

BASHAR & JOHNSON, P.C.  
4970 SW GRIFFITH DRIVE, SUITE 200  
BEAVERTON, OR 97005-2924  
(503) 643-4000

October 19, 2012

Young Men's Christian Association  
of Columbia-Willamette  
9500 SW Barbur Blvd. Suite #200  
Portland, OR 97219-5426

Dear Steven:

Your 2011 Federal Return of Organization Exempt from Income Tax will be electronically filed with the Internal Revenue Service upon receipt of a signed Form 8879-EO - IRS e-file Signature Authorization. No tax is payable with the filing of this return.

Please be sure to call us if you have any questions.

Sincerely,

  
ANWAR BASHAR, C.P.A.

**IRS e-file Signature Authorization  
for an Exempt Organization**

OMB No. 1545-1878

For calendar year 2011, or fiscal year beginning \_\_\_\_\_, 2011, and ending \_\_\_\_\_.

▶ Do not send to the IRS. Keep for your records.  
▶ See instructions.

**2011**

Department of the Treasury  
Internal Revenue Service

Name of exempt organization Young Men's Christian Association  
of Columbia-Willamette Employer identification number 93-0386981

Name and title of officer  
Steven D. Hunter VP & CFO

**Part I Type of Return and Return Information (Whole Dollars Only)**

Check the box for the return for which you are using this Form 8879-EO and enter the applicable amount, if any, from the return. If you check the box on line 1a, 2a, 3a, 4a, or 5a, below, and the amount on that line for the return being filed with this form was blank, then leave line 1b, 2b, 3b, 4b, or 5b, 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 1 line in Part I.

1a Form 990 check here . . . . .	<input checked="" type="checkbox"/>	b Total revenue, if any (Form 990, Part VIII, column (A), line 12) . . . . .	1b	<u>21,480,676.</u>
2a Form 990-EZ check here . . . . .	<input type="checkbox"/>	b Total revenue, if any (Form 990-EZ, line 9) . . . . .	2b	_____
3a Form 1120-POL check here . . . . .	<input type="checkbox"/>	b Total tax (Form 1120-POL, line 22) . . . . .	3b	_____
4a Form 990-PF check here . . . . .	<input type="checkbox"/>	b Tax based on investment income (Form 990-PF, Part VI, line 5) . . . . .	4b	_____
5a Form 8868 check here . . . . .	<input type="checkbox"/>	b Balance Due (Form 8868, Part I, line 3c or Part II, line 8c) . . . . .	5b	_____

**Part II Declaration and Signature Authorization of Officer**

Under penalties of perjury, I declare that I am an officer of the above organization and that I have examined a copy of the organization's 2011 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 organization's electronic return. I consent to allow my intermediate service provider, transmitter, or electronic return originator (ERO) to send the organization's 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 organization's 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 organization's electronic return and, if applicable, the organization's consent to electronic funds withdrawal.

**Officer's PIN: check one box only**

I authorize Bashar & Johnson, P.C. to enter my PIN 01045 as my signature  
ERO firm name Enter five numbers, but do not enter all zeros

on the organization's tax year 2011 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 of the organization, I will enter my PIN as my signature on the organization's tax year 2011 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.

Officer's signature [Signature] Date ▶ \_\_\_\_\_

**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 . . . . . 93359849701  
do not enter all zeros

I certify that the above numeric entry is my PIN, which is my signature on the 2011 electronically filed return for the organization 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 ▶ ANWAR BASHAR, C.P.A. Date ▶ \_\_\_\_\_

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

**Return of Organization Exempt From Income Tax**

**2011**

Under section 501(c), 527, or 4947(a)(1) of the Internal Revenue Code (except black lung benefit trust or private foundation)

Open to Public Inspection

Department of the Treasury  
Internal Revenue Service

The organization may have to use a copy of this return to satisfy state reporting requirements.

**A** For the 2011 calendar year, or tax year beginning 2011, and ending 2011

<b>B</b> Check if applicable: <input type="checkbox"/> Address change <input type="checkbox"/> Name change <input type="checkbox"/> Initial return <input type="checkbox"/> Terminated <input type="checkbox"/> Amended return <input type="checkbox"/> Application pending	<b>C</b> Young Men's Christian Association of Columbia-Willamette 9500 SW Barbur Blvd. #200 Portland, OR 97219-5426	<b>D</b> Employer identification number 93-0386981
		<b>E</b> Telephone number (503) 223-9622
<b>F</b> Name and address of principal officer: Same As C Above		<b>G</b> Gross receipts \$ 21,582,635.
<b>I</b> Tax-exempt status: <input checked="" type="checkbox"/> 501(c)(3) <input type="checkbox"/> 501(c) ( ) (insert no.) <input type="checkbox"/> 4947(a)(1) or <input type="checkbox"/> 527		<b>H(a)</b> Is this a group return for affiliates? <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No <b>H(b)</b> Are all affiliates included? <input type="checkbox"/> Yes <input type="checkbox"/> No If "No," attach a list. (see instructions)
<b>J</b> Website: <u>www.ymca-portland.org</u>		<b>H(c)</b> Group exemption number <u>          </u>
<b>K</b> Form of organization: <input checked="" type="checkbox"/> Corporation <input type="checkbox"/> Trust <input type="checkbox"/> Association <input type="checkbox"/> Other <u>          </u>		<b>L</b> Year of formation: <u>1933</u> <b>M</b> State of legal domicile: <u>OR</u>

**Part I Summary**

<b>Activities &amp; Governance</b>	<b>1</b> Briefly describe the organization's mission or most significant activities: <u>The mission guides us in all of the work we do. The children, families and older adults accessing services come from all socioeconomic backgrounds. We provide access to services for all - regardless of background or ability to pay, through scholarships and reduced fees. Last year</u>		
	<b>2</b> Check this box <input type="checkbox"/> if the organization discontinued its operations or disposed of more than 25% of its net assets.		
	<b>3</b> Number of voting members of the governing body (Part VI, line 1a).....	<b>3</b>	<b>34</b>
	<b>4</b> Number of independent voting members of the governing body (Part VI, line 1b).....	<b>4</b>	<b>34</b>
	<b>5</b> Total number of individuals employed in calendar year 2011 (Part V, line 2a).....	<b>5</b>	<b>1,367</b>
	<b>6</b> Total number of volunteers (estimate if necessary).....	<b>6</b>	<b>1,304</b>
	<b>7a</b> Total unrelated business revenue from Part VIII, column (C), line 12.....	<b>7a</b>	<b>0.</b>
<b>b</b> Net unrelated business taxable income from Form 990-T, line 34.....	<b>7b</b>	<b>0.</b>	
<b>Revenue</b>	<b>8</b> Contributions and grants (Part VIII, line 1h).....	<b>Prior Year</b>	<b>Current Year</b>
	<b>9</b> Program service revenue (Part VIII, line 2g).....	4,767,755.	4,778,151.
	<b>10</b> Investment income (Part VIII, column (A), lines 3, 4, and 7d).....	15,957,801.	16,035,442.
	<b>11</b> Other revenue (Part VIII, column (A), lines 5, 6d, 8c, 9c, 10c, and 11e).....	288,412.	-88,199.
	<b>12</b> Total revenue - add lines 8 through 11 (must equal Part VIII, column (A), line 12).....	850,277.	755,282.
<b>Expenses</b>	<b>13</b> Grants and similar amounts paid (Part IX, column (A), lines 1-3).....	21,864,245.	21,480,676.
	<b>14</b> Benefits paid to or for members (Part IX, column (A), line 4).....		
	<b>15</b> Salaries, other compensation, employee benefits (Part IX, column (A), lines 5-10).....		
	<b>16a</b> Professional fundraising fees (Part IX, column (A), line 11e).....	13,690,151.	13,456,507.
	<b>b</b> Total fundraising expenses (Part IX, column (D), line 25) <u>424,864.</u>		
	<b>17</b> Other expenses (Part IX, column (A), lines 11a-11d, 11f-24e).....		
	<b>18</b> Total expenses. Add lines 13-17 (must equal Part IX, column (A), line 25).....	8,768,509.	8,835,086.
<b>19</b> Revenue less expenses. Subtract line 18 from line 12.....	22,458,660.	22,291,593.	
<b>Net Assets or Fund Balances</b>	<b>20</b> Total assets (Part X, line 16).....	-594,415.	-810,917.
	<b>21</b> Total liabilities (Part X, line 26).....	<b>Beginning of Current Year</b>	<b>End of Year</b>
	<b>22</b> Net assets or fund balances. Subtract line 21 from line 20.....	19,189,209.	17,696,718.
		6,930,004.	6,248,430.
	12,259,205.	11,448,288.	

**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.

<b>Sign Here</b>	Signature of officer <u>Steven D. Hunter</u>	Date <u>1-19-12</u>		
	Type or print name and title VP & CFO			
<b>Paid Preparer Use Only</b>	Print/Type preparer's name ANWAR BASHAR, C.P.A.	Preparer's signature <u>ANWAR BASHAR</u>	Check <input type="checkbox"/> if self-employed	PTIN P00366402
	Firm's name Bashar & Johnson, P.C.	Firm's EIN 93-1017343		
	Firm's address 4970 SW Griffith Drive, Suite 200 Beaverton, OR 97005-2924	Phone no. (503) 643-4000		
	May the IRS discuss this return with the preparer shown above? (see instructions)..... <input checked="" type="checkbox"/> Yes <input type="checkbox"/> No			

If you are filing for an Additional (Not Automatic) 3-Month Extension, complete only Part II and check this box

Note. Only complete Part II if you have already been granted an automatic 3-month extension on a previously filed Form 8868.

If you are filing for an Automatic 3-Month Extension, complete only Part I (on page 1).

