City of Harrisonburg
APPLICATION FOR TAX EXEMPTION

FOR OFFICE USE ONLY:
PAYMENT AMOUNT: 50.00
RECEIVED ON: 3/20/24
CHECK NUMBER: 1588

The information requested on this application must be filled out completely and returned to the City Manager's office on or before January 30. Include a $50 application fee made payable to City of Harrisonburg. Applicant must pay the cost of the public hearing ad or their share if multiple applicants.

Please attach a copy of your current (1) 501(c)(3) certificate; **(2)** By-Laws; **(3)** Articles of Incorporation; **(4)** most recent financial statement (audited, if available); **(5)** most recently filed IRS Form 990 or 990EZ.

COR KDR
Treas JG
Fin [illegible]

ORGANIZATION NAME: Virginia Clean Cities

MAILING ADDRESS: 1401 Technology Drive MSC 4115
Harrisonburg, VA 22807

CONTACT PERSON AND PHONE: Alleyn Harned, 540-568-8896

Type of property for which request is made (circle applicable) **PERSONAL PROPERTY** **REAL ESTATE**

If requesting a personal property exemption, please attach a detailed itemized listing of the specific item(s) for which the exemption is sought.

If requesting a real estate exemption, complete the following on each parcel for which exemption is sought:

Name in which property is held: Virginia Clean Cities

Property address: 1401 Technology Drive Ste 120 MSC 4115

Map identification number: _____

Taxes paid for the preceding three (3) years: N/A 0 _____ _____

Name in which property is held: _____

Property address: _____

Map identification number: _____

Taxes paid for the preceding three (3) years: _____ _____ _____

Name in which property is held: _____

Property address: _____

Map identification number: _____

Taxes paid for the preceding three (3) years: _____ _____ _____

If requesting a personal property exemption, complete the following for each account for which exemption is sought:

Name assessed Virginia Clean Cities

Account number 66761

Asset type and location address Vehicles. 1401 Technology Drive Ste 120 Harrisonburg VA 22802

Taxes paid for the preceding three (3) years ~~$287.63~~ ~~$324.45~~ ~~$1427.48~~

Value
2025 .58625 current rate 2022.56 2024 $2735.86 $79300 assessment 2023 $1427.48 $41376 assessment $324.45 $10300 assessment 2022

Name assessed

Account number

Asset type and location address

Taxes paid for the preceding three (3) years

Please complete the following questions as referenced in City Ordinance 4-2-17 (copy enclosed) and *Code of Virginia* § 58.1-3651.

1. Do you currently own property in the City that is already tax-exempt?

   _____ Yes __X__ No

   If yes, what is the property Map ID #? _____

   On what date was the exemption granted? _____

   How/By whom was the exemption granted? _____

2. Does the organization have any rule, regulation, policy, or practice that unlawfully discriminates on the basis of religious conviction, race, color, sex, or national origin? _____ Yes __X__ No

3. Does the organization hold a current annual alcoholic beverage license from the Virginia Alcoholic Beverage Control Board for serving alcoholic beverages on the property? If yes, please attach a copy.

   _____ Yes __X__ No

4. What compensation is paid to each director, officer, and employee of the organization?

   Each employee is paid salary and fringe benefits. Directors on Board are not compensated. Each employee is a JMU employee

5. What services does each director, officer, and employee render?

   Public service and education on the adoption of domestic alternative fuels for transportation.

6. Does any part of the net earnings of the organization benefit any individual? If so, please explain.

No.

7. What percentage of the services provided by this organization is generated by funds received from donations, contributions, or local, state, or federal grants or funds? For purposes of this question, donation may include the providing of personal services or the contribution of in-kind or other material services. 100 %

8. What specific services does the organization provide for the common good of the public?
Educational services on the benefits of adopting cleaner, low emissions alternative fuel vehicles. Many (2) of these vehicles are demonstrations to be used by rural governments

9. What percentage of the activities of the organization involves carrying on propaganda or otherwise attempting to influence legislation? 0%.

10. Does the organization participate or intervene in any political campaign on behalf of any candidate for public office?
____ Yes X No

I, ALLEN HARNED (printed name), **do hereby certify that the information provided and/or attached to this Application for Tax Exemption, is true and accurate, to the best of my knowledge. I acknowledge that knowingly providing false information will result in criminal charges pursuant to *Code of Virginia* § 58.1-11. I acknowledge that the organization I represent may be subjected to audit by the Commissioner of the Revenue, or an appointed employee of the Commissioner of the Revenue, to ensure that all information provided is true and correct.**

Signature 3/11/2024 **Date**

Director
Title

Janet Elaine Harvey
Notary **My commission expires:** 10/31/25

JANET ELAINE HARVEY
Notary Public
Commonwealth of Virginia
My Commission Expires October 31, 2025
Commission ID# 7968282

INTERNAL REVENUE SERVICE
P. O. BOX 2508
CINCINNATI, OH 45201

DEPARTMENT OF THE TREASURY

Date: JUN 22 2000

NATIONAL CLEAN CITIES INC
1735 20TH ST NW
WASHINGTON, DC 20009-0000

Employer Identification Number:
52-2146216
DLN:
17053103019000
Contact Person:
MARY ELLEN MCGOVERN ID# 31377
Contact Telephone Number:
(877) 829-5500

Addendum Applies:
Yes

Dear Applicant:

We have considered your application for a group exemption letter recognizing your subordinates as exempt from federal income tax under section 501(a) of the Internal Revenue Code as organizations of the type described in section 501(c)(3).

Our records show that you were recognized as exempt from federal income tax under section 501(c)(3) of the Code. Your exemption letter remains in effect.

Based on information you supplied, we recognize your subordinates whose names appear on the list you submitted as exempt from federal income tax under section 501(c)(3) of the Code.

Additionally, we have classified the organizations that you operate, supervise, or control, and that are covered by your notification to us, as organizations that are not private foundations because they are organizations of the type described in sections 509(a)(1) and 170(b)(1)(A)(vi) of the Code.

Donors may deduct contributions to your subordinates as provided in section 170 of the Code. Bequests, legacies, devises, transfers, or gifts to your subordinates or for their use are deductible for federal estate and gift tax purposes if they meet the applicable provisions of section 2055, 2106, and 2522 of the Code.

Your subordinates whose gross receipts each year are normally more than $25,000 are each required to file Form 990, Return of Organization Exempt From Income Tax, by the 15th day of the fifth month after the end of their annual accounting period. If you prefer, you may file a group return for those subordinates that authorize you in writing to include them in that return. If you are required to file Form 990 for your own activities, you must file a separate return and may not be included on any group return that you file for your subordinates. The law imposes a penalty of $20 a day when a return is filed late, unless there is reasonable cause for the delay. However, the maximum penalty imposed cannot exceed $10,000 or 5 percent of your gross receipts for the year, whichever is less. For organizations with gross receipts exceeding $1,000,000 in any year, the penalty is $100 per day per return, unless there is reasonable

cause for the delay. The maximum penalty for an organization with gross receipts exceeding $1,000,000 shall not exceed $50,000. This penalty may also be charged if a return is not complete, so your subordinates should make sure their returns are complete before filing them. Please advise your subordinates that, if they receive a Form 990 package in the mail, they should file the return even if their gross receipts do not exceed the $25,000 minimum. If not required to file, a subordinate should simply attach the label provided, check the box in the heading to indicate that its annual gross receipts are normally $25,000 or less and sign the return. This will allow us to update our records to show that the subordinate is not required to file and to delete that subordinate from the list of organizations that will receive Form 990 packages in future years.

Your subordinates are required to make their annual information return, Form 990 or Form 990-EZ, available for public inspection for three years after the later of the due date of the return or the date the return is filed. You and your subordinates are also required to make available for public inspection your group exemption application, any supporting documents and this exemption letter. Copies of these documents are also required to be provided to any individual upon written or in person request without charge other than reasonable fees for copying and postage. You may fulfill this requirement by placing these documents on the Internet. Penalties may be imposed for failure to comply with these requirements. Additional information is available in Publication 557, Tax-Exempt Status for Your Organization, or you may call our toll free number shown above.

Your subordinates are not required to file federal income tax returns unless subject to the tax on unrelated business income under section 511 of the Code. Each organization subject to this tax must file Form 990-T, Exempt Organization Business Income Tax Return. In this letter we are not determining whether any of your subordinates' present or proposed activities are unrelated trade or business as defined in section 513 of the Code.

As of January 1, 1984, each of your subordinates is liable for social security taxes under the Federal Insurance Contributions Act on remuneration of $100 or more they pay to each of their employees during a calendar year. Your subordinates are not liable for the tax imposed under the Federal Unemployment Tax Act (FUTA).

Each year, at least 90 days before the end of your annual accounting period, please send the items listed below to the Internal Revenue Service Center at the address shown below.

1. A statement describing any changes during the year in the purposes, character, or method of operation of your subordinates;

2. A list showing the names, mailing addresses (including Postal ZIP codes), actual addresses if different, and employer identification numbers of subordinates that, since your previous report:
   a. Changed names or address;
   b. Were deleted from your roster; or

c. Were added to your roster.

3. For subordinates to be added, attach:
   a. A statement that the information on which your present group exemption letter is based applies to the new subordinates;
   b. A statement that each has given you written authorization to add its name to the roster;
   c. A list of those to which the Service previously issued exemption rulings or determination letters;
   d. A statement that none of the subordinates is a private foundation as defined in section 509(a) of the Code if the group exemption letter covers organizations described in section 501(c)(3);
   e. The street address of each subordinate whose mailing address is a P.O. Box; and
   f. The information required by Revenue Procedure 75-50, 1975-2 C.B. 587, for each subordinate that is a school claiming exemption under section 501(c)(3). Also include any other information necessary to establish that the school is complying with the requirements of Revenue Ruling 71-447, 1971-2 C.B. 230. This is the same information required by Schedule A, Form 1023, Application for Recognition of Exemption Under Section 501(c)(3) of the Internal Revenue Code.

4. If applicable, a statement that your group exemption roster did not change since your previous report.

Please mail the information requested in this letter to the following address:

Internal Revenue Service
Ogden UT 84201

Your Group Exemption Number is 3621. Your subordinates are required to include this number on each Form 990, Return of Organization Exempt From Income Tax, and Form 990-T, Exempt Organization Business Income Tax Return, that they file. Please advise your subordinates of this requirement and provide them with the Group Exemption Number.

If the heading of this letter indicates that an addendum applies, the enclosed addendum is an integral part of this letter.

Because this letter could help resolve any questions about the exempt status and foundation status of your subordinates, you should keep it for your records.

We have sent a copy of this letter to your representative as indicated in your power of attorney.

NATIONAL CLEAN CITIES INC

If you have any questions, please contact the person whose name and telephone number are shown in the heading of this letter.

Sincerely yours,

Steven T. Miller

Steven T. Miller
Director, Exempt Organizations

Enclosure(s):
Addendum

The effective date of the group exemption will be the postmark date of your group exemption request which is February 23, 2000. All of your subordinates have agreed to accept exemption from this date instead of the date of their individual incorporation dates.

Transportation Energy Partners

March 1, 2021

Mr. Alleyn Harned, Director
Virginia Clean Cities
1401 Technology Drive, MSC 4115
Harrisonburg, VA 22807

Matthew,

This letter serves to confirm and provide the requested information on Virginia Clean Cities (VCC) tax exempt status as an affiliate of Transportation Energy Partners (TEP). As you know, the IRS sometimes recognizes a group of organizations as tax exempt if they are affiliated with a central organization. This avoids the need for each of the organizations to apply for exemption individually. A group exemption letter has the same effect as an individual exemption letter except that it applies to more than one organization. In this situation, the IRS does not issue individual exemption letters to affiliates and the central organization provides an annual update to the IRS on the subordinate organizations included under its group exemption. IRS Publication 4573 (attached) provides more information about group exemption requirements and how donors verify that an organization is included in a group exemption ruling through the central organization and not through the IRS.

TEP's predecessor organization (National Clean Cities, Inc.) received a group exemption letter dated June 22, 2000 (attached) from the IRS which recognizes its subordinates at that time as being exempt from federal income tax under section 501(c)3 of the code. Since that time TEP has submitted an annual update of its subordinates to the IRS and VCC is included on our list of subordinates this year. We trust this information satisfies your needs; if you have any questions, please contact me.

