 7B - DECISIONS SUBJECT TO APPROVAL OF MEMBERS YES, MEMBERS APPROVE CHANGES TO THE BY-LAWS AT THE ANNUAL MEETING.

FORM 990, PART VI, LINE 11B - ORGANIZATION'S PROCESS TO REVIEW FORM 990 A DRAFT COPY OF THE RETURN WAS EMAILED TO ALL BOARD MEMBERS PRIOR TO FILING. THE BOARD WAS GIVEN ONE WEEK TO REVIEW AND COMMENT ON THE FORM 990.

Name of the organization

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FORM 990, PART VI, LINE 12C - ENFORCEMENT OF CONFLICTS POLICY
 THE EXECUTIVE COMMITTEE REGULARLY REVIEWS, AND ENSURES COMPLIANCE WITH, THE
 CONFLICT OF INTEREST POLICY.

FORM 990, PART VI, LINE 15A - COMPENSATION PROCESS FOR TOP OFFICIAL
 ALL COMPENSATION IS REVIEWED AND APPROVED BY THE EXECUTIVE COMMITTEE PRIOR
 TO SUBMITTING THE BUDGET TO THE BOARD.

FORM 990, PART VI, LINE 15B - COMPENSATION PROCESS FOR OFFICERS
 ALL COMPENSATION IS REVIEWED AND APPROVED BY THE EXECUTIVE COMMITTEE PRIOR
 TO SUBMITTING THE BUDGET TO THE BOARD.

FORM 990, PART VI, LINE 19 - GOVERNING DOCUMENTS DISCLOSURE EXPLANATION
 THE GOVERNING DOCUMENTS ARE AVAILABLE UPON REQUEST AT THE ORGANIZATION'S
 OFFICE.

Form 990	Two Year Comparison Report	2017 & 2018
For calendar year 2018, or tax year beginning _____, ending _____		

Name **UPSTATE FOREVER** Taxpayer Identification Number ****_***0433**

		2017	2018	Differences
Revenue	1. Contributions, gifts, grants	1. 676,600	3,163,412	2,486,812
	2. Membership dues and assessments	2. 497,237	284,147	-213,090
	3. Government contributions and grants	3. 566,534	53,871	-512,663
	4. Program service revenue	4.		
	5. Investment income	5. 62,544	156,682	94,138
	6. Proceeds from tax exempt bonds	6.		
	7. Net gain or (loss) from sale of assets other than inventory	7.		
	8. Net income or (loss) from fundraising events	8. 22,129	34,631	12,502
	9. Net income or (loss) from gaming	9.		
	10. Net gain or (loss) on sales of inventory	10.		
	11. Other revenue	11. 51,237	54,996	3,759
	12. Total revenue. Add lines 1 through 11	12. 1,876,281	3,747,739	1,871,458
Expenses	13. Grants and similar amounts paid	13.		
	14. Benefits paid to or for members	14.		
	15. Compensation of officers, directors, trustees, etc.	15. 85,000	85,000	
	16. Salaries, other compensation, and employee benefits	16. 779,841	831,849	52,008
	17. Professional fundraising fees	17. 39,468	126,353	86,885
	18. Other professional fees	18. 263,131	183,417	-79,714
	19. Occupancy, rent, utilities, and maintenance	19. 17,131	18,154	1,023
	20. Depreciation and Depletion	20. 51,341	49,780	-1,561
	21. Other expenses	21. 711,564	498,073	-213,491
	22. Total expenses. Add lines 13 through 21	22. 1,947,476	1,792,626	-154,850
	23. Excess or (Deficit). Subtract line 22 from line 12	23. -71,195	1,955,113	2,026,308
Other Information	24. Total exempt revenue	24. 1,876,281	3,747,739	1,871,458
	25. Total unrelated revenue	25.		
	26. Total excludable revenue	26. 113,781	211,678	97,897
	27. Total assets	27. 6,157,295	7,687,828	1,530,533
	28. Total liabilities	28. 61,644	72,891	11,247
	29. Retained earnings	29. 6,095,651	7,614,937	1,519,286
	30. Number of voting members of governing body	30. 16	17	
	31. Number of independent voting members of governing body	31. 16	17	
	32. Number of employees	32. 21	20	
	33. Number of volunteers	33. 30	36	

Form 990	Tax Return History	2018
Name UPSTATE FOREVER		Employer Identification Number **-***0433

