

**Return of Organization Exempt From Income Tax**

**2018**

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](http://www.irs.gov/Form990) for instructions and the latest information.

Department of the Treasury  
Internal Revenue Service

**A** For the 2018 calendar year, or tax year beginning **06-01**, 2018, and ending **05-31**, 2019

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

**C** Name of organization **OFFICERS' CHRISTIAN FELLOWSHIP OF THE UNITED STATES OF AMERICA**  
 Doing business as **STATES OF AMERICA**  
 Number and street (or P.O. box if mail is not delivered to street address) **3784 S INCA** Room/suite  
 City or town, state or province, country, and ZIP or foreign postal code **ENGLEWOOD, CO 80110**

**D** Employer identification no. **38-1415401**

**E** Telephone number **(303) 761-1984**

**G** Gross receipts \$ **4,889,278**

**F** Name and address of principal officer: **MEL SPIESE, MAJGEN**  
**SAME AS C ABOVE**

**H(a)** Is this a group return for subordinates?  Yes  No  
**H(b)** Are all subordinates included?  Yes  No  
 If "No," attach a list. (see instructions)

**H(c)** Group exemption number ▶

**I** Tax-exempt status:  501(c)(3)  501(c) ( ) (insert no.)  4647(a)(1) or  527

**J** Website: ▶ **OCFUSA.ORG**

**K** Form of organization:  Corporation  Trust  Association  Other ▶

**L** Year of formation: **1943** **M** State of legal domicile: **CO**

**Summary**

<b>Activities &amp; Governance</b>	<b>1</b> Briefly describe the organization's mission or most significant activities: <b>TO ENGAGE MILITARY LEADERS IN BIBLICAL FELLOWSHIP AND GROWTH TO EQUIP THEM FOR CHRIST-LIKE SERVICE AT THE INTERSECTION OF FAITH, FAMILY AND PROFESSION.</b>		
	<b>2</b> Check this box <input type="checkbox"/> if the organization discontinued its operations or disposed of more than 25% of its net assets.		
	<b>3</b> Number of voting members of the governing body (Part VI, line 1a)	<b>3</b>	<b>22</b>
	<b>4</b> Number of independent voting members of the governing body (Part VI, line 1b)	<b>4</b>	<b>21</b>
	<b>5</b> Total number of individuals employed in calendar year 2018 (Part V, line 2a)	<b>5</b>	<b>142</b>
	<b>6</b> Total number of volunteers (estimate if necessary)	<b>6</b>	<b>750</b>
	<b>7a</b> Total unrelated business revenue from Part VIII, column (C), line 12	<b>7a</b>	<b>0</b>
<b>b</b> Net unrelated business taxable income from Form 990-T, line 38	<b>7b</b>	<b>0</b>	
<b>Revenue</b>	<b>8</b> Contributions and grants (Part VIII, line 1h)	<b>4,303,553</b>	<b>3,103,077</b>
	<b>9</b> Program service revenue (Part VIII, line 2g)	<b>1,615,644</b>	<b>1,690,851</b>
	<b>10</b> Investment income (Part VIII, column (A), lines 3, 4, and 7d)	<b>73,848</b>	<b>76,009</b>
	<b>11</b> Other revenue (Part VIII, column (A), lines 5, 6d, 8c, 9c, 10c, and 11e)	<b>25,900</b>	<b>19,341</b>
	<b>12</b> Total revenue - add lines 8 through 11 (must equal Part VIII, column (A), line 12)	<b>6,018,945</b>	<b>4,889,278</b>
<b>Expenses</b>	<b>13</b> Grants and similar amounts paid (Part IX, column (A), lines 1-3)		<b>0</b>
	<b>14</b> Benefits paid to or for members (Part IX, column (A), line 4)		<b>0</b>
	<b>15</b> Salaries, other compensation, employee benefits (Part IX, column (A), lines 5-10)	<b>2,195,399</b>	<b>2,113,950</b>
	<b>16a</b> Professional fundraising fees (Part IX, column (A), line 11e)	<b>23,100</b>	<b>0</b>
	<b>b</b> Total fundraising expenses (Part IX, column (D), line 25) ▶ <b>299,638</b>		
	<b>17</b> Other expenses (Part IX, column (A), lines 11a-11d, 11f-24e)	<b>2,658,372</b>	<b>2,724,325</b>
<b>18</b> Total expenses. Add lines 13-17 (must equal Part IX, column (A), line 25)	<b>4,876,871</b>	<b>4,838,275</b>	
<b>19</b> Revenue less expenses. Subtract line 18 from line 12	<b>1,142,074</b>	<b>51,003</b>	
<b>Net Assets or Fund Balances</b>	<b>20</b> Total assets (Part X, line 16)	<b>18,039,420</b>	<b>17,825,526</b>
	<b>21</b> Total liabilities (Part X, line 26)	<b>1,359,910</b>	<b>1,095,013</b>
	<b>22</b> Net assets or fund balances. Subtract line 21 from line 20	<b>16,679,510</b>	<b>16,730,513</b>

**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**

**DAVID OSBORN**  
Signature of officer *David Osborn* Date **1/14/20**

**DAVID OSBORN, DIRECTOR OF FINANCE**  
Type or print name and title

**Paid Preparer Use Only**

Print/Type preparer's name **Charles Poysti, CPA** Preparer's signature *Charles Poysti* Date **01-03-2020** Check  if self-employed  if PTIN **P00070003**

Firm's name ▶ **Poysti & Associates LLC** Firm's EIN ▶  
 Firm's address ▶ **PO Box 371467** Phone no. **303-285-2500**  
**Denver CO 80237**

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

For Paperwork Reduction Act Notice, see the separate instructions.