Sincerely,

Jonathan G. Overly
Treasurer, TEP

Attachments

Tax Exempt Organization Search

Select Database: Search All

Search By: Employer Identification Number (EIN)

Search Term: 542059819 (XX-XXXXXXX or XXXXXXXXX)

City: Enter City

State: All States

Country: United States

RESET SEARCH Search Tips

Showing **1-1** results of **1**

EIN	Organization Name	City	State	Country	Database
54-2059819	TRANSPORTATION ENERGY PARTNERSHIP			United States	Copies of Returns

TRANSPORTATION ENERGY PARTNERSHIP

EIN: 54-2059819 | United States

Other Names

VIRGINIA CLEAN CITIES

Copies of Returns (990, 990-EZ, 990-PF, 990-T)

Electronic copies (images) of Forms 990, 990-EZ, 990-PF or 990-T returns filed with the IRS by charities and non-profits.

Tax Year 2023 Form 990

Organization Name:
VIRGINIA CLEAN CITIES

EIN:
54-2059819

Tax Period:
202309

Return ID:
4700774

Filing Type:
E

Return Type:
990

Copy of Return:
2023 Form 990 Filing

Group Exemptions

What is a group exemption letter?

The IRS sometimes recognizes a group of organizations as tax-exempt if they are affiliated with a central organization. This avoids the need for each of the organizations to apply for exemption individually. A group exemption letter has the same effect as an individual exemption letter except that it applies to more than one organization.

What is the reason for group exemptions?

Group exemptions are an administrative convenience for both the IRS and organizations with many affiliated organizations. Subordinates in a group exemption do not have to file, and the IRS does not have to process, separate applications for exemption. Consequently, subordinates do not receive individual exemption letters.

What types of organizations can qualify for group exemptions?

Exempt organizations that have, or plan to have, related organizations that are very similar to each other may apply for a group exemption.

What are central and subordinate organizations?

Groups of organizations with group exemption letters have a "head" or main organization, referred to as a central organization. The central organization generally supervises or controls many chapters, called subordinate organizations. The subordinate organizations typically have similar structures, purposes and activities.

> **Example**: *X is a national, fraternal organization exempt under Internal Revenue Code (IRC) Section 501(c)(8). X has several state and hundreds of local chapters that have nearly identical articles of incorporation, by-laws, purposes and activities. As the national organization, X is considered the central organization; the state and local chapters are subordinate organizations and are covered under X's group exemption.*

What criteria must organizations meet to be included in a group exemption?

To qualify for a group exemption, the central organization and its subordinates must have a defined relationship. Subordinates must be:

- Affiliated with the central organization;
- Subject to the central organization's general supervision or control; and
- Exempt under the same paragraph of IRC 501(c), though not necessarily the paragraph under which the central organization is exempt.

Revenue Procedure 80-27, 1980-1 C.B. 677 sets forth additional criteria.

Must the central organization be recognized by the IRS as tax-exempt before the organization can obtain a group exemption?

No. A central organization may submit its request for a group exemption at the same time it submits its exemption application on Form 1023, Application for Recognition of Exemption Under Section 501(c)(3) of the Internal Revenue Code; Form 1024, Application for Recognition of Exemption Under 501(a); or Form 1024-A, Application for Recognition of Exemption Under Section 501(c)(4) of the Internal Revenue Code. Although churches are not required to apply for recognition of their own status to be tax-exempt, under the procedures for group rulings, a church must request recognition of its own exempt status to be the central organization in a group ruling.

Are there any special rules for churches?

With limited exceptions, churches are subject to the same general requirements on group rulings as other organizations. However, churches are not required to file annual updates notifying the IRS of changes in the composition of the group.

Where does a central organization apply for exemption and submit a request for a group exemption?

A central organization submits its application for exemption, the request for a group exemption and the required user fee as directed in the most recent revenue procedure on Exempt Organizations determination letters on exempt status (Rev. Proc. 2019-5, updated annually).

What must a request for a group exemption contain?

The central organization submits a letter to the IRS on behalf of itself and its subordinates. The letter includes:

a. Information verifying the existence of the required relationship;

b. A sample copy of a uniform governing instrument (such as a charter, trust indenture or articles of association) adopted by the subordinates;

c. A detailed description of the subordinates' purposes and activities including the sources of receipts and the nature of expenditures;

d. An affirmation by a principal officer that, to the best of the officer's knowledge, the subordinates' purposes and activities are as stated in (b) and (c) above;

e. A statement that each subordinate to be included in the group exemption letter has furnished written authorization to the central organization;

f. A list of subordinates to be included in the group exemption letter to which the IRS has issued an outstanding ruling or determination letter relating to exemption;

g. If the application for a group exemption letter involves IRC 501(c)(3), an affirmation to the effect that, to the best of the officer's knowledge and belief, no subordinate to be included in the group exemption letter is a private foundation as defined in IRC 509(a);

h. For each subordinate that is a school claiming exemption under IRC 501(c)(3), the information required by Rev. Proc. 75-50, 1975-2 C.B. 587 (as modified by Rev. Proc. 2019-22, 2019-22 I.R.B 1260) and Revenue Ruling 71-447, 1971-2 C.B. 230; and

i. A list of the names, mailing addresses (including ZIP Code), actual addresses (if different) and employer identification numbers of subordinates to be included in the group exemption letter. A current directory of subordinates may be furnished in lieu of the list if it includes the required information and if the subordinates not to be included in the group exemption letter are identified.

The rules for applying for a group exemption are set forth in Rev. Proc. 80-27, 1980-1 C.B. 677.

How does the group exemption process work?

Upon receipt of an application Form 1023, 1024 or 1024-A and a request for group exemption, the IRS first determines whether the central organization and the existing subordinates qualify for tax exemption. Once the IRS grants the exemption, the central organization is responsible for:

1. Ensuring that its current subordinates continue to qualify to be exempt;
2. Verifying that any new subordinates are exempt; and
3. Updating the IRS annually of new subordinates, subordinates no longer to be included and subordinates that have changed their names or addresses.

What is included in an annual update?

Annual updates must contain:

a. Information about changes in purposes, character or method of operation of subordinates included in the group exemption letter.

b. Lists of:

   1. Subordinates that have changed their names or addresses during the year;
   2. Subordinates no longer to be included in the group exemption letter because they have ceased to exist, disaffiliated or withdrawn their authorization to the central organization; and
   3. Subordinates to be added to the group exemption letter because they are newly organized or affiliated or have newly authorized the central organization to include them.

   Each list must show the names, mailing address (including ZIP Codes), actual address (if different) and employer identification numbers of the affected subordinates.

   An annotated directory of subordinates will not be accepted for this purpose. If none of these changes occurred, the central organization must submit a statement to that effect.

c. The same information about new subordinates that was required in the initial request. If a new subordinate does not differ in any material respects from the subordinates included in the original request, however, a statement to this effect may be submitted in lieu of detailed information.

Where does a central organization submit an annual update?

Annual updates go to:

Internal Revenue Service Center
Ogden, Utah 84201-0027

What are the filing requirements for organizations that hold group exemptions?

A group exemption letter does not change the filing requirements for exempt organizations. The central organization and the subordinates must file Forms 990, Return of Organization Exempt from Income Tax, (or 990-EZ, Short-Form Return of Organization Exempt from Income Tax), unless they meet a filing exception. If the central organization is required to file an annual return, it must file its own separate return but may also file a group return on behalf of some or all its subordinates. To see how the subordinates are reported on a group return, please consult the form instructions.

How do I verify that an organization is included as a subordinate in a group exemption ruling?

The central organization that holds a group exemption (rather than the IRS) determines which organizations are included as subordinates under its group exemption ruling. Therefore, you can verify that an organization is a subordinate under a group exemption ruling by consulting the official subordinate listing approved by the central organization or by contacting the central organization directly. You may use either method to verify that an organization is a subordinate under a group exemption ruling.

How do donors verify that contributions are deductible under Section 170 with respect to a subordinate organization in a Section 501(c)(3) group exemption ruling?

Subordinate units that are included in group exemption letters are not listed separately in Tax Exempt Organization Search (Publication 78 data). Donors should obtain a copy of the group exemption letter from the central organization. The central organization's listing in Tax Exempt Organization Search will indicate that contributions to its subordinate organizations covered by the group exemption ruling are also deductible, even though most subordinate organizations are not separately listed in Tax Exempt Organization Search or on the Exempt Organizations Business Master File. Donors should then verify with the central organization, by either of the methods indicated above, whether the particular subordinate is included in the central organization's group ruling. The subordinate organization need not itself be listed in Tax Exempt Organization Search or on the EO Business Master File. Donors may rely on central organization verification about deductibility of contributions to subordinates covered in a Section 501(c)(3) group exemption ruling.

Where can you get more information?

You can get more information about group exemptions and the group ruling process from the IRS Exempt Organizations Office:

EO Website www.irs.gov/eo

Publication 557, Tax-Exempt Status for Your Organization

EO Customer Account Services
You may direct questions about group exemptions to the IRS Tax Exempt and Government Entities Customer Account Services at 877-829-5500 (toll-free number).

If you prefer to write, you may write us at:

Internal Revenue Service
Exempt Organizations Determinations
P.O. Box 2508
Cincinnati, OH 45201

SCC eFile

Business Entity Details

Hel

Virginia Clean Cities

General

SCC ID: 05679477
Entity Type: Corporation
Jurisdiction of Formation: VA
Date of Formation/Registration: 11/27/2001
Status: Active

Principal Office

1401 TECHNOLOGY DRIVE
MSC 4115
HARRISONBURG VA22807

Registered Agent/Registered Office

ALLEYN HARNED
1401 TECHNOLOGY DRIVE
MSC 4115
HARRISONBURG VA 22807
ROCKINGHAM COUNTY 182
Status: Active
Effective Date: 3/25/2014

Select an action

File a registered agent change
File a registered office address change
Resign as registered agent
File an annual report
Pay annual registration fee
Order a certificate of good standing
Submit a PDF for processing (What can I submit?)
View eFile transaction history
Manage email notifications

New Search Home

Screen ID: e1000

VIRGINIA CLEAN CITIES
BYLAWS

ARTICLE I
DIRECTORS

Section 1. General Authority. All corporate powers of the corporation shall be exercised by or under the authority of, and the property, business and affairs of the corporation managed under the direction of, the Board of Directors.

Section 2. Number. The number of directors shall be no less than seven (7) nor more than twenty (20), but shall be the number designated from time to time by the Board of Directors.

Section 3. Term of Office. Members of the Board of Directors shall be elected to three year terms and shall be eligible for reelection with no term limits.

Section 4. Annual Meetings. An annual meeting of the Board of Directors shall be held each year, on a date selected by the President, or such other date as the Board of Directors may designate from time to time, for the purpose of electing directors, officers and transacting such other business as may properly come before the meeting.

Section 5. Regular Meeting. Regular meetings of the Board of Directors may be held at such times as the Board of Directors may designate from time to time.

Section 6. Special Meetings. Special meetings of the Board of Directors may be held at any time at the call of the President, the Secretary or any three (3) directors.

Section 7. Notice of Meetings. Notice of the date, time and place of each meeting of the Board of Directors and, in the case of an annual meeting or a special meeting, the purpose or purposes of the meeting, shall be given to each director not less than five (5) and not more than sixty (60) days prior to the date of the meeting. Notice to a director shall be in writing and shall be deemed given and received when personally delivered, mailed, or emailed to the director at the director's physical address or email address as reflected in the records of the corporation.

A director's attendance at or participation in a meeting waives any required notice to the director of the meeting unless the director at the beginning of the meeting or promptly upon the director's arrival objects to holding the meeting or transacting business at the meeting and does not thereafter vote for or assent to the action taken at the meeting.

Section 8. Place of Meetings. Meetings of the Board of Directors shall be held at such place, within or without the Commonwealth of Virginia, as the Board of Directors may designate from time to time.

Section 9. Waiver of Notice. Notice of any meeting of the Board of Directors may be waived before or after the date and time of the meeting in a writing signed by the director entitled to notice and delivered to the Secretary of the corporation for inclusion in the minutes of the meeting or filing with the corporate records.

Section 10. Action Without Meeting. Any action required or permitted by law to be taken at a meeting of the Board of Directors may be taken without a meeting if the action is taken by a majority of the members of the Board of Directors. The action shall be evidenced by one or more written consents stating the action taken, signed by a majority of the directors either before or after the action taken, and included in the minutes or filed with the corporate records reflecting the action taken. This Section is intended to be a "director agreement" under Section 13.1-852.1 of the Virginia Nonstock Corporation Act.

