

COMMITTEE ON NATURAL RESOURCES
Disclosure Form
As required by and provided for in House Rule XI, clause 2(g) and
the Rules of the Committee on Natural Resources

Oversight hearing on “*The Endangered Species Act: How Litigation is Costing Jobs and Impeding True Recovery Efforts*”

* * * * *

For Witnesses Representing Organizations:

1. Name: Daniel J. Rohlf

2. Name of Organization(s) You are Representing at the Hearing:

Pacific Environmental Advocacy Center (the domestic environmental law clinic at Lewis and Clark Law School)

3. Business Address: 10015 S.W. Terwilliger Blvd. Portland, OR 97219

4. Business Email Address: [Information redacted for privacy]

5. Business Phone Number: (503) 768-6707

a. Any training or educational certificates, diplomas or degrees or other educational experiences that are relevant to your qualifications to testify on or knowledge of the subject matter of the hearing.

I am a Professor of Law. I have a law degree from Stanford Law School.

b. Any professional licenses, certifications, or affiliations held that are relevant to your qualifications to testify on or knowledge of the subject matter of the hearing.

I am a member of the Oregon State Bar. I am a past Chair of the American Bar Association’s Endangered Species Committee.

c. Any employment, occupation, ownership in a firm or business, or work-related experiences that relate to your qualifications to testify on or knowledge of the subject matter of the hearing.

I have been studying and researching issues related to the Endangered Species Act since 1985. I have written a book and numerous articles about the Act, and I have litigated cases dealing with enforcement of the ESA for over two decades. I teach academic classes at covering the ESA Lewis and Clark Law School, and also teach students about litigation and provide them with real-world experience working on actual cases through my work with Lewis and Clark's environmental law clinic.

d. Any federal grants or contracts (including subgrants or subcontracts) from the Department of the Interior (and/or other agencies invited) that you have received in the current year and previous four years, including the source and the amount of each grant or contract.

N/A

e. A list of all lawsuits or petitions filed by you against the federal government in the current year and the previous four years, giving the name of the lawsuit or petition, the subject matter of the lawsuit or petition, and the federal statutes under which the lawsuits or petitions were filed.

Please see the first list of cases in the attached spread sheet. Note that I am an attorney of record representing plaintiffs in these cases, not a plaintiff myself.

f. Any other information you wish to convey that might aid the Members of the Committee to better understand the context of your testimony.

In addition, for witnesses representing organizations:

g. Any offices, elected positions, or representational capacity held in the organization(s) on whose behalf you are testifying.

I am the co-founder of the Pacific Environmental Advocacy Center, Lewis and Clark Law School's domestic environmental law clinic. I am on leave as PEAC's Clinical Director, and currently serve the organization in an "of counsel" capacity.

h. Any federal grants or contracts (including subgrants or subcontracts) from the Department of the Interior (and/or other agencies invited) that were received in the current year and previous four years by the organization(s) you represent at this hearing, including the source and amount of each grant or contract for each of the organization(s).

N/A

i. A list of all lawsuits or petitions filed by the organization(s) you represent at the hearing against the federal government in the current year and the previous four years, giving the name of the lawsuit or petition, the subject matter of the lawsuit or petition, and the federal statutes under which the lawsuits or petitions were filed for each of the organization(s).

Please see the second list of cases in the attached spread sheet. Note that PEAC attorneys are counsel of record representing plaintiffs in these cases; PEAC is never a plaintiff itself in any litigation.

j. A list of any countries from which the organization(s) you represent at the hearing have received foreign donations and the total amount of donations received from each country, for the current year and the previous four years, by each organization.

N/A

k. For tax-exempt organizations and non-profit organizations, copies of the three most recent public IRS Form 990s (including Form 990-PF, Form 990-N, and Form 990-EZ) for each of the organization(s) you represent at the hearing (not including any contributor names and addresses or any information withheld from public inspection by the Secretary of the Treasury under 26 U.S.C. 6104)).

The Pacific Environmental Advocacy Center is a program of Lewis and Clark Law School, which is a private, not-for-profit law school. The law school's 990 forms are attached.

Disclosure List

Case Number	Case Name	Statute(s)	Subject
Daniel Rohlf's cases:			
08-0939 MO	Northwest Environmental Defense Center v National Marine Fisheries Service et al	ESA, NEPA, APA	Lake Oswego Dock
09-0729 HA	Audubon Society of Portland et al v Federal Emergency Management Agency	ESA	Flood insurance program
11-cv-00494-HU	Audubon Society of Portland et al v. National Marine Fisheries Service (NMFS) et al	ESA, APA	Willamette dredging/Post Office Bar Biological Opinion
07-0038-PHX-MHM (D. Ariz.)	Center for Biological Diversity v. Kempthorne	ESA	Desert eagles listing
01-cv-00640-SI	National Wildlife Federation v. NMFS	ESA	Salmon Biological Opinion
Other PEAC cases:			
09-1089 (DC Circ.)	Northwest Environmental Advocates v. EPA	CWA	Ballast Water
11-cv-00662-HU	Northwest Environmental Advocates v. United States Environmental Protection Agency	CWA, APA	Water quality standards
09-0017 PK	Northwest Environmental Advocates v Gutierrez et al	CZARA, CWA	Nonpoint source pollution planning
09-0929 JO	Northwest Environmental Defense Center v NRI, Inc	CWA	Stormwater enforcement
10-cv-01129-AC	Northwest Environmental Defense Center v. United States Army Corps of Engineers et al	ESA, FECA, 5 U.S.C. App. II	Chetco
10-cv-00907-BR	Northwest Environmental Advocates v. National Marine Fisheries Service, et al.	ESA, APA	Unreasonable delay federal agency action: Toxics water quality standards
3:10-cv-01397-SI	League of Wilderness Defenders/Blue Mountains Biodiversity Project v. United States Forest Service et al	NFMA, NEPA, CWA, APA	Wallowa-Whitman Herbicide
08CV323-SJM (W.D. Pa)	Forest Service Employees for Environmental Ethics v United States Forest Service	NEPA	Allegheny oil and gas
CV-10-3050-EFS	Confederated Tribes and Bands of the Yakama Nation v USDA	Yakama Treaty of 1855; federal Indian trust common law; NEPA; NHPA; American Indian Religious Freedom Act; Presidential Executive Orders 13,175, 13,007 and 12,898; and the APA	Importation of Hawaiian garbage
12-70668	Neighbors for Clean Air v. U.S. Environmental Protection Agency	CAA	Oregon SIP Petition

Form 990
Department of the Treasury
Internal Revenue Service

Return of Organization Exempt From Income Tax

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

OMB No 1545-0047

2010

Open to Public Inspection

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

A For the 2010 calendar year, or tax year beginning 06-01-2010 and ending 05-31-2011

- B Check if applicable
Address change
Name change
Initial return
Terminated
Amended return
Application pending

C Name of organization
LEWIS & CLARK COLLEGE
Doing Business As
Number and street (or P O box if mail is not delivered to street address)
0615 SW PALATINE HILL ROAD
Room/suite
City or town, state or country, and ZIP + 4
PORTLAND, OR 972197899

D Employer identification number
93-0386858

E Telephone number
(503) 768-7801

G Gross receipts \$ 288,151,130

F Name and address of principal officer
CARL B VANCE
0615 SW PALATINE HILL ROAD
PORTLAND, OR 972197899

H(a) Is this a group return for affiliates? Yes No

H(b) Are all affiliates included? Yes No
If "No," attach a list (see instructions)

H(c) Group exemption number

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

J Website: WWW.LCLARK.EDU

K Form of organization Corporation Trust Association Other

L Year of formation 1946

M State of legal domicile OR

Part I Summary

1 Briefly describe the organization's mission or most significant activities
THE MISSION OF LEWIS & CLARK COLLEGE IS TO KNOW THE TRADITIONS OF THE LIBERAL ARTS, TO TEST THEIR BOUNDARIES THROUGH ONGOING EXPLORATION, AND TO HAND ON TO SUCCESSIVE GENERATIONS THE TOOLS AND DISCOVERIES OF THIS QUEST BY THESE MEANS THE COLLEGE PURSUES THE AIMS OF ALL LIBERAL LEARNING TO SEEK KNOWLEDGE FOR ITS OWN SAKE AND TO PREPARE FOR CIVIC LEADERSHIP

Table with 2 columns: Description and Amount. Rows include: 2 Check this box if the organization discontinued its operations... 3 Number of voting members... 4 Number of independent voting members... 5 Total number of individuals employed... 6 Total number of volunteers... 7a Total unrelated business revenue... 7b Net unrelated business taxable income...

Table with 3 columns: Description, Prior Year, Current Year. Rows include: 8 Contributions and grants... 9 Program service revenue... 10 Investment income... 11 Other revenue... 12 Total revenue... 13 Grants and similar amounts paid... 14 Benefits paid to or for members... 15 Salaries, other compensation... 16a Professional fundraising fees... 16b Total fundraising expenses... 17 Other expenses... 18 Total expenses... 19 Revenue less expenses...

Table with 3 columns: Description, Beginning of Current Year, End of Year. Rows include: 20 Total assets... 21 Total liabilities... 22 Net assets or fund balances...

Part II Signature Block

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

Sign Here
Signature of officer: *****
Date: 2012-03-03
Type or print name and title: CARL B VANCE VP FOR BUSINESS & FINANCE

Paid Preparer Use Only
Print/Type preparer's name: WENDY CAMPOS
Preparer's signature: WENDY CAMPOS
Date:
Check if self-employed:
PTIN:
Firm's name: MOSS ADAMS LLP
Firm's EIN:
Firm's address: 805 SW BROADWAY 1200
PORTLAND, OR 97205
Phone no: (503) 242-1447

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

Part III Statement of Program Service Accomplishments

Check if Schedule O contains a response to any question in this Part III Yes No

1 Briefly describe the organization's mission

THE MISSION OF LEWIS & CLARK COLLEGE IS TO KNOW THE TRADITIONS OF THE LIBERAL ARTS, TO TEST THEIR BOUNDARIES THROUGH ONGOING EXPLORATION, AND TO HAND ON TO SUCCESSIVE GENERATIONS THE TOOLS AND DISCOVERIES OF THIS QUEST BY THESE MEANS THE COLLEGE PURSUES THE AIMS OF ALL LIBERAL LEARNING TO SEEK KNOWLEDGE FOR ITS OWN SAKE AND TO PREPARE FOR CIVIC LEADERSHIP

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

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

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

If "Yes," describe these changes on Schedule O

4 Describe the exempt purpose achievements for each of the organization's three largest program services 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 \$ 81,049,552 including grants of \$ 32,088,723) (Revenue \$ 112,134,145)
INSTRUCTION EXPENSES DIRECTLY RELATED TO ACADEMIC DEPARTMENTS INCLUDING PROFESSOR AND SUPPORT STAFF SALARIES AND BENEFITS, VARIOUS SUPPLIES AND EQUIPMENT, AND OTHER COSTS ASSOCIATED WITH PROVIDING INSTRUCTION