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:

TO ENGAGE MILITARY LEADERS IN BIBLICAL FELLOWSHIP AND GROWTH TO EQUIP THEM FOR CHRIST-LIKE SERVICE AT THE INTERSECTION OF FAITH, FAMILY AND PROFESSION.

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 \$ 2,575,020 including grants of \$ ) (Revenue \$ 1,611,543 )

CONFERENCE CENTERS: SPRING CANYON IN BUENA VISTA, CO AND WHITE SULPHUR SPRINGS IN MANNS CHOICE, PA, SERVED APPROXIMATELY 5000-6000 GUESTS DURING THIS LAST YEAR. THESE CENTERS ARE TWO OF OCF'S PRIMARY TRAINING GROUNDS FOR THOSE WHO LIVE AND MINISTER IN THE MILITARY SOCIETY AND OFFER A SIGNIFICANT MINISTRY TO FAMILIES AND YOUTH DURING SUMMER CELEBRATION, WINTER SPORTS RETREATS, FATHER-TEEN ADVENTURE, CLIMB TOGETHER, PARENT YOUTH ADVENTURE, ALLEGHENY OUTBACK AND CAMP CALEB. ALSO OFFERED IS ROCKY MOUNTAIN HIGH, AN OUTDOOR ADVENTURE LEADERSHIP PROGRAM TO EQUIP CADETS, MIDSHIPMEN, NONCOMMISSIONED OFFICERS, AND JUNIOR OFFICERS FOR INTEGRATING THEIR FAITH AND PROFESSION, EQUIPPING AND ENCOURAGING THEM TO BE THE OFFICERS GOD HAS CALLED THEM TO BE.

4b (Code: ) (Expenses \$ 942,803 including grants of \$ ) (Revenue \$ 3,103,077 )

GENERAL MINISTRY: PROVIDING COMMUNICATION MEDIA TO ENABLE LEADERS AND OCF MEMBERS TO ACCOMPLISH THE OCF VISION AND MISSION. MEMBERS AND OTHERS ARE INFORMED ABOUT OCF PARTICIPANTS AND ACTIVITIES, AND THEY ARE INSTRUCTED IN BIBLICAL THRUTH AND APPLICATION CONCERNING LIFE AND MINISTRY IN THE U.S. ARMED FORCES. THIS IS ACHIEVED BY ONGOING MINISTRY, AS WELL AS SOCIAL MEDIA AND PRINTED MEDIA. OCF PUBLICATIONS INCLUDE "THRIVING NOT JUST SURVIVING" AND "EQUIPPED TO LEAD". OCF ALSO PRODUCES AN E-NEWSLETTER, "LEADER TOUCH", THAT TARGETS THE UNIQUE CHALLENGES FACED BY MILITARY MEMBERS AND THEIR FAMILIES.

4c (Code: ) (Expenses \$ 794,729 including grants of \$ ) (Revenue \$ 79,308 )

See SERVICES page for a description of this program service.

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

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

4e Total program service expenses 4,312,552

Checklist of Required Schedules

Table with 3 columns: Question ID, Question Text, Yes, No. Rows include questions 1 through 21 regarding tax schedules A through H.

Checklist of Required Schedules (continued)

Table with 3 columns: Question number, Question text, and Yes/No columns. Rows 22-38 cover various IRS requirements regarding grants, compensation, tax-exempt bonds, and business transactions.

Statements Regarding Other IRS Filings and Tax Compliance

Check if Schedule O contains a response or note to any line in this Part V. [ ]

Table with 3 columns: Question number, Question text, and Yes/No columns. Rows 1a-1c cover Form 1096 reporting, Form W-2G reporting, and backup withholding rules.