Section 11. Conduct of Meetings. The President, or in the President's absence, the Vice President, shall act as Chairman of and preside over meetings of the Board of Directors. If no such officer is present, the members present at the meeting shall elect a Chairman. The Secretary, or in the Secretary's absence an Assistant Secretary, if any, shall act as secretary of such meetings. If no such officer is present, the Chairman of the meeting shall appoint a secretary of the meeting.

Section 12. Procedure at Meetings. The procedure at meetings of the Board of Directors shall be determined by the Chairman of the meeting, and the vote on all matters before any meeting shall be taken in such manner as the Chairman may prescribe.

Section 13. Participation by Conference Telephone. The Board of Directors may permit any or all directors to participate in a meeting of the Board of Directors by, or conduct the meeting through the use of, conference telephone or any other means of communication by which all directors participating may simultaneously hear each other during the meeting. A director participating in a meeting by such means shall be deemed to be present in person at the meeting. When a meeting is so conducted, a written record shall be made of the action taken at such meeting.

Section 14. Quorum. A quorum at any meeting of the Board of Directors shall be fifty percent (50%) of the number of directors in office immediately before the meeting begins. The affirmative vote of the majority of the directors present at a meeting at which a quorum is present shall be the act of the Board of Directors.

Section 15. Committees. The Board of Directors shall consist of an Executive Committee and such additional committees as the Board deems appropriate. The Board shall appoint two (2) or more members of the Board of Directors to serve on such committees at the pleasure of the Board of Directors. Any such committee, to the extent specified by the Board of Directors, may exercise the authority that may be exercised by the Board of Directors except to the extent prohibited or restricted by law, the corporation's articles of incorporation or these bylaws.

The provisions of Sections 6 through 13 of this Article I, which provide for, among other things, meetings, action without meetings, notice and waiver of notice, quorum and voting requirements of the Board of Directors, shall also apply to committees and their members.

Section 16. Compensation. Directors shall receive no compensation for their services as such but may, subject to approval of the Board of Directors, be allowed reimbursement for the expenses actually and reasonably incurred on behalf of the corporation.

Section 17. Nominating Committee. Prior to the Annual Meeting of the Board of Directors, the President may appoint a committee of directors to nominate directors for those positions becoming vacant.

Section 18. Right of Inspection. Directors shall have the right at any reasonable time to inspect all books, records and documents of every kind pertaining to the corporation. Directors shall maintain the confidentiality of any information deemed confidential by the Board of Directors.

Section 19. Removal. Any director may be removed by affirmative vote of a majority of the current directors of the Board of Directors for any cause deemed sufficient by the Board of Directors. Failure to either attend or participate by teleconference in three consecutive scheduled meetings of the Board of Directors shall constitute sufficient cause for removal from the Board of Directors.

Section 20. Vacancies. Vacancies on the Board of Directors may be filled by the affirmative vote of a majority of the remaining directors, even though less than a quorum.

ARTICLE II
OFFICERS

Section 1. Generally. The officers shall be a President, Vice President, Secretary, and Treasurer, each of whom shall be elected by the Board of Directors at the annual meeting of the Board of Directors or, if a vacancy shall exist in any such office, at a special meeting of the Board of Directors held as soon as may be practicable after the resignation, death or removal of the officer theretofore holding such office. The Board of Directors may also at any time appoint other officers and assistant officers and fill any vacancy that may exist in any such office as a result of the resignation, death or removal of the officer holding such office. Each officer shall have the authority and perform the duties which pertain to the office held by such officer, or as set forth in these bylaws or, to the extent consistent with these bylaws, such duties as may be prescribed by the Board of Directors. All officers shall serve two-year terms and are not eligible for reelection to the same position for consecutive terms.

Section 2. President. The President shall be a director. The President shall act as President of and preside over meetings of the Board of Directors and shall perform, to the extent consistent with these bylaws, such duties as may be conferred upon the President by the Board of Directors.

Section 3. Vice-President. The Vice President shall be a director and may perform the duties of the office of the President upon the absence or disability of the President and will assist the President upon the President's request.

Section 4. Secretary. The Secretary shall have the responsibility for preparing and maintaining custody of minutes of meetings of the Board of Directors in a book or books kept for that purpose and the responsibility for authenticating records of the corporation. The Secretary shall be a director. The Secretary shall maintain a record of directors, including the names and addresses of all directors.

Section 5. Treasurer. The Treasurer shall be the chief financial officer of the corporation. The Treasurer shall be a director. The Treasurer shall have the custody of all moneys and securities of the corporation and shall deposit the same in the name and to the credit of the corporation in such depositories as may be designated by the Board of Directors and, unless otherwise prescribed by the Board of Directors, shall maintain the books of account and financial records.

Section 6. Executive Committee. Notwithstanding Article I, Section 15, the Executive Committee shall consist of the President, Vice-President, Secretary, Treasurer, and such other directors elected by the Board of Directors at the Annual Meeting of the Board of Directors. The Executive Committee may act for the Board of Directors during the period between board meetings and may exercise all powers of the Board of Directors except any which have been expressly reserved by resolution of the Board of Directors or by these bylaws.

The President shall act as President of the Executive Committee and preside over meetings of the Executive Committee. Regular meetings of the Executive Committee shall be held at such times as the President may designate from time to time. Special meetings of the Executive Committee may be held at any time at the call of the President or any member of the Executive Committee.

Section 7. Limitation of Executive Committee Authority. All personnel issues, including the hiring and removal of employees and other agents shall be brought before the Board of Directors for approval or action. Any expenditure over $5,000 and not itemized in the budget shall be brought before the Board of Directors for Approval or action.

Section 8. Delegation of Power. In the event of and during the absence, disqualification or inability to act of any officer other than the President, such other officers or employees as may be designated by the Board of Directors shall have the authority and perform the duties of such officer.

Section 9. Resignation. An officer may resign at any time by delivering written notice to the Board of Directors, the President or the Secretary. A resignation shall be effective when delivered unless the notice specifies a later effective date.

Section 10. Removal. Any officer may be removed by the Board of Directors whenever in its judgment; the best interest of the corporation is served thereby. Appointment of an officer shall not of itself create contract or employment rights.

ARTICLE III
EMPLOYEES AND AGENTS

Section 1. Generally. The Board of Directors may appoint an Executive Director and such other employees and agents as the Board of Directors may deem appropriate.

Section 2. Executive Director. The Executive Director shall serve at the pleasure of the Board of Directors. The Executive Director shall be the Chief Operating Officer of the corporation and, subject to the control of the Board of Directors, shall in general supervise and direct the business and affairs of the corporation and its employees and other duties as prescribed by the Board of Directors. The Executive Director may sign, with the President, Secretary or designated officer of the corporation, contracts or other instruments which the Board of Directors has authorized to be executed, except in cases where the signing or execution is expressly delegated to the Board of Directors or by these bylaws.

Section 3. Representatives to the Board of Directors. The Board of Directors may appoint non-voting representatives to the Board of Directors from such entities and organizations as the Board of Directors may deem appropriate. Non-voting representatives shall serve at the pleasure of the Board of Directors. The function of non-voting representatives to the Board of Directors shall be solely advisory, consultative and honorary in nature, and non-voting representatives to the Board of Directors shall have no authority or right to bind or take action on behalf of the corporation, or to disapprove or veto any action by the Board of Directors. To the maximum extent permitted by law, non-voting representatives to the Board of Directors shall have no liability for acts or omissions of the corporation or its officers, directors or agents.

Section 4. Removal. All employees or agents of the corporation shall serve at the pleasure of the Board of Directors and may be removed by the Board of Directors whenever in its judgment, the best interest of the corporation is served thereby. Appointment of an employee or agent shall not of itself create any employment or contract rights.

ARTICLE IV
FINANCIAL MATTERS

Section 1. Fiscal Year. The fiscal year of the corporation shall end on September 30 of each year, or such other date as the Board of Directors may from time to time establish.

Section 2. Bank Accounts. The funds of the corporation shall be deposited in one or more banks or other financial institutions as designated by the Board of Directors. All checks shall be signed by such officers or employees as the Board of Directors may from time to time designate.

Section 3. Insurance. The Board of Directors may secure insurance to protect the corporation, the Board of Directors and officers from liability. The Board of Directors may secure insurance to protect the corporation, its assets, and employees or agents.

Section 4. Annual Budget. The Board of Directors shall approve an annual budget prior to the beginning of each fiscal year.

Section 5. Gifts. The Board of Directors may accept, on behalf of the corporation, any contribution, gift, bequest or devise for the general purposes of the corporation.

Section 6. Dissolution. The corporation may be dissolved in the manner set forth in the Articles of Incorporation.

ARTICLE V
NONDISCRIMINATION

The corporation has a nondiscriminatory policy in accordance with the applicable provisions of federal, state and local law. In furtherance of this policy, the corporation will not discriminate on the basis of race, color, national or ethnic origin or gender in the administration of its policies and programs.

ARTICLE VI
CONFLICTS OF INTEREST

Section 1. Duty of Directors, Officers and Employees. The directors, officers, and employees of the corporation shall exercise the utmost good faith in all transactions touching upon their duties to the corporation and its property. In their dealings with and on behalf of the corporation, they are held to a strict rule of honest and sincere dealing between themselves and the corporation. They shall not use their positions, or knowledge gained therefrom, so that a conflict might arise between the corporation's interest and that of the director, officer, or employee.

Section 2. Interest. For purposes of this policy, a person shall be deemed to have an "interest" in a contract, transaction, or other arrangement, or in the same or related business as the corporation, if the person is the party (or one of the parties) or is a director, trustee, officer, or general partner of, or has a material financial or influential interest in, an entity that is the party (or one of the parties) contracting or dealing with the corporation. Relationships and dealings of the corporation with corporations, partnerships, joint ventures, or other entities owned, controlled, or managed by the corporation shall not constitute interests under this Article VI.

Section 3. Full Disclosure. Any director, officer, or employee having an interest in a contract, transaction, or arrangement presented to the Board of Directors or a committee thereof for consideration, authorization, approval, discussion, or ratification, shall make a prompt, full, and frank disclosure of his or her interest to the Board of Directors at the first meeting of the Board after the conflict occurs, and, in any case before the Board or committee takes action on such contract, transaction, or arrangement. Such disclosure shall include any relevant and

material facts known to such person that might reasonably be construed to be adverse to or potentially adverse to the corporation's interest.

Section 4. Standards and Procedures.

(a) The Board of Directors shall determine, by majority vote, whether the disclosure shows that a conflict of interests exists, or can reasonably be construed to exist.

(b) The Board of Directors may request the person to provide factual information regarding the potential or actual conflict of interests and such proposed contract, transaction, or arrangement.

(c) If deemed appropriate, the Board of Directors may appoint a non-interested person or committee or subcommittee, respectively, to investigate alternatives to such proposed contract, transaction, or arrangement.

(d) If a conflict of interest is deemed to exist, the person having the conflict of interests shall not participate or attend, vote on, or use his or her personal influence in connection with the discussions, deliberations, or vote with respect to such contract, transaction, arrangement, or related matters affecting the corporation.

(e) At any meeting of the Board of Directors where such contract, transaction, arrangement, or related matters are under discussion or are being voted upon, a quorum is present if a majority of directors who have no direct or indirect personal interest in such contract, transaction, or arrangement participate in the vote held to authorize, approve, or ratify such contract, transaction, or arrangement.

(f) In order to approve such contract, transaction, or arrangement, the Board of Directors must first find, by majority vote without counting the vote of the interested director or directors, that:

(i) the proposed contract, transaction, or arrangement is in the corporation's best interest and for its own benefit; and

(ii) the proposed contract, transaction, or arrangement is fair and reasonable to the corporation.

(g) The minutes of the meeting shall reflect the disclosure made, the persons present for the discussion and vote, the content of the discussion, the vote thereon (including any roll call), and, where applicable, the abstention from voting and participation, and that a quorum was present. The corporation shall keep minutes of the discussions and deliberations as part of the minutes of the corporation.

Section 5. Corrective and Disciplinary Action. The violation of the corporation's Conflicts of Interests Policy is a serious matter and may constitute "cause" for removal or termination of a director, officer, or employee.