**Part I Additional (Not Automatic) 3-Month Extension of Time. Only file the original (no copies needed).**

Enter filer's identifying number, see instructions

Type or print  File by the extended due date for filing the return. See instructions.	Name of exempt organization or other filer, see instructions.	Employer identification number (EIN) or
	Young Men's Christian Association of Columbia-Willamette	<input checked="" type="checkbox"/> 93-0386981
	Number, street, and room or suite number, if a P.O. box, see instructions.	Social security number (SSN)
	Bashar & Johnson, P.C. 4970 SW Griffith Drive, Suite 200	<input type="checkbox"/>
City, town or post office, state, and ZIP code. For a foreign address, see instructions.		
Beaverton, OR 97005-2924		

Enter the Return code for the return that this application is for (file a separate application for each return) ..... 01

Application Is For	Return Code	Application Is For	Return Code
Form 990	01		
Form 990-BL	02	Form 1041-A	08
Form 990-EZ	01	Form 4720	09
Form 990-PF	04	Form 5227	10
Form 990-T (section 401(a) or 408(a) trust)	05	Form 6069	11
Form 990-T (trust other than above)	06	Form 8870	12

**STOP! Do not complete Part II if you were not already granted an automatic 3-month extension on a previously filed Form 8868.**

- The books are in care of Steven D. Hunter  
Telephone No. 503 223-9622 FAX No. \_\_\_\_\_
- If the organization does not have an office or place of business in the United States, check this box
- If this is for a Group Return, enter the organization's four digit Group Exemption Number (GEN).... \_\_\_\_\_. If this is for the whole group, check this box . If it is for part of the group, check this box  and attach a list with the names and EINs of all members the extension is for.

- I request an additional 3-month extension of time until 11/15, 2012.
- For calendar year 2011, or other tax year beginning \_\_\_\_\_, 20\_\_\_\_, and ending \_\_\_\_\_, 20\_\_\_\_.
- If the tax year entered in line 5 is for less than 12 months, check reason:  Initial return  Final return  Change in accounting period
- State in detail why you need the extension... TAXPAYER REQUESTS ADDITIONAL EXTENSION TO GATHER NECESSARY INFORMATION FROM THIRD PARTIES TO FILE AN ACCURATE RETURN.

8a If this application is for Form 990-BL, 990-PF, 990-T, 4720, or 6069, enter the tentative tax, less any nonrefundable credits. See instructions.....	8a \$	
b If this application is for Form 990-PF, 990-T, 4720, or 6069, enter any refundable credits and estimated tax payments made. Include any prior year overpayment allowed as a credit and any amount paid previously with Form 8868.....	8b \$	
c Balance due. Subtract line 8b from line 8a. Include your payment with this form, if required, by using EFTPS (Electronic Federal Tax Payment System). See instructions.....	8c \$	<u>NONE</u>

**Signature and Verification must be completed for Part II only.**

Under penalties of perjury, I declare that I have examined this form, including accompanying schedules and statements, and to the best of my knowledge and belief, it is true, correct, and complete, and that I am authorized to prepare this form.

Signature [Signature] Title CPA Date 7/26/12

Part III Statement of Program Service Accomplishments

Check if Schedule O contains a response to any question in this Part III [X]

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 [X] 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 [X] 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 and section 4947(a)(1) trusts 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 \$ 11,909,825. including grants of \$ [ ]) (Revenue \$ 13,806,236.)

See Schedule O

4b (Code: [ ]) (Expenses \$ 4,490,803. including grants of \$ [ ]) (Revenue \$ 3,678,033.)

Health & Wellness-promoting well-being through exercise and health lifestyles. Our health and wellness centers are for every individual and every level of fitness. Breaking the cycle of sedentary lifestyles and poor eating habits is critical to changing the health crisis in our country. More than 3,009 people received financial assistance to participate in our centers. Last year 32,757 kids, teens and adults participated in activities at our health and wellness locations, visiting more than 457,614 times. 87% of members feel the YMCA helps them lead a physically active lifestyle, 75% of members believe the YMCA offers them opportunities to participate more fully in the community and 64% of members feel the YMCA helps them to live their life based on Christian principles.

4c (Code: [ ]) (Expenses \$ 1,630,446. including grants of \$ [ ]) (Revenue \$ 1,300,338.)

Other program services include Teen Development and Youth Sports. The YMCA Teen Development program works with teens that demonstrate at-risk characteristics, including performing below school benchmarks and exhibit challenging classroom behavior, teen programs help them take personal responsibility for their actions. At the YMCA we provide supportive and respectful learning environments where we embrace developmental assets, which are the building blocks young people need to become healthy, caring, competent adults. Youth Sports programs provide recreation where competition is put in perspective. Activities encourage healthy competition, the value of participation, team building, positive self-image and mutual respect for others as well as family involvement. In 2011 over 7,377 kids played in our YMCA leagues and 805 youth received financial assistance.

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

(Expenses \$ 1,365,779. including grants of \$ [ ]) (Revenue \$ 1,544,746.)

4e Total program service expenses > 19,396,853.

**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.....	X	
2 Is the organization required to complete Schedule B, Schedule of Contributors (see instructions)? .....		X
3 Did the organization engage in direct or indirect political campaign activities on behalf of or in opposition to candidates for public office? If 'Yes,' complete Schedule C, Part I.....		X
4 <b>Section 501(c)(3) organizations.</b> 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.....		X
5 Is the organization a section 501(c)(4), 501(c)(5), or 501(c)(6) organization that receives membership dues, assessments, or similar amounts as defined in Revenue Procedure 98-19? If 'Yes,' complete Schedule C, Part III.....		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.....		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.....		X
8 Did the organization maintain collections of works of art, historical treasures, or other similar assets? If 'Yes,' complete Schedule D, Part III.....		X
9 Did the organization report an amount in Part X, line 21; 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.....		X
10 Did the organization, directly or through a related organization, hold assets in temporarily restricted endowments, permanent endowments, or quasi-endowments? If 'Yes,' complete Schedule D, Part V.....	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.....	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.....	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.....		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.....	X	
e Did the organization report an amount for other liabilities in Part X, line 25? If 'Yes,' complete Schedule D, Part X.....	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.....		X
12a Did the organization obtain separate, independent audited financial statements for the tax year? If 'Yes,' complete Schedule D, Parts XI, XII, and XIII.....	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, XII, and XIII is optional.....		X
13 Is the organization a school described in section 170(b)(1)(A)(ii)? If 'Yes,' complete Schedule E.....		X
14a Did the organization maintain an office, employees, or agents outside of the United States?.....		X
b Did the organization have aggregate revenues or expenses of more than \$10,000 from grantmaking, fundraising, business, investment, and program service activities outside the United States, or aggregate foreign investments valued at \$100,000 or more? If 'Yes,' complete Schedule F, Parts I and IV.....		X
15 Did the organization report on Part IX, column (A), line 3, more than \$5,000 of grants or assistance to any organization or entity located outside the United States? If 'Yes,' complete Schedule F, Parts II and IV.....		X
16 Did the organization report on Part IX, column (A), line 3, more than \$5,000 of aggregate grants or assistance to individuals located outside the United States? If 'Yes,' complete Schedule F, Parts III and IV.....		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).....		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.....		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.....		X
20 a Did the organization operate one or more hospital facilities? If 'Yes,' complete Schedule H.....		X
b If 'Yes' to line 20a, did the organization attach a copy of its audited financial statements to this return?.....		

**Part IV Checklist of Required Schedules (continued)**

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

BAA

Form 990 (2011)

**Part V Statements Regarding Other IRS Filings and Tax Compliance**

Check if Schedule O contains a response to any question in this Part V.

		Yes	No
1 a	Enter the number reported in Box 3 of Form 1096. Enter -0- if not applicable. <span style="float:right">1 a 52</span>		
b	Enter the number of Forms W-2G included in line 1a. Enter -0- if not applicable. <span style="float:right">1 b 0</span>		
c	Did the organization comply with backup withholding rules for reportable payments to vendors and reportable gaming (gambling) winnings to prize winners? <span style="float:right">1 c X</span>	X	
2 a	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. <span style="float:right">2 a 1,367</span>		
b	If at least one is reported on line 2a, did the organization file all required federal employment tax returns? <span style="float:right">2 b X</span>	X	
<b>Note.</b> If the sum of lines 1a and 2a is greater than 250, you may be required to e-file. (see instructions)			
3 a	Did the organization have unrelated business gross income of \$1,000 or more during the year? <span style="float:right">3 a X</span>		X
b	If 'Yes' has it filed a Form 990-T for this year? If 'No,' provide an explanation in Schedule O. <span style="float:right">3 b</span>		
4 a	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)? <span style="float:right">4 a X</span>		X
b	If 'Yes,' enter the name of the foreign country: See instructions for filing requirements for Form TD F 90-22.1, Report of Foreign Bank and Financial Accounts.		
5 a	Was the organization a party to a prohibited tax shelter transaction at any time during the tax year? <span style="float:right">5 a X</span>		X
b	Did any taxable party notify the organization that it was or is a party to a prohibited tax shelter transaction? <span style="float:right">5 b X</span>		X
c	If 'Yes,' to line 5a or 5b, did the organization file Form 8886-T? <span style="float:right">5 c</span>		
6 a	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? <span style="float:right">6 a X</span>		X
b	If 'Yes,' did the organization include with every solicitation an express statement that such contributions or gifts were not tax deductible? <span style="float:right">6 b</span>		
<b>7 Organizations that may receive deductible contributions under section 170(c).</b>			
a	Did the organization receive a payment in excess of \$75 made partly as a contribution and partly for goods and services provided to the payor? <span style="float:right">7 a X</span>		X
b	If 'Yes,' did the organization notify the donor of the value of the goods or services provided? <span style="float:right">7 b</span>		
c	Did the organization sell, exchange, or otherwise dispose of tangible personal property for which it was required to file Form 8282? <span style="float:right">7 c X</span>		X
d	If 'Yes,' indicate the number of Forms 8282 filed during the year. <span style="float:right">7 d</span>		
e	Did the organization receive any funds, directly or indirectly, to pay premiums on a personal benefit contract? <span style="float:right">7 e X</span>		X
f	Did the organization, during the year, pay premiums, directly or indirectly, on a personal benefit contract? <span style="float:right">7 f X</span>		X
g	If the organization received a contribution of qualified intellectual property, did the organization file Form 8899 as required? <span style="float:right">7 g</span>		
h	If the organization received a contribution of cars, boats, airplanes, or other vehicles, did the organization file a Form 1098-C? <span style="float:right">7 h</span>		
8	<b>Sponsoring organizations maintaining donor advised funds and section 509(a)(3) supporting organizations.</b> Did the supporting organization, or a donor advised fund maintained by a sponsoring organization, have excess business holdings at any time during the year? <span style="float:right">8 X</span>		X
<b>9 Sponsoring organizations maintaining donor advised funds.</b>			
a	Did the organization make any taxable distributions under section 4966? <span style="float:right">9 a</span>		
b	Did the organization make a distribution to a donor, donor advisor, or related person? <span style="float:right">9 b</span>		
<b>10 Section 501(c)(7) organizations. Enter:</b>			
a	Initiation fees and capital contributions included on Part VIII, line 12. <span style="float:right">10 a</span>		
b	Gross receipts, included on Form 990, Part VIII, line 12, for public use of club facilities. <span style="float:right">10 b</span>		
<b>11 Section 501(c)(12) organizations. Enter:</b>			
a	Gross income from members or shareholders. <span style="float:right">11 a</span>		
b	Gross income from other sources (Do not net amounts due or paid to other sources against amounts due or received from them.) <span style="float:right">11 b</span>		
12 a	<b>Section 4947(a)(1) non-exempt charitable trusts.</b> Is the organization filing Form 990 in lieu of Form 1041? <span style="float:right">12 a</span>		
b	If 'Yes,' enter the amount of tax-exempt interest received or accrued during the year. <span style="float:right">12 b</span>		
<b>13 Section 501(c)(29) qualified nonprofit health insurance issuers.</b>			
a	Is the organization licensed to issue qualified health plans in more than one state? <span style="float:right">13 a</span>		
<b>Note.</b> See the instructions for additional information the organization must report on Schedule O.			
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. <span style="float:right">13 b</span>		
c	Enter the amount of reserves on hand. <span style="float:right">13 c</span>		
14 a	Did the organization receive any payments for indoor tanning services during the tax year? <span style="float:right">14 a X</span>		X
b	If 'Yes,' has it filed a Form 720 to report these payments? If 'No,' provide an explanation in Schedule O. <span style="float:right">14 b</span>		