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	142		
b	If at least one is reported on line 2a, did the organization file all required federal employment tax returns? . . . . .	2b	X		
<b>Note.</b> If the sum of lines 1a and 2a is greater than 250, you may be required to e-file (see instructions)					
3a	Did the organization have unrelated business gross income of \$1,000 or more during the year? . . . . .	3a		X	
b	If "Yes," has it filed a Form 990-T for this year? If "No" to line 3b, provide an explanation in Schedule O . . . . .	3b			
4a	At any time during the calendar year, did the organization have an interest in, or a signature or other authority over, a financial account in a foreign country (such as a bank account, securities account, or other financial account)? . . . . .	4a		X	
b	If "Yes," enter the name of the foreign country: ▶ _____ See instructions for filing requirements for FinCEN Form 114, Report of Foreign Bank and Financial Accounts (FBAR).				
5a	Was the organization a party to a prohibited tax shelter transaction at any time during the tax year? . . . . .	5a		X	
b	Did any taxable party notify the organization that it was or is a party to a prohibited tax shelter transaction? . . . . .	5b		X	
c	If "Yes" to line 5a or 5b, did the organization file Form 8886-T? . . . . .	5c			
6a	Does the organization have annual gross receipts that are normally greater than \$100,000, and did the organization solicit any contributions that were not tax deductible as charitable contributions? . . . . .	6a		X	
b	If "Yes," did the organization include with every solicitation an express statement that such contributions or gifts were not tax deductible? . . . . .	6b			
7	<b>Organizations that may receive deductible contributions under section 170(c).</b>				
a	Did the organization receive a payment in excess of \$75 made partly as a contribution and partly for goods and services provided to the payor? . . . . .	7a			
b	If "Yes," did the organization notify the donor of the value of the goods or services provided? . . . . .	7b			
c	Did the organization sell, exchange, or otherwise dispose of tangible personal property for which it was required to file Form 8282? . . . . .	7c			
d	If "Yes," indicate the number of Forms 8282 filed during the year . . . . .	7d			
e	Did the organization receive any funds, directly or indirectly, to pay premiums on a personal benefit contract? . . . . .	7e			
f	Did the organization, during the year, pay premiums, directly or indirectly, on a personal benefit contract? . . . . .	7f			
g	If the organization received a contribution of qualified intellectual property, did the organization file Form 8899 as required? . . . . .	7g			
h	If the organization received a contribution of cars, boats, airplanes, or other vehicles, did the organization file a Form 1098-C? . . . . .	7h			
8	<b>Sponsoring organizations maintaining donor advised funds.</b> Did a donor advised fund maintained by the sponsoring organization have excess business holdings at any time during the year? . . . . .	8			
9	<b>Sponsoring organizations maintaining donor advised funds.</b>				
a	Did the sponsoring organization make any taxable distributions under section 4966? . . . . .	9a			
b	Did the sponsoring organization make a distribution to a donor, donor advisor, or related person? . . . . .	9b			
10	<b>Section 501(c)(7) organizations.</b> 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	<b>Section 501(c)(12) organizations.</b> 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	<b>Section 4947(a)(1) non-exempt charitable trusts.</b> 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	<b>Section 501(c)(29) qualified nonprofit health insurance issuers.</b>				
a	Is the organization licensed to issue qualified health plans in more than one state? . . . . . <b>Note.</b> See the instructions for additional information the organization must report on Schedule O.	13a			
b	Enter the amount of reserves the organization is required to maintain by the states in which the organization is licensed to issue qualified health plans . . . . .	13b			
c	Enter the amount of reserves on hand . . . . .	13c			
14a	Did the organization receive any payments for indoor tanning services during the tax year? . . . . .	14a		X	
b	If "Yes," has it filed a Form 720 to report these payments? If "No," provide an explanation in Schedule O . . . . .	14b			
15	Is the organization subject to the section 4960 tax on payment(s) of more than \$1,000,000 in remuneration or excess parachute payment(s) during the year . . . . . If "Yes," see instructions and file Form 4720, Schedule N.	15		X	
16	Is the organization an educational institution subject to the section 4968 excise tax on net investment income? . . . . . If "Yes," complete Form 4720, Schedule O.	16		X	

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 [X]

Section A. Governing Body and Management

Table with columns for line number, description, and Yes/No checkboxes. Includes questions 1a through 9 regarding governing body members, relationships, and documentation.

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

Table with columns for line number, description, and Yes/No checkboxes. Includes questions 10a through 16b regarding local chapters, conflict of interest policies, whistleblower policies, and compensation.

Section C. Disclosure

- 17 List the states with which a copy of this Form 990 is required to be filed -> Statement #17
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.
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: DAVID OSBORN (303) 761-1984, 3784 S INCA, ENGLEWOOD, CO 80110

**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) MEL SPIESE, MAJGEN PRESIDENT		X		X			0	0	0	
(2) PAUL SCHUMACHER, COL MEMBER		X		X			0	0	0	
(3) GORDON HOOD, LCDR MEMBER		X		X			0	0	0	
(4) ROBERT JASSEY, COL MEMBER		X		X			0	0	0	
(5) DAVID WARNER, BRIG GEN EXECUTIVE DIRECTOR		X		X			102,500	0	0	
(6) STEVEN BERGER, COL MEMBER		X					0	0	0	
(7) DONNA COTTRELL, RDML MEMBER		X					0	0	0	
(8) RICHARD GOLDSMITH, COL MEMBER		X					0	0	0	
(9) DAVID GUIDA, LTC MEMBER		X					0	0	0	
(10) MICHAEL MOYLES, COL MEMBER		X					0	0	0	
(11) ALICIA SMITH, COL MEMBER		X					0	0	0	
(12) MATTHEW UBER, LT COL MEMBER		X					0	0	0	
(13) AMANDA BIRCH, COL MEMBER		X					0	0	0	
(14) CHRISTOPHER MCPADDEN, MG MEMBER		X					0	0	0	

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

(A) Name and title	(B) Average hours per week 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			
(15) JAMES RADER, LT MEMBER		X						0	0	0
(16) STEPHEN SCHMIDT, LTC MEMBER		X						0	0	0
(17) BENJAMIN SCRIPTURE, LT MEMBER		X						0	0	0
(18) DONALD CARROTHERS, LTC MEMBER		X						0	0	0
(19) MATTHEW DRAYTON, LT MEMBER		X						0	0	0
(20) DALE HOLLAND, COL MEMBER		X						0	0	0
(21) BENJAMIN PENNINGTON, CAPT MEMBER		X						0	0	0
(22) RYAN STRONG, LTC MEMBER		X						0	0	0
(23) DAVID OSBORN DIRECTOR OF FINANCE				X				56,375	0	0
(24)										
(25)										
<b>1b Sub-total</b>										
<b>c Total from continuation sheets to Part VII, Section A</b>										
<b>d Total (add lines 1b and 1c)</b>								158,875	0	0