ARTICLE XII
INDEMNIFICATION AND ELIMINATION OR LIMITATION OF LIABILITY

Section 1. Indemnification of Directors and Officers. Except as provided in Section 2 of this Article XII, the corporation shall indemnify every individual made a party to a proceeding because such person is or was a director or officer against liability incurred in the proceeding if: (i) he or she conducted himself or herself in good faith; (ii) such person believed, in the case of conduct in such person's official capacity with the corporation, that such person's conduct was in its best interests, and, in all other cases, that his or her conduct was at least not opposed to its best interests; and (iii) such person had no reasonable cause to believe, in the case of any criminal proceeding, that his or her conduct was unlawful.

Section 2. Indemnification Not Permitted. The corporation shall not indemnify any individual against such person's willful misconduct or a knowing violation of the criminal law or against any liability incurred by such person in any proceeding charging improper personal benefit to such person, whether or not by or in the right of the corporation or involving action in such person's official capacity, in which such person was adjudged liable by a court of competent jurisdiction on the basis that personal benefit was improperly received by such person.

Section 3. Effect of Judgment or Conviction. The termination of a proceeding by judgment, order, settlement or conviction is not, of itself, determinative that an individual did not meet the standard of conduct set forth in Section 1 of this Article XII or that the conduct of such person constituted willful misconduct or a knowing violation of the criminal law.

Section 4. Determination and Authorization. Unless ordered by a court of competent jurisdiction, any indemnification under Section 1 of this Article XII shall be made by the corporation only as authorized in the specific case upon a determination that indemnification of the individual is permissible in the circumstances because: (i) such person met the standard of conduct set forth in Section 1 of this Article XII and, with respect to a proceeding by or in the right of the corporation in which such individual was adjudged liable to the corporation, such person is fairly and reasonable entitled to indemnification in view of all of the relevant circumstances even though such person was adjudged liable; and (ii) the conduct of such individual did not constitute willful misconduct or a knowing violation of the criminal law.

Such determination shall be made: (i) by the Board of Directors by a majority vote of a quorum consisting of directors not at the time parties to the proceeding; or (ii) if such a quorum cannot be obtained, by a majority vote of a committee duly designated by the Board of Directors (in which designation directors who are parties may participate), consisting solely of two or more directors not at the time parties to the proceeding; or (iii) by special legal counsel selected by the Board of Directors or its committee in the manner heretofore provided or, if such a quorum of the Board of Directors cannot be obtained and such a committee cannot be designated, selected by a majority vote of the Board of Directors (in which selection directors who are parties may participate). Authorization of indemnification, evaluation as to reasonableness of expenses and determination and authorization of advancements for expenses shall be made in the same manner

as the determination is made by special legal counsel, authorization of indemnification and evaluation as to reasonableness of expenses shall be made by those selecting such counsel.

Section 5. Advance for Expenses. The corporation shall pay for or reimburse the reasonable expenses incurred by any person who is a party to a proceeding in advance of final disposition of the proceeding if: (i) such person furnishes the corporation a written statement of such person's good faith belief that such person has met the standard of conduct described in Section 1 of this Article XII and a written undertaking, executed personally or on such person's behalf, to repay the advance if it is ultimately determined that indemnification of such individual in the specific case is not permissible; and (ii) a determination is made that the facts then known to those making the determination would not preclude indemnification under this Article XII. An undertaking furnished to the corporation in accordance with the provisions of this Section shall be an unlimited general obligation of the individual furnishing the same but need not be secured and may be accepted by the corporation without reference to financial ability to make repayment.

Section 6. Indemnification of Employees and Agents. The corporation may, but shall not be required to, indemnify and advance expenses to employees and agents of the corporation to the same extent as provided in this Article XII with respect to directors and officers.

Section 7. Elimination or Limitation of Liability of Directors and Officers. Except as provided in Section 8 of this Article XII, in any proceeding brought by or in the right of the corporation, the damages assessed against a director or officer arising out of a single transaction, occurrence or course of conduct shall be limited as follows:

(1) A director or officer who does not receive compensation for such person's services as such shall have no liability for damages if, at the time of the transaction, occurrence or course of conduct giving rise to the proceeding, the corporation was exempt from federal taxation under Section 501(c)(3) of the Code.

(2) The liability of a director or officer who does not receive compensation from the corporation for such person's services as such shall not exceed the amount of One Hundred Dollars ($100.00) if, at the time of the transaction, occurrence or course of conduct giving rise to the proceeding, the corporation was not exempt from federal taxation under Section 501(c)(3) of the Code.

(3) The liability of a director or officer who receives compensation from the corporation for such person's services as such shall not exceed the amount of One Hundred Dollars ($100.00).

Section 8. Liability of Directors and Officers Not Eliminated or Limited. The liability of a director or officer shall not be eliminated or limited in accordance with the provisions of Section 7 of this Article XII if the director or officer engaged in willful misconduct or a knowing violation of the criminal law.

Section 9. Definitions. In this Article:

"Director" and "officer" mean an individual who is or was a director or officer of the corporation, as the case maybe, or who, while a director or officer of the corporation is or was serving at the corporation's request as a director, officer, partner, trustee, employee or agent of another foreign or domestic corporation, partnership, joint venture, trust, employee benefit plan or other enterprise. A director or officer shall be considered to be serving an employee benefit plan at the corporation's request if such person's duties to the corporation also impose duties on, or otherwise involve services by, such person to the plan or to participants in or beneficiaries of the plan.

"Individual" includes, unless the context requires otherwise, the estate, heirs, executors, personal representatives and administrators of an individual.

"Corporation" means Virginia Clean Cities Corporation and any domestic or foreign predecessor entity of the corporation in a merger or other transaction in which the predecessor's existence ceased upon the consummation of the transaction.

"Expenses" includes but is not limited to counsel fees.

"Liability" means the obligation to pay a judgment, settlement, penalty, fine, including any excise tax assessed with respect to an employee benefit plan, or reasonable expenses incurred with respect to a proceeding.

"Official capacity" means: (i) when used with respect to a director, the office of director in the corporation; (ii) when used with respect to an officer, the office in the corporation held by such person; or (iii) when used with respect to an employee or agent, the employment or agency relationship undertaken by such person on behalf of the corporation. "Official capacity" does not include service for any foreign or domestic corporation or other partnership, joint venture, trust, employee benefit plan or other enterprise.

"Party" includes an individual who was, is or is threatened to be made a named defendant or respondent in a proceeding.

"Proceeding" means any threatened, pending or completed action, suit or proceeding, whether civil, criminal, administrative or investigative and whether formal or informal and whether or not by or in the right of the corporation.

Section 10. Provisions Not Exclusive. As authorized by the Virginia Nonstock Corporation Act, the provisions of this Article XII are in addition to and not in limitation of the specific powers of a corporation to indemnify directors and officers set forth therein. If any provision of this Article shall be adjudicated invalid or unenforceable by a court of competent jurisdiction, such adjudication shall not be deemed to invalidate or otherwise affect any other provision hereof or any power of indemnity which the corporation may have under the Virginia Nonstock Corporation Act or other laws of the Commonwealth of Virginia.

ARTICLE VIII

EMERGENCY PROVISIONS

During any emergency resulting from an attack on the United States or on a locality in which this corporation conducts its activities or customarily holds meetings of its Board of Directors or during any nuclear or atomic disaster, or during the existence of any catastrophe, or other similar emergency condition, as a result of which a quorum of the Board of Directors or of the Executive Committee, if any, cannot readily be convened for actions, a meeting of the Board of Directors or of that committee may be called by any officer or director. Notice of a meeting so called need be given only to those directors or members of the committee, as the case may be, as it may be feasible to reach at the time and by the means feasible at the time including, without limitation, publication, electronic media, radio or television.

ARTICLE IX
AMENDMENT

These bylaws may be amended by affirmative vote of at least two-thirds (2/3) of all directors; provided that notice of the nature of the proposed amendment has been mailed to all directors at least twenty (20) days in advance of the meeting.

ARTICLE X
TAX-EXEMPT STATUS

Notwithstanding any other provisions of these bylaws, no director, officer, employee or other agent or representative of the corporation shall take any action for or on behalf of the corporation if such action is not permitted under §501(c)(3) of the Internal Revenue Code or any corresponding provisions or future Federal income tax law.

Certified to be the original of the Bylaws duly adopted by the Board of Directors on July 17th 2014

Patrick Cushing ~~, Secretary~~

Vice President

Commonwealth of Virginia

STATE CORPORATION COMMISSION

Richmond, November 27, 2001

This is to Certify that the certificate of incorporation of

The Hampton Roads Clean Cities Corporation

was this day issued and admitted to record in this office and that the said corporation is authorized to transact its business subject to all Virginia laws applicable to the corporation and its business. Effective date: November 27, 2001

State Corporation Commission
Attest:

Joel H. Peck
Clerk of the Commission

CIS0423

SCC819
(07/01)

COMMONWEALTH OF VIRGINIA
STATE CORPORATION COMMISSION

ARTICLES OF INCORPORATION
VIRGINIA NONSTOCK CORPORATION

The undersigned, pursuant to Chapter 10 of Title 13.1 of the Code of Virginia, state(s) as follows:

1. The name of the corporation is:
The Hampton Roads Clean Cities Corporation .

2. The corporation is to have no members. **[x] Mark this box, if applicable.**
OR
The corporation is to have the following class(es) of members:
_____
_____
_____.

3. The directors of the corporation shall be elected or appointed as follows:
Appointment by: Virginia Center of Innovative Technology, Portsmouth Regional Office; American Heart Association, Tidewater Affiliate, Virginia Beach; Executive Director by Articles of Incorporation

4. A. The name of the corporation's initial registered agent is
W. Nicolaas van Vuuren.

B. The initial registered agent is (mark appropriate box):
(1) An individual who is a resident of Virginia **and**
[x] an initial director of the corporation
[ ] a member of the Virginia State Bar
OR
(2) [ ] a domestic or foreign stock or nonstock corporation, limited liability company, or registered limited liability partnership authorized to transact business in Virginia.

5. A. The corporation's initial registered office address, which is identical to the business office of the initial registered agent, is:
5100 E. Virginia Beach Boulevard, (number/street) Norfolk VA (city or town) 23502. (ZIP code)

B. The registered office is physically located in the [x] City or [ ] County of Norfolk.

6. The initial directors are:

NAME(S)	ADDRESS(ES)
Robert Harrell	355 Crawford Street, Suite 200 Portsmouth, VA 23704
Kim Harris Thompson	360 Southport Circle Virginia Beach, VA 23452
W. Nicolaas van Vuuren	5100 E. Virginia Beach Boulevard Norfolk, VA 23502

7. INCORPORATOR(S):
W. N. van Vuuren — W. Nicolaas van Vuuren

SIGNATURE(S) — PRINTED NAME(S)

See instructions on the reverse.

Virginia Clean Cities

Statement of Financial Position

As of March 11, 2024

	TOTAL
ASSETS	
Current Assets	
Bank Accounts	
Acct 9502 - Money Market	108,589.85
Acct 9510 - Master	184,717.73
Acct 9528 - Petty Cash	1,110.82
F&M Bank Savings	132,741.00
Treasury Direct Series I Bond 2022	10,536.00
Truist CD 4.95%	103,000.00
Total Bank Accounts	**$540,695.40**
Accounts Receivable	
Accounts Receivable	41,820.55
Total Accounts Receivable	**$41,820.55**
Other Current Assets	
Allowance for Bad Debts	35,500.00
Complete Payroll Payment	
Uncategorized Asset	16,895.47
Undeposited Funds	0.00
Total Other Current Assets	**$52,395.47**
Total Current Assets	**$634,911.42**
Fixed Assets	
Accumulated Depreciation	-990.00
Furniture & Equipment	136.88
Total Fixed Assets	**$ -853.12**
TOTAL ASSETS	**$634,058.30**
LIABILITIES AND EQUITY	
Liabilities	
Current Liabilities	
Accounts Payable	
Accounts Payable	1,793.66
Total Accounts Payable	**$1,793.66**
Other Current Liabilities	
Deferred Revenue	0.00
Total Other Current Liabilities	**$0.00**
Total Current Liabilities	**$1,793.66**
Total Liabilities	**$1,793.66**
Equity	
Opening Bal Equity	-3,976.05
Retained Earnings	569,547.95
Net Revenue	66,692.74
Total Equity	**$632,264.64**
TOTAL LIABILITIES AND EQUITY	**$634,058.30**

BEACHYAREHART
CERTIFIED PUBLIC ACCOUNTANTS

February 3, 2024

CONFIDENTIAL

Virginia Clean Cities
1401 Technology Drive
Harrisonburg, VA 22807

Dear Board Members:

We have prepared the following returns from information provided by you without verification or audit.