4b (Code) (Expenses \$ 13,008,758 including grants of \$) (Revenue \$ 155,706)
ACADEMIC SUPPORT EXPENSES RELATED TO (1) RETENTION, PRESERVATION AND DISPLAY OF EDUCATIONAL MATERIALS, (2) THE PROVISION OF SERVICES THAT DIRECTLY ASSIST THE ACADEMIC FUNCTIONS OF THE INSTITUTION, (3) ACADEMIC ADMINISTRATION AND PERSONNEL DEVELOPMENT PROVIDING THE ADMINISTRATIVE SUPPORT FOR COURSE AND CURRICULUM DEVELOPMENT, AND (4) SEPARATELY BUDGETED SUPPORT FOR COURSE AND CURRICULUM DEVELOPMENT

4c (Code) (Expenses \$ 10,924,210 including grants of \$) (Revenue \$ 2,162,242)
STUDENT SERVICES EXPENSES RELATED TO (1) OFFICE OF ADMISSIONS, OFFICE OF ENROLLMENT AND REGISTRAR, (2) ACTIVITIES THAT CONTRIBUTE TO STUDENTS' EMOTIONAL AND PHYSICAL WELL BEING, (3) STUDENTS' ACTIVITIES, CULTURAL EVENTS, STUDENT NEWSPAPERS, ETC , (4) COUNSELING AND CAREER GUIDANCE, AND (5) STUDENT AND ADMINISTRATION

4d Other program services (Describe in Schedule O) **See also Additional Data for Description**
(Expenses \$ 17,723,172 including grants of \$) (Revenue \$ 2,173,542)

4e Total program service expenses \$ 122,705,692

Part IV Checklist of Required Schedules

		Yes	No
1	Is the organization described in section 501(c)(3) or 4947(a)(1) (other than a private foundation)? <i>If "Yes," complete Schedule A.</i>	Yes	
2	Is the organization required to complete Schedule B, Schedule of Contributors (see instruction)?	Yes	
3	Did the organization engage in direct or indirect political campaign activities on behalf of or in opposition to candidates for public office? <i>If "Yes," complete Schedule C, Part I.</i>		No
4	Section 501(c)(3) organizations. Did the organization engage in lobbying activities, or have a section 501(h) election in effect during the tax year? <i>If "Yes," complete Schedule C, Part II.</i>		No
5	Is the organization a section 501(c)(4), 501(c)(5), or 501(c)(6) organization that receives membership dues, assessments, or similar amounts as defined in Revenue Procedure 98-19? <i>If "Yes," complete Schedule C, Part III.</i>		
6	Did the organization maintain any donor advised funds or any similar funds or accounts where donors have the right to provide advice on the distribution or investment of amounts in such funds or accounts? <i>If "Yes," complete Schedule D, Part I.</i>		No
7	Did the organization receive or hold a conservation easement, including easements to preserve open space, the environment, historic land areas or historic structures? <i>If "Yes," complete Schedule D, Part II.</i>		No
8	Did the organization maintain collections of works of art, historical treasures, or other similar assets? <i>If "Yes," complete Schedule D, Part III.</i>	Yes	
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? <i>If "Yes," complete Schedule D, Part IV.</i>		No
10	Did the organization, directly or through a related organization, hold assets in term, permanent, or quasi-endowments? <i>If "Yes," complete Schedule D, Part V.</i>	Yes	
11	If the organization's answer to any of the following questions is 'Yes,' then complete Schedule D, Parts VI, VII, VIII, IX, or X as applicable		
a	Did the organization report an amount for land, buildings, and equipment in Part X, line 10? <i>If "Yes," complete Schedule D, Part VI.</i>	Yes	
b	Did the organization report an amount for investments—other securities in Part X, line 12 that is 5% or more of its total assets reported in Part X, line 16? <i>If "Yes," complete Schedule D, Part VII.</i>	Yes	
c	Did the organization report an amount for investments—program related in Part X, line 13 that is 5% or more of its total assets reported in Part X, line 16? <i>If "Yes," complete Schedule D, Part VIII.</i>		No
d	Did the organization report an amount for other assets in Part X, line 15 that is 5% or more of its total assets reported in Part X, line 16? <i>If "Yes," complete Schedule D, Part IX.</i>		No
e	Did the organization report an amount for other liabilities in Part X, line 25? <i>If "Yes," complete Schedule D, Part X.</i>	Yes	
f	Did the organization's separate or consolidated financial statements for the tax year include a footnote that addresses the organization's liability for uncertain tax positions under FIN 48 (ASC 740)? <i>If "Yes," complete Schedule D, Part X.</i>	Yes	
12a	Did the organization obtain separate, independent audited financial statements for the tax year? <i>If "Yes," complete Schedule D, Parts XI, XII, and XIII.</i>	Yes	
b	Was the organization included in consolidated, independent audited financial statements for the tax year? <i>If "Yes," and if the organization answered 'No' to line 12a, then completing Schedule D, Parts XI, XII, and XIII is optional.</i>		No
13	Is the organization a school described in section 170(b)(1)(A)(ii)? <i>If "Yes," complete Schedule E.</i>	Yes	
14a	Did the organization maintain an office, employees, or agents outside of the United States?	Yes	
b	Did the organization have aggregate revenues or expenses of more than \$10,000 from grantmaking, fundraising, business, and program service activities outside the United States? <i>If "Yes," complete Schedule F, Parts I and IV.</i>	Yes	
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 U.S.? <i>If "Yes," complete Schedule F, Parts II and IV.</i>		No
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 U.S.? <i>If "Yes," complete Schedule F, Parts III and IV.</i>		No
17	Did the organization report a total of more than \$15,000, of expenses for professional fundraising services on Part IX, column (A), lines 6 and 11e? <i>If "Yes," complete Schedule G, Part I (see instructions).</i>		No
18	Did the organization report more than \$15,000 total of fundraising event gross income and contributions on Part VIII, lines 1c and 8a? <i>If "Yes," complete Schedule G, Part II.</i>	Yes	
19	Did the organization report more than \$15,000 of gross income from gaming activities on Part VIII, line 9a? <i>If "Yes," complete Schedule G, Part III.</i>		No
20a	Did the organization operate one or more hospitals? <i>If "Yes," complete Schedule H.</i>		No
b	If "Yes" to line 20a, did the organization attach its audited financial statement to this return? Note. Some Form 990 filers that operate one or more hospitals must attach audited financial statements (see instructions)		

Part IV Checklist of Required Schedules *(continued)*

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>	21	No
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>	22	Yes
23 Did the organization answer "Yes" to Part VII, Section A, questions 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>	23	Yes
24a Did the organization have a tax-exempt bond issue with an outstanding principal amount of more than \$100,000 as of the last day of the year, that was issued after December 31, 2002? <i>If "Yes," answer lines 24b-24d and complete Schedule K. If "No," go to line 25</i>	24a	Yes
b Did the organization invest any proceeds of tax-exempt bonds beyond a temporary period exception?	24b	No
c Did the organization maintain an escrow account other than a refunding escrow at any time during the year to defease any tax-exempt bonds?	24c	No
d Did the organization act as an "on behalf of" issuer for bonds outstanding at any time during the year?	24d	No
25a Section 501(c)(3) and 501(c)(4) organizations. Did the organization engage in an excess benefit transaction with a disqualified person during the year? <i>If "Yes," complete Schedule L, Part I</i>	25a	No
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>	25b	No
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>	26	No
27 Did the organization provide a grant or other assistance to an officer, director, trustee, key employee, substantial contributor, or a grant selection committee member, or to a person related to such an individual? <i>If "Yes," complete Schedule L, Part III</i>	27	No
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>	28a	No
b A family member of a current or former officer, director, trustee, or key employee? <i>If "Yes," complete Schedule L, Part IV</i>	28b	No
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>	28c	No
29 Did the organization receive more than \$25,000 in non-cash contributions? <i>If "Yes," complete Schedule M</i>	29	Yes
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>	30	Yes
31 Did the organization liquidate, terminate, or dissolve and cease operations? <i>If "Yes," complete Schedule N, Part I</i>	31	No
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>	32	No
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>	33	No
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>	34	Yes
35 Is any related organization a controlled entity within the meaning of section 512(b)(13)?	35	No
a 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>		<input type="checkbox"/> Yes <input checked="" type="checkbox"/> No
36 Section 501(c)(3) organizations. Did the organization make any transfers to an exempt non-charitable related organization? <i>If "Yes," complete Schedule R, Part V, line 2</i>	36	No
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>	37	No
38 Did the organization complete Schedule O and provide explanations in Schedule O for Part VI, lines 11 and 19? Note. All Form 990 filers are required to complete Schedule O	38	Yes

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
1a	Enter the number reported in Box 3 of Form 1096. Enter -0- if not applicable.		
1a	417		
1b	Enter the number of Forms W-2G included in line 1a. Enter -0- if not applicable.		
1b	0		
1c	Did the organization comply with backup withholding rules for reportable payments to vendors and reportable gaming (gambling) winnings to prize winners?	Yes	
2a	Enter the number of employees reported on Form W-3, <i>Transmittal of Wage and Tax Statements</i> filed for the calendar year ending with or within the year covered by this return.		
2a	2,794		
2b	If at least one is reported on line 2a, did the organization file all required federal employment tax returns? Note. If the sum of lines 1a and 2a is greater than 250, you may be required to e-file (see instructions).	Yes	
3a	Did the organization have unrelated business gross income of \$1,000 or more during the year?	Yes	
3b	If "Yes," has it filed a Form 990-T for this year? If "No," provide an explanation in Schedule O.	Yes	
4a	At any time during the calendar year, did the organization have an interest in, or a signature or other authority over, a financial account in a foreign country (such as a bank account, securities account, or other financial account)?	Yes	
4b	If "Yes," enter the name of the foreign country: <u>UK</u> See instructions for filing requirements for Form TD F 90-22.1, Report of Foreign Bank and Financial Accounts.		
5a	Was the organization a party to a prohibited tax shelter transaction at any time during the tax year?		No
5b	Did any taxable party notify the organization that it was or is a party to a prohibited tax shelter transaction?		No
5c	If "Yes" to line 5a or 5b, did the organization file Form 8886-T?		
6a	Does the organization have annual gross receipts that are normally greater than \$100,000, and did the organization solicit any contributions that were not tax deductible?		No
6b	If "Yes," did the organization include with every solicitation an express statement that such contributions or gifts were not tax deductible?		
7	Organizations that may receive deductible contributions under section 170(c).		
7a	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?	Yes	
7b	If "Yes," did the organization notify the donor of the value of the goods or services provided?	Yes	
7c	Did the organization sell, exchange, or otherwise dispose of tangible personal property for which it was required to file Form 8282?		No
7d	If "Yes," indicate the number of Forms 8282 filed during the year.		
7e	Did the organization receive any funds, directly or indirectly, to pay premiums on a personal benefit contract?		No
7f	Did the organization, during the year, pay premiums, directly or indirectly, on a personal benefit contract?		No
7g	If the organization received a contribution of qualified intellectual property, did the organization file Form 8899 as required?		
7h	If the organization received a contribution of cars, boats, airplanes, or other vehicles, did the organization file a Form 1098-C?	Yes	
8	Sponsoring organizations maintaining donor advised funds and section 509(a)(3) supporting organizations. Did the supporting organization, or a donor advised fund maintained by a sponsoring organization, have excess business holdings at any time during the year?		
9	Sponsoring organizations maintaining donor advised funds.		
9a	Did the organization make any taxable distributions under section 4966?		
9b	Did the organization make a distribution to a donor, donor advisor, or related person?		
10	Section 501(c)(7) organizations. Enter		
10a	Initiation fees and capital contributions included on Part VIII, line 12.		
10b	Gross receipts, included on Form 990, Part VIII, line 12, for public use of club facilities.		
11	Section 501(c)(12) organizations. Enter		
11a	Gross income from members or shareholders.		
11b	Gross income from other sources (Do not net amounts due or paid to other sources against amounts due or received from them).		
12a	Section 4947(a)(1) non-exempt charitable trusts. Is the organization filing Form 990 in lieu of Form 1041?		
12b	If "Yes," enter the amount of tax-exempt interest received or accrued during the year.		
13	Section 501(c)(29) qualified nonprofit health insurance issuers.		
13a	Is the organization licensed to issue qualified health plans in more than one state? Note. See the instructions for additional information the organization must report on Schedule O.		
13b	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.		
13c	Enter the amount of reserves on hand.		
14a	Did the organization receive any payments for indoor tanning services during the tax year?		No
14b	If "Yes," has it filed a Form 720 to report these payments? If "No," provide an explanation in Schedule O.		