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

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

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



**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	
<b>Contributions, Gifts, Grants and Other Similar Amounts</b>	1a	Federated campaigns . . . . .	1a				
	b	Membership dues . . . . .	1b				
	c	Fundraising events . . . . .	1c				
	d	Related organizations . . . . .	1d				
	e	Government grants (contributions) . .	1e				
	f	All other contributions, gifts, grants, and similar amounts not included above	1f	3,103,077			
	g	Noncash contributions included in lines 1a-1f: \$					
	h	<b>Total.</b> Add lines 1a-1f . . . . . ▶		3,103,077			
<b>Program Service Revenue</b>			<b>Business Code</b>				
	2a	CONFERENCE CENTERS	900099	1,611,543	1,611,543		
	b	REGIONAL MINISTRIES	900099	79,308	79,308		
	c						
	d						
	e						
	g	<b>Total.</b> Add lines 2a-2f . . . . . ▶		1,690,851			
<b>Other Revenue</b>	3	Investment income (including dividends, interest, and other similar amounts) . . . . . ▶		76,009		76,009	
	4	Income from investment of tax-exempt bond proceeds . . . ▶					
	5	Royalties . . . . . ▶					
	6a			(i) Real	(ii) Personal		
			Gross rents . . . . .				
		b	Less: rental expenses . . . . .				
		c	Rental income or (loss) . . . . .				
	d	Net rental income or (loss) . . . . . ▶					
	7a			(i) Securities	(ii) Other		
			Gross amount from sales of assets other than inventory				
		b	Less: cost or other basis and sales expenses . . . . .				
		c	Gain or (loss) . . . . .				
	d	Net gain or (loss) . . . . . ▶					
	8a	Gross income from fundraising events (not including \$ _____ of contributions reported on line 1c). See Part IV, line 18 . . . . . a					
	b	Less: direct expenses . . . . . b					
c	Net income or (loss) from fundraising events . . . . . ▶						
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 . . . . . ▶						
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 . . . . . ▶						
		<b>Miscellaneous Revenue</b>		<b>Business Code</b>			
11a	OTHER	900099	19,341	19,341			
b							
c							
d	All other revenue . . . . .						
e	<b>Total.</b> Add lines 11a-11d . . . . . ▶		19,341				
12	<b>Total revenue.</b> See instructions . . . . . ▶		4,889,278	1,710,192	0	76,009	

**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 . . . . .	158,876	104,422	51,891	2,563
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 . . . . .	1,578,906	1,351,892	88,352	138,662
8 Pension plan accruals and contributions (include section 401(k) and 403(b) employer contributions) . .	220,069	181,718	19,389	18,962
9 Other employee benefits . . . . .				
10 Payroll taxes . . . . .	156,099	134,496	10,765	10,838
11 Fees for services (non-employees):				
a Management . . . . .				
b Legal . . . . .				
c Accounting . . . . .				
d Lobbying . . . . .				
e Professional fundraising services. See Part IV, line 17 .				
f Investment management fees . . . . .				
g Other. (If line 11g amount exceeds 10% of line 25, column (A) amount, list line 11g expenses on Schedule O.) . .	127,512	68,509	28,931	30,072
12 Advertising and promotion . . . . .	21,493	19,259		2,234
13 Office expenses . . . . .	215,269	138,052	7,677	69,540
14 Information technology . . . . .	77,016	52,881	9,189	14,946
15 Royalties . . . . .				
16 Occupancy . . . . .	624,540	617,463	3,525	3,552
17 Travel . . . . .	217,080	207,732	2,608	6,740
18 Payments of travel or entertainment expenses for any federal, state, or local public officials . . . . .				
19 Conferences, conventions, and meetings . . . . .	72,216	67,057	3,693	1,466
20 Interest . . . . .				
21 Payments to affiliates . . . . .				
22 Depreciation, depletion, and amortization . . . . .	501,525	501,525		
23 Insurance . . . . .				
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 GENERAL MINISTRY	397,638	397,638		
b SUPPLIES	470,036	469,908	65	63
c				
d				
e All other expenses				
25 Total functional expenses. Add lines 1 through 24e .	4,838,275	4,312,552	226,085	299,638
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) . . . . .				