	2014	2015	2016	2017	2018	2019
Contributions, gifts, grants	1,116,848	3,860,239	2,191,753	1,243,134	3,217,283	3,217,283
Membership dues	163,256	169,438	153,424	497,237	284,147	284,147
Program service revenue						
Capital gain or loss		-115,226				
Investment income	92,621	79,795	81,726	62,544	156,682	156,682
Fundraising revenue (income/loss)	60,975	43,722	46,839	22,129	34,631	34,631
Gaming revenue (income/loss)						
Other revenue	60,817	65,247	60,231	51,237	54,996	54,996
Total revenue	1,494,517	4,103,215	2,533,973	1,876,281	3,747,739	3,747,739
Grants and similar amounts paid						
Benefits paid to or for members						
Compensation of officers, etc.	70,266	71,335	85,000	85,000	85,000	85,000
Other compensation	732,098	786,589	841,838	779,841	831,849	831,849
Professional fees	9,850	10,200	10,725	302,599	309,770	309,770
Occupancy costs	15,840	16,820	18,770	17,131	18,154	18,154
Depreciation and depletion	44,497	48,255	47,622	51,341	49,780	49,780
Other expenses	688,333	1,206,687	1,644,308	711,564	498,073	498,073
Total expenses	1,560,884	2,139,886	2,648,263	1,947,476	1,792,626	1,792,626
Excess or (Deficit)	-66,367	1,963,329	-114,290	-71,195	1,955,113	1,955,113
Total exempt revenue	1,494,517	4,103,215	2,533,973	1,876,281	3,747,739	3,747,739
Total unrelated revenue						
Total excludable revenue	153,438	29,816	141,957	113,781	211,678	211,678
Total Assets	4,017,272	5,777,311	5,804,279	6,157,295	7,687,828	7,687,828
Total Liabilities	153,515	84,351	61,508	61,644	72,891	72,891
Net Fund Balances	3,863,757	5,692,960	5,742,771	6,095,651	7,614,937	7,614,937

Federal Statements

Taxable Interest on Investments

<u>Description</u>	<u>Amount</u>	<u>Unrelated Business</u>	<u>Exclusion Code</u>	<u>Postal Code</u>	<u>Acquired after 6/30/75</u>	<u>US Obs (\$ or %)</u>
INTEREST INCOME	\$ 9,671		14			
REALIZED GAINS	147,011		14			
TOTAL	<u>\$ 156,682</u>					

-*0433

Federal Statements

FYE: 12/31/2018

Form 990, Part IX, Line 11g - Other Fees for Service (Non-employee)

Description	Total Expenses	Program Service	Management & General	Fund Raising
CONSULTANTS	\$ 200,070	\$ 67,690	\$ 527	\$ 131,853
CONSULTANTS	98,920	98,920		
WINKLER GROUP	-126,353			-126,353
TOTAL	<u>\$ 172,637</u>	<u>\$ 166,610</u>	<u>\$ 527</u>	<u>\$ 5,500</u>

Form 990, Part IX, Line 24e - All Other Expenses

Description	Total Expenses	Program Service	Management & General	Fund Raising
ORGANIZATIONAL DUES	\$ 5,282	\$ 4,232	\$ 575	\$ 475
PAID TIME OFF	4,594	4,206	1,307	-919
BAD DEBTS	3,263	3,263		
PAYROLL SERVICE	2,295		2,295	
MISCELLANEOUS	2,002	1,335	272	395
LICENSES & FEES	1,057	569	214	274
EDUCATION/TRAINING	1,031	276		755
RECORDS MANAGEMENT	942		942	
OVERHEAD ALLOCATION		78,360	-107,966	29,606
TOTAL	<u>\$ 20,466</u>	<u>\$ 92,241</u>	<u>\$ -102,361</u>	<u>\$ 30,586</u>

Federal Statements

Schedule A, Part II, Line 1(e)

Description	Amount
MEMBERSHIP DUES AND ASSESSMENTS	\$ 284,147
GOVERNMENT GRANTS OR CONTRIBUTIONS	53,871
	728,942
BRAD WYCHE & DIANE SMOCK	
CASH CONTRIBUTION	306,000
HOLLINGSWORTH FUNDS	
CASH CONTRIBUTION	75,000
LINDA SCHMIDT	
CASH CONTRIBUTION	1,000,000
PIEDMONT NATURAL GAS	
CASH CONTRIBUTION	36,000
MARK TAYLOR	
CASH CONTRIBUTION	50,000
WILLIAM KEHL	
CASH CONTRIBUTION	60,000
GLENN & HEATHER HILLIARD	
CASH CONTRIBUTION	227,908
PARTNERSHIP INTEREST	307,775
MIKE & LAURA BAUR	
CASH CONTRIBUTION	100,000
ROSS & MARY KATHERINE KESTER	
CASH CONTRIBUTION	60,000
JAMES & KATHIE BARR	
CASH CONTRIBUTION	109,500
TURNER FOUNDATION	
CASH CONTRIBUTION	50,000
DANIEL MICKEL FOUNDATION	
CASH CONTRIBUTION	50,000
MASON GARRETT	
CASH CONTRIBUTION	2,287
TOTAL	<u>\$ 3,501,430</u>

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Federal Statements

FYE: 12/31/2018

Schedule A, Part II, Line 8(e)

Description	Amount
INTEREST INCOME	\$ 9,671
REALIZED GAINS	147,011
TOTAL	\$ <u>156,682</u>

Schedule A, Part II, Line 10(e)

Description	Amount
CONSULTING FEES	\$ 18,471
OTHER	2,682
BIKE SHARE REVENUE	33,843
TOTAL	\$ <u>54,996</u>

Schedule A, Part II, Line 12 - Current year

Description	Amount
AWARDS LUNCHEON	\$ 53,450
RALLY IN THE VALLEY RIDE	15,177
VARIOUS	10,015
TOTAL	\$ <u>78,642</u>