Part VI Governance, Management, and Disclosure For each "Yes" response to lines 2 through 7b below, and for a "No" response to lines 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

Section A. Governing Body and Management

		Yes	No
1a	Enter the number of voting members of the governing body at the end of the tax year		
	1a 33		
b	Enter the number of voting members included in line 1a, above, who are independent		
	1b 32		
2	Did any officer, director, trustee, or key employee have a family relationship or a business relationship with any other officer, director, trustee, or key employee?		No
3	Did the organization delegate control over management duties customarily performed by or under the direct supervision of officers, directors or trustees, or key employees to a management company or other person?		No
4	Did the organization make any significant changes to its governing documents since the prior Form 990 was filed?		No
5	Did the organization become aware during the year of a significant diversion of the organization's assets?		No
6	Does the organization have members or stockholders?		No
7a	Does the organization have members, stockholders, or other persons who may elect one or more members of the governing body?		No
b	Are any decisions of the governing body subject to approval by members, stockholders, or other persons?		No
8	Did the organization contemporaneously document the meetings held or written actions undertaken during the year by the following		
a	The governing body?	Yes	
b	Each committee with authority to act on behalf of the governing body?	Yes	
9	Is there any officer, director, trustee, or key employee listed in Part VII, Section A, who cannot be reached at the organization's mailing address? If "Yes," provide the names and addresses in Schedule O		No

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

		Yes	No
10a	Does the organization have local chapters, branches, or affiliates?		No
b	If "Yes," does the organization have written policies and procedures governing the activities of such chapters, affiliates, and branches to ensure their operations are consistent with those of the organization?		
11a	Has the organization provided a copy of this Form 990 to all members of its governing body before filing the form?	Yes	
b	Describe in Schedule O the process, if any, used by the organization to review this Form 990		
12a	Does the organization have a written conflict of interest policy? If "No," go to line 13	Yes	
b	Are officers, directors or trustees, and key employees required to disclose annually interests that could give rise to conflicts?	Yes	
c	Does the organization regularly and consistently monitor and enforce compliance with the policy? If "Yes," describe in Schedule O how this is done	Yes	
13	Does the organization have a written whistleblower policy?	Yes	
14	Does the organization have a written document retention and destruction policy?		No
15	Did the process for determining compensation of the following persons include a review and approval by independent persons, comparability data, and contemporaneous substantiation of the deliberation and decision?		
a	The organization's CEO, Executive Director, or top management official	Yes	
b	Other officers or key employees of the organization	Yes	
	If "Yes" to line 15a or 15b, describe the process in Schedule O (See instructions)		
16a	Did the organization invest in, contribute assets to, or participate in a joint venture or similar arrangement with a taxable entity during the year?		No
b	If "Yes," has the organization adopted 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?		

Section C. Disclosure

- 17** List the States with which a copy of this Form 990 is required to be filed **OR, WA**
- 18** Section 6104 requires an organization to make its Form 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. See Additional Data Table.
- 20** State the name, physical address, and telephone number of the person who possesses the books and records of the organization **CARL B VANCE**
 0615 SW PALATINE HILL ROAD
 PORTLAND, OR 972197899
 (503) 768-7801

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

(A) Name and Title	(B) Average hours per week (describe hours for related organizations in Schedule O)	(C) Position (check all that apply)						(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			
See Additional Data Table										
1b Sub-Total										
c Total from continuation sheets to Part VII, Section A										
d Total (add lines 1b and 1c)							2,762,684	0	409,710	

2 Total number of individuals (including but not limited to those listed above) who received more than \$100,000 in reportable compensation from the organization **77**

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

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

(A) Name and business address	(B) Description of services	(C) Compensation
BON APPETIT 100 HAMILTON AVE SUITE 400 PALO ALTO, CA 94301	FOOD SERVICE	4,000,390
WALSH CONSTRUCTION CO OREGON 2905 SW FIRST AVE PORTLAND, OR 97201	CONSTRUCTION CONTRACTING/GENERAL	2,121,760
SKYLINE BUILDING MAINTENANCE 17446 SW BOONES FERRY RD LAKE OSWEGO, OR 97035	JANITORIAL	1,573,089
KEM'S WOOD WORKS PO BOX 396 CORNELIUS, OR 97113	CONSTRUCTION CONTRACTING/GENERAL	1,000,876
R&H CONSTRUCTION 1530 SW TAYLOR ST PORTLAND, OR 97205	CONSTRUCTION CONTRACTING/GENERAL	976,870

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 **31**

Part VIII Statement of Revenue

		(A)	(B)	(C)	(D)	
		Total revenue	Related or exempt function revenue	Unrelated business revenue	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					
	c Fundraising events 1c	46,118				
	d Related organizations 1d					
	e Government grants (contributions) 1e					
	f All other contributions, gifts, grants, and similar amounts not included above 1f	7,996,984				
	g Noncash contributions included in lines 1a-1f \$	1,462,324				
	h Total. Add lines 1a-1f	8,043,102				
Program Service Revenue	2a TUITION AND FEES	611600	111,135,087	111,135,087		
	b AUXILIARY SERVICES	900099	13,479,825		13,479,825	
	c CONTRACTS/EXCHANGE TRA	900099	2,844,477	2,844,477		
	d _____					
	e _____					
	f All other program service revenue					
	g Total. Add lines 2a-2f	127,459,389				
	Other Revenue	3 Investment income (including dividends, interest and other similar amounts)		31,244,631	23,605	31,221,026
4 Income from investment of tax-exempt bond proceeds						
5 Royalties			116,486		116,486	
6a Gross Rents		(i) Real	378,732			
		(ii) Personal				
		b Less rental expenses	285,560			
		c Rental income or (loss)	93,172			
d Net rental income or (loss)			93,172		93,172	
7a Gross amount from sales of assets other than inventory		(i) Securities	117,754,508	345,500		
		(ii) Other				
		b Less cost or other basis and sales expenses	113,876,454	305,000		
		c Gain or (loss)	3,878,054	40,500		
d Net gain or (loss)		3,918,554		3,918,554		
8a Gross income from fundraising events (not including \$ 46,118 of contributions reported on line 1c) See Part IV, line 18	a		46,104			
	b Less direct expenses b		41,688			
	c Net income or (loss) from fundraising events		4,416		4,416	
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 OTHER REVENUE		900099	2,762,678	2,646,071	116,607	
	b _____					
	c _____					
	d All other revenue					
	e Total. Add lines 11a-11d		2,762,678			
12 Total revenue. See Instructions		173,642,428	116,625,635	140,212	48,833,479	

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).

Do not include amounts reported on lines 6b, 7b, 8b, 9b, and 10b of Part VIII.		(A) Total expenses	(B) Program service expenses	(C) Management and general expenses	(D) Fundraising expenses
1	Grants and other assistance to governments and organizations in the U S See Part IV, line 21				
2	Grants and other assistance to individuals in the U S See Part IV, line 22	32,088,723	32,088,723		
3	Grants and other assistance to governments, organizations, and individuals outside the U S See Part IV, lines 15 and 16				
4	Benefits paid to or for members				
5	Compensation of current officers, directors, trustees, and key employees	2,230,572	959,268	946,268	325,036
6	Compensation not included above, to disqualified persons (as defined under section 4958(f)(1)) and persons described in section 4958(c)(3)(B)				
7	Other salaries and wages	47,358,821	38,972,379	6,489,887	1,896,555
8	Pension plan contributions (include section 401(k) and section 403(b) employer contributions)	3,547,161	2,854,349	533,210	159,602
9	Other employee benefits	10,189,837	5,573,910	4,395,461	220,466
10	Payroll taxes	3,739,904	2,929,092	652,487	158,325
a	Fees for services (non-employees)				
	Management				
b	Legal	117,393	2,050	115,343	
c	Accounting	137,705		137,705	
d	Lobbying				
e	Professional fundraising services See Part IV, line 17				
f	Investment management fees	760,502		760,502	
g	Other	10,486,282	7,134,399	3,191,792	160,091
12	Advertising and promotion				
13	Office expenses	6,004,808	3,256,147	2,459,592	289,069
14	Information technology				
15	Royalties				
16	Occupancy	2,959,964	1,330,017	1,629,947	
17	Travel	3,629,146	2,677,997	763,903	187,246
18	Payments of travel or entertainment expenses for any federal, state, or local public officials				
19	Conferences, conventions, and meetings	225,148	155,991	60,097	9,060
20	Interest	4,659,949	3,585,089	1,074,860	
21	Payments to affiliates				
22	Depreciation, depletion, and amortization	6,502,412	4,651,802	1,850,610	
23	Insurance	1,996,893	1,539,372	457,231	290
24	Other expenses Itemize expenses not covered above (List miscellaneous expenses in line 24f If line 24f amount exceeds 10% of line 25, column (A) amount, list line 24f expenses on Schedule O)				
a	OVERSEAS PROJ EXPENSE	4,867,899	4,867,899		
b	EQUIPMENT/FINISHING/REF	2,505,234	2,505,234		
c	WRITE-OFFS	1,800,971	161,766	1,639,205	
d	DUES & SUBSCRIPTIONS	430,852	198,841	220,775	11,236
e	TAXES PAID ON UBI	150		150	
f	All other expenses	615,366	7,261,367	-6,646,087	86
25	Total functional expenses. Add lines 1 through 24f	146,855,692	122,705,692	20,732,938	3,417,062
26	Joint costs. Check here <input type="checkbox"/> if following SOP 98-2 (ASC 958-720) Complete this line only if the organization reported in column (B) joint costs from a combined educational campaign and fundraising solicitation				