Return of Organization Exempt From Income Tax (Form 990)

We suggest that you examine these returns carefully to fully acquaint yourself with all items contained therein to ensure that there are no omissions or misstatements. Attached are instructions for signing and filing each return. Please follow those instructions carefully.

Enclosed is any material you furnished for use in preparing the returns. If the returns are examined, requests may be made for supporting documentation. Therefore, we recommend that you retain all pertinent records for at least seven years.

In order that we may properly advise you of tax considerations, please keep us informed of any significant changes in your financial affairs or of any correspondence received from taxing authorities.

If you have any questions, or if we can be of assistance in any way, please call.

Sincerely,

Ryan H. Boggs, CPA

Forms 990 / 990-EZ Return Summary

For calendar year 2022, or tax year beginning 10/01/22 , and ending 09/30/23

54-2059819

VIRGINIA CLEAN CITIES

Net Asset / Fund Balance at Beginning of Year			389,757
Revenue			
Contributions		500,312	
Program service revenue			
Investment income		4,028	
Capital gain / loss			
Fundraising / Gaming:			
Gross revenue	12,311		
Direct expenses	7,207		
Net income		5,104	
Other income		0	
Total revenue		509,444	
Expenses			
Program services		210,249	
Management and general		82,647	
Fundraising			
Total expenses		292,896	
Excess / (deficit)			216,548
Changes			
Net Asset / Fund Balance at End of Year			606,305

Reconciliation of Revenue

Total revenue per financial statements	
Less:	
Unrealized gains	
Donated services	
Recoveries	
Other	
Plus:	
Investment expenses	
Other	
Total revenue per return	509,444

Reconciliation of Expenses

Total expenses per financial statements	
Less:	
Donated services	
Prior year adjustments	
Losses	
Other	
Plus:	
Investment expenses	
Other	
Total expenses per return	292,896

Balance Sheet

	Beginning	Ending	Differences
Assets	538,189	715,924	
Liabilities	148,432	109,619	
Net assets	389,757	606,305	216,548

Miscellaneous Information

Amended return	
Return / extended due date	02/15/24
Failure to file penalty	

Form **8879-TE**

Department of the Treasury
Internal Revenue Service

IRS *e-file* Signature Authorization for a Tax Exempt Entity

For calendar year 2022, or fiscal year beginning 10/01, 2022, and ending 9/30, 20 23

Do not send to the IRS. Keep for your records.
Go to *www.irs.gov/Form8879TE* for the latest information.

OMB No. 1545-0047

2022

Name of filer

VIRGINIA CLEAN CITIES

EIN or SSN

54-2059819

Name and title of officer or person subject to tax ALLEYN HARNED
EXECUTIVE DIRECTOR

Part I Type of Return and Return Information

Check the box for the return for which you are using this Form 8879-TE and enter the applicable amount, if any, from the return. Form 8038-CP and Form 5330 filers may enter dollars and cents. For all other forms, enter whole dollars only. If you check the box on line **1a, 2a, 3a, 4a, 5a, 6a, 7a, 8a, 9a,** or **10a** below, and the amount on that line for the return being filed with this form was blank, then leave line **1b, 2b, 3b, 4b, 5b, 6b, 7b, 8b, 9b,** or **10b,** whichever is applicable, blank (do not enter -0-). But, if you entered -0- on the return, then enter -0- on the applicable line below. **Do not** complete more than one line in Part I.

1a	**Form 990** check here	[X]	b **Total revenue,** if any (Form 990, Part VIII, column (A), line 12)	1b	509,444
2a	**Form 990-EZ** check here	[ ]	b **Total revenue,** if any (Form 990-EZ, line 9)	2b	
3a	**Form 1120-POL** check here	[ ]	b **Total tax** (Form 1120-POL, line 22)	3b	
4a	**Form 990-PF** check here	[ ]	b **Tax based on investment income** (Form 990-PF, Part V, line 5)	4b	
5a	**Form 8868** check here	[ ]	b **Balance due** (Form 8868, line 3c)	5b	
6a	**Form 990-T** check here	[ ]	b **Total tax** (Form 990-T, Part III, line 4)	6b	
7a	**Form 4720** check here	[ ]	b **Total tax** (Form 4720, Part III, line 1)	7b	
8a	**Form 5227** check here	[ ]	b **FMV of assets at end of tax year** (Form 5227, Item D)	8b	
9a	**Form 5330** check here	[ ]	b **Tax due** (Form 5330, Part II, line 19)	9b	
10a	**Form 8038-CP** check here	[ ]	b **Amount of credit payment requested** (Form 8038-CP, Part III, line 22)	10b	

Part II Declaration and Signature Authorization of Officer or Person Subject to Tax

Under penalties of perjury, I declare that [X] I am an officer of the above entity or [ ] I am a person subject to tax with respect to (name of entity) _____, (EIN) _____ and that I have examined a copy of the 2022 electronic return and accompanying schedules and statements, and, to the best of my knowledge and belief, they are true, correct, and complete. I further declare that the amount in Part I above is the amount shown on the copy of the electronic return. I consent to allow my intermediate service provider, transmitter, or electronic return originator (ERO) to send the return to the IRS and to receive from the IRS **(a)** an acknowledgement of receipt or reason for rejection of the transmission, **(b)** the reason for any delay in processing the return or refund, and **(c)** the date of any refund. If applicable, I authorize the U.S. Treasury and its designated Financial Agent to initiate an electronic funds withdrawal (direct debit) entry to the financial institution account indicated in the tax preparation software for payment of the federal taxes owed on this return, and the financial institution to debit the entry to this account. To revoke a payment, I must contact the U.S. Treasury Financial Agent at 1-888-353-4537 no later than 2 business days prior to the payment (settlement) date. I also authorize the financial institutions involved in the processing of the electronic payment of taxes to receive confidential information necessary to answer inquiries and resolve issues related to the payment. I have selected a personal identification number (PIN) as my signature for the electronic return and, if applicable, the consent to electronic funds withdrawal.

PIN: check one box only

[X] I authorize BEACHY AREHART PLLC to enter my PIN 01754 as my signature
ERO firm name
Enter five numbers, but do not enter all zeros

on the tax year 2022 electronically filed return. If I have indicated within this return that a copy of the return is being filed with a state agency(ies) regulating charities as part of the IRS Fed/State program, I also authorize the aforementioned ERO to enter my PIN on the return's disclosure consent screen.

[ ] As an officer or person subject to tax with respect to the entity, I will enter my PIN as my signature on the tax year 2022 electronically filed return. If I have indicated within this return that a copy of the return is being filed with a state agency(ies) regulating charities as part of the IRS Fed/State program, I will enter my PIN on the return's disclosure consent screen.

Signature of officer or person subject to tax _____ Date 01/30/23

Part III Certification and Authentication

ERO's EFIN/PIN. Enter your six-digit electronic filing identification number (EFIN) followed by your five-digit self-selected PIN. 54494126807

Do not enter all zeros

I certify that the above numeric entry is my PIN, which is my signature on the 2022 electronically filed return indicated above. I confirm that I am submitting this return in accordance with the requirements of **Pub. 4163,** Modernized e-File (MeF) Information for Authorized IRS *e-file* Providers for Business Returns.

ERO's signature RYAN H. BOGGS Date 01/30/23

ERO Must Retain This Form — See Instructions
Do Not Submit This Form to the IRS Unless Requested To Do So

Form **990**

Department of the Treasury
Internal Revenue Service

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
2022
Open to Public Inspection

A For the 2022 calendar year, or tax year beginning 10/01/22 , and ending 09/30/23

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

C Name of organization
VIRGINIA CLEAN CITIES

Doing business as

Number and street (or P.O. box if mail is not delivered to street address) | Room/suite
1401 TECHNOLOGY DRIVE

City or town, state or province, country, and ZIP or foreign postal code
HARRISONBURG VA 22807

D Employer identification number
54-2059819

E Telephone number
540-568-8896

G Gross receipts $ 516,651

F Name and address of principal officer:
ALLEYN HARNED
1401 TECHNOLOGY DRIVE, MSC 4115
HARRISONBURG VA 22807

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) ( ) (insert no.) ☐ 4947(a)(1) or ☐ 527

J Website: WWW.VACLEANCITIES.ORG

H(c) Group exemption number

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

L Year of formation: 2001

M State of legal domicile: VA

Part I Summary

1 Briefly describe the organization's mission or most significant activities:
TO PROMOTE NON-PULLUTING, NON-PETROLEUM ALTERNATIVE FUELS AND VEHICLES.

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

3 Number of voting members of the governing body (Part VI, line 1a)	3	18
4 Number of independent voting members of the governing body (Part VI, line 1b)	4	18
5 Total number of individuals employed in calendar year 2022 (Part V, line 2a)	5	6
6 Total number of volunteers (estimate if necessary)	6	0
7a Total unrelated business revenue from Part VIII, column (C), line 12	7a	0
b Net unrelated business taxable income from Form 990-T, Part I, line 11	7b	0

	Prior Year	Current Year
8 Contributions and grants (Part VIII, line 1h)	296,062	500,312
9 Program service revenue (Part VIII, line 2g)		0
10 Investment income (Part VIII, column (A), lines 3, 4, and 7d)	596	4,028
11 Other revenue (Part VIII, column (A), lines 5, 6d, 8c, 9c, 10c, and 11e)		5,104
12 Total revenue – add lines 8 through 11 (must equal Part VIII, column (A), line 12)	296,658	509,444
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)	18,470	0
16a Professional fundraising fees (Part IX, column (A), line 11e)		0
b Total fundraising expenses (Part IX, column (D), line 25) 0		
17 Other expenses (Part IX, column (A), lines 11a–11d, 11f–24e)	274,928	292,896
18 Total expenses. Add lines 13–17 (must equal Part IX, column (A), line 25)	293,398	292,896
19 Revenue less expenses. Subtract line 18 from line 12	3,260	216,548

	Beginning of Current Year	End of Year
20 Total assets (Part X, line 16)	538,189	715,924
21 Total liabilities (Part X, line 26)	148,432	109,619
22 Net assets or fund balances. Subtract line 21 from line 20	389,757	606,305

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

ALLEYN HARNED EXECUTIVE DIRECTOR
Type or print name and title

Paid Preparer Use Only

Print/Type preparer's name	Preparer's signature	Date	Check ☐ if self-employed	PTIN
RYAN H. BOGGS	RYAN H. BOGGS	02/03/24		P01077392

Firm's name BEACHY AREHART PLLC — Firm's EIN 54-1326200

Firm's address 209 N HIGH ST HARRISONBURG, VA 22802 — Phone no. 540-433-2488

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:

SEE SCHEDULE O

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 $ 210,249 including grants of $) (Revenue $)

WORKED WITH FLEETS AND STAKEHOLDERS TO DECREASE GREENHOUSE GASES THROUGH THE USE OF EFFICIENT VEHICLES AND CLEANER FUELS.

4b (Code:) (Expenses $ including grants of $) (Revenue $)

N/A

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

N/A

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

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

4e Total program service expenses 210,249

Part IV Checklist of Required Schedules

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

Part IV Checklist of Required Schedules *(continued)*

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

Part V Statements Regarding Other IRS Filings and Tax Compliance

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

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

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

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

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

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

Section A. Governing Body and Management

				Yes	No
1a	Enter the number of voting members of the governing body at the end of the tax year	1a	18		
	If there are material differences in voting rights among members of the governing body, or if the governing body delegated broad authority to an executive committee or similar committee, explain on Schedule O.				
b	Enter the number of voting members included on line 1a, above, who are independent	1b	18		
2	Did any officer, director, trustee, or key employee have a family relationship or a business relationship with any other officer, director, trustee, or key employee?	2			X
3	Did the organization delegate control over management duties customarily performed by or under the direct supervision of officers, directors, trustees, or key employees to a management company or other person?	3			X
4	Did the organization make any significant changes to its governing documents since the prior Form 990 was filed?	4			X
5	Did the organization become aware during the year of a significant diversion of the organization's assets?	5			X
6	Did the organization have members or stockholders?	6			X
7a	Did the organization have members, stockholders, or other persons who had the power to elect or appoint one or more members of the governing body?	7a			X
b	Are any governance decisions of the organization reserved to (or subject to approval by) members, stockholders, or persons other than the governing body?	7b			X
8	Did the organization contemporaneously document the meetings held or written actions undertaken during the year by the following:				
a	The governing body?	8a		X	
b	Each committee with authority to act on behalf of the governing body?	8b		X	
9	Is there any officer, director, trustee, or key employee listed in Part VII, Section A, who cannot be reached at the organization's mailing address? *If "Yes," provide the names and addresses on Schedule O*	9			X

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

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

Section C. Disclosure

17 List the states with which a copy of this Form 990 is required to be filed NONE

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

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

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

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

THE ORGANIZATION 1401 TECHNOLOGY DRIVE, MSC 4115
HARRISONBURG VA 22807 540-568-8896

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, box 6 of Form 1099-MISC, and/or box 1 of Form 1099-NEC) of more than $100,000 from the organization and any related organizations.
- List all of the organization's **former** officers, key employees, and highest compensated employees who received more than $100,000 of reportable compensation from the organization and any related organizations.
- List all of the organization's **former directors or trustees** that received, in the capacity as a former director or trustee of the organization, more than $10,000 of reportable compensation from the organization and any related organizations.