**Balance Sheet**

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

		(A)		(B)
		Beginning of year		End of year
<b>Assets</b>	<b>1</b> Cash - non-interest-bearing	112,033	<b>1</b>	
	<b>2</b> Savings and temporary cash investments	2,626,156	<b>2</b>	563,008
	<b>3</b> Pledges and grants receivable, net	283,287	<b>3</b>	209,357
	<b>4</b> Accounts receivable, net	840	<b>4</b>	27,225
	<b>5</b> Loans and other receivables from current and former officers, directors, trustees, key employees, and highest compensated employees. Complete Part II of Schedule L		<b>5</b>	
	<b>6</b> 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		<b>6</b>	
	<b>7</b> Notes and loans receivable, net		<b>7</b>	
	<b>8</b> Inventories for sale or use	70,795	<b>8</b>	72,995
	<b>9</b> Prepaid expenses and deferred charges	36,007	<b>9</b>	52,263
	<b>10a</b> Land, buildings, and equipment: cost or other basis. Complete Part VI of Schedule D	<b>10a</b> 19,483,016		
	<b>b</b> Less: accumulated depreciation	<b>10b</b> 5,607,195	<b>13,799,821</b>	<b>10c</b> 13,875,821
	<b>11</b> Investments - publicly traded securities	748,254	<b>11</b>	2,816,101
	<b>12</b> Investments - other securities. See Part IV, line 11	134,017	<b>12</b>	
	<b>13</b> Investments - program-related. See Part IV, line 11		<b>13</b>	
	<b>14</b> Intangible assets		<b>14</b>	
	<b>15</b> Other assets. See Part IV, line 11	228,210	<b>15</b>	208,756
<b>16</b> <b>Total assets.</b> Add lines 1 through 15 (must equal line 34)	<b>18,039,420</b>	<b>16</b>	<b>17,825,526</b>	
<b>Liabilities</b>	<b>17</b> Accounts payable and accrued expenses	93,026	<b>17</b>	101,447
	<b>18</b> Grants payable		<b>18</b>	
	<b>19</b> Deferred revenue	130,631	<b>19</b>	133,935
	<b>20</b> Tax-exempt bond liabilities		<b>20</b>	
	<b>21</b> Escrow or custodial account liability. Complete Part IV of Schedule D		<b>21</b>	
	<b>22</b> 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		<b>22</b>	
	<b>23</b> Secured mortgages and notes payable to unrelated third parties	963,353	<b>23</b>	709,482
	<b>24</b> Unsecured notes and loans payable to unrelated third parties		<b>24</b>	
	<b>25</b> 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	172,900	<b>25</b>	150,149
	<b>26</b> <b>Total liabilities.</b> Add lines 17 through 25	<b>1,359,910</b>	<b>26</b>	<b>1,095,013</b>
<b>Net Assets or Fund Balances</b>	<b>Organizations that follow SFAS 117 (ASC 958), check here <input checked="" type="checkbox"/> and complete lines 27 through 29, and lines 33 and 34.</b>			
	<b>27</b> Unrestricted net assets	15,170,495	<b>27</b>	15,576,793
	<b>28</b> Temporarily restricted net assets	854,215	<b>28</b>	489,995
	<b>29</b> Permanently restricted net assets	654,800	<b>29</b>	663,725
	<b>Organizations that do not follow SFAS 117 (ASC 958), check here <input type="checkbox"/> and complete lines 30 through 34.</b>			
	<b>30</b> Capital stock or trust principal, or current funds		<b>30</b>	
	<b>31</b> Paid-in or capital surplus, or land, building, or equipment fund		<b>31</b>	
	<b>32</b> Retained earnings, endowment, accumulated income, or other funds		<b>32</b>	
<b>33</b> <b>Total net assets or fund balances</b>	<b>16,679,510</b>	<b>33</b>	<b>16,730,513</b>	
<b>34</b> <b>Total liabilities and net assets/fund balances</b>	<b>18,039,420</b>	<b>34</b>	<b>17,825,526</b>	

**Reconciliation of Net Assets**

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

1	Total revenue (must equal Part VIII, column (A), line 12)	1	4,889,278
2	Total expenses (must equal Part IX, column (A), line 25)	2	4,838,275
3	Revenue less expenses. Subtract line 2 from line 1	3	51,003
4	Net assets or fund balances at beginning of year (must equal Part X, line 33, column (A))	4	16,679,510
5	Net unrealized gains (losses) on investments	5	
6	Donated services and use of facilities	6	
7	Investment expenses	7	
8	Prior period adjustments	8	
9	Other changes in net assets or fund balances (explain in Schedule O)	9	0
10	Net assets or fund balances at end of year. Combine lines 3 through 9 (must equal Part X, line 33, column (B))	10	16,730,513

**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 type="checkbox"/> Separate basis <input checked="" 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 . . . . .		

**Public Charity Status and Public Support**

Complete if the organization is a section 501(c)(3) organization or a section 4947(a)(1) nonexempt charitable trust.  
 Attach to Form 990 or Form 990-EZ.  
 Go to [www.irs.gov/Form990](http://www.irs.gov/Form990) for instructions and the latest information.

Name of the organization

Employer identification number

OFFICERS' CHRISTIAN FELLOWSHIP OF THE UNITED

38-1415401

**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)						
<b>Total</b>						

**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.") . . . . .	3,464,572	3,495,314	1,041,192	4,303,553	4,793,928	17,098,559
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 <b>Total.</b> Add lines 1 through 3 . . . . .	3,464,572	3,495,314	1,041,192	4,303,553	4,793,928	17,098,559
5 The portion of total contributions by each person (other than a governmental unit or publicly supported organization) included on line 1 that exceeds 2% of the amount shown on line 11, column (f) . . . . .						
6 <b>Public support.</b> Subtract line 5 from line 4 . . . . .						17,098,559