Part X Balance Sheet

		(A)		(B)
		Beginning of year		End of year
Assets	1 Cash—non-interest-bearing	29,537,416	1	11,709,371
	2 Savings and temporary cash investments		2	
	3 Pledges and grants receivable, net	7,551,810	3	8,015,085
	4 Accounts receivable, net	472,199	4	331,225
	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) Schedule L		6	
	7 Notes and loans receivable, net	8,356,360	7	8,022,227
	8 Inventories for sale or use		8	
	9 Prepaid expenses and deferred charges	1,630,385	9	2,419,222
	10a Land, buildings, and equipment cost or other basis. Complete Part VI of Schedule D	251,338,425		
	b Less accumulated depreciation	87,912,435	160,360,100	10c 163,425,990
	11 Investments—publicly traded securities	129,059,756	11	170,528,651
	12 Investments—other securities. See Part IV, line 11	49,170,499	12	53,744,247
	13 Investments—program-related. See Part IV, line 11		13	
	14 Intangible assets		14	
	15 Other assets. See Part IV, line 11	3,200,000	15	840,000
16 Total assets. Add lines 1 through 15 (must equal line 34)	389,338,525	16	419,036,018	
Liabilities	17 Accounts payable and accrued expenses	13,596,519	17	17,284,331
	18 Grants payable		18	
	19 Deferred revenue	2,768,457	19	1,681,329
	20 Tax-exempt bond liabilities	103,365,000	20	108,107,731
	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		23	
	24 Unsecured notes and loans payable to unrelated third parties		24	
	25 Other liabilities. Complete Part X of Schedule D	19,294,821	25	15,184,039
	26 Total liabilities. Add lines 17 through 25	139,024,797	26	142,257,430
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	79,825,013	27	89,993,437
	28 Temporarily restricted net assets	68,704,610	28	83,250,036
	29 Permanently restricted net assets	101,784,105	29	103,535,115
	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 Total net assets or fund balances	250,313,728	33	276,778,588	
34 Total liabilities and net assets/fund balances	389,338,525	34	419,036,018	

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	173,642,428
2	Total expenses (must equal Part IX, column (A), line 25)	2	146,855,692
3	Revenue less expenses Subtract line 2 from line 1	3	26,786,736
4	Net assets or fund balances at beginning of year (must equal Part X, line 33, column (A))	4	250,313,728
5	Other changes in net assets or fund balances (explain in Schedule O)	5	-321,876
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	276,778,588

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?		No
b	Were the organization's financial statements audited by an independent accountant?	Yes	
c	If "Yes," to 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	Yes	
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 separated 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?	Yes	
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	Yes	

SCHEDULE A
(Form 990 or 990EZ)

Public Charity Status and Public Support

2010

Open to Public Inspection

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

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

Department of the Treasury
Internal Revenue Service

Name of the organization
LEWIS & CLARK COLLEGE

Employer identification number

93-0386858

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 to carry out the purposes of one or more publicly supported organizations described in section 509(a)(1) or section 509(a)(2) See **section 509(a)(3)**. Check the box 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 it 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 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?
- h Provide the following information about the supported organization(s)

	Yes	No
11g(i)		
11g(ii)		
11g(iii)		

(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 col (i) listed in your governing document?		(v) Did you notify the organization in col (i) of your support?		(vi) Is the organization in col (i) organized in the U S ?		(vii) Amount of support
			Yes	No	Yes	No	Yes	No	
Total									

Part II Support Schedule for Organizations Described in Sections 170(b)(1)(A)(iv) and 170(b)(1)(A)(vi)

(Complete only if you checked the box on line 5, 7, or 8 of Part I or if the organization failed to qualify under Part III. If the organization fails to qualify under the tests listed below, please complete Part III.)

Section A. Public Support

Calendar year (or fiscal year beginning in) ▶	(a) 2006	(b) 2007	(c) 2008	(d) 2009	(e) 2010	(f) Total
1 Gifts, grants, contributions, and membership fees received (Do not include any "unusual grants.")						
2 Tax revenues levied for the organization's benefit and either paid to or expended on its behalf						
3 The value of services or facilities furnished by a governmental unit to the organization without charge						
4 Total. Add lines 1 through 3						
5 The portion of total contributions by each person (other than a governmental unit or publicly supported organization) included on line 1 that exceeds 2% of the amount shown on line 11, column (f)						
6 Public Support. Subtract line 5 from line 4						

Section B. Total Support


Calendar year (or fiscal year beginning in) ▶	(a) 2006	(b) 2007	(c) 2008	(d) 2009	(e) 2010	(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 Total support (Add lines 7 through 10)						

12 Gross receipts from related activities, etc (See instructions) 12**13 First Five Years** If the Form 990 is for the organization's first, second, third, fourth, or fifth tax year as a 501(c)(3) organization, check this box and **stop here** ▶**Section C. Computation of Public Support Percentage****14** Public Support Percentage for 2010 (line 6 column (f) divided by line 11 column (f)) 14**15** Public Support Percentage for 2009 Schedule A, Part II, line 14 15**16a 33 1/3% support test—2010.** If the organization did not check the box on line 13, and line 14 is 33 1/3% or more, check this box and **stop here.** The organization qualifies as a publicly supported organization ▶**b 33 1/3% support test—2009.** If the organization did not check the box on line 13 or 16a, and line 15 is 33 1/3% or more, check this box and **stop here.** The organization qualifies as a publicly supported organization ▶**17a 10%-facts-and-circumstances test—2010.** If the organization did not check a box on line 13, 16a, or 16b and line 14 is 10% or more, and if the organization meets the "facts and circumstances" test, check this box and **stop here.** Explain in Part IV how the organization meets the "facts and circumstances" test The organization qualifies as a publicly supported organization ▶**b 10%-facts-and-circumstances test—2009.** If the organization did not check a box on line 13, 16a, 16b, or 17a and line 15 is 10% or more, and if the organization meets the "facts and circumstances" test, check this box and **stop here.** Explain in Part IV how the organization meets the "facts and circumstances" test The organization qualifies as a publicly supported organization ▶**18 Private Foundation** If the organization did not check a box on line 13, 16a, 16b, 17a or 17b, check this box and see instructions ▶



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

(Complete only if you checked the box on line 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 year beginning in) 	(a) 2006	(b) 2007	(c) 2008	(d) 2009	(e) 2010	(f) Total
1 Gifts, grants, contributions, and membership fees received (Do not include any "unusual grants.")						
2 Gross receipts from admissions, merchandise sold or services performed, or facilities furnished in any activity that is related to the organization's tax-exempt purpose						
3 Gross receipts from activities that are not an unrelated trade or business under section 513						
4 Tax revenues levied for the organization's benefit and either paid to or expended on its behalf						
5 The value of services or facilities furnished by a governmental unit to the organization without charge						
6 Total. Add lines 1 through 5						
7a Amounts included on lines 1, 2, and 3 received from disqualified persons						
b Amounts included on lines 2 and 3 received from other than disqualified persons that exceed the greater of \$5,000 or 1% of the amount on line 13 for the year						
c Add lines 7a and 7b						
8 Public Support (Subtract line 7c from line 6)						




Section B. Total Support

Calendar year (or fiscal year beginning in) 	(a) 2006	(b) 2007	(c) 2008	(d) 2009	(e) 2010	(f) Total
9 Amounts from line 6						
10a Gross income from interest, dividends, payments received on securities loans, rents, royalties and income from similar sources						
b Unrelated business taxable income (less section 511 taxes) from businesses acquired after June 30, 1975						
c Add lines 10a and 10b						
11 Net income from unrelated business activities not included in line 10b, whether or not the business is regularly carried on						
12 Other income. Do not include gain or loss from the sale of capital assets (Explain in Part IV.)						
13 Total support (Add lines 9, 10c, 11 and 12)						
14 First Five Years If the Form 990 is for the organization's first, second, third, fourth, or fifth tax year as a section 501(c)(3) organization, check this box and stop here 						

Section C. Computation of Public Support Percentage

15 Public Support Percentage for 2010 (line 8 column (f) divided by line 13 column (f))	15	
16 Public support percentage from 2009 Schedule A, Part III, line 15	16	

Section D. Computation of Investment Income Percentage

17 Investment income percentage for 2010 (line 10c column (f) divided by line 13 column (f))	17	
18 Investment income percentage from 2009 Schedule A, Part III, line 17	18	
19a 33 1/3% support tests—2010. 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—2009. If the organization did not check a box on line 14 or line 19a, and line 16 is more than 33 1/3% and line 18 is not more than 33 1/3%, check this box and stop here . The organization qualifies as a publicly supported organization 		
20 Private Foundation If the organization did not check a box on line 14, 19a or 19b, check this box and see instructions 		

Part IV **Supplemental Information.** Supplemental Information. Complete this part to provide the explanations required by Part II, line 10; Part II, line 17a or 17b; and Part III, line 12. Also complete this part for any additional information. (See instructions).

Facts And Circumstances Test

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Additional Data

Software ID:
Software Version:
EIN: 93-0386858
Name: LEWIS & CLARK COLLEGE

Form 990, Part VII - Compensation of Officers, Directors, Trustees, Key Employees, Highest Compensated Employees, and Independent Contractors

(A) Name and Title	(B) Average hours per week	(C) Position (check all that apply)						(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			
RONALD K RAGEN CHAIR	2 00	X		X				0	0	0
JAMES T RICHARDSON FIRST VICE CHAIR	2 00	X		X				0	0	0
MARK TRATOS SECOND VICE CHAIR	2 00	X		X				0	0	0
STEPHANIE J FOWLER THIRD VICE CHAIR	2 00	X		X				0	0	0
AHMED AL BADI TRUSTEE	2 00	X						0	0	0
D MARK DORMAN TRUSTEE	2 00	X						0	0	0
STEPHEN H DOVER TRUSTEE	2 00	X						0	0	0
GERALD W FISCHER TRUSTEE	2 00	X						0	0	0
JAMES L FORMAN TRUSTEE	2 00	X						0	0	0
JON V JAQUA TRUSTEE	2 00	X						0	0	0
CHRISTOPHER E JAY TRUSTEE	2 00	X						0	0	0
ED JENSEN TRUSTEE	2 00	X						0	0	0
FREDERICK D JUBITZ TRUSTEE	2 00	X						0	0	0
JOUNI J KORHONEN TRUSTEE	2 00	X						0	0	0
WESLEY W LAWRENCE TRUSTEE	2 00	X						0	0	0
MARILYN LOY TRUSTEE	2 00	X						0	0	0
PATRICK MAHAFFY TRUSTEE	2 00	X						0	0	0
PATRICK MARKHAM TRUSTEE	2 00	X						0	0	0
RANDY MASSENGALE TRUSTEE	2 00	X						0	0	0
LIBBY MCCASLIN TRUSTEE	2 00	X						0	0	0
AMY L MILLER TRUSTEE	2 00	X						0	0	0
M BETH MILLER TRUSTEE	2 00	X						0	0	0
JIN PARK TRUSTEE	2 00	X						0	0	0
ERIC PARSONS TRUSTEE	2 00	X						0	0	0
THOMAS P RASMUSSEN TRUSTEE	2 00	X						0	0	0

Form 990, Part VII - Compensation of Officers, Directors, Trustees, Key Employees, Highest Compensated Employees, and Independent Contractors