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

Check if Schedule O contains a response to any question in this Part VI.  X

**Section A. Governing Body and Management**

		Yes	No
<b>1a</b> Enter the number of voting members of the governing body at the end of the tax year . . . . .	<b>1a</b> 34		
If there are material differences in voting rights among members of the governing body, or if the governing body delegated broad authority to an executive committee or similar committee, explain in Schedule O.			
<b>b</b> Enter the number of voting members included in line 1a, above, who are independent. . . . .	<b>1b</b> 34		
<b>2</b> 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? . . . . .	<b>2</b>		X
<b>3</b> Did the organization delegate control over management duties customarily performed by or under the direct supervision of officers, directors or trustees, or key employees to a management company or other person? . . . . .	<b>3</b>		X
<b>4</b> Did the organization make any significant changes to its governing documents since the prior Form 990 was filed? . . . . .	<b>4</b>		X
<b>5</b> Did the organization become aware during the year of a significant diversion of the organization's assets? . . . . .	<b>5</b>		X
<b>6</b> Did the organization have members or stockholders? . . . . .	<b>6</b>		X
<b>7a</b> 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? . . . See Schedule O . . . . .	<b>7a</b>	X	
<b>b</b> Are any governance decisions of the organization reserved to (or subject to approval by) members, stockholders, or other persons other than the governing body? . . . . . See Sch. O	<b>7b</b>	X	
<b>8</b> Did the organization contemporaneously document the meetings held or written actions undertaken during the year by the following:			
<b>a</b> The governing body? . . . . .	<b>8a</b>	X	
<b>b</b> Each committee with authority to act on behalf of the governing body? . . . . .	<b>8b</b>	X	
<b>9</b> Is there any officer, director or trustee, or key employee listed in Part VII, Section A, who cannot be reached at the organization's mailing address? If 'Yes,' provide the names and addresses in Schedule O . . . . .	<b>9</b>		X

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

	Yes	No
<b>10a</b> Did the organization have local chapters, branches, or affiliates? . . . . .	<b>10a</b> X	
<b>b</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? . . . . .	<b>10b</b> X	
<b>11a</b> Has the organization provided a complete copy of this Form 990 to all members of its governing body before filing the form? . . . . .	<b>11a</b> X	
<b>b</b> Describe in Schedule O the process, if any, used by the organization to review this Form 990. See Schedule O		
<b>12a</b> Did the organization have a written conflict of interest policy? If 'No,' go to line 13. . . . .	<b>12a</b> X	
<b>b</b> Were officers, directors or trustees, and key employees required to disclose annually interests that could give rise to conflicts? . . . . .	<b>12b</b> X	
<b>c</b> Did the organization regularly and consistently monitor and enforce compliance with the policy? If 'Yes,' describe in Schedule O how this is done. . . . See Schedule O . . . . .	<b>12c</b> X	
<b>13</b> Did the organization have a written whistleblower policy? . . . . .	<b>13</b> X	
<b>14</b> Did the organization have a written document retention and destruction policy? . . . . .	<b>14</b> X	
<b>15</b> 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?		
<b>a</b> The organization's CEO, Executive Director, or top management official. . . . .	<b>15a</b> X	
<b>b</b> Other officers of key employees of the organization . . . See Schedule O . . . . .	<b>15b</b> X	
If 'Yes' to line 15a or 15b, describe the process in Schedule O. (See instructions.)		
<b>16a</b> Did the organization invest in, contribute assets to, or participate in a joint venture or similar arrangement with a taxable entity during the year? . . . . .	<b>16a</b>	X
<b>b</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 taken steps to safeguard the organization's exempt status with respect to such arrangements? . . . . .	<b>16b</b>	

**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 (or 1024 if applicable), 990, and 990-T (501(c)(3)s only) available for public inspection. Indicate how you make these available. Check all that apply.  
 Own website     Another's website     Upon request
- 19** Describe in Schedule O whether (and if so, how) the organization makes its governing documents, conflict of interest policy, and financial statements available to the public during the tax year. See Schedule O
- 20** State the name, physical address, and telephone number of the person who possesses the books and records of the organization:  
 ▶ Steven D. Hunter 9500 SW Barbur Blvd., #200 Portland OR 97219-5426 503 223-9622

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

Check if Schedule O contains a response to any question in this Part VII

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

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

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

List persons in the following order: individual trustees or directors; institutional trustees; officers; key employees; highest compensated employees; and former such persons.

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

(A) Name and title	(B) Average hours per week (describe hours for related organizations in Schedule O)	(C) Position (do not check more than one box, unless person is both an officer and a director/trustee)						(D) Reportable compensation from the organization (W-2/1099-MISC)	(E) Reportable compensation from related organizations (W-2/1099-MISC)	(F) Estimated amount of other compensation from the organization and related organizations
		Individual trustee or director	Institutional trustee	Officer	Key employee	Highest compensated employee	Former			
(1) Ruth Bennett Trustee	0.5	X					0.	0.	0.	
(2) Bill Blackburn Trustee	0.3	X					0.	0.	0.	
(3) Jonathan Cotton Trustee	0.3	X					0.	0.	0.	
(4) Craig Christenson Trustee	0.3	X					0.	0.	0.	
(5) Dayna Christian Trustee	0.3	X					0.	0.	0.	
(6) Robert Countryman Trustee	0.5	X					0.	0.	0.	
(7) Chuck Ferguson Trustee	0.3	X					0.	0.	0.	
(8) Neil Fernando Trustee	0.3	X					0.	0.	0.	
(9) Gary Brashear Trustee	0.3	X					0.	0.	0.	
(10) Mark Burris Trustee	0.3	X					0.	0.	0.	
(11) Dave Hewett Trustee	0.5	X					0.	0.	0.	
(12) Craig Johnston Trustee	0.5	X					0.	0.	0.	
(13) Keith Mays Trustee	0.3	X					0.	0.	0.	
(14) Neil Nedelisky Trustee	0.3	X					0.	0.	0.	

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

(A) Name and title	(B) Average hours per week (describe hours for related organizations in Sch O)	(C) Position (do not check more than one box, unless person is both an officer and a director/trustee)					(D) Reportable compensation from the organization (W-2/1099-MISC)	(E) Reportable compensation from related organizations (W-2/1099-MISC)	(F) Estimated amount of other compensation from the organization and related organizations
		Individual trustee or director	Institutional trustee	Officer	Key employee	Highest compensated employee			
(15) Jin Park Trustee/Chairman	1	X		X			0.	0.	0.
(16) Chris Rogers Trustee	0.3	X					0.	0.	0.
(17) Eric Sale Trustee	0.3	X					0.	0.	0.
(18) Tom Wenrich Trustee	0.5	X					0.	0.	0.
(19) Jeff Spere Trustee	0.3	X					0.	0.	0.
(20) William Hebert Trustee	1	X					0.	0.	0.
(21) Dick Wingard Trustee/Treas.	0.5	X		X			0.	0.	0.
(22) Carol G. Terrell Trustee	0.5	X					0.	0.	0.
(23) Bob Tomeoni Trustee	0.3	X					0.	0.	0.
(24) Nick Veroske Trustee	0.3	X					0.	0.	0.
(25) Eugene Wallace Trustee	1	X					0.	0.	0.
<b>1b Sub-total</b> .....							0.	0.	0.
<b>c Total from continuation sheets to Part VII, Section A</b> .....							292,231.	0.	23,885.
<b>d Total (add lines 1b and 1c)</b> .....							292,231.	0.	23,885.