**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 . . . . .	3,464,572	3,495,314	1,041,192	4,303,553	4,793,928	17,098,559
8 Gross income from interest, dividends, payments received on securities loans, rents, royalties and income from similar sources . . . . .	3,372	10,655	60,549	85,695	76,009	236,280
9 Net income from unrelated business activities, whether or not the business is regularly carried on . . . . .						
10 Other income. Do not include gain or loss from the sale of capital assets (Explain in Part VI.) . . . . .	1,367	963	30,909	25,900	19,341	78,480
11 <b>Total support.</b> Add lines 7 through 10 . . . . .						17,413,319
12 Gross receipts from related activities, etc. (see instructions) . . . . .					12	
13 <b>First five years.</b> 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 <b>stop here</b> . . . . . ▶ <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	98.19 %
15 Public support percentage from 2017 Schedule A, Part II, line 14 . . . . .	15	98.95 %
16a <b>33 1/3% support test - 2018.</b> If the organization did not check the box on line 13, and line 14 is 33 1/3% or more, check this box and <b>stop here.</b> The organization qualifies as a publicly supported organization . . . . . ▶ <input checked="" type="checkbox"/>		
b <b>33 1/3% support test - 2017.</b> 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 <b>stop here.</b> The organization qualifies as a publicly supported organization . . . . . ▶ <input type="checkbox"/>		
17a <b>10%-facts-and-circumstances test - 2018.</b> 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 <b>stop here.</b> 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 <b>10%-facts-and-circumstances test - 2017.</b> 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 <b>stop here.</b> 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 <b>Private foundation.</b> 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"/>		

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

Table with 7 columns: (a) 2014, (b) 2015, (c) 2016, (d) 2017, (e) 2018, (f) Total. Rows include: 1 Gifts, grants, contributions, and membership fees received; 2 Gross receipts from admissions, merchandise sold or services performed, or facilities furnished; 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; 5 Value of services or facilities furnished by a governmental unit; 6 Total; 7a Amounts included on lines 1, 2, and 3 received from disqualified persons; 7b Amounts included on lines 2 and 3 received from other than disqualified persons; 8 Public support.

Section B. Total Support

Table with 7 columns: (a) 2014, (b) 2015, (c) 2016, (d) 2017, (e) 2018, (f) Total. Rows include: 9 Amounts from line 6; 10a Gross income from interest, dividends, payments received on securities loans, rents, royalties, and income from similar sources; 10b Unrelated business taxable income (less section 511 taxes) from businesses acquired after June 30, 1975; 10c Add lines 10a and 10b; 11 Net income from unrelated business activities not included in line 10b; 12 Other income; 13 Total support; 14 First five years.

Section C. Computation of Public Support Percentage

Table with 2 columns: Line number, Percentage. Row 15: Public support percentage for 2018 (line 8, column (f), divided by line 13, column (f)) 15 %; Row 16: Public support percentage from 2017 Schedule A, Part III, line 15 16 %

Section D. Computation of Investment Income Percentage

Table with 2 columns: Line number, Percentage. Row 17: Investment income percentage for 2018 (line 10c, column (f), divided by line 13, column (f)) 17 %; Row 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

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

Table with 3 columns: Question ID, Question Text, Yes, No. Rows include questions 1 through 10b regarding supported organizations, their status, and control.



**Supporting Organizations (continued)**

	Yes	No
<b>11</b> Has the organization accepted a gift or contribution from any of the following persons?		
<b>a</b> 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>b</b> A family member of a person described in (a) above?		
<b>c</b> A 35% controlled entity of a person described in (a) or (b) above? <i>If "Yes" to a, b, or c, provide detail in Part VI.</i>		

**Section B. Type I Supporting Organizations**

	Yes	No
<b>1</b> 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? <i>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.</i>		
<b>2</b> 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? <i>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.</i>		

**Section C. Type II Supporting Organizations**

	Yes	No
<b>1</b> 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)? <i>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).</i>		

**Section D. All Type III Supporting Organizations**

	Yes	No
<b>1</b> 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?		
<b>2</b> 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? <i>If "No," explain in Part VI how the organization maintained a close and continuous working relationship with the supported organization(s).</i>		
<b>3</b> 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? <i>If "Yes," describe in Part VI the role the organization's supported organizations played in this regard.</i>		

**Section E. Type III Functionally Integrated Supporting Organizations**

<b>1</b> Check the box next to the method that the organization used to satisfy the Integral Part Test during the year (see instructions).		
<b>a</b> <input type="checkbox"/> The organization satisfied the Activities Test. Complete line 2 below.		
<b>b</b> <input type="checkbox"/> The organization is the parent of each of its supported organizations. Complete line 3 below.		
<b>c</b> <input type="checkbox"/> The organization supported a governmental entity. Describe in Part VI how you supported a government entity (see instructions).		
<b>2</b> Activities Test. Answer (a) and (b) below.	Yes	No
<b>a</b> 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? <i>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.</i>		
<b>b</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? <i>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.</i>		
<b>3</b> Parent of Supported Organizations. Answer (a) and (b) below.		
<b>a</b> 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? <i>Provide details in Part VI.</i>		
<b>b</b> Did the organization exercise a substantial degree of direction over the policies, programs, and activities of each of its supported organizations? <i>If "Yes," describe in Part VI the role played by the organization in this regard.</i>		

**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	<b>Adjusted Net Income</b> (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	<b>Total</b> (add lines 1a, 1b, and 1c)	1d	
e	<b>Discount</b> 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	<b>Minimum Asset Amount</b> (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	<b>Distributable Amount.</b> 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).		

**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 <b>Total annual distributions.</b> 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 <b>Excess distributions carryover to 2019.</b> 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 . . . . .			



SCHEDULE D (Form 990)

Supplemental Financial Statements

OMB No. 1545-0047

2018

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

Attach to Form 990.

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

Department of the Treasury Internal Revenue Service

Name of the organization: OFFICERS' CHRISTIAN FELLOWSHIP OF THE UNITED; Employer identification number: 38-1415401

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 3 columns: Line number, Description, (a) Donor advised funds, (b) Funds and other accounts. Includes rows for total number at end of year, aggregate value of contributions, and questions about donor advisement.