(A) Name and Title	(B) Average hours per week	(C) Position (check all that apply)						(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			
JOHN S ROGERS TRUSTEE	2 00	X						0	0	0
STEPHEN ROTH TRUSTEE	2 00	X						0	0	0
MARTHA STEIN-SOCHAS TRUSTEE	2 00	X						0	0	0
KENT SWANSON TRUSTEE	2 00	X						0	0	0
JAY T WALDRON TRUSTEE	2 00	X						0	0	0
M CARR FERGUSON TRUSTEE	2 00	X						0	0	0
AMELIA J WILCOX TRUSTEE EX-OFFICIO	2 00	X						0	0	0
TOM BITTNER TRUSTEE EX-OFFICIO	2 00	X						0	0	0
BARRY GLASSNER PRESIDENT	45 00	X		X				67,841	0	7,756
GREGORY A VOLK VP FOR INSTITUTIONAL ADVANCEMENT	45 00			X				279,204	0	36,922
JANE M ATKINSON VP AND PROVOST/TRUSTEE	45 00	X		X				256,160	0	33,477
ROBERT H KLONOFF DEAN OF THE LAW SCHOOL/PROFESSOR	45 00			X				237,024	0	36,608
CARL B VANCE VP FOR BUSINESS & FINANCE/TREASURER	45 00			X				210,676	0	32,076
JULIO C DE PAULA DEAN OF C A S /TENURED PROFESSOR	45 00			X				199,493	0	31,238
DAVID G ELLIS VP, SECRETARY AND GENERAL COUNSEL	45 00			X				175,853	0	28,122
EARL S FLETCHER DEAN OF THE GRADUATE SCHOOL	45 00			X				153,774	0	21,124
JANE HUNTER INTERIM DEAN OF C A S	45 00			X				127,656	0	26,340
GEORGE P BATTISTEL ASSOCIATE VP FOR FINANCE/CONTROLLER	45 00			X				114,002	0	19,743
WILLIAM F FUNK PROFESSOR OF LAW	45 00					X		196,904	0	29,190
EDWARD J BRUNET HENRY J CASEY PROFESSOR OF LAW	45 00					X		196,685	0	28,948
BRIAN A BLUM PROFESSOR OF LAW	45 00					X		194,988	0	26,148
JOHN F CALLAHAN MORGAN S ODELL PROF OF HUMANITIES	45 00					X		177,384	0	24,196
MICHAEL C BLUMM PROFESSOR	45 00					X		175,040	0	27,822

Form 990, Part III - 4 Program Service Accomplishments (See the Instructions)

4d. Other program services

(Code) (Expenses \$ 17,723,172 including grants of \$) (Revenue \$ 2,173,542)
OTHER EXPENSES RELATED TO (1) SCHOLARLY RESEARCH, (2) CAMPUS EVENTS FOR THE BENEFIT OF THE LOCAL COMMUNITY
AND GENERAL PUBLIC, (3) AUXILIARY SERVICES SUCH AS RESIDENCE HALLS, FOOD SERVICE, CAMPUS BOOKSTORE,
CONFERENCES AND COMPUTER PURCHASING PROGRAM

SCHEDULE D (Form 990)

OMB No 1545-0047

Supplemental Financial Statements

2010

Open to Public Inspection

Complete if the organization answered "Yes," to Form 990, Part IV, line 6, 7, 8, 9, 10, 11, or 12. Attach to Form 990. See separate instructions.

Department of the Treasury Internal Revenue Service

Name of the organization LEWIS & CLARK COLLEGE

Employer identification number 93-0386858

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 1-4: Total number at end of year, Aggregate contributions to (during year), Aggregate grants from (during year), Aggregate value at end of year.

- 5 Did the organization inform all donors and donor advisors in writing that the assets held in donor advised funds are the organization's property, subject to the organization's exclusive legal control?
6 Did the organization inform all grantees, donors, and donor advisors in writing that grant funds may be used only for charitable purposes and not for the benefit of the donor or donor advisor, or for any other purpose conferring impermissible private benefit?

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

- 1 Purpose(s) of conservation easements held by the organization (check all that apply): Preservation of land for public use, Protection of natural habitat, Preservation of open space, Preservation of an historically important land area, Preservation of a certified historic structure.

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

Table with 2 columns: Held at the End of the Year. Rows 2a, 2b, 2c, 2d.

- 3 Number of conservation easements modified, transferred, released, extinguished, or terminated by the organization during the taxable year
4 Number of states where property subject to conservation easement is located
5 Does the organization have a written policy regarding the periodic monitoring, inspection, handling of violations, and enforcement of the conservation easements it holds?
6 Staff and volunteer hours devoted to monitoring, inspecting and enforcing conservation easements during the year
7 Amount of expenses incurred in monitoring, inspecting, and enforcing conservation easements during the year
8 Does each conservation easement reported on line 2(d) above satisfy the requirements of section 170(h)(4)(B)(i) and 170(h)(4)(B)(ii)?
9 In Part XIV, describe how the organization reports conservation easements in its revenue and expense statement, and balance sheet, and include, if applicable, the text of the footnote to the organization's financial statements that describes the organization's accounting for conservation easements

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

- 1a If the organization elected, as permitted under SFAS 116, not to report in its revenue statement and balance sheet works of art, historical treasures, or other similar assets held for public exhibition, education or research in furtherance of public service, provide, in Part XIV, the text of the footnote to its financial statements that describes these items
b If the organization elected, as permitted under SFAS 116, to report in its revenue statement and balance sheet works of art, historical treasures, or other similar assets held for public exhibition, education, or research in furtherance of public service, provide the following amounts relating to these items: (i) Revenues included in Form 990, Part VIII, line 1: \$ 39,703; (ii) Assets included in Form 990, Part X: \$ 2,379,826
2 If the organization received or held works of art, historical treasures, or other similar assets for financial gain, provide the following amounts required to be reported under SFAS 116 relating to these items: a Revenues included in Form 990, Part VIII, line 1; b Assets included in Form 990, Part X

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

3 Using the organization's 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
1c Beginning balance	
1d Additions during the year	
1e Distributions during the year	
1f Ending balance	

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	179,309,669	165,600,644	232,119,348		
b Contributions	1,537,363	1,916,851	2,155,728		
c Investment earnings or losses	34,281,838	24,385,644	-55,785,494		
d Grants or scholarships	3,949,546	3,676,117	4,388,776		
e Other expenditures for facilities and programs	6,280,261	8,400,871	7,779,709		
f Administrative expenses	757,857	516,482	720,453		
g End of year balance	204,141,206	179,309,669	165,600,644		

2 Provide the estimated percentage of the year end balance held as

- a** Board designated or quasi-endowment 20 000 %
- b** Permanent endowment 45 000 %
- c** Term endowment 35 000 %

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

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

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

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

Description of investment	(a) Cost or other basis (investment)	(b) Cost or other basis (other)	(c) Accumulated depreciation	(d) Book value
1a Land		18,132,444		18,132,444
b Buildings		178,952,162	49,572,955	129,379,207
c Leasehold improvements		12,337,928	6,250,282	6,087,646
d Equipment		37,249,784	32,089,198	5,160,586
e Other		4,666,107		4,666,107
Total. Add lines 1a-1e (Column (d) should equal Form 990, Part X, column (B), line 10(c).)				163,425,990

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

1	Total revenue (Form 990, Part VIII, column (A), line 12)	1	173,642,428
2	Total expenses (Form 990, Part IX, column (A), line 25)	2	146,855,692
3	Excess or (deficit) for the year Subtract line 2 from line 1	3	26,786,736
4	Net unrealized gains (losses) on investments	4	
5	Donated services and use of facilities	5	
6	Investment expenses	6	
7	Prior period adjustments	7	
8	Other (Describe in Part XIV)	8	-321,876
9	Total adjustments (net) Add lines 4 - 8	9	-321,876
10	Excess or (deficit) for the year per financial statements Combine lines 3 and 9	10	26,464,860

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	141,523,397
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	-32,329,672
e	Add lines 2a through 2d	2e	-32,329,672
3	Subtract line 2e from line 1	3	173,853,069
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	-210,641
c	Add lines 4a and 4b	4c	-210,641
5	Total Revenue Add lines 3 and 4c . (This should equal Form 990, Part I, line 12)	5	173,642,428

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

1	Total expenses and losses per audited financial statements	1	115,058,537
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	291,568
e	Add lines 2a through 2d	2e	291,568
3	Subtract line 2e from line 1	3	114,766,969
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	32,088,723
c	Add lines 4a and 4b	4c	32,088,723
5	Total expenses Add lines 3 and 4c . (This should equal Form 990, Part I, line 18)	5	146,855,692

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, 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.

Identifier	Return Reference	Explanation
	PART III, LINE 4	PAINTINGS, SCULPTURES AND OTHER WORKS OF ART FOR PUBLIC EXHIBITION AND CAMPUS BEAUTIFICATION, POETRY, LITERARY COLLECTIONS, PHOTOGRAPHS, MEMORABILIA, NEWSPAPERS, JOURNALS, CORRESPONDENCE AND RESEARCH NOTES HELD FOR HISTORICAL PRESERVATION AND EDUCATIONAL RESEARCH PURPOSES
DESCRIPTION OF INTENDED USE OF ENDOWMENT FUNDS	PART V, LINE 4	TO PROVIDE FUNDING FOR STUDENT SCHOLARSHIPS AND TUITION ASSISTANCE, AND TO PROVIDE FINANCIAL SUPPORT AND STABILITY FOR INSTITUTIONAL PROGRAMS
DESCRIPTION OF UNCERTAIN TAX POSITIONS UNDER FIN 48	PART X	THE COLLEGE RECOGNIZES INTEREST ACCRUED AND PENALTIES RELATED TO UNRECOGNIZED TAX BENEFITS AS AN ADMINISTRATIVE EXPENSE DURING THE YEARS ENDED MAY 31, 2011 AND 2010, THE COLLEGE RECOGNIZED NO INTEREST AND PENALTIES THE COLLEGE FILES AN EXEMPT ORGANIZATION INCOME TAX RETURN AND AN UNRELATED BUSINESS INCOME TAX RETURN IN THE U S FEDERAL JURISDICTION AND A COPY WITH THE STATE CHARITIES DIVISION AND STATE DEPARTMENT OF REVENUE WITH FEW EXCEPTIONS, THE COLLEGE IS NO LONGER SUBJECT TO U S FEDERAL OR STATE/LOCAL INCOME TAX EXAMINATIONS BY TAX AUTHORITIES FOR YEARS BEFORE 2007
PART XI, LINE 8 - OTHER ADJUSTMENTS		CHANGE IN VALUE OF SPLIT INTEREST AGREEMENT - 21,014 UNREALIZED LOSS ON INTEREST RATE SWAPS - 184,255 UNRELATED BUSINESS INCOME FROM ALTERNATIVE INVESTMENTS -116,607
PART XII, LINE 2D - OTHER ADJUSTMENTS		UNREALIZED LOSS ON INTEREST RATE SWAPS -184,255 CHANGE IN VALUE OF SPLIT INTEREST AGREEMENT - 56,694 SCHOLARSHIPS & FELLOWSHIPS NETTED WITH REVENUE ON FINANCIAL STATEMENTS -32,088,723
PART XII, LINE 4B - OTHER ADJUSTMENTS		RENTAL EXPENSES NETTED WITH REVENUE ON TAX RETURN -285,560 FUNDRAISING EVENT EXPENSES NETTED WITH REVENUE ON TAX RETURN -41,688 UNRELATED BUSINESS INCOME FROM ALTERNATIVE INVESTMENTS 116,607
PART XIII, LINE 2D - OTHER ADJUSTMENTS		RENTAL EXPENSES NETTED WITH REVENUE ON TAX RETURN 285,560 FUNDRAISING EVENT EXPENSES NETTED WITH REVENUE ON TAX RETURN 41,688 CHANGE IN VALUE OF SPLIT INTEREST AGREEMENTS -35,680
PART XIII, LINE 4B - OTHER ADJUSTMENTS		SCHOLARSHIPS & FELLOWSHIPS NETTED WITH REVENUE ON FINANCIAL STATEMENTS 32,088,723

SCHEDULE E
(Form 990 or 990-EZ)

Schools

OMB No 1545-0047

2010

Open to Public Inspection

▶ **Complete if the organization answered "Yes" to Form 990, Part IV, line 13, or Form 990-EZ, Part VI, line 48.**
▶ **Attach to Form 990 or Form 990-EZ.**

Department of the Treasury
Internal Revenue Service

Name of the organization
LEWIS & CLARK COLLEGE

Employer identification number

93-0386858

Part I

- 1** Does the organization have a racially nondiscriminatory policy toward students by statement in its charter, bylaws, other governing instrument, or in a resolution of its governing body?
- 2** Does the organization include a statement of its racially nondiscriminatory policy toward students in all its brochures, catalogues, and other written communications with the public dealing with student admissions, programs, and scholarships?
- 3** Has the organization publicized its racially nondiscriminatory policy through newspaper or broadcast media during the period of solicitation for students, or during the registration period if it has no solicitation program, in a way that makes the policy known to all parts of the general community it serves? If "Yes," please describe. If "No," please explain. If you need more space use Part II.