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 ▶ 2

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

**Section B. Independent Contractors**

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

(A) Name and business address	(B) Description of services	(C) Compensation

2 Total number of independent contractors (including but not limited to those listed above) who received more than \$100,000 in compensation from the organization ▶ 0



**Part VIII Statement of Revenue**

			(A) Total revenue	(B) Related or exempt function revenue	(C) Unrelated business revenue	(D) Revenue excluded from tax under sections 512, 513, or 514	
CONTRIBUTIONS, GIFTS, GRANTS AND OTHER SIMILAR AMOUNTS	1a Federated campaigns.....	1a					
	b Membership dues.....	1b	2,805,947.				
	c Fundraising events.....	1c					
	d Related organizations.....	1d					
	e Government grants (contributions) ...	1e	598,652.				
	f All other contributions, gifts, grants, and similar amounts not included above ...	1f	1,373,552.				
	g Noncash contributions included in lns 1a-1f: \$						
	<b>h Total.</b> Add lines 1a-1f.....			4,778,151.			
PROGRAM SERVICE REVENUE			Business Code				
	2a Child day care services	624410	13,188,174.	13,188,174.			
	b Health & Wellness center	713940	1,824,685.	1,824,685.			
	c Year-round res. camping	713990	787,790.	787,790.			
	d Other prog. svce revenue		234,793.	234,793.			
	e						
	f All other program service revenue...						
<b>g Total.</b> Add lines 2a-2f.....			16,035,442.				
OTHER REVENUE	3 Investment income (including dividends, interest and other similar amounts).....		13,760.	13,760.			
	4 Income from investment of tax-exempt bond proceeds.						
	5 Royalties.....						
	6a Gross rents.....	(i) Real	(ii) Personal				
		554,479.					
		b Less: rental expenses.					
		c Rental income or (loss) ...	554,479.				
	d Net rental income or (loss).....			554,479.		554,479.	
	7a Gross amount from sales of assets other than inventory..	(i) Securities	(ii) Other				
		b Less: cost or other basis and sales expenses.....		101,959.			
		c Gain or (loss).....		-101,959.			
	d Net gain or (loss).....			-101,959.	-101,959.		
	8a Gross income from fundraising events (not including \$ _____ of contributions reported on line 1c). See Part IV, line 18.....	a					
	b Less: direct expenses.....	b					
c Net income or (loss) from fundraising events.....							
9a Gross income from gaming activities. See Part IV, line 19.....	a						
b Less: direct expenses.....	b						
c Net income or (loss) from gaming activities.....							
10a Gross sales of inventory, less returns and allowances.....	a						
b Less: cost of goods sold.....	b						
c Net income or (loss) from sales of inventory.....							
Miscellaneous Revenue		Business Code					
11a Misc. Other Revenue/Fees			107,360.	107,360.			
b Sales of Merchandise			93,443.			93,443.	
c							
d All other revenue.....							
<b>e Total.</b> Add lines 11a-11d.....			200,803.				
<b>12 Total revenue.</b> See instructions.....			21,480,676.	16,054,603.	0.	647,922.	

**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) but are not required to complete columns (B), (C), and (D).

Check if Schedule O contains a response to any question in this Part IX

<i>Do not include amounts reported on lines 6b, 7b, 8b, 9b, and 10b of Part VIII.</i>	(A) Total expenses	(B) Program service expenses	(C) Management and general expenses	(D) Fundraising expenses
1 Grants and other assistance to governments and organizations in the United States. See Part IV, line 21.				
2 Grants and other assistance to individuals in the United States. See Part IV, line 22.				
3 Grants and other assistance to governments, organizations, and individuals outside the United States. See Part IV, lines 15 and 16.				
4 Benefits paid to or for members.				
5 Compensation of current officers, directors, trustees, and key employees.	298,558.	0.	298,558.	0.
6 Compensation not included above, to disqualified persons (as defined under section 4958(f)(1)) and persons described in section 4958(c)(3)(B).	0.	0.	0.	0.
7 Other salaries and wages.	10,756,569.	9,714,029.	768,311.	274,229.
8 Pension plan accruals and contributions (include section 401(k) and section 403(b) employer contributions).	1,217,852.	1,039,065.	141,599.	37,188.
9 Other employee benefits.				
10 Payroll taxes.	1,183,528.	1,049,405.	102,119.	32,004.
11 Fees for services (non-employees):				
a Management.				
b Legal.	25,083.	13,471.	11,612.	
c Accounting.	24,839.		24,839.	
d Lobbying.				
e Professional fundraising services. See Part IV, line 17.				
f Investment management fees.				
g Other.	677,284.	523,658.	150,182.	3,444.
12 Advertising and promotion.	156,443.	124,628.	6,460.	25,355.
13 Office expenses.	1,542,950.	1,500,817.	35,366.	6,767.
14 Information technology.	133,743.	133,743.		
15 Royalties.				
16 Occupancy.	3,219,820.	3,131,015.	88,805.	
17 Travel.	295,602.	257,722.	21,830.	16,050.
18 Payments of travel or entertainment expenses for any federal, state, or local public officials.				
19 Conferences, conventions, and meetings.	85,735.	60,052.	17,087.	8,596.
20 Interest.	390,222.	245,670.	144,480.	72.
21 Payments to affiliates.				
22 Depreciation, depletion, and amortization.	903,751.	868,435.	35,316.	
23 Insurance.				
24 Other expenses. Itemize expenses not covered above (List miscellaneous expenses in line 24e. If line 24e amount exceeds 10% of line 25, column (A) amount, list line 24e expenses on Schedule O.)				
a <u>Legal Settlement</u>	500,000.		500,000.	
b <u>Telephone</u>	253,211.	223,808.	25,629.	3,774.
c <u>National Dues</u>	223,859.	213,330.	8,645.	1,884.
d <u>Equip Repairs &amp; Maintenance</u>	199,011.	161,141.	34,893.	2,977.
e All other expenses.	203,533.	136,864.	54,145.	12,524.
25 <b>Total functional expenses.</b> Add lines 1 through 24e.	22,291,593.	19,396,853.	2,469,876.	424,864.
26 <b>Joint costs.</b> Complete this line only if the organization reported in column (B) joint costs from a combined educational campaign and fundraising solicitation. Check here <input type="checkbox"/> if following SOP 98-2 (ASC 958-720)				

**Part X Balance Sheet**

		(A) Beginning of year		(B) End of year	
ASSETS	1	Cash — non-interest-bearing	214,322.	1	538,046.
	2	Savings and temporary cash investments		2	
	3	Pledges and grants receivable, net	192,015.	3	504,261.
	4	Accounts receivable, net	327,797.	4	316,032.
	5	Receivables from current and former officers, directors, trustees, key employees, and highest compensated employees. Complete Part II of Schedule L		5	
	6	Receivables from other disqualified persons (as defined under section 4958(f)(1)), persons described in section 4958(c)(3)(B), and contributing employers and sponsoring organizations of section 501(c)(9) voluntary employees' beneficiary organizations (see instructions)		6	
	7	Notes and loans receivable, net		7	
	8	Inventories for sale or use	27,831.	8	34,985.
	9	Prepaid expenses and deferred charges	95,307.	9	96,734.
	10a	Land, buildings, and equipment: cost or other basis. Complete Part VI of Schedule D	10a 20,100,966.		
	b	Less: accumulated depreciation	10b 10,367,360.	10c	9,733,606.
	11	Investments — publicly traded securities		11	
	12	Investments — other securities. See Part IV, line 11	6,092,298.	12	4,468,617.
	13	Investments — program-related. See Part IV, line 11		13	
	14	Intangible assets		14	
	15	Other assets. See Part IV, line 11	1,773,241.	15	2,004,437.
16	<b>Total assets.</b> Add lines 1 through 15 (must equal line 34)	19,189,209.	16	17,696,718.	
LIABILITIES	17	Accounts payable and accrued expenses	1,503,968.	17	1,140,791.
	18	Grants payable		18	
	19	Deferred revenue	594,261.	19	584,670.
	20	Tax-exempt bond liabilities	2,745,000.	20	2,595,000.
	21	Escrow or custodial account liability. Complete Part IV of Schedule D		21	
	22	Payables to current and former officers, directors, trustees, key employees, highest compensated employees, and disqualified persons. Complete Part II of Schedule L		22	
	23	Secured mortgages and notes payable to unrelated third parties	970,881.	23	961,767.
	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	1,115,894.	25	966,202.
	26	<b>Total liabilities.</b> Add lines 17 through 25	6,930,004.	26	6,248,430.
NET ASSETS OR FUND BALANCES	Organizations that follow SFAS 117, check here <input checked="" type="checkbox"/> and complete lines 27 through 29 and lines 33 and 34.				
	27	Unrestricted net assets	9,352,869.	27	8,353,593.
	28	Temporarily restricted net assets	2,550,336.	28	2,738,695.
	29	Permanently restricted net assets	356,000.	29	356,000.
	Organizations that do not follow SFAS 117, check here <input type="checkbox"/> and complete lines 30 through 34.				
	30	Capital stock or trust principal, or current funds		30	
	31	Paid-in or capital surplus, or land, building, or equipment fund		31	
	32	Retained earnings, endowment, accumulated income, or other funds		32	
33	<b>Total assets or fund balances.</b>	12,259,205.	33	11,448,288.	
34	<b>Total liabilities and net assets/fund balances.</b>	19,189,209.	34	17,696,718.	

**Part XI Reconciliation of Net Assets**

Check if Schedule O contains a response to any question in this Part XI

1	Total revenue (must equal Part VIII, column (A), line 12)	1	21,480,676.
2	Total expenses (must equal Part IX, column (A), line 25)	2	22,291,593.
3	Revenue less expenses. Subtract line 2 from line 1	3	-810,917.
4	Net assets or fund balances at beginning of year (must equal Part X, line 33, column (A))	4	12,259,205.
5	Other changes in net assets or fund balances (explain in Schedule O)	5	0.
6	Net assets or fund balances at end of year. Combine lines 3, 4, and 5 (must equal Part X, line 33, column (B))	6	11,448,288.