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

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

(A) Name and title	(B) Average hours per week (list any hours for related organizations below dotted line)	(C) Position (do not check more than one box, unless person is both an officer and a director/trustee)						(D) Reportable compensation from the organization (W-2/ 1099-MISC/ 1099-NEC)	(E) Reportable compensation from related organizations (W-2/ 1099-MISC/ 1099-NEC)	(F) Estimated amount of other compensation from the organization and related organizations
		Individual trustee or director	Institutional trustee	Officer	Key employee	Highest compensated employee	Former			
(1) NELL BOYLE	1.00									
PRESIDENT	0.00	X		X				0	0	0
(2) CHELSEA JENKINS	1.00									
VICE PRESIDENT	0.00	X		X				0	0	0
(3) DAVID ROBINSON	1.00									
SECRETARY	0.00	X		X				0	0	0
(4) ROBIN JONES	1.00									
TREASURER	0.00	X		X				0	0	0
(5) BEN DELP	1.00									
DIRECTOR	0.00	X						0	0	0
(6) JOHN PHILLIPS	1.00									
DIRECTOR	0.00	X						0	0	0
(7) KATE STAPLES	1.00									
DIRECTOR	0.00	X						0	0	0
(8) CATHIE VICK	1.00									
DIRECTOR	0.00	X						0	0	0
(9) MIKE CECERE	1.00									
DIRECTOR	0.00	X						0	0	0
(10) ERICK PINZON	1.00									
DIRECTOR	0.00	X						0	0	0
(11) ELIZABETH RAFFERTY	1.00									
DIRECTOR	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/ 1099-NEC)	(E) Reportable compensation from related organizations (W-2/ 1099-MISC/ 1099-NEC)	(F) Estimated amount of other compensation from the organization and related organizations
		Individual or director	Institutional trustee	Officer	Key employee	Highest compensated employee	Former			
(12) MORGAN WHAYLAND	1.00									
DIRECTOR	0.00	X						0	0	0
(13) DAVID GELMAN	1.00									
DIRECTOR	0.00	X						0	0	0
(14) NATALIE VAN DYKE	1.00									
DIRECTOR	0.00	X						0	0	0
(15) BILL GRIFFITHS	1.00									
DIRECTOR	0.00	X						0	0	0
(16) ERIN PURYEAR	1.00									
DIRECTOR	0.00	X						0	0	0
(17) WHITNEY KOPANKO	1.00									
DIRECTOR	0.00	X						0	0	0
(18) CHARLES CRAMER	1.00									
DIRECTOR	0.00	X						0	0	0
1b Subtotal										
c Total from continuation sheets to Part VII, Section A										
d Total (add lines 1b and 1c)										

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, 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 0

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	60,810			
	c Fundraising events	1c				
	d Related organizations	1d				
	e Government grants (contributions)	1e	384,394			
	f All other contributions, gifts, grants, and similar amounts not included above	1f	55,108			
	g Noncash contributions included in lines 1a-1f	1g	$			
	h Total. Add lines 1a–1f		500,312			
Program Service Revenue		Business Code				
	2a					
	b					
	c					
	d					
	e					
	f All other program service revenue					
	g Total. Add lines 2a–2f					
Other Revenue	3 Investment income (including dividends, interest, and other similar amounts)		4,028	4,028		
	4 Income from investment of tax-exempt bond proceeds					
	5 Royalties					
		(i) Real	(ii) Personal			
	6a Gross rents 6a					
	b Less: rental expenses 6b					
	c Rental inc. or (loss) 6c					
	d Net rental income or (loss)					
		(i) Securities	(ii) Other			
	7a Gross amount from sales of assets other than inventory 7a					
	b Less: cost or other basis and sales exps. 7b					
	c Gain or (loss) 7c					
	d Net gain or (loss)					
	8a Gross income from fundraising events (not including $ ... of contributions reported on line 1c). See Part IV, line 18	8a	12,311			
	b Less: direct expenses	8b	7,207			
	c Net income or (loss) from fundraising events		5,104			
	9a Gross income from gaming activities. See Part IV, line 19	9a				
	b Less: direct expenses	9b				
	c Net income or (loss) from gaming activities					
	10a Gross sales of inventory, less returns and allowances	10a				
	b Less: cost of goods sold	10b				
	c Net income or (loss) from sales of inventory					
Miscellaneous Revenue		Business Code				
	11a					
	b					
	c					
	d All other revenue					
	e Total. Add lines 11a–11d					
	12 Total revenue. See instructions		509,444	4,028	0	0

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				
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				
8 Pension plan accruals and contributions (include section 401(k) and 403(b) employer contributions)				
9 Other employee benefits				
10 Payroll taxes				
11 Fees for services (nonemployees):				
a Management				
b Legal				
c Accounting	650		650	
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.)				
12 Advertising and promotion	4,173	1,911	2,262	
13 Office expenses	845	845		
14 Information technology				
15 Royalties				
16 Occupancy				
17 Travel	15,689	4,722	10,967	
18 Payments of travel or entertainment expenses for any federal, state, or local public officials				
19 Conferences, conventions, and meetings	4,859		4,859	
20 Interest				
21 Payments to affiliates	234,643	187,714	46,929	
22 Depreciation, depletion, and amortization	12,174	12,174		
23 Insurance	6,703		6,703	
24 Other expenses. Itemize expenses not covered above (List miscellaneous expenses on line 24e. If line 24e amount exceeds 10% of line 25, column (A) amount, list line 24e expenses on Schedule O.)				
a DUES AND SUBCRIPTIONS	7,564	325	7,239	
b PROGRAM	2,546	2,546		
c TAXES	1,854		1,854	
d LICENSES AND FEES	729		729	
e All other expenses	467	12	455	
25 **Total functional expenses.** Add lines 1 through 24e	292,896	210,249	82,647	0
26 **Joint costs.** Complete this line only if the organization reported in column (B) joint costs from a combined educational campaign and fundraising solicitation. Check here ☐ if following SOP 98-2 (ASC 958-720)				

Part X Balance Sheet

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

				(A) Beginning of year		(B) End of year
Assets	1	Cash—non-interest-bearing		484,766	1	445,240
	2	Savings and temporary cash investments			2	130,601
	3	Pledges and grants receivable, net			3	
	4	Accounts receivable, net		53,423	4	44,857
	5	Loans and other receivables from any current or former officer, director, trustee, key employee, creator or founder, substantial contributor, or 35% controlled entity or family member of any of these persons			5	
	6	Loans and other receivables from other disqualified persons (as defined under section 4958(f)(1)), and persons described in section 4958(c)(3)(B)			6	
	7	Notes and loans receivable, net			7	
	8	Inventories for sale or use			8	
	9	Prepaid expenses and deferred charges			9	
	10a	Land, buildings, and equipment: cost or other basis. Complete Part VI of Schedule D	10a 107,400			
	b	Less: accumulated depreciation	10b 12,174		10c	95,226
	11	Investments—publicly traded securities			11	
	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			15	
	16	**Total assets.** Add lines 1 through 15 (must equal line 33)		538,189	16	715,924
Liabilities	17	Accounts payable and accrued expenses		148,432	17	109,619
	18	Grants payable			18	
	19	Deferred revenue			19	
	20	Tax-exempt bond liabilities			20	
	21	Escrow or custodial account liability. Complete Part IV of Schedule D			21	
	22	Loans and other payables to any current or former officer, director, trustee, key employee, creator or founder, substantial contributor, or 35% controlled entity or family member of any of these persons			22	
	23	Secured mortgages and notes payable to unrelated third parties			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		148,432	26	109,619
Net Assets or Fund Balances		**Organizations that follow FASB ASC 958, check here** ☒ **and complete lines 27, 28, 32, and 33.**				
	27	Net assets without donor restrictions		389,757	27	606,305
	28	Net assets with donor restrictions			28	
		Organizations that do not follow FASB ASC 958, check here ☐ **and complete lines 29 through 33.**				
	29	Capital stock or trust principal, or current funds			29	
	30	Paid-in or capital surplus, or land, building, or equipment fund			30	
	31	Retained earnings, endowment, accumulated income, or other funds			31	
	32	Total net assets or fund balances		389,757	32	606,305
	33	Total liabilities and net assets/fund balances		538,189	33	715,924

Federal Asset Report
Form 990, Page 1

Asset	Description	Date In Service	Cost	Bus %	Sec 179	Bonus	Basis for Depr	Per	Conv	Meth	Prior	Current
Other Depreciation:												
1	2023 CHEVY BOLT EUV	11/28/22	37,592				37,592	5	MO	S/L	0	6,265
2	SHED	3/16/23	5,486				5,486	5	MO	S/L	0	549
3	F150 LIGHTNING	4/18/23	64,322				64,322	5	MO	S/L	0	5,360
	Total Other Depreciation		107,400				107,400				0	12,174
	Total ACRS and Other Depreciation		107,400				107,400				0	12,174
	Grand Totals		107,400				107,400				0	12,174
	Less: Dispositions and Transfers		0				0				0	0
	Less: Start-up/Org Expense		0				0				0	0
	Net Grand Totals		107,400				107,400				0	12,174

Form **4562**

Department of the Treasury
Internal Revenue Service

Depreciation and Amortization
(Including Information on Listed Property)
Attach to your tax return.
Go to *www.irs.gov/Form4562* for instructions and the latest information.

OMB No. 1545-0172

2022

Attachment Sequence No. **179**

Name(s) shown on return: VIRGINIA CLEAN CITIES

Identifying number: 54-2059819

Business or activity to which this form relates: INDIRECT DEPRECIATION

Part I Election To Expense Certain Property Under Section 179

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

1	Maximum amount (see instructions)	1	1,080,000
2	Total cost of section 179 property placed in service (see instructions)	2	
3	Threshold cost of section 179 property before reduction in limitation (see instructions)	3	2,700,000
4	Reduction in limitation. Subtract line 3 from line 2. If zero or less, enter -0-	4	
5	Dollar limitation for tax year. Subtract line 4 from line 1. If zero or less, enter -0-. If married filing separately, see instructions	5	

6	(a) Description of property	(b) Cost (business use only)	(c) Elected cost

7	Listed property. Enter the amount from line 29	7	
8	Total elected cost of section 179 property. Add amounts in column (c), lines 6 and 7	8	
9	Tentative deduction. Enter the **smaller** of line 5 or line 8	9	
10	Carryover of disallowed deduction from line 13 of your 2021 Form 4562	10	
11	Business income limitation. Enter the smaller of business income (not less than zero) or line 5. See instructions	11	
12	Section 179 expense deduction. Add lines 9 and 10, but don't enter more than line 11	12	
13	Carryover of disallowed deduction to 2023. Add lines 9 and 10, less line 12	13	

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

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

14	Special depreciation allowance for qualified property (other than listed property) placed in service during the tax year. See instructions	14	
15	Property subject to section 168(f)(1) election	15	
16	Other depreciation (including ACRS)	16	12,174

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

Section A

17	MACRS deductions for assets placed in service in tax years beginning before 2022	17	0
18	If you are electing to group any assets placed in service during the tax year into one or more general asset accounts, check here ☐		

Section B—Assets Placed in Service During 2022 Tax Year Using the General Depreciation System

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

Section C—Assets Placed in Service During 2022 Tax Year Using the Alternative Depreciation System

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

Part IV Summary (See instructions.)