	YES	NO
1	Yes	
2	Yes	
3	Yes	

- 4** Does the organization maintain the following?
 - a** Records indicating the racial composition of the student body, faculty, and administrative staff?
 - b** Records documenting that scholarships and other financial assistance are awarded on a racially nondiscriminatory basis?
 - c** Copies of all catalogues, brochures, announcements, and other written communications to the public dealing with student admissions, programs, and scholarships?
 - d** Copies of all material used by the organization or on its behalf to solicit contributions?
 If you answered "No" to any of the above, please explain. If you need more space, use Part II.

4a	Yes	
4b	Yes	
4c	Yes	
4d	Yes	

- 5** Does the organization discriminate by race in any way with respect to
 - a** Students' rights or privileges?
 - b** Admissions policies?
 - c** Employment of faculty or administrative staff?
 - d** Scholarships or other financial assistance?
 - e** Educational policies?
 - f** Use of facilities?
 - g** Athletic programs?
 - h** Other extracurricular activities?
 If you answered "Yes" to any of the above, please explain. If you need more space, use Part II.

5a		No
5b		No
5c		No
5d		No
5e		No
5f		No
5g		No
5h		No

- 6a** Does the organization receive any financial aid or assistance from a governmental agency?
 - 6b** Has the organization's right to such aid ever been revoked or suspended?
- If you answered "Yes" to either line 6a or line 6b, explain on Part II.
- 7** Does the organization certify that it has complied with the applicable requirements of sections 4 01 through 4 05 of Rev Proc 75-50, 1975-2 C B 587, covering racial nondiscrimination? If "No," explain on Part II.

6a	Yes	
6b		No
7	Yes	

Part II Supplemental Information

Complete this part to provide the explanations required by Part I, lines 3, 4d, 5h, 6b, and 7, as applicable. Also complete this part to provide any other additional information (see instructions).

Identifier	Return Reference	Explanation
EXPLANATION OF NONDISCRIMINATORY POLICY PUBLICATION	SCHEDULE E, PART I, LINE 3	LEWIS & CLARK COLLEGE INCLUDES A STATEMENT OF ITS RACIALLY NONDISCRIMINATORY POLICY TOWARDS STUDENTS IN ALL DOCUMENTED AND CIRCULATED SOLICITATIONS FOR REGISTRATION. IN ADDITION, DUE TO THE SIZE OF THE SCHOOL, ITS GEOGRAPHIC ALLOCATION, AND THE COMMUNITY IT SERVES, THE NON-DISCRIMINATION POLICY AND RACIAL COMPOSITION OF THE STUDENT BODY IS WELL-KNOWN TO ALL SEGMENTS OF THE GENERAL COMMUNITY SERVED.
EXPLANATION OF GOVERNMENT FINANCIAL ASSISTANCE	SCHEDULE E, PART I, LINE 6	ALL FEDERAL GRANT OPERATIONS OF LEWIS & CLARK COLLEGE ARE INCLUDED IN AN AUDIT OF FEDERAL AWARDS PERFORMED IN ACCORDANCE WITH U.S. OFFICE OF MANAGEMENT AND BUDGET CIRCULAR A-133, COMPLIANCE SUPPLEMENT FOR AUDITS OF HIGHER LEARNING, AND OTHER NON-PROFIT INSTITUTIONS, INCLUDING TITLE IV PROGRAMS, U.S. DEPARTMENT OF EDUCATION, NATIONAL SCIENCE FOUNDATION, AND NATIONAL INSTITUTE OF HEALTH.

Part IV Foreign Forms

- 1 Was the organization a U S transferor of property to a foreign corporation during the tax year? *If "Yes," the organization may be required to file Form 926 (see instructions for Form 926)* Yes No
- 2 Did the organization have an interest in a foreign trust during the tax year? *If "Yes," the organization may be required to file Form 3520 and/or Form 3520-A. (see instructions for Forms 3520 and 3520-A)* Yes No
- 3 Did the organization have an ownership interest in a foreign corporation during the tax year? *If "Yes," the organization may be required to file Form 5471, Information Return of U.S. Persons with respect to Certain Foreign Corporations. (see instructions for Form 5471)* Yes No
- 4 Was the organization a direct or indirect shareholder of a passive foreign investment company or a qualified electing fund during the tax year? *If "Yes," the organization may be required to file Form 8621, Return by a Shareholder of a Passive Foreign Investment Company or Qualified Electing Fund. (see instructions for Form 8621)* Yes No
- 5 Did the organization have an ownership interest in a foreign partnership during the tax year? *If "Yes," the organization may be required to file Form 8865, Return of U.S. Persons with respect to Certain Foreign Partnerships. (see instructions for Form 8865)* Yes No
- 6 Did the organization have any operations in or related to any boycotting countries during the tax year? *If "Yes," the organization may be required to file Form 5713, International Boycott Report (see instructions for Form 5713).* Yes No

Part V Supplemental Information

Complete this part to provide the information (see instructions) required in Part I, line 2, and any additional information.

Identifier	Return Reference	Explanation
OTHER INFORMATION	SCHEDULE F, PART V	SCHEDULE F PART IV, FOREIGN FORMS SOME QUESTIONS REGARDING OWNERSHIP IN OR TRANSFERS TO FOREIGN ENTITIES HAVE BEEN ANSWERED YES DUE TO THE COLLEGE'S INDIRECT OWNERSHIP OF FOREIGN ENTITIES THROUGH VARIOUS ALTERNATIVE INVESTMENTS THE COLLEGE HAS NO DIRECT INTEREST IN ANY FOREIGN ENTITY, AND NONE OF THE FORMS REFERENCED IN PART IV WERE REQUIRED TO BE FILED BY THE COLLEGE

Schedule F (Form 990) 2010

SCHEDULE G (Form 990 or 990-EZ)

Supplemental Information Regarding Fundraising or Gaming Activities

OMB No 1545-0047

2010

Open to Public Inspection

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

Department of the Treasury Internal Revenue Service

Name of the organization LEWIS & CLARK COLLEGE

Employer identification number 93-0386858

Part I Fundraising Activities. Complete if the organization answered "Yes" to Form 990, Part IV, line 17.

- 1 Indicate whether the organization raised funds through any of the following activities. Check all that apply. a Mail solicitations, b Internet and e-mail solicitations, c Phone solicitations, d In-person solicitations, e Solicitation of non-government grants, f Solicitation of government grants, g Special fundraising events. 2a Did the organization have a written or oral agreement with any individual... 2b If "Yes," list the ten highest paid individuals or entities (fundraisers) pursuant to agreements...

Table with 6 columns: (i) Name and address of individual or entity (fundraiser), (ii) Activity, (iii) Did fundraiser have custody or control of contributions? (Yes/No), (iv) Gross receipts from activity, (v) Amount paid to (or retained by) fundraiser listed in col (i), (vi) Amount paid to (or retained by) organization. Includes a Total row at the bottom.

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

Part II Fundraising Events. Complete if the organization answered "Yes" to Form 990, Part IV, line 18, or reported more than \$15,000 on Form 990-EZ, line 6a. List events with gross receipts greater than \$5,000.

		(a) Event #1	(b) Event #2	(c) Other Events	(d) Total Events
		<u>GOLF TOURNAMENT</u> (event type)	<u>PILP AUCTION</u> (event type)	(total number)	(Add col (a) through col (c))
Revenue	1 Gross receipts	49,068	43,154		92,222
	2 Less Charitable contributions	33,757	12,361		46,118
	3 Gross income (line 1 minus line 2)	15,311	30,793		46,104
Direct Expenses	4 Cash prizes				
	5 Non-cash prizes				
	6 Rent/facility costs	22,773			22,773
	7 Food and beverages				
	8 Entertainment				
	9 Other direct expenses	3,733	15,182		18,915
	10 Direct expense summary Add lines 4 through 9 in column (d) ▶				41,688
11 Net income summary Combine lines 3 and 10 in column (d) ▶				4,416	

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

		(a) Bingo	(b) Pull tabs/Instant bingo/progressive bingo	(c) Other gaming	(d) Total gaming
					(Add col (a) through col (c))
Revenue	1 Gross revenue				
Direct Expenses	2 Cash prizes				
	3 Non-cash prizes				
	4 Rent/facility costs				
	5 Other direct expenses				
	6 Volunteer labor	<input type="checkbox"/> Yes % <input type="checkbox"/> No	<input type="checkbox"/> Yes % <input type="checkbox"/> No	<input type="checkbox"/> Yes % <input type="checkbox"/> No	
7 Direct expense summary Add lines 2 through 5 in column (d) ▶					
8 Net gaming income summary Combine lines 1 and 7 in column (d) ▶					

9 Enter the state(s) in which the organization operates gaming activities _____

a Is the organization licensed to operate gaming activities in each of these states? Yes No

b If "No," Explain _____

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

b If "Yes," Explain _____

- 11** Does the organization operate gaming activities with nonmembers? Yes No
- 12** Is the organization a grantor, beneficiary or trustee of a trust or a member of a partnership or other entity formed to administer charitable gaming? Yes No

13 Indicate the percentage of gaming activity operated in

a The organization's facility	13a	
b An outside facility	13b	

14 Provide the name and address of the person who prepares the organization's gaming/special events books and records

Name ▶▶

Address ▶▶

15a Does the organization have a contract with a third party from whom the organization receives gaming revenue? Yes No

b If "Yes," enter the amount of gaming revenue received by the organization ▶ \$ _____ and the amount of gaming revenue retained by the third party ▶ \$ _____

c If "Yes," enter name and address

Name ▶▶

Address ▶▶

16 Gaming manager information

Name ▶▶

Gaming manager compensation ▶▶ \$ _____

Description of services provided ▶▶

- Director/officer Employee Independent contractor

17 Mandatory distributions

a Is the organization required under state law to make charitable distributions from the gaming proceeds to retain the state gaming license? Yes No

b Enter the amount of distributions required under state law distributed to other exempt organizations or spent in the organization's own exempt activities during the tax year ▶▶ \$ _____

Part IV Complete this part to provide additional information for responses to question on Schedule G (see instructions.)