**Part XII Financial Statements and Reporting**

Check if Schedule O contains a response to any question in this Part XII

	Yes	No
1 Accounting method used to prepare the Form 990: <input type="checkbox"/> Cash <input checked="" type="checkbox"/> Accrual <input type="checkbox"/> Other _____ If the organization changed its method of accounting from a prior year or checked 'Other,' explain in Schedule O.		
2a Were the organization's financial statements compiled or reviewed by an independent accountant?		X
b Were the organization's financial statements audited by an independent accountant?	X	
c If 'Yes' to line 2a or 2b, does the organization have a committee that assumes responsibility for oversight of the audit, review, or compilation of its financial statements and selection of an independent accountant? If the organization changed either its oversight process or selection process during the tax year, explain in Schedule O.	X	
d If 'Yes' to line 2a or 2b, check a box below to indicate whether the financial statements for the year were issued on a separate basis, consolidated basis, or both: <input checked="" type="checkbox"/> Separate basis <input type="checkbox"/> Consolidated basis <input type="checkbox"/> Both consolidated and separate basis		
3a As a result of a federal award, was the organization required to undergo an audit or audits as set forth in the Single Audit Act and OMB Circular A-133?		X
b If 'Yes,' did the organization undergo the required audit or audits? If the organization did not undergo the required audit or audits, explain why in Schedule O and describe any steps taken to undergo such audits.		

BAA

Form 990 (2011)

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

**Public Charity Status and Public Support**

OMB No. 1545-0047

**2011**

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

Open to Public Inspection

Department of the Treasury  
Internal Revenue Service

▶ Attach to Form 990 or Form 990-EZ. ▶ See separate instructions.

Name of the organization **Young Men's Christian Association of Columbia-Willamette** Employer identification number **93-0386981**

**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 11, 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.)
- 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 organization that normally receives: (1) more than 33-1/3% of its support from contributions, membership fees, and gross receipts from activities related to its exempt functions – subject to certain exceptions, and (2) no more than 33-1/3% of its support from gross investment income and unrelated business taxable income (less section 511 tax) from businesses acquired by the organization after June 30, 1975. See section 509(a)(2). (Complete Part III.)
- 10  An organization organized and operated exclusively to test for public safety. See section 509(a)(4).
- 11  An organization organized and operated exclusively for the benefit of, to perform the functions of, or 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 that describes the type of supporting organization and complete lines 11e through 11h.
  - a  Type I      b  Type II      c  Type III – Functionally integrated      d  Type III – Other
- e  By checking this box, I certify that the organization is not controlled directly or indirectly by one or more disqualified persons other than foundation managers and other than one or more publicly supported organizations described in section 509(a)(1) or section 509(a)(2).
- f If the organization received a written determination from the IRS that is a Type I, Type II or Type III supporting organization, check this box.
- g Since August 17, 2006, has the organization accepted any gift or contribution from any of the following persons?

- (i) A person who directly or indirectly controls, either alone or together with persons described in (ii) and (iii) below, the governing body of the supported organization? .....
- (ii) A family member of a person described in (i) above? .....
- (iii) A 35% controlled entity of a person described in (i) or (ii) above? .....

	Yes	No
<b>11 g (i)</b>		
<b>11 g (ii)</b>		
<b>11 g (iii)</b>		

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

(i) Name of supported organization	(ii) EIN	(iii) Type of organization (described on lines 1-9 above or IRC section (see instructions))	(iv) Is the organization in column (i) listed in your governing document?		(v) Did you notify the organization in column (i) of your support?		(vi) Is the organization in column (i) organized in the U.S.?		(vii) Amount of support
			Yes	No	Yes	No	Yes	No	
(A)									
(B)									
(C)									
(D)									
(E)									
<b>Total</b>									

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

Schedule A (Form 990 or 990-EZ) 2011

**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) 2007	(b) 2008	(c) 2009	(d) 2010	(e) 2011	(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 <b>Total.</b> 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 <b>Public support.</b> Subtract line 5 from line 4. . . . .						

**Section B. Total Support**

Calendar year (or fiscal year beginning in) ▶	(a) 2007	(b) 2008	(c) 2009	(d) 2010	(e) 2011	(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 IV.) . . . . .						
11 <b>Total support.</b> Add lines 7 through 10. . . . .						
12 Gross receipts from related activities, etc (see instructions) . . . . .					12	
13 <b>First five years.</b> If the Form 990 is for the organization's first, second, third, fourth, or fifth tax year as a section 501(c)(3) organization, check this box and <b>stop here.</b> . . . . . ▶ <input type="checkbox"/>						

**Section C. Computation of Public Support Percentage**

14 Public support percentage for 2011 (line 6, column (f) divided by line 11, column (f)). . . . .	14	%
15 Public support percentage from 2010 Schedule A, Part II, line 14. . . . .	15	%
16a <b>33-1/3% support test – 2011.</b> If the organization did not check the box on line 13, and the line 14 is 33-1/3% or more, check this box and <b>stop here.</b> The organization qualifies as a publicly supported organization. . . . . ▶ <input type="checkbox"/>		
b <b>33-1/3% support test – 2010.</b> If the organization did not check a box on line 13 or 16a, and line 15 is 33-1/3% or more, check this box and <b>stop here.</b> The organization qualifies as a publicly supported organization. . . . . ▶ <input type="checkbox"/>		
17a <b>10%-facts-and-circumstances test – 2011.</b> If the organization did not check a box on line 13, 16a, or 16b, and line 14 is 10% or more, and if the organization meets the 'facts-and-circumstances' test, check this box and <b>stop here.</b> Explain in Part IV how the organization meets the 'facts-and-circumstances' test. The organization qualifies as a publicly supported organization. . . . . ▶ <input type="checkbox"/>		
b <b>10%-facts-and-circumstances test – 2010.</b> If the organization did not check a box on line 13, 16a, 16b, or 17a, and line 15 is 10% or more, and if the organization meets the 'facts-and-circumstances' test, check this box and <b>stop here.</b> Explain in Part IV how the organization meets the 'facts-and-circumstances' test. The organization qualifies as a publicly supported organization. . . . . ▶ <input type="checkbox"/>		
18 <b>Private foundation.</b> If the organization did not check a box on line 13, 16a, 16b, 17a, or 17b, check this box and see instructions. . . . . ▶ <input type="checkbox"/>		

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

(Complete only if you checked the box on line 9 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 yr beginning in) ▶	(a) 2007	(b) 2008	(c) 2009	(d) 2010	(e) 2011	(f) Total
1 Gifts, grants, contributions and membership fees received. (Do not include any 'unusual grants'.)	8,369,082.	7,030,079.	5,812,229.	4,767,755.	4,778,151.	30,757,296.
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.	1,930,441.0.	1,640,382.3.	1,669,924.3.	1,680,807.8.	1,668,876.5.	85,904,319.
3 Gross receipts from activities that are not an unrelated trade or business under section 513.						0.
4 Tax revenues levied for the organization's benefit and either paid to or expended on its behalf.						0.
5 The value of services or facilities furnished by a governmental unit to the organization without charge.						0.
6 <b>Total.</b> Add lines 1 through 5.	27673492.	23433902.	22511472.	21575833.	21466916.	116661615.
7a Amounts included on lines 1, 2, and 3 received from disqualified persons.	0.	0.	0.	0.	0.	0.
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.	0.	0.	0.	0.	0.	0.
c Add lines 7a and 7b.	0.	0.	0.	0.	0.	0.
8 <b>Public support</b> (Subtract line 7c from line 6.)						116661615.

**Section B. Total Support**

Calendar year (or fiscal yr beginning in) ▶	(a) 2007	(b) 2008	(c) 2009	(d) 2010	(e) 2011	(f) Total
9 Amounts from line 6.	27673492.	23433902.	22511472.	21575833.	21466916.	116661615.
10a Gross income from interest, dividends, payments received on securities loans, rents, royalties and income from similar sources.	379,523.	-91,182.	538,530.	288,412.	13,760.	1,129,043.
b Unrelated business taxable income (less section 511 taxes) from businesses acquired after June 30, 1975.						0.
c Add lines 10a and 10b.	379,523.	-91,182.	538,530.	288,412.	13,760.	1,129,043.
11 Net income from unrelated business activities not included in line 10b, whether or not the business is regularly carried on.						0.
12 Other income. Do not include gain or loss from the sale of capital assets (Explain in Part IV.)						0.
13 <b>Total support.</b> (Add lines 9, 10c, 11, and 12.)	28053015.	23342720.	23050002.	21864245.	21480676.	117790658.

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

**Section C. Computation of Public Support Percentage**

15 Public support percentage for 2011 (line 8, column (f) divided by line 13, column (f)).	15	99.04 %
16 Public support percentage from 2010 Schedule A, Part III, line 15.	16	98.97 %

**Section D. Computation of Investment Income Percentage**

17 Investment income percentage for 2011 (line 10c, column (f) divided by line 13, column (f)).	17	0.96 %
18 Investment income percentage from 2010 Schedule A, Part III, line 17.	18	1.03 %

19a **33-1/3% support tests – 2011.** 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 – 2010.** 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.



SCHEDULE D (Form 990)

Department of the Treasury Internal Revenue Service

Supplemental Financial Statements

Complete if the organization answered 'Yes,' to Form 990, Part IV, lines 6, 7, 8, 9, 10, 11a, 11b, 11c, 11d, 11e, 11f, 12a, or 12b. Attach to Form 990. See separate instructions.

OMB No. 1545-0047

2011

Open to Public Inspection

Name of the organization

Young Men's Christian Association of Columbia-Willamette

Employer identification number

93-0386981

Part I Organizations Maintaining Donor Advised Funds or Other Similar Funds or Accounts. Complete if the organization answered 'Yes' to Form 990, Part IV, line 6.

Table with 2 columns: (a) Donor advised funds, (b) Funds and other accounts. Rows include: 1 Total number at end of year, 2 Aggregate contributions to (during year), 3 Aggregate grants from (during year), 4 Aggregate value at end of year, 5 Did the organization inform all donors... Yes/No, 6 Did the organization inform all grantees... Yes/No.

Part II Conservation Easements. Complete if the organization answered 'Yes' to Form 990, Part IV, line 7.

Form for Conservation Easements. Includes checkboxes for purposes (land for public use, natural habitat, open space, historically important land area, certified historic structure), a table for 'Held at the End of the Tax Year' (rows 2a-2d), and questions 3-9 regarding monitoring, expenses, and reporting.