21	Listed property. Enter amount from line 28	21	
22	**Total.** Add amounts from line 12, lines 14 through 17, lines 19 and 20 in column (g), and line 21. Enter here and on the appropriate lines of your return. Partnerships and S corporations—see instructions	22	12,174
23	For assets shown above and placed in service during the current year, enter the portion of the basis attributable to section 263A costs	23	

SCHEDULE O (Form 990)

Department of the Treasury
Internal Revenue Service

Supplemental Information to Form 990 or 990-EZ

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

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

OMB No. 1545-0047

2022

Open to Public Inspection

Name of the organization

VIRGINIA CLEAN CITIES

Employer identification number

54-2059819

FORM 990 - ORGANIZATION'S MISSION

ADVANCE AIR QUALITY IMPROVEMENT, ECONOMIC OPPORTUNITY, AND ENERGY SECURITY THROUGH DEPLOYMENT OF ALTERNATIVE FUEL VEHICLES AND INFRASTRUCTURE, EDUCATION PROGRAMS AND OTHER PETROLEUM REDUCTION ACTIVITIES. A VOLUNTEER BOARD WITH STAFF AS STATE EMPLOYEES OF JAMES MADISON UNIVERSITY.

FORM 990, PART VI, LINE 11B - ORGANIZATION'S PROCESS TO REVIEW FORM 990

DRAFT OF TAX RETURN IS SENT TO THE BOARD FOR REVIEW PRIOR TO FILING.

FORM 990, PART VI, LINE 12C - ENFORCEMENT OF CONFLICTS POLICY

THE BOARD ACTIVELY REVIEWS AND MONITORS CONFLICT OF INTEREST POLICY.

FORM 990, PART VI, LINE 19 - GOVERNING DOCUMENTS DISCLOSURE EXPLANATION

DOCUMENTS AVAILABLE UPON REQUEST

Part XIII Supplemental Information *(continued)*

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	
2	Amounts included on line 1 but not on Form 990, Part VIII, line 12:				
a	Net unrealized gains (losses) on investments	2a			
b	Donated services and use of facilities	2b			
c	Recoveries of prior year grants	2c			
d	Other (Describe in Part XIII.)	2d			
e	Add lines **2a** through **2d**			2e	
3	Subtract line **2e** from line **1**			3	
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	

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	
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	
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	

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 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.)*		

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.)*		

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.)*	

Part X Other Liabilities.

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

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

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

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

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

- a ☐ Public exhibition
- b ☐ Scholarly research
- c ☐ Preservation for future generations
- d ☐ Loan or exchange program
- e ☐ Other .....

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

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

Part IV Escrow and Custodial Arrangements.

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

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

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

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

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

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

Part V Endowment Funds.

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

	(a) Current year	(b) Prior year	(c) Two years back	(d) Three years back	(e) Four years back
1a Beginning of year balance					
b Contributions					
c Net investment earnings, gains, and losses					
d Grants or scholarships					
e Other expenditures for facilities and programs					
f Administrative expenses					
g End of year balance					

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 ..... %
- c Term endowment ..... %

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

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

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

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

Part VI Land, Buildings, and Equipment.

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

Description of property	(a) Cost or other basis (investment)	(b) Cost or other basis (other)	(c) Accumulated depreciation	(d) Book value
1a Land				
b Buildings				
c Leasehold improvements				
d Equipment				
e Other		107,400	12,174	95,226
Total. Add lines 1a through 1e. *(Column (d) must equal Form 990, Part X, column (B), line 10c.)*				95,226

SCHEDULE D (Form 990)

Department of the Treasury
Internal Revenue Service

Supplemental Financial Statements

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

OMB No. 1545-0047

2022

Open to Public Inspection

Name of the organization

VIRGINIA CLEAN CITIES

Employer identification number

54-2059819

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

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

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

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

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

Part II Conservation Easements.

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

b Assets included in Form 990, Part X $

Name of organization
VIRGINIA CLEAN CITIES

Employer identification number
54-2059819

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

(a) No.	(b) Name, address, and ZIP + 4	(c) Total contributions	(d) Type of contribution
7	NATIONAL ENERGY TECHNOLOGY LABORATOR 626 COCHRANS MILL ROAD PITTSBURGH PA 15236	$ 113,375	Person [X] Payroll [ ] Noncash [ ] (Complete Part II for noncash contributions.)
8	TENNESSEE TECH UNIVERISTY PO BOX 5164 COOKEVILLE TN 38050	$ 127,969	Person [X] Payroll [ ] Noncash [ ] (Complete Part II for noncash contributions.)
		$	Person [ ] Payroll [ ] Noncash [ ] (Complete Part II for noncash contributions.)
		$	Person [ ] Payroll [ ] Noncash [ ] (Complete Part II for noncash contributions.)
		$	Person [ ] Payroll [ ] Noncash [ ] (Complete Part II for noncash contributions.)
		$	Person [ ] Payroll [ ] Noncash [ ] (Complete Part II for noncash contributions.)

Name of organization
VIRGINIA CLEAN CITIES

Employer identification number
54-2059819

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

(a) No.	(b) Name, address, and ZIP + 4	(c) Total contributions	(d) Type of contribution
1	ASEE 1818 N ST NW, STE 600 WASHINGTON DC 20036	$ 41,950	Person [X] Payroll [ ] Noncash [ ] (Complete Part II for noncash contributions.)
2	CENTER FOR SUSTAINABLE ENERGY 3980 SHERMAN ST STE 170 SAN DIEGO CA 92110	$ 5,137	Person [X] Payroll [ ] Noncash [ ] (Complete Part II for noncash contributions.)
3	CLEAN FUELS OHIO 3240 W. HENDERSON ROAD SUITE A COLUMBUS OH 43215	$ 48,725	Person [X] Payroll [ ] Noncash [ ] (Complete Part II for noncash contributions.)
4	DOMINION ENERGY 701 EAST CARY STREET RICHMOND VA 23219	$ 7,000	Person [X] Payroll [ ] Noncash [ ] (Complete Part II for noncash contributions.)
5	EAST TENNESSEE CLEAN FUELS 311 CONFERENCE CENTER BUILDING KNOXVILLE TN 37996	$ 16,881	Person [X] Payroll [ ] Noncash [ ] (Complete Part II for noncash contributions.)
6	ENERGY FOUNDATION 421 FAYETTESVILLE STREET SUITE 100 RALEIGH NC 27601	$ 30,000	Person [X] Payroll [ ] Noncash [ ] (Complete Part II for noncash contributions.)

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	509,444
2	Total expenses (must equal Part IX, column (A), line 25)	2	292,896
3	Revenue less expenses. Subtract line 2 from line 1	3	216,548
4	Net assets or fund balances at beginning of year (must equal Part X, line 32, column (A))	4	389,757
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 on Schedule O)	9	
10	Net assets or fund balances at end of year. Combine lines 3 through 9 (must equal Part X, line 32, column (B))	10	606,305

Part XII Financial Statements and Reporting

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

			Yes	No
1	Accounting method used to prepare the Form 990: ☐ Cash ☒ Accrual ☐ Other _____ If the organization changed its method of accounting from a prior year or checked "Other," explain on Schedule O.			
2a	Were the organization's financial statements compiled or reviewed by an independent accountant? If "Yes," check a box below to indicate whether the financial statements for the year were compiled or reviewed on a separate basis, consolidated basis, or both: ☐ Separate basis ☐ Consolidated basis ☐ Both consolidated and separate basis	2a		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: ☐ Separate basis ☐ Consolidated basis ☐ Both consolidated and separate basis	2b		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 on Schedule O.	2c		
3a	As a result of a federal award, was the organization required to undergo an audit or audits as set forth in the Uniform Guidance, 2 C.F.R. Part 200, Subpart F?	3a		X
b	If "Yes," did the organization undergo the required audit or audits? If the organization did not undergo the required audit or audits, explain why on Schedule O and describe any steps taken to undergo such audits	3b		

SCHEDULE A (Form 990)

Department of the Treasury
Internal Revenue Service

Public Charity Status and Public Support

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

Attach to Form 990 or Form 990-EZ.

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

OMB No. 1545-0047

2022

Open to Public Inspection

Name of the organization

VIRGINIA CLEAN CITIES

Employer identification number

54-2059819

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

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

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

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

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

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

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

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

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

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

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

10 ☒ An organization that normally receives (1) more than 33 1/3% of its support from contributions, membership fees, and gross receipts from activities related to its exempt functions, subject to certain exceptions; and (2) no more than 331/3% of its support from gross investment income and unrelated business taxable income (less section 511 tax) from businesses acquired by the organization after June 30, 1975. See **section 509(a)(2).** (Complete Part III.)

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

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

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

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

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

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

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

f Enter the number of supported organizations

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

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

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

Section A. Public Support

Calendar year (or fiscal year beginning in)	(a) 2018	(b) 2019	(c) 2020	(d) 2021	(e) 2022	(f) Total
1 Gifts, grants, contributions, and membership fees received. (Do not include any "unusual grants.")						
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						
5 The portion of total contributions by each person (other than a governmental unit or publicly supported organization) included on line 1 that exceeds 2% of the amount shown on line 11, column (f)						
6 **Public support.** Subtract line 5 from line 4						

Section B. Total Support

Calendar year (or fiscal year beginning in)	(a) 2018	(b) 2019	(c) 2020	(d) 2021	(e) 2022	(f) Total
7 Amounts from line 4						
8 Gross income from interest, dividends, payments received on securities loans, rents, royalties, and income from similar sources						
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.)						
11 **Total support.** Add lines 7 through 10						

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

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

Section C. Computation of Public Support Percentage

14 Public support percentage for 2022 (line 6, column (f) divided by line 11, column (f)) ... 14 %

15 Public support percentage from 2021 Schedule A, Part II, line 14 ... 15 %

16a **33 1/3% support test—2022.** If the organization did not check the box on line 13, and line 14 is 33 1/3% or more, check this box and **stop here.** The organization qualifies as a publicly supported organization ☐

b **33 1/3% support test—2021.** If the organization did not check a box on line 13 or 16a, and line 15 is 33 1/3% or more, check this box and **stop here.** The organization qualifies as a publicly supported organization ☐

17a **10%-facts-and-circumstances test—2022.** If the organization did not check a box on line 13, 16a, or 16b, and line 14 is 10% or more, and if the organization meets the facts-and-circumstances test, check this box and **stop here.** Explain in Part VI how the organization meets the facts-and-circumstances test. The organization qualifies as a publicly supported organization ☐

b **10%-facts-and-circumstances test—2021.** If the organization did not check a box on line 13, 16a, 16b, or 17a, and line 15 is 10% or more, and if the organization meets the facts-and-circumstances test, check this box and **stop here.** Explain in Part VI how the organization meets the facts-and-circumstances test. The organization qualifies as a publicly supported organization ☐

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

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

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

Section A. Public Support

Calendar year (or fiscal year beginning in)	(a) 2018	(b) 2019	(c) 2020	(d) 2021	(e) 2022	(f) Total
1 Gifts, grants, contributions, and membership fees received. (Do not include any "unusual grants.")	177,810	115,721	135,081	296,062	500,312	1,224,986
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	9,227	8,763	607	596	16,339	35,532
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	187,037	124,484	135,688	296,658	516,651	1,260,518
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.)						1,260,518

Section B. Total Support

Calendar year (or fiscal year beginning in)	(a) 2018	(b) 2019	(c) 2020	(d) 2021	(e) 2022	(f) Total
9 Amounts from line 6	187,037	124,484	135,688	296,658	516,651	1,260,518
10a Gross income from interest, dividends, payments received on securities loans, rents, royalties, and income from similar sources						
b Unrelated business taxable income (less section 511 taxes) from businesses acquired after June 30, 1975						
c Add lines 10a and 10b						
11 Net income from unrelated business activities not included on line 10b, whether or not the business is regularly carried on						
12 Other income. Do not include gain or loss from the sale of capital assets (Explain in Part VI.)						
13 **Total support.** (Add lines 9, 10c, 11, and 12.)	187,037	124,484	135,688	296,658	516,651	1,260,518

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

Section C. Computation of Public Support Percentage

15	Public support percentage for 2022 (line 8, column (f), divided by line 13, column (f))	15	100.00 %
16	Public support percentage from 2021 Schedule A, Part III, line 15	16	99.99 %

Section D. Computation of Investment Income Percentage

17	Investment income percentage for **2022** (line 10c, column (f), divided by line 13, column (f))	17	%
18	Investment income percentage from **2021** Schedule A, Part III, line 17	18	%

19a **33 1/3% support tests—2022.** 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—2021.** If the organization did not check a box on line 14 or line 19a, and line 16 is more than 33 1/3%, and line 18 is not more than 33 1/3%, check this box and **stop here.** The organization qualifies as a publicly supported organization ☐