Identifier	ReturnReference	Explanation
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Schedule I (Form 990)

OMB No 1545-0047

Grants and Other Assistance to Organizations, Governments and Individuals in the United States

2010

Complete if the organization answered "Yes," to Form 990, Part IV, line 21 or 22. Attach to Form 990

Open to Public Inspection

Department of the Treasury Internal Revenue Service

Name of the organization LEWIS & CLARK COLLEGE

Employer identification number

93-0386858

Part I General Information on Grants and Assistance

- 1 Does the organization maintain records to substantiate the amount of the grants or assistance, the grantees' eligibility for the grants or assistance, and the selection criteria used to award the grants or assistance?
2 Describe in Part IV the organization's procedures for monitoring the use of grant funds in the United States

Part II Grants and Other Assistance to Governments and Organizations in the United States. Complete if the organization answered "Yes" to Form 990, Part IV, line 21 for any recipient that received more than \$5,000. Check this box if no one recipient received more than \$5,000. Part II can be duplicated if additional space is needed.

Table with 8 columns: (a) Name and address of organization or government, (b) EIN, (c) IRC Code section if applicable, (d) Amount of cash grant, (e) Amount of non-cash assistance, (f) Method of valuation (book, FMV, appraisal, other), (g) Description of non-cash assistance, (h) Purpose of grant or assistance.

2 Enter total number of section 501(c)(3) and government organizations
3 Enter total number of other organizations

Part III Grants and Other Assistance to Individuals in the United States. Complete if the organization answered "Yes" to Form 990, Part IV, line 22.
Use Schedule I-1 (Form 990) if additional space is needed.

(a) Type of grant or assistance	(b) Number of recipients	(c) Amount of cash grant	(d) Amount of non-cash assistance	(e) Method of valuation (book, FMV, appraisal, other)	(f) Description of non-cash assistance
(1) GRANTS, FELLOWSHIPS, ENDOWED SCHOLARSHIPS, AND DEAN'S SCHOLARSHIPS FOR UNDERGRADUATE STUDENTS	2553	26,821,720	0		
(2) GRANTS, FELLOWSHIPS, ENDOWED SCHOLARSHIPS, AND DEAN'S SCHOLARSHIPS FOR LAW SCHOOL STUDENTS	1002	4,949,485	0		
(3) ENDOWED SCHOLARSHIPS FOR GRADUATE STUDENTS	161	317,518	0		

Part IV Supplemental Information. Complete this part to provide the information required in Part I, line 2, and any other additional information.

Identifier	Return Reference	Explanation
PROCEDURE FOR MONITORING GRANTS IN THE U S	PART I, LINE 2	SCHEDULE I, PART I, LINE 2 ASSISTANCE IS GIVEN ONLY IN THE FORM OF CREDITS TOWARD THE COST OF TUITION, AND A RECORD OF THE ASSISTANCE PROVIDED IS RECORDED IN SEPARATE ACCOUNTS MAINTAINED FOR EACH STUDENT/RECIPIENT

Schedule J
(Form 990)

Compensation Information

OMB No 1545-0047

2010

Open to Public Inspection

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

▶ Complete if the organization answered "Yes" to Form 990, Part IV, question 23.

▶ Attach to Form 990. ▶ See separate instructions.

Department of the Treasury
Internal Revenue Service

Name of the organization
LEWIS & CLARK COLLEGE

Employer identification number

93-0386858

Part I Questions Regarding Compensation

	Yes	No								
<p>1a 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 checked="" type="checkbox"/> Housing allowance or residence for personal use</td> </tr> <tr> <td><input checked="" 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 checked="" type="checkbox"/> Housing allowance or residence for personal use	<input checked="" 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 checked="" type="checkbox"/> Housing allowance or residence for personal use									
<input checked="" 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>1b If any of the boxes in line 1a are checked, did the organization follow a written policy regarding payment or reimbursement or provision of all the expenses described above? If "No," complete Part III to explain.</p>		No								
<p>2 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>	Yes									
<p>3 Indicate which, if any, of the following the organization uses to establish the compensation of the organization's CEO/Executive Director. Check all that apply.</p> <table border="0"> <tr> <td><input checked="" type="checkbox"/> Compensation committee</td> <td><input checked="" type="checkbox"/> Written employment contract</td> </tr> <tr> <td><input checked="" type="checkbox"/> Independent compensation consultant</td> <td><input checked="" type="checkbox"/> Compensation survey or study</td> </tr> <tr> <td><input checked="" 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 checked="" type="checkbox"/> Written employment contract	<input checked="" type="checkbox"/> Independent compensation consultant	<input checked="" type="checkbox"/> Compensation survey or study	<input checked="" type="checkbox"/> Form 990 of other organizations	<input checked="" type="checkbox"/> Approval by the board or compensation committee				
<input checked="" type="checkbox"/> Compensation committee	<input checked="" type="checkbox"/> Written employment contract									
<input checked="" type="checkbox"/> Independent compensation consultant	<input checked="" type="checkbox"/> Compensation survey or study									
<input checked="" type="checkbox"/> Form 990 of other organizations	<input checked="" type="checkbox"/> Approval by the board or compensation committee									
<p>4 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>a Receive a severance payment or change-of-control payment from the organization or a related organization?</p>		No								
<p>b Participate in, or receive payment from, a supplemental nonqualified retirement plan?</p>		No								
<p>c 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>		No								
<p>Only 501(c)(3) and 501(c)(4) organizations only must complete lines 5-9.</p>										
<p>5 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>a The organization?</p>		No								
<p>b Any related organization?</p> <p>If "Yes," to line 5a or 5b, describe in Part III.</p>		No								
<p>6 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>a The organization?</p>		No								
<p>b Any related organization?</p> <p>If "Yes," to line 6a or 6b, describe in Part III.</p>		No								
<p>7 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>		No								
<p>8 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 Regs. section 53.4958-4(a)(3)? If "Yes," describe in Part III.</p>		No								
<p>9 If "Yes" to line 8, did the organization also follow the rebuttable presumption procedure described in Regulations section 53.4958-6(c)?</p>										

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) must equal the applicable column (D) or column (E) amounts on Form 990, Part VII, line 1a

(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 in prior Form 990 or Form 990-EZ
		(i) Base compensation	(ii) Bonus & incentive compensation	(iii) Other reportable compensation				
(1) GREGORY A VOLK	(i)	272,004	0	7,200	24,500	12,422	316,126	0
	(ii)	0	0	0	0	0	0	0
(2) JANE M ATKINSON	(i)	256,160	0	0	21,992	11,485	289,637	0
	(ii)	0	0	0	0	0	0	0
(3) ROBERT H KLONOFF	(i)	237,024	0	0	24,500	12,108	273,632	0
	(ii)	0	0	0	0	0	0	0
(4) CARL B VANCE	(i)	210,676	0	0	20,453	11,623	242,752	0
	(ii)	0	0	0	0	0	0	0
(5) JULIO C DE PAULA	(i)	199,493	0	0	19,545	11,693	230,731	0
	(ii)	0	0	0	0	0	0	0
(6) DAVID G ELLIS	(i)	175,853	0	0	16,271	11,851	203,975	0
	(ii)	0	0	0	0	0	0	0
(7) EARL S FLETCHER	(i)	153,774	0	0	14,677	6,447	174,898	0
	(ii)	0	0	0	0	0	0	0
(8) JANE HUNTER	(i)	127,656	0	0	12,657	13,683	153,996	0
	(ii)	0	0	0	0	0	0	0
(9) WILLIAM F FUNK	(i)	196,904	0	0	18,179	11,011	226,094	0
	(ii)	0	0	0	0	0	0	0
(10) EDWARD J BRUNET	(i)	196,685	0	0	17,720	11,228	225,633	0
	(ii)	0	0	0	0	0	0	0
(11) BRIAN A BLUM	(i)	194,988	0	0	18,414	7,734	221,136	0
	(ii)	0	0	0	0	0	0	0
(12) JOHN F CALLAHAN	(i)	177,384	0	0	16,565	7,631	201,580	0
	(ii)	0	0	0	0	0	0	0
(13) MICHAEL C BLUMM	(i)	175,040	0	0	14,478	13,344	202,862	0
	(ii)	0	0	0	0	0	0	0
(14)								
(15)								
(16)								

Part III Supplemental Information

Complete this part to provide the information, explanation, or descriptions required for Part I, lines 1a, 1b, 4c, 5a, 5b, 6a, 6b, 7, and 8. Also complete this part for any additional information.

Identifier	Return Reference	Explanation
	PART I, LINE 1A	EXPENSES REIMBURSED TO COLLEGE PRESIDENT BARRY GLASSNER FOR HIS SPOUSE BETSY AMSTER TRAVELING AS A COMPANION, IN PART FOR BONA FIDE BUSINESS PURPOSE. REIMBURSEMENTS NOT RELATED TO BONA FIDE BUSINESS PURPOSE ARE TREATED AS TAXABLE COMPENSATION. A NON-TAXABLE HOUSING BENEFIT WAS PROVIDED TO COLLEGE PRESIDENT BARRY GLASSNER.
	PART I, LINE 1B	THE BOARD OF TRUSTEES HAS ADOPTED AN EXECUTIVE COMPENSATION PHILOSOPHY WHEREBY THE COMPENSATION COMMITTEE REVIEWS ALL EXECUTIVE COMPENSATION PROPOSALS, INCLUDING ANY HOUSING ALLOWANCES, IN ADVANCE OF THEIR IMPLEMENTATION.

**Schedule K
(Form 990)**

OMB No 1545-0047

Supplemental Information on Tax Exempt Bonds

▶ **Complete if the organization answered "Yes" to Form 990, Part IV, line 24a. Provide descriptions, explanations, and any additional information in Schedule O (Form 990).**

▶ **Attach to Form 990. ▶ See separate instructions.**

2010

**Open to Public
Inspection**

Department of the Treasury
Internal Revenue Service

Name of the organization
LEWIS & CLARK COLLEGE

Employer identification number

93-0386858

Part I Bond Issues

(a) Issuer Name	(b) Issuer EIN	(c) CUSIP #	(d) Date Issued	(e) Issue Price	(f) Description of Purpose	(g) Defeased		(h) On Behalf of Issuer		(i) Pool financing	
						Yes	No	Yes	No	Yes	No
A STATE OF OREGON - OREGON FACILITIES AUTHORITY	93-6001787	68608JNN7	03-01-2011	108,610,000	REFUNDING OUTSTANDING BONDS, FINANCE CONSTRUCTION COSTS OF RESIDENCE HALL		X		X		X

Part II Proceeds

		A	B	C	D
1	Amount of bonds retired	95,450,000			
2	Amount of bonds legally defeased				
3	Total proceeds of issue	108,104,970			
4	Gross proceeds in reserve funds				
5	Capitalized interest from proceeds				
6	Proceeds in refunding escrow				
7	Issuance costs from proceeds	1,150,875			
8	Credit enhancement from proceeds				
9	Working capital expenditures from proceeds				
10	Capital expenditures from proceeds	585,058			
11	Other spent proceeds				
12	Other unspent proceeds	10,919,037			
13	Year of substantial completion				
		Yes	No	Yes	No
14	Were the bonds issued as part of a current refunding issue?	X			
15	Were the bonds issued as part of an advance refunding issue?		X		
16	Has the final allocation of proceeds been made?	X			
17	Does the organization maintain adequate books and records to support the final allocation of proceeds?	X			