Conservation Easements.

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

Form for Conservation Easements with multiple sections: Purpose(s) of conservation easements, table for held at end of tax year (2a-2d), and questions about monitoring and expenses.

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

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

Form for Organizations Maintaining Collections of Art, Historical Treasures, or Other Similar Assets with questions about reporting and amounts.

**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

**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

**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	1,509,015	1,415,977	1,856,448	1,371,334	1,061,800
b Contributions	1,091,256	1,248,474	280,220	1,829,696	1,632,838
c Net investment earnings, gains, and losses	2,627	56,529	54,970	61,947	7,536
d Grants or scholarships					
e Other expenditures for facilities and programs	1,449,178	1,211,965	775,701	1,406,499	1,330,830
f Administrative expenses					
g End of year balance	1,153,720	1,509,015	1,415,937	1,856,478	1,371,344

- 2 Provide the estimated percentage of the current year end balance (line 1g, column (a)) held as:
- a Board designated or quasi-endowment ▶ \_\_\_\_\_ %
  - b Permanent endowment ▶ 58.00 %
  - c Temporarily restricted endowment ▶ 42.00 %
- The percentages on lines 2a, 2b, and 2c should equal 100%.
- 3a Are there endowment funds not in the possession of the organization that are held and administered for the organization by:
- |  | Yes                      | No |
|--|--------------------------|----|
| (i) unrelated organizations  | <input type="checkbox"/> | X  |
| (ii) related organizations   | <input type="checkbox"/> | X  |
| b If "Yes" on line 3a(ii), are the related organizations listed as required on Schedule R? | <input type="checkbox"/> |    |
- 4 Describe in Part XIII the intended uses of the organization's endowment funds.

**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		1,229,515		1,229,515
b Buildings		16,844,894	5,607,195	11,237,699
c Leasehold improvements				
d Equipment		1,328,425		1,328,425
e Other		80,182		80,182
<b>Total.</b> Add lines 1a through 1e. (Column (d) must equal Form 990, Part X, column (B), line 10c.)				<b>13,875,821</b>

**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) _____		
<b>Total.</b> (Column (b) must equal Form 990, Part X, col. (B) line 12.)		

**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) _____		
<b>Total.</b> (Column (b) must equal Form 990, Part X, col. (B) line 13.)		

**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) LIFE INSURANCE - CASH SURRENDER	208,756
(2) _____	
(3) _____	
(4) _____	
(5) _____	
(6) _____	
(7) _____	
(8) _____	
(9) _____	
<b>Total.</b> (Column (b) must equal Form 990, Part X, col. (B) line 15.)	208,756

**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) Federal income taxes	
(2) ACCRUED VACATION	150,149
(3) _____	
(4) _____	
(5) _____	
(6) _____	
(7) _____	
(8) _____	
(9) _____	
<b>Total.</b> (Column (b) must equal Form 990, Part X, col. (B) line 25.)	150,149

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.

Reconciliation of Revenue per Audited Financial Statements With Revenue per Return.

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

Table with 5 main rows and sub-rows (a-e) for adjustments. Total revenue reported as 4,889,278.

Reconciliation of Expenses per Audited Financial Statements With Expenses per Return.

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

Table with 5 main rows and sub-rows (a-e) for adjustments. Total expenses reported as 4,838,275.

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.

01. Endowment funds intended uses (Part V, line 4)

PERMANENT ENDOWMENT: TO PROVIDE MAINTENANCE REVENUE FOR THE HARRISON HOUSE AT WHITE

SULPHUR SPRINGS CONFERENCE CENTER.

TEMPORARY ENDOWMENT: VARIOUS PURPOSE AND TIME RESTRICTIONS ON DONOR CONTRIBUTIONS TO

FURTHER THE EXEMPT PURPOSE OF THE ORGANIZATION.



Supplemental Information (continued)

02. Footnote for uncertain tax position under FIN 48 (Part X)

NO PROVISION FOR INCOME TAXES HAS BEEN MADE IN THE ACCOMPANYING FINANCIAL STATEMENTS. THE FELLOWSHIP IS EXEMPT FROM INCOME TAXES UNDER SECTION 501(C) (3) OF THE INTERNAL REVENUE CODE AND COLORADO STATE LAW, AND CONTRIBUTIONS ARE TAX DEUCTIBLE WITHIN THE LIMITATIONS PRESCRIBED BY THE CODE. THE FELLOWSHIP'S ENDING OPEN AUDIT PERIODS ARE DECEMBER 2016 THROUGH MAY 2019. THE FELLOWSHIP BELIEVES IT HAS NO MATERIAL UNRELATED BUSINESS INCOME TAX LIABILITY OR SIGNIFICANT UNCERTAIN TAX POSISTIONS FOR THE PERIODS ENDED MAY 31, 2019 AND 2018.

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

Department of the Treasury  
Internal Revenue Service  
Name of the organization

**Supplemental Information to Form 990 or 990-EZ**

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

▶ Attach to Form 990 or 990-EZ.  
▶ Go to [www.irs.gov/Form990](http://www.irs.gov/Form990) for the latest information.

OMB No. 1545-0047

**2018**

Employer identification number

38-1415401

**OFFICERS' CHRISTIAN FELLOWSHIP OF THE UNITED**

**01. Amended return information**

PART VII, SECTION A WAS NOT ACCURATELY STATED AS PREVIOUSLY FILED.