Part III Organizations Maintaining Collections of Art, Historical Treasures, or Other Similar Assets. Complete if the organization answered 'Yes' to Form 990, Part IV, line 8.

Form for Organizations Maintaining Collections of Art, Historical Treasures, or Other Similar Assets. Includes questions 1a, 1b, 2a, 2b regarding reporting requirements and amounts.

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

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

- a  Public exhibition
- b  Scholarly research
- c  Preservation for future generations
- d  Loan or exchange programs
- e  Other \_\_\_\_\_

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

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' to 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 XIV 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?  Yes  No

b If 'Yes,' explain the arrangement in Part XIV.

**Part V Endowment Funds.** Complete if the organization answered 'Yes' to Form 990, Part IV, line 10.

	(a) Current year	(b) Prior year	(c) Two years back	(d) Three years back	(e) Four years back
1a Beginning of year balance.....	1,064,348.	985,594.	829,746.	0.	
b Contributions.....	2,420.	2,300.	2,350.		
c Net investment earnings, gains, and losses.....	-30,731.	119,017.	211,897.		
d Grants or scholarships.....	46,716.	38,662.	50,572.		
e Other expenditures for facilities and programs.....				0.	
f Administrative expenses.....	4,140.	3,901.	7,827.		
g End of year balance.....	985,181.	1,064,348.	985,594.	0.	

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 Temporarily restricted endowment > \_\_\_\_\_ %
- The percentages in lines 2a, 2b, and 2c should equal 100%.

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

	Yes	No
(i) unrelated organizations.....	X	
(ii) related organizations.....		X
b If 'Yes' to 3a(ii), are the related organizations listed as required on Schedule R?.....		

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

**Part VI Land, Buildings, and Equipment.** See Form 990, Part X, line 10.

Description of property	(a) Cost or other basis (investment)	(b) Cost or other basis (other)	(c) Accumulated depreciation	(d) Book value
1a Land.....		1,243,998.		1,243,998.
b Buildings.....		12,314,872.	5,779,185.	6,535,687.
c Leasehold improvements.....		1,630,648.	614,346.	1,016,302.
d Equipment.....				
e Other.....		4,911,448.	3,973,829.	937,619.

**Total.** Add lines 1a through 1e. (Column (d) must equal Form 990, Part X, column (B), line 10(c).) 9,733,606.

**Part VII Investments – Other Securities.** 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 <u>The Oregon Community Foundati</u>	773,858.	End of Year Market Value
(A) <u>Community Foundation for Southwest</u>	21,733.	End of Year Market Value
(B) <u>Cash, Treasury Notes &amp; Debt Securi</u>	3,673,026.	End of Year Market Value
(C) -----		
(D) -----		
(E) -----		
(F) -----		
(G) -----		
(H) -----		
(I) -----		
<b>Total.</b> (Column (b) must equal Form 990 Part X, column (B) line 12.) . . . ▶	4,468,617.	

**Part VIII Investments – Program Related.** See Form 990, Part X, line 13. N/A

(a) Description of investment type	(b) Book value	(c) Method of valuation: Cost or end-of-year market value
(1)		
(2)		
(3)		
(4)		
(5)		
(6)		
(7)		
(8)		
(9)		
(10)		
<b>Total.</b> (Column (b) must equal Form 990, Part X, column (B) line 13.) . . . ▶		

**Part IX Other Assets.** See Form 990, Part X, line 15.

(a) Description	(b) Book value
(1) Assets Held in Char. Remainder Trust	1,630,000.
(2) Bond Issue Costs, Net	97,145.
(3) Construction in Progress	277,292.
(4)	
(5)	
(6)	
(7)	
(8)	
(9)	
(10)	
<b>Total.</b> (Column (b) must equal Form 990, Part X, column (B), line 15.) . . . . . ▶	2,004,437.

**Part X Other Liabilities.** See Form 990, Part X, line 25.

(a) Description of liability	(b) Book value
(1) Federal income taxes	
(2) Capital Lease Obligations	808,728.
(3) Liability Under Char. Remainder Tru	157,474.
(4)	
(5)	
(6)	
(7)	
(8)	
(9)	
(10)	
(11)	
<b>Total.</b> (Column (b) must equal Form 990, Part X, column (B) line 25.) . . . . . ▶	966,202.

2 FIN 48 (ASC 740) Footnote. In Part XIV, provide the text of the footnote to the organization's financial statements that reports the organization's liability for uncertain tax positions under FIN 48 (ASC 740).

**Part XI Reconciliation of Change in Net Assets from Form 990 to Audited Financial Statements**

1	Total revenue (Form 990, Part VIII, column (A), line 12)		21,480,676.
2	Total expenses (Form 990, Part IX, column (A), line 25)		22,291,593.
3	Excess or (deficit) for the year. Subtract line 2 from line 1		-810,917.
4	Net unrealized gains (losses) on investments		
5	Donated services and use of facilities		
6	Investment expenses		
7	Prior period adjustments		
8	Other (Describe in Part XIV.)		
9	Total adjustments (net). Add lines 4 through 8		
10	Excess or (deficit) for the year per audited financial statements. Combine lines 3 and 9		-810,917.

**Part XII Reconciliation of Revenue per Audited Financial Statements With Revenue per Return**

1	Total revenue, gains, and other support per audited financial statements		1	21,480,676.
2	Amounts included on line 1 but not on Form 990, Part VIII, line 12:			
	a Net unrealized gains on investments	2a		
	b Donated services and use of facilities	2b		
	c Recoveries of prior year grants	2c		
	d Other (Describe in Part XIV.)	2d		
	e Add lines 2a through 2d		2e	
3	Subtract line 2e from line 1		3	21,480,676.
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 XIV.)	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	21,480,676.

**Part XIII Reconciliation of Expenses per Audited Financial Statements With Expenses per Return**

1	Total expenses and losses per audited financial statements		1	22,291,593.
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 XIV.)	2d		
	e Add lines 2a through 2d		2e	
3	Subtract line 2e from line 1		3	22,291,593.
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 XIV.)	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	22,291,593.

**Part XIV Supplemental Information**

Complete this part to 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, line 8; Part XII, lines 2d and 4b; and Part XIII, lines 2d and 4b. Also complete this part to provide any additional information.

**Part V, Line 4 - Intended Uses Of Endowment Fund**

All endowment funds expenditures are used for participant scholarships program

supplies or staff training in child care, camp and health & wellness programs



**SCHEDULE J**  
**(Form 990)**

**Compensation Information**

OMB No. 1545-0047

For certain Officers, Directors, Trustees, Key Employees, and Highest Compensated Employees

**2011**

Department of the Treasury  
Internal Revenue Service

▶ Complete if the organization answered "Yes" to Form 990, Part IV, line 23.  
▶ Attach to Form 990. ▶ See separate instructions.

Open to Public Inspection

Name of the organization

Employer identification number

Young Men's Christian Association

93-0386981

**Part I Questions Regarding Compensation**

	Yes	No								
<p><b>1a</b> Check the appropriate box(es) if the organization provided any of the following to or for a person listed in Form 990, Part VII, Section A, line 1a. Complete Part III to provide any relevant information regarding these items.</p> <table border="0"> <tr> <td><input type="checkbox"/> First-class or charter travel</td> <td><input type="checkbox"/> Housing allowance or residence for personal use</td> </tr> <tr> <td><input type="checkbox"/> Travel for companions</td> <td><input type="checkbox"/> Payments for business use of personal residence</td> </tr> <tr> <td><input type="checkbox"/> Tax indemnification and gross-up payments</td> <td><input type="checkbox"/> Health or social club dues or initiation fees</td> </tr> <tr> <td><input type="checkbox"/> Discretionary spending account</td> <td><input type="checkbox"/> Personal services (e.g., maid, chauffeur, chef)</td> </tr> </table>	<input type="checkbox"/> First-class or charter travel	<input type="checkbox"/> Housing allowance or residence for personal use	<input type="checkbox"/> Travel for companions	<input type="checkbox"/> Payments for business use of personal residence	<input type="checkbox"/> Tax indemnification and gross-up payments	<input type="checkbox"/> Health or social club dues or initiation fees	<input type="checkbox"/> Discretionary spending account	<input type="checkbox"/> Personal services (e.g., maid, chauffeur, chef)		
<input type="checkbox"/> First-class or charter travel	<input type="checkbox"/> Housing allowance or residence for personal use									
<input type="checkbox"/> Travel for companions	<input type="checkbox"/> Payments for business use of personal residence									
<input type="checkbox"/> Tax indemnification and gross-up payments	<input type="checkbox"/> Health or social club dues or initiation fees									
<input type="checkbox"/> Discretionary spending account	<input type="checkbox"/> Personal services (e.g., maid, chauffeur, chef)									
<p><b>b</b> If any of the boxes on line 1a are checked, did the organization follow a written policy regarding payment or reimbursement or provision of all of the expenses described above? If "No," complete Part III to explain.....</p>	<b>1b</b>									
<p><b>2</b> Did the organization require substantiation prior to reimbursing or allowing expenses incurred by all officers, directors, trustees, and the CEO/Executive Director, regarding the items checked in line 1a? .....</p>	<b>2</b>									
<p><b>3</b> Indicate which, if any, of the following the filing organization used to establish the compensation of the organization's CEO/Executive Director. Check all that apply. Do not check any boxes for methods used by a related organization to establish compensation of the CEO/Executive Director. Explain in Part III.</p> <table border="0"> <tr> <td><input checked="" type="checkbox"/> Compensation committee</td> <td><input type="checkbox"/> Written employment contract</td> </tr> <tr> <td><input type="checkbox"/> Independent compensation consultant</td> <td><input checked="" type="checkbox"/> Compensation survey or study</td> </tr> <tr> <td><input type="checkbox"/> Form 990 of other organizations</td> <td><input checked="" type="checkbox"/> Approval by the board or compensation committee</td> </tr> </table>	<input checked="" type="checkbox"/> Compensation committee	<input type="checkbox"/> Written employment contract	<input type="checkbox"/> Independent compensation consultant	<input checked="" type="checkbox"/> Compensation survey or study	<input type="checkbox"/> Form 990 of other organizations	<input checked="" type="checkbox"/> Approval by the board or compensation committee				
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<input type="checkbox"/> Independent compensation consultant	<input checked="" type="checkbox"/> Compensation survey or study									
<input type="checkbox"/> Form 990 of other organizations	<input checked="" type="checkbox"/> Approval by the board or compensation committee									
<p><b>4</b> During the year, did any person listed in Form 990, Part VII, Section A, line 1a with respect to the filing organization or a related organization:</p> <p><b>a</b> Receive a severance payment or change-of-control payment? .....</p>	<b>4a</b>	<b>X</b>								
<p><b>b</b> Participate in, or receive payment from, a supplemental nonqualified retirement plan? .....</p>	<b>4b</b>	<b>X</b>								
<p><b>c</b> Participate in, or receive payment from, an equity-based compensation arrangement? .....</p> <p>If "Yes" to any of lines 4a-c, list the persons and provide the applicable amounts for each item in Part III.</p>	<b>4c</b>	<b>X</b>								
<p><b>Only section 501(c)(3) and 501(c)(4) organizations must complete lines 5-9.</b></p>										
<p><b>5</b> For persons listed in Form 990, Part VII, Section A, line 1a, did the organization pay or accrue any compensation contingent on the revenues of:</p> <p><b>a</b> The organization? .....</p>	<b>5a</b>	<b>X</b>								
<p><b>b</b> Any related organization? .....</p> <p>If "Yes" to line 5a or 5b, describe in Part III.</p>	<b>5b</b>	<b>X</b>								
<p><b>6</b> For persons listed in Form 990, Part VII, Section A, line 1a, did the organization pay or accrue any compensation contingent on the net earnings of:</p> <p><b>a</b> The organization? .....</p>	<b>6a</b>	<b>X</b>								
<p><b>b</b> Any related organization? .....</p> <p>If "Yes" to line 6a or 6b, describe in Part III.</p>	<b>6b</b>	<b>X</b>								
<p><b>7</b> For persons listed in Form 990, Part VII, Section A, line 1a, did the organization provide any non-fixed payments not described in lines 5 and 6? If "Yes," describe in Part III .....</p>	<b>7</b>	<b>X</b>								
<p><b>8</b> Were any amounts reported in Form 990, Part VII, paid or accrued pursuant to a contract that was subject to the initial contract exception described in Regulations section 53.4958-4(a)(3)? If "Yes," describe in Part III .....</p>	<b>8</b>	<b>X</b>								
<p><b>9</b> If "Yes" to line 8, did the organization also follow the rebuttable presumption procedure described in Regulations section 53.4958-6(c)? .....</p>	<b>9</b>									