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

Part IV Supporting Organizations

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

Section A. All Supporting Organizations

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

Part IV Supporting Organizations *(continued)*

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

Section B. Type I Supporting Organizations

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

Section C. Type II Supporting Organizations

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

Section D. All Type III Supporting Organizations

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

Section E. Type III Functionally Integrated Supporting Organizations

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

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

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

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

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

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

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

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

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

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

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

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

Section D – Distributions		Current Year
1 Amounts paid to supported organizations to accomplish exempt purposes	1	
2 Amounts paid to perform activity that directly furthers exempt purposes of supported organizations, in excess of income from activity	2	
3 Administrative expenses paid to accomplish exempt purposes of supported organizations	3	
4 Amounts paid to acquire exempt-use assets	4	
5 Qualified set-aside amounts (prior IRS approval required—*provide details in* ***Part VI***)	5	
6 Other distributions (*describe in* ***Part VI***). See instructions.	6	
7 **Total annual distributions.** Add lines 1 through 6.	7	
8 Distributions to attentive supported organizations to which the organization is responsive (*provide details in* ***Part VI***). See instructions.	8	
9 Distributable amount for 2022 from Section C, line 6	9	
10 Line 8 amount divided by line 9 amount	10	

Section E – Distribution Allocations (see instructions)	(i) Excess Distributions	(ii) Underdistributions Pre-2022	(iii) Distributable Amount for 2022
1 Distributable amount for 2022 from Section C, line 6			
2 Underdistributions, if any, for years prior to 2022 (reasonable cause required–*explain in* ***Part VI***). See instructions.			
3 Excess distributions carryover, if any, to 2022			
a From 2017			
b From 2018			
c From 2019			
d From 2020			
e From 2021			
f **Total** of lines 3a through 3e			
g Applied to underdistributions of prior years			
h Applied to 2022 distributable amount			
i Carryover from 2017 not applied (see instructions)			
j Remainder. Subtract lines 3g, 3h, and 3i from line 3f.			
4 Distributions for 2022 from Section D, line 7: $			
a Applied to underdistributions of prior years			
b Applied to 2022 distributable amount			
c Remainder. Subtract lines 4a and 4b from line 4.			
5 Remaining underdistributions for years prior to 2022, 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 2022. Subtract lines 3h and 4b from line 1. For result greater than zero, *explain in* ***Part VI.*** See instructions.			
7 **Excess distributions carryover to 2023.** Add lines 3j and 4c.			
8 Breakdown of line 7:			
a Excess from 2018			
b Excess from 2019			
c Excess from 2020			
d Excess from 2021			
e Excess from 2022			

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

Schedule B (Form 990)

Department of the Treasury
Internal Revenue Service

Schedule of Contributors

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

OMB No. 1545-0047

2022

Name of the organization

VIRGINIA CLEAN CITIES

Employer identification number

54-2059819

Organization type (check one):

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

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

General Rule

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

Special Rules

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

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

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

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

VA Asset Report
Form 990, Page 1

Asset	Description	Date In Service	Cost	Basis for Depr	VA Prior	VA Current	Federal Current	Difference Fed - VA
Other Depreciation:								
1	2023 CHEVY BOLT EUV	11/28/22	37,592	37,592	0	6,265	6,265	0
2	SHED	3/16/23	5,486	5,486	0	549	549	0
3	F150 LIGHTNING	4/18/23	64,322	64,322	0	5,360	5,360	0
	Total Other Depreciation		107,400	107,400	0	12,174	12,174	0
	Total ACRS and Other Depreciation		107,400	107,400	0	12,174	12,174	0
	Grand Totals		107,400	107,400	0	12,174	12,174	0
	Less: Dispositions		0	0	0	0	0	0
	Less: Start-up/Org Expense		0	0	0	0	0	0
	Net Grand Totals		107,400	107,400	0	12,174	12,174	0

01754 Virginia Clean Cities
54-2059819
FYE: 9/30/2023

02/03/2024 9:52 AM

Depreciation Adjustment Report

All Business Activities

Form	Unit	Asset	Description	Tax	AMT	AMT Adjustments/ Preferences

There are no assets that meet the criteria of this report

Asset	Description	Date In Service	Cost	Tax	AMT
Other Depreciation:					
1	2023 CHEVY BOLT EUV	11/28/22	37,592	7,519	0
2	SHED	3/16/23	5,486	1,097	0
3	F150 LIGHTNING	4/18/23	64,322	12,865	0
	Total Other Depreciation		107,400	21,481	0
	Total ACRS and Other Depreciation		107,400	21,481	0
	Grand Totals		107,400	21,481	0

Asset	Description	Date In Service	Cost	VA
Other Depreciation:				
1	2023 CHEVY BOLT EUV	11/28/22	37,592	7,519
2	SHED	3/16/23	5,486	1,097
3	F150 LIGHTNING	4/18/23	64,322	12,865
	Total Other Depreciation		107,400	21,481
	Total ACRS and Other Depreciation		107,400	21,481
	Grand Totals		107,400	21,481

Form **990**

Event Income and Deduction Worksheet

Description RALLY AT THE RACEWAY

2022

Name
VIRGINIA CLEAN CITIES

Taxpayer Identification Number
54-2059819

Use this worksheet to verify data entered for a specific activity on your form 990/990EZ

Income & Expense Summary:

1. Gross receipts or sales	1.	12,311
2. Advertising income	2.	
3. Circulation income	3.	
4. Other income	4.	
5. Returns and allowances	5.	
6. Contributions received	6.	
7. **Total revenue.** Add lines 1 through 6	7.	12,311
8. Cost of Goods Sold	8.	
9. Employment Expense	9.	
10. Fees for services	10.	
11. Indirect Expense	11.	
12. Depreciation Expense	12.	
13. Exempt Activity Expense	13.	
14. Fundraising Expense	14.	7,207
15. **Total expenses.** Add lines 8 through 14	15.	7,207
16. **Net Income/Loss.** Line 7 minus Line 15	16.	5,104

Expense Details - Cost of Goods Sold:

Beginning inventory	
Purchases	
Labor	
Section 263A costs	
Other costs	
Ending inventory	
Total Cost of Goods Sold	

Expense Details - Employment Expense:

Compensation of officers	
Other salaries and wages	
Pension plan contributions	
Other employee benefits	
Payroll taxes	
Total Employment Expense	

Expense Details - Fees for Services:

Management	
Legal	
Accounting	
Lobbying	
Professional fundraising	
Investment management	
Other	
Total Fees for Services	

Information is indicated for use on Form 990-T, Schedule A:

Schedule A, UBIT Activity Code _____ Seq # _____

- ☐ Part V, Debt Financing
- ☐ Part VI, Controlled Org Income
- ☐ Part VII, Investments for C(7)(9)(17)
- ☐ Part VIII, Exploited Activities
- ☐ Part IX, Advertising Income

Expense Details - Indirect Expense:

Advertising and promotion	
Office	
Printing/publication/postage	
Info technology/Maintenance	
Royalties & License Fees	
Occupancy/Real Estate Taxes	
Travel & Repairs	
Travel/entertainment (officials)	
Conferences/meetings	
Interest	
Insurance	
Total Indirect Expense	

Expense Details - Depreciation Expense:

On investment property	
On non-investment property	
Amortization	
Depletion	
Total Depreciation Expense	

Expense Details - Exempt Activity Expense:

Repairs and Maintenance	
Bad debts	
Taxes/licenses	
Charitable contributions	
Dividend recd deductions	
Readership costs	
Other expenses	
Total Exempt Activity Expense	

Expense Details - Fundraising Expense:

Cash prizes	
Non-cash prizes	
Rent and facility costs	
Food & beverages (Part II only)	
Entertainment (Part II only)	
Other direct expenses	7,207
Total Fundraising Expense	7,207

Allocation of Expense to Program Service Accomplishments:

First	
Second	
Third	
All other	

Form **990**

Two Year Comparison Report

For calendar year 2022, or tax year beginning 10/01/22 , ending 09/30/23

2021 & 2022

Name

VIRGINIA CLEAN CITIES

Taxpayer Identification Number

54-2059819

			2021	2022	Differences
Revenue	1. Contributions, gifts, grants	1.	47,552	55,108	7,556
	2. Membership dues and assessments	2.	81,839	60,810	-21,029
	3. Government contributions and grants	3.	166,671	384,394	217,723
	4. Program service revenue	4.			
	5. Investment income	5.	596	4,028	3,432
	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.		5,104	5,104
	9. Net income or (loss) from gaming	9.			
	10. Net gain or (loss) on sales of inventory	10.			
	11. Other revenue	11.			
	12. **Total revenue.** Add lines 1 through 11	12.	296,658	509,444	212,786
Expenses	13. Grants and similar amounts paid	13.			
	14. Benefits paid to or for members	14.			
	15. Compensation of officers, directors, trustees, etc.	15.			
	16. Salaries, other compensation, and employee benefits	16.	18,470		-18,470
	17. Professional fundraising fees	17.			
	18. Other professional fees	18.	600	650	50
	19. Occupancy, rent, utilities, and maintenance	19.	246		-246
	20. Depreciation and Depletion	20.		12,174	12,174
	21. Other expenses	21.	274,082	280,072	5,990
	22. **Total expenses.** Add lines 13 through 21	22.	293,398	292,896	-502
	23. **Excess or (Deficit).** Subtract line 22 from line 12	23.	3,260	216,548	213,288
Other Information	24. Total exempt revenue	24.	296,658	509,444	212,786
	25. Total unrelated revenue	25.			
	26. Total excludable revenue	26.	596	4,028	3,432
	27. Total assets	27.	538,189	715,924	177,735
	28. Total liabilities	28.	148,432	109,619	-38,813
	29. Retained earnings	29.	389,757	606,305	216,548
	30. Number of voting members of governing body	30.	17	18	
	31. Number of independent voting members of governing body	31.	17	18	
	32. Number of employees	32.	0	6	
	33. Number of volunteers	33.			

Form **990**

Tax Return History

2022

Name

VIRGINIA CLEAN CITIES

Employer Identification Number

54-2059819

	2018	2019	2020	2021	2022	2023
Contributions, gifts, grants	118,426	69,196	77,056	214,223	439,502	
Membership dues	59,384	46,525	58,025	81,839	60,810	
Program service revenue						
Capital gain or loss						
Investment income	27	8,513	607	596	4,028	
Fundraising revenue (income/loss)	2,455	-1,840	-108		5,104	
Gaming revenue (income/loss)						
Other revenue						
Total revenue	180,292	122,394	135,580	296,658	509,444	
Grants and similar amounts paid						
Benefits paid to or for members						
Compensation of officers, etc.						
Other compensation				18,470		
Professional fees	500	600	600	600	650	
Occupancy costs				246		
Depreciation and depletion					12,174	
Other expenses	156,283	120,100	165,560	274,082	280,072	
Total expenses	156,783	120,700	166,160	293,398	292,896	
Excess or (Deficit)	23,509	1,694	-30,580	3,260	216,548	
Total exempt revenue	180,292	122,394	135,580	296,658	509,444	
Total unrelated revenue						
Total excludable revenue	27	8,513	607	596	4,028	
Total Assets	431,334	464,946	428,976	538,189	715,924	
Total Liabilities	15,951	47,869	42,479	148,432	109,619	
Net Fund Balances	415,383	417,077	386,497	389,757	606,305	

Federal Statements

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

Description	Total Expenses	Program Service	Management & General	Fund Raising
MISCELLANEOUS	$ 265	$	$ 265	$
BANK SERVICE CHARGES	202	12	190	
TOTAL	$ 467	$ 12	$ 455	$ 0

Federal Statements

Schedule A, Part III, Line 1(e)

Description	Amount
MEMBERSHIP DUES	$ 60,810
STATE GRANTS	384,394
MISCELLANEOUS	6,383
PRIVATE GRANTS	36,000
CONSULTING PROJECTS	12,725
TOTAL	$ 500,312

Schedule A, Part III, Line 2(e)

Description	Amount
TAXABLE INTEREST ON SAVINGS AND TEMPORARY CASH INVESTMENTS	$ 4,028
RALLY AT THE RACEWAY	12,311
TOTAL	$ 16,339

Federal Statements

Cash - EOY

Code	Description	Amount
		$ 445,240
TOTAL		$ 445,240

Review Notes

Client Note

11/8/2021 8:16 AM [Brittany Ratliff]
QBO - Accrual Basis