**02. Governing body meeting documentation (Part VI, line 8a)**

AVAILABLE UPON REASONABLE REQUEST.

**03. Committee meeting documentation (Part VI, line 8b)**

AVAILABLE UPON REASONABLE REQUEST.

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

REVIEWED BY COUNCIL PRIOR TO FILING.

**05. Conflict of interest policy compliance (Part VI, line 12c)**

ALL COUNCIL MEMBERS AND STAFF REQUIRED TO DISCLOSE CONFLICTS OF INTEREST ON A YEARLY  
BASIS.

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

REVIEWED AND APPROVED BY EXECUTIVE COMMITTEE.

**07. Other officer or key employee compensation (Part VI, line 15b)**

REVIEWED BY FINANCE AND EXECUTIVE COMMITTEE ON A YEARLY BASIS.

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

AVAILABLE ON OUR WEBSITE OR UPON REQUEST.

Statement of Program Service Accomplishments

2018 PG01

Name(s) as shown on return

Your Social Security Number

OFFICERS' CHRISTIAN FELLOWSHIP OF THE UNITED

38-1415401

FORM 990-PART III(A)
Statement of Service Accomplishment

Statement #4

PROGRAM SERVICE CODE
PROGRAM SERVICE EXPENSES \$794729
GRANTS AND ALLOCATIONS INCLUDED IN ABOVE EXPENSE \$0
PROGRAM SERVICES REVENUE \$79308

EXPLANATION

FIELD MINISTRIES, EDUCATION CENTERS & ACADEMIES: STAFF ARE LOCATED AT EACH OF THE FOUR MILITARY ACADEMIES, WHERE THEY EMBOLDEN CADETS AND MIDSHIPMEN TO KNOW WHAT IT IS TO BE A CHRIST-FOLLOWER THROUGH BIBLICAL LEADER DEVELOPMENT, BIBLE STUDY, DISCIPLESHIP, CONFERENCES, RETREATS, AND MISSION TRIPS. ALTHOUGH ALL STAFF OPEN THEIR HOMES FOR MINISTRY, OCF OWNS PROPERTIES NEAR THE U.S. MILITARY ACADEMY, U.S. NAVAL ACADEMY AND U.S. COAST GUARD ACADEMY. THESE HOMES ALLOW AN EXTRAORDINARY LEVEL OF HOSPITALITY TO CADETS, MIDSHIPMEN, THEIR FAMILIES, AND OTHER GUESTS. OCF CURRENTLY HOSTS ROTC REGIONAL RETREATS AROUND THE COUNTRY. THE STAFF ASSIGNED TO REGIONAL CENTERS INTERACT AND GIVE GUIDANCE TO THE VOLUNTEER LAY LEADERS, FORGE RELATIONSHIPS WITH LOCAL CHURCHES, AND PROVIDE SUPPORT TO THE CHAPLAINCY. THEY HELP THESE LEADERS ENGAGE THEIR FAITH WITH THOSE AROUND THEM BY ESTABLISHING SMALL GROUP FELLOWSHIPS AND TRAINING CONFERENCES, AS WELL AS SUPPORTING LOCAL CHAPLAINS AND PASTORS. IN ADDITION, OCF SPONSORS SPIRITUALLY-SMART FAMILY CONFERENCES TO ASSIST WITH SERVICE SEPARATIONS, CONFLICT RESOLUTION, STAYING CLOSE WHILE APART, COMMUNICATION, PARENTING, RE-INTEGRATION FOLLOWING DEPLOYMENT, AND MORE. OCF HAS STAFF LOCATED AT KEY MILITARY INSTALLATIONS WITH LARGE CONCENTRATIONS OF OFFICERS AT SITES SUCH AS MAXWELL AIR FORCE BASE, AL, FT LEAVENWORTH, KS, AND PENSOCOLA NAVAL AIR STATION, FL. THEY EQUIP AND ENCOURAGE CURRENT AND NEW MEMBERS BY COUNSELING THEM, SUPPORTING THEM, AND TEACHING THEM HOW TO ORGANIZE LOCAL FELLOWSHIP GROUPS AND TO MINISTER THROUGHOUT THE MILITARY SOCIETY. THEY ALSO MENTOR MEMBERS ON HOW TO PRACTICALLY INTEGRATE THE CHRISTIAN FAITH WITH PROFESSIONALISM SO THAT PERSONAL INTEGRITY IS MAINTAINED.

Federal Supporting Statements

2018 PG02

Name(s) as shown on return

Tax ID Number

OFFICERS' CHRISTIAN FELLOWSHIP OF THE UNITED

38-1415401

FORM 990, PART VI, SECTION C, LINE 17

STATEMENT #017

States where a copy of this Form 990  
is required to be filed:

Alaska	New Hampshire
Alabama	New Jersey
Arkansas	New Mexico
Arizona	Nevada
California	New York
Colorado	Ohio
Connecticut	Oklahoma
District of Columbia	Oregon
Delaware	Pennsylvania
Florida	Rhode Island
Georgia	South Carolina
Hawaii	South Dakota
Iowa	Tennessee
Idaho	Texas
Illinois	Utah
Indiana	Virginia
Kansas	Vermont
Kentucky	Washington
Louisiana	Wisconsin
Massachusetts	West Virginia
Maryland	Wyoming
Maine	
Michigan	
Minnesota	
Missouri	
Mississippi	
Montana	
North Carolina	
North Dakota	
Nebraska	