BAA For Paperwork Reduction Act Notice, see the Instructions for Form 990.

Schedule J (Form 990) 2011

**Part II Officers, Directors, Trustees, Key Employees, and Highest Compensated Employees.** Use duplicate copies if additional space is needed.

For each individual whose compensation must be reported in Schedule J, report compensation from the organization on row (i) and from related organizations, described in the instructions on row (ii). Do not list any individuals that are not listed on Form 990, Part VII.

**Note.** The sum of columns (B)(i)-(iii) for each listed individual must equal the total amount of Form 990, Part VII, Section A, line 1a, applicable columns (D) and (E) amounts for that individual.

(A) Name	(B) Breakdown of W-2 and/or 1099-MISC compensation			(C) Retirement and other deferred compensation	(D) Nontaxable benefits	(E) Total of columns (B)(i)-(D)	(F) Compensation reported as deferred in prior Form 990
	(i) Base compensation	(ii) Bonus and incentive compensation	(iii) Other reportable compensation				
1 Robert G. Hall	183,099	0	0	0	15,085	198,184	0
2							
3							
4							
5							
6							
7							
8							
9							
10							
11							
12							
13							
14							
15							
16							



Supplemental Information to Form 990 or 990-EZ

2011

Department of the Treasury  
Internal Revenue Service

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

Open to Public  
Inspection

Name of the organization Young Men's Christian Association  
of Columbia-Willamette

Employer identification number  
93-0386981

**Form 990, Part III, Line 1 - Organization Mission**

The mission guides us in all of the work we do. The children, families and older adults accessing services come from all socioeconomic backgrounds. We provide access to services for all - regardless of background or ability to pay, through scholarships and reduced fees. Last year we provided \$2.6 million in financial assistance to more than 7,442 neighbors who needed our support.

**Form 990, Part III, Line 4a - Program Service Accomplishments**

Child Care - Early childhood development - nurturing a child's healthy development and before and after school enrichment - creating social competencies and growth.

YMCA Child Care programs are accessible to any family needing this service, regardless of their income or ability to pay. Approximately 25% of YMCA Child Care participants or 1,205 families in 2011 received financial assistance for child care services. Early childhood development programs help children enter school ready to learn having built the social, emotional and cognitive skills necessary to succeed, 4,600 children are served each day of the week in a values rich environment that helps to build developmental assets in our youth. 80% of YMCA preschool children meet or exceed social and emotional development benchmarks versus the norm of 70%. 100% of parents said that YMCA activities helped their child get along with others. 83% of parents indicated that YMCA activities help their children learn it's important to help other people.

**Form 990, Part III, Line 4d - Other Program Services Description**

Year-round Resident Camping-building self-reliance, new friends and new skills through life-shaping activities in the great outdoors. YMCA Camp Collins is home to more than 1,969 youth for one or more weeks each year. 58% of the youth attend camp through the help of scholarship assistance provided by YMCA endowment funds or annual gifts generated through the YMCA's Strong Communities Campaign. Youth learn

Name of the organization **Young Men's Christian Association  
of Columbia-Willamette**

Employer identification number  
**93-0386981**

**Form 990, Part III, Line 4d - Other Program Services Description**

to develop self-confidence, make new friends, help others, perform to the best of their abilities, participate in new activities and excel in school. Because of their time at Camp Collins 89% of campers said they are now more comfortable and effective in groups. 85% said they would take more personal responsibility.

**Form 990, Part VI, Line 7a - How Members or Shareholders Elect Governing Body**

Members of the organization who attend the annual meeting vote to elect a slate of Trustees presented by the nominating committee. Additional nominees may be added to the slate by members, using a petition process.

**Form 990, Part VI, Line 7b - Decisions of Governing Body Approval by Members or Shareholders**

The decision to dissolve the corporation must be voted on by the members after receiving a recommendation from the Board of Trustees at a special meeting called for that specific purpose.

**Form 990, Part VI, Line 11b - Form 990 Review Process**

By policy the Operations Committee of the Board of Trustees has been delegated the responsibility of reviewing Form 990 and reporting the results of the review to the Board of Trustees. A copy of Form 990 is made available to all Board of Trustee members.

**Form 990, Part VI, Line 12c - Explanation of Monitoring and Enforcement of Conflicts**

A conflict of interest policy is in place and at the beginning of each calendar year all qualified employees, trustees and former employees and trustees are polled using a questionnaire that is responded to in writing. Follow up communication is made to those who are not responsive to the first inquiry. Responses are reported to the Operations Committee of the Board of Trustee who then makes recommendation to the full Board of Trustees for acceptance of the report.

Name of the organization **Young Men's Christian Association  
of Columbia-Willamette**

Employer identification number  
**93-0386981**

**Form 990, Part VI, Line 15b - Compensation Review & Approval Process for Officers & Key Employees**

Determination of CEO compensation has been delegated by the Board of Trustees to the Executive Committee. The committee reviews the CEO's performance semiannually using specific metrics agreed upon by all parties annually. When determining appropriate compensation, the committee considers the performance of the CEO, the compensation of CEOs in like size organizations in the local or regional area and the compensation of other YMCA CEOs throughout the nation. The committee relies on published statistical reports from the YMCA and local or regional data bases for these comparables. The committee reports its findings to the Board of Trustees.

Determination of compensation for officers and key employees other than the CEO is made by the CEO. The CEO reviews the performance of the individuals annually using specific metrics agreed upon by both parties. When determining appropriate compensation, the CEO considers the performance of the individual, the compensation of other organizations for people of similar responsibilities both regionally and nationally. The CEO relies on published statistical reports from various data bases for these comparables.

**Form 990, Part VI, Line 19 - Other Organization Documents Publicly Available**

The annual report of the Association is available online through the Association's website and will be sent to anyone requesting a copy. Its availability online is made known in a variety of places on the website. All governing documents, including the conflict of interest policy is available by request from our corporate office. The organization's annual audited financial statements and Form 990 are available upon request from our corporate office. In addition, the financial documents are available online through specific organizations whose purpose is the distribution and accessibility of this information.

Note 1

Form 990, Part I  
Line #1 (continued)

we provided \$2.6 million in financial assistance to more than 7,442 neighbors who needed our support.

Form  <h1 style="text-align: center;">CT-12</h1> <p style="text-align: center;">For Oregon Charities</p>	<h2 style="margin: 0;">Charitable Activities Section</h2> <h3 style="margin: 0;">Oregon Department of Justice</h3> <p style="font-size: small; margin: 5px 0 0 0;">1515 SW 5th Avenue, Suite 410      VOICE (971) 673-1880          Portland, OR 97201-5451      TTY (800) 735-2900          E-Mail: charitable.activities@doj.state.or.us      FAX (971) 673-1882          Web site: http://www.doj.state.or.us</p>	For Accounting Periods Beginning In:  <h1 style="font-size: 2em; margin: 0;">2011</h1>
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**Section I. General Information**

1. 1607 296 115120  
 YMCA OF COLUMBIA WILLAMETTE  
 9500 SW BARBUR BLVD., SUITE 200  
 PORTLAND, OR 97219-5426

Cross Through Incorrect Items and Correct Here:  
 (See instructions for change of name or accounting period.)

Registration #: \_\_\_\_\_  
 Organization Name: \_\_\_\_\_  
 Address: \_\_\_\_\_  
 City, State, Zip: \_\_\_\_\_  
 Phone: 503-223-9622      Fax: 503-223-1247      Amended Report?   
 Email: \_\_\_\_\_  
 Period Beginning: 01 / 01 / 2011      Period Ending: 12 / 31 / 2011

2. Did a certified public accountant audit your financial records? - If yes, attach a copy of the auditor's report, financial statements, accompanying notes, schedules, or other documents supplementing the report or financial statements.  Yes  No
3. Is the organization a party to a contract involving person-to-person, advertising, vending machine or telephone fund-raising in Oregon?  Yes  No  
 If yes, write the name of the fund-raising firm(s) who conducts the campaign(s): \_\_\_\_\_
4. Has the organization or any of its officers, directors, trustees, or key employees ever signed a voluntary agreement with any government agency, such as a state attorney general, secretary of state, or local district attorney, or been a party to legal action in any court regarding charitable solicitation, administration, management, or fiduciary practices? If yes, attach explanation of each such agreement or action. See instructions.  Yes  No
5. During this reporting period, did the organization amend its articles of incorporation, bylaws, or trust documents, OR did the organization receive a determination letter from the Internal Revenue Service relating to its tax-exempt status? If yes, attach a copy of the amended document or letter.  Yes  No
6. Is the organization ceasing operations and is this the final report? (If yes, see instructions on how to close your registration.)  Yes  No
7. Provide contact information for the person responsible for retaining the organization's records.

Name	Position	Phone	Mailing Address & Email Address
STEVEN D. HUNTER	VP & CFO	503-223-9622	SAME AS ABOVE

8. List of Officers, Directors, Trustees and Key Employees – List each person who held one of these positions at any time during the year even if they did not receive compensation. Attach additional sheets if necessary. If an attached IRS form includes substantially the same compensation information, the phrase "See IRS Form" may be entered in lieu of completing that section. (Oregon law requires a minimum of three directors.)

(A) Name, mailing address, daytime phone number and email address	(B) Title & average weekly hours devoted to position	(C) Compensation (enter \$0 if position unpaid)
Name: <u>SEE FORM 990 SCHEDULE VII SECTION A</u> Address: _____ Phone: (____) _____ Email: _____		
Name: _____ Address: _____ Phone: (____) _____ Email: _____		
Name: _____ Address: _____ Phone: (____) _____ Email: _____		

**Section II: Fee Calculation**

9.	Total Revenue ..... (From Line 12 (current year) on Form 990; Line 9 on Form 990-EZ; Part I, Line 12a on Form 990-PF; Line 9 on Form 1041 or Form 1041-A; or see page 3 of the instructions if no federal tax return was prepared. Attach explanation if Total Revenue is \$0.)	9.	\$21,480,676.00																		
10.	Revenue Fee ..... (See chart below. Minimum fee is \$10, even if total revenue is a negative amount.) <table border="1"> <thead> <tr> <th>Amount on Line 9</th> <th>Revenue Fee</th> </tr> </thead> <tbody> <tr><td>\$0</td><td>\$24,999</td></tr> <tr><td>\$25,000</td><td>\$49,999</td></tr> <tr><td>\$50,000</td><td>\$99,999</td></tr> <tr><td>\$100,000</td><td>\$249,999</td></tr> <tr><td>\$250,000</td><td>\$499,999</td></tr> <tr><td>\$500,000</td><td>\$749,999</td></tr> <tr><td>\$750,000</td><td>\$999,999</td></tr> <tr><td>\$1,000,000 or more</td><td>\$200</td></tr> </tbody> </table>	Amount on Line 9	Revenue Fee	\$0	\$24,999	\$25,000	\$49,999	\$50,000	\$99,999	\$100,000	\$249,999	\$250,000	\$499,999	\$500,000	\$749,999	\$750,000	\$999,999	\$1,000,000 or more	\$200	10.	\$200.00
Amount on Line 9	Revenue Fee																				
\$0	\$24,999																				
\$25,000	\$49,999																				
\$50,000	\$99,999																				
\$100,000	\$249,999																				
\$250,000	\$499,999																				
\$500,000	\$749,999																				
\$750,000	\$999,999																				
\$1,000,000 or more	\$200																				
11.	Net Assets or Fund Balances at End of the Reporting Period ..... (From Line 22 (end of year) on Form 990, Line 21 on Form 990-EZ, or Part III, Line 6 on Form 990-PF; or see page 3 of CT-12 instructions to calculate.)	11.	\$11,448,288.00																		
12.	Net Fixed Assets Used to Conduct Charitable Activities ..... (Generally, from Part X, Line 10c on Form 990, Line 23B on Form 990-EZ or Part II, Line 14b on Form 990-PF; or see page 4 of CT-12 instructions to calculate. See instructions if organization owns income-producing.)	12.	\$9,733,606.00																		
13.	Amount Subject to Net Assets or Fund Balances Fee ..... (Line 11 minus Line 12. If Line 11 minus Line 12 is less than \$50,000, write \$0.)	13.	\$1,714,682.00																		
14.	Net Assets or Fund Balances Fee ..... (Line 13 multiplied by .0001. If the fee is less than \$5, enter \$0. Not to exceed \$1,000. Round cents to the nearest whole dollar.)	14.	\$172.00																		
15.	Are you filing this report late? <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No ..... (If yes, the late fee is a minimum of \$20. You may owe more depending on how late the report is. See instruction 15 for additional information or contact the Charitable Activities Section at (971) 673-1880 to obtain late fee amount.)	15.																			
16.	Total Amount Due ..... (Add Lines 10, 14, and 15. Make check payable to the Oregon Department of Justice.)	16.	\$372.00																		

17. Attach a copy of the organization's federal 990 or other return and all supporting schedules and attachments that were filed with the IRS with the exception that Form 990 & 990EZ filers do not need to attach a copy of their Schedule B. Also, if the organization did not file with the IRS or filed a 990-N, but had Total Revenue of \$25,000 or more, or Net Assets or Fund Balances of \$50,000 or more, see the instructions as the organization may be required to complete certain IRS Forms for Oregon purposes only. If the attached return was not filed with the IRS, then mark any such return as "For Oregon Purposes Only." If your organization files IRS Form 990-N (e-Postcard) please attach a copy or confirmation of its filing

Please Sign Here	Under penalties of perjury, I declare that I have examined this return, including all accompanying forms, schedules, and attachments, and to the best of my knowledge and belief, it is true, correct, and complete.		
	⇒	_____	_____
Paid Preparer's Use Only	⇒	<u>Bashar &amp; Johnson</u>	<u>10/19/12</u>
		Preparer's signature	Date
		BASHAR & JOHNSON, P.C. C.P.A.'S	4970 SW GRIFFITH DR. SUITE 200, BEAVERTON, OR 97005
		Preparer's name	Address
		503-643-4000	Phone

If you are filing for an Additional (Not Automatic) 3-Month Extension, complete only Part II and check this box

Note. Only complete Part II if you have already been granted an automatic 3-month extension on a previously filed Form 8868.

If you are filing for an Automatic 3-Month Extension, complete only Part I (on page 1).

**Part II Additional (Not Automatic) 3-Month Extension of Time. Only file the original (no copies needed).**

Enter filer's identifying number, see instructions

Type or print	Name of exempt organization or other filer, see instructions. Young Men's Christian Association of Columbia-Willamette	Employer identification number (EIN) or <input checked="" type="checkbox"/> 93-0386981
	Number, street, and room or suite number. If a P.O. box, see instructions. Bashar & Johnson, P.C. 4970 SW Griffith Drive, Suite 200	Social security number (SSN) <input type="checkbox"/>
File by the extended due date for filing the return. See instructions.	City, town or post office, state, and ZIP code. For a foreign address, see instructions. Beaverton, OR 97005-2924	

Enter the Return code for the return that this application is for (file a separate application for each return)  01

Application Is For	Return Code	Application Is For	Return Code
Form 990	01		
Form 990-BL	02	Form 1041-A	08
Form 990-EZ	01	Form 4720	09
Form 990-PF	04	Form 5227	10
Form 990-T (section 401(a) or 408(a) trust)	05	Form 6069	11
Form 990-T (trust other than above)	06	Form 8870	12

**STOP! Do not complete Part II if you were not already granted an automatic 3-month extension on a previously filed Form 8868.**

- The books are in care of Steven D. Hunter  
Telephone No. 503 223-9622 FAX No. \_\_\_\_\_
- If the organization does not have an office or place of business in the United States, check this box
- If this is for a Group Return, enter the organization's four digit Group Exemption Number (GEN).... \_\_\_\_\_. If this is for the whole group, check this box . If it is for part of the group, check this box  and attach a list with the names and EINs of all members the extension is for.

- I request an additional 3-month extension of time until 11/15, 2012.
- For calendar year 2011, or other tax year beginning \_\_\_\_\_, 20\_\_\_\_, and ending \_\_\_\_\_, 20\_\_\_\_.
- If the tax year entered in line 5 is for less than 12 months, check reason:  Initial return  Final return  
 Change in accounting period
- State in detail why you need the extension... TAXPAYER REQUESTS ADDITIONAL EXTENSION TO GATHER NECESSARY INFORMATION FROM THIRD PARTIES TO FILE AN ACCURATE RETURN.

8a If this application is for Form 990-BL, 990-PF, 990-T, 4720, or 6069, enter the tentative tax, less any nonrefundable credits. See instructions.....	8a \$	
b If this application is for Form 990-PF, 990-T, 4720, or 6069, enter any refundable credits and estimated tax payments made. Include any prior year overpayment allowed as a credit and any amount paid previously with Form 8868.....	8b \$	
c Balance due. Subtract line 8b from line 8a. Include your payment with this form, if required, by using EFTPS (Electronic Federal Tax Payment System). See instructions.....	8c \$	<u>NONE</u>

**Signature and Verification must be completed for Part II only.**

Under penalties of perjury, I declare that I have examined this form, including accompanying schedules and statements, and to the best of my knowledge and belief, it is true, correct, and complete, and that I am authorized to prepare this form.

Signature [Signature] Title CPA Date 7/26/12