Part III Private Business Use

		A		B		C		D	
		Yes	No	Yes	No	Yes	No	Yes	No
1	Was the organization a partner in a partnership, or a member of an LLC, which owned property financed by tax-exempt bonds?		X						
2	Are there any lease arrangements that may result in private business use of bond-financed property?		X						

Part III Private Business Use (Continued)

	A		B		C		D	
	Yes	No	Yes	No	Yes	No	Yes	No
3a Are there any management or service contracts that may result in private business use?	X							
b Are there any research agreements that may result in private business use of bond-financed property?		X						
c Does the organization routinely engage bond counsel or other outside counsel to review any management or service contracts or research agreements relating to the financed property?		X						
4 Enter the percentage of financed property used in a private business use by entities other than a section 501(c)(3) organization or a state or local government	0 %							
5 Enter the percentage of financed property used in a private business use as a result of unrelated trade or business activity carried on by your organization, another section 501(c)(3) organization, or a state or local government	0 %							
6 Total of lines 4 and 5	0 %							
7 Has the organization adopted management practices and procedures to ensure the post-issuance compliance of its tax-exempt bond liabilities?	X							

Part IV Arbitrage

	A		B		C		D	
	Yes	No	Yes	No	Yes	No	Yes	No
1 Has a Form 8038-T, Arbitrage Rebate, Yield Reduction and Penalty in Lieu of Arbitrage Rebate, been filed with respect to the bond issue?		X						
2 Is the bond issue a variable rate issue?		X						
3a Has the organization or the governmental issuer entered into a hedge with respect to the bond issue?		X						
b Name of provider								
c Term of hedge								
d Was the hedge superintegrated?								
e Was a hedge terminated?								
4a Were gross proceeds invested in a GIC?		X						
b Name of provider								
c Term of GIC								
d Was the regulatory safe harbor for establishing the fair market value of the GIC satisfied?								
5 Were any gross proceeds invested beyond an available temporary period?		X						
6 Did the bond issue qualify for an exception to rebate?		X						

Part V Supplemental Information

Complete this part to provide additional information for responses to questions on Schedule K (see instructions)

Identifier	Return Reference	Explanation

SCHEDULE M (Form 990)

NonCash Contributions

OMB No 1545-0047

2010

Open to Public Inspection

Complete if the organization answered "Yes" on Form 990, Part IV, lines 29 or 30. Attach to Form 990.

Department of the Treasury Internal Revenue Service

Name of the organization LEWIS & CLARK COLLEGE

Employer identification number

93-0386858

Part I Types of Property

Table with 4 columns: (a) Check if applicable, (b) Number of Contributions or items contributed, (c) Noncash contribution amounts reported on Form 990, Part VIII, line 1g, (d) Method of determining oncash contribution amounts. Rows include Art, Books and publications, Cars and other vehicles, Securities, etc.

29 Number of Forms 8283 received by the organization during the tax year for contributions for which the organization completed Form 8283, Part IV, Donee Acknowledgement 29 2

Table with 3 columns: Question (30a, 31, 32a, 33), Yes, No. Contains questions about property holding periods and gift acceptance policies.

Part II

Supplemental Information. Complete this part to provide the information required by Part I, lines 30b, 32b, and 33. Also complete this part for any additional information.

Identifier	Return Reference	Explanation
THIRD PARTY USE	PART I, LINE 32B	LEWIS & CLARK COLLEGE USES AN INDEPENDENT STOCK BROKER TO SELL DONATED SECURITIES SALES OF OTHER NON-CASH CONTRIBUTIONS HAPPEN VERY INFREQUENTLY, BUT TYPICALLY AN INDEPENDENT AUCTIONEER OR OTHER EXPERT IS HIRED TO ASSIST IN THE SALE OF ITEMS WHICH ARE OF SIGNIFICANT VALUE

Schedule M (Form 990) 2010

SCHEDULE O
(Form 990 or 990-EZ)

Department of the Treasury
Internal Revenue Service

Supplemental Information to Form 990 or 990-EZ

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

OMB No 1545-0047

2010

Open to Public Inspection

Name of the organization
LEWIS & CLARK COLLEGE

Employer identification number

93-0386858

Identifier	Return Reference	Explanation
FORM 990, PART VI, SECTION B, LINE 11		<p>1 SUBJECT TO POSSIBLE DELAYS DUE TO THE RECEIPT OF K-1'S, THE AUDIT COMMITTEE WILL MEET EACH YEAR PRIOR TO THE FEBRUARY MEETING OF THE BOARD OF TRUSTEES TO REVIEW THE FORM 990 2 TWO WEEKS PRIOR TO THIS AUDIT COMMITTEE MEETING THE BUSINESS OFFICE WILL FORWARD THE ELECTRONIC PUBLIC VERSION OF THE FORM 990 TO THE AUDIT COMMITTEE FOR REVIEW 3 AT THE AUDIT COMMITTEE MEETING THE COMMITTEE WILL RECEIVE A NUMBERED PRINTED COPY OF THE SCHEDULE B DONORS, WHICH WILL SHOW ON THE FILED VERSION OF THE FORM 990 THE COMMITTEE WILL REVIEW THE COMPLETE FORM 990 AND HAVE THE ABILITY TO ASK QUESTIONS OF THE ADMINISTRATION AND THE COLLEGE'S AUDITORS 4 THE NUMBERED PRINTED COPY OF THE LIST OF THE SCHEDULE B DONORS WILL BE COLLECTED AT THE END OF THE AUDIT COMMITTEE MEETING 5 FOLLOWING THE AUDIT COMMITTEE MEETING AND PRIOR TO THE FEBRUARY MEETING OF THE BOARD OF TRUSTEES THE ELECTRONIC VERSION OF THE PUBLIC FORM 990 WILL BE SENT TO EACH TRUSTEE TRUSTEES WILL HAVE THE ABILITY TO ASK QUESTIONS REGARDING THE FORM 990 BY EMAIL OR AT THE FINANCE COMMITTEE MEETING DURING THE FEBRUARY BOARD MEETING</p>

Identifier	Return Reference	Explanation
	FORM 990, PART VI, SECTION B, LINE 12C	THE ORGANIZATION REGULARLY AND CONSISTENTLY MONITORS AND ENFORCES COMPLIANCE WITH THE CONFLICT OF INTEREST POLICY ANNUALLY ALL MEMBERS OF THE BOARD OF TRUSTEES ARE ASKED TO SIGN A CONFLICT OF INTEREST DISCLOSURE STATEMENT IF CONFLICTS ARE DISCLOSED THE CONFLICT MUST BE DISCLOSED TO THE FULL BOARD, AND ANY TRUSTEE WITH A CONFLICT MUST BE PRECLUDED FROM TAKING ACTION ON ITEMS OF BUSINESS FOR WHICH THEY MAY HAVE A CONFLICT STATEMENTS ARE COLLECTED BY THE SECRETARY TO THE BOARD ANNUALLY ANNUALLY EACH OFFICER OF THE COLLEGE IS REQUIRED TO REVIEW THE COLLEGE'S CODE OF ETHICS, WHICH INCLUDES OUR CONFLICT OF INTEREST POLICY, AND ACKNOWLEDGE COMPLIANCE

Identifier	Return Reference	Explanation
	FORM 990, PART VI, SECTION B, LINE 15	THE BOARD HAS A COMPENSATION COMMITTEE WHICH REVIEWS THE COMPENSATION OF THE PRESIDENT AND SENIOR EXECUTIVES. IN JULY 2009 THE COMMITTEE ENGAGED SIBSON CONSULTING TO CONDUCT A PRESIDENTIAL COMPETITIVE ASSESSMENT UPDATE. AFTER REVIEWING THE COMPARISON COMPENSATION FOR 15 PEER INSTITUTIONS PLUS FOUR NATIONAL SURVEYS, THE COMMITTEE DETERMINED A SALARY FOR THE INTERIM PRESIDENT AND FOR THE NEXT INCOMING PRESIDENT. IN NOVEMBER 2009 THE COMPENSATION COMMITTEE REVIEWED THE SALARY HISTORY FOR EXECUTIVE OFFICERS. BASED UPON THE ECONOMIC ENVIRONMENT, NO RAISES WERE PROVIDED FOR EXECUTIVE OFFICERS IN THE CALENDAR YEAR 2010.

Identifier	Return Reference	Explanation
	FORM 990, PART VI, SECTION C, LINE 18	FORM 990 IS MADE AVAILABLE TO THE PUBLIC UPON REQUEST. IN LIEU OF FORM 1023, A LETTER FROM THE IRS DATED 6/3/2002 ACKNOWLEDGING THE ORGANIZATION'S TAX EXEMPT STATUS UNDER SECTION 501(C)(3) OF THE INTERNAL REVENUE CODE IS MADE AVAILABLE TO THE PUBLIC ON THE ORGANIZATION'S WEBSITE

Identifier	Return Reference	Explanation
	FORM 990, PART VI, SECTION C, LINE 19	GOVERNING DOCUMENTS (CORPORATE BY-LAWS) AND THE AUDITED FINANCIAL STATEMENTS ARE MADE AVAILABLE TO THE PUBLIC ON THE ORGANIZATION'S WEBSITE. THE CONFLICT OF INTEREST POLICY IS MADE AVAILABLE TO THE PUBLIC UPON REQUEST.

Identifier	Return Reference	Explanation
CHANGES IN NET ASSETS OR FUND BALANCES	FORM 990, PART XI, LINE 5	CHANGE IN VALUE OF SPLIT INTEREST AGREEMENT -21,014 UNREALIZED LOSS ON INTEREST RATE SWAPS -184,255 UNRELATED BUSINESS INCOME FROM ALTERNATIVE INVESTMENTS -116,607 TOTAL TO FORM 990, PART XI, LINE 5 -321,876

**SCHEDULE R
(Form 990)**

Related Organizations and Unrelated Partnerships

OMB No 1545-0047

2010

Open to Public Inspection

▶ **Complete if the organization answered "Yes" to Form 990, Part IV, line 33, 34, 35, 36, or 37.**
▶ **Attach to Form 990.** ▶ **See separate instructions.**

Department of the Treasury
Internal Revenue Service

Name of the organization
LEWIS & CLARK COLLEGE

Employer identification number

93-0386858

Part I Identification of Disregarded Entities (Complete if the organization answered "Yes" on Form 990, Part IV, line 33.)

(a) Name, address, and EIN of disregarded entity	(b) Primary activity	(c) Legal domicile (state or foreign country)	(d) Total income	(e) End-of-year assets	(f) Direct controlling entity

Part II Identification of Related Tax-Exempt Organizations (Complete if the organization answered "Yes" on Form 990, Part IV, line 34 because it had one or more related tax-exempt organizations during the tax year.)

(a) Name, address, and EIN of related organization	(b) Primary activity	(c) Legal domicile (state or foreign country)	(d) Exempt Code section	(e) Public charity status (if section 501(c)(3))	(f) Direct controlling entity	(g) Section 512(b)(13) controlled organization	
						Yes	No

Part III Identification of Related Organizations Taxable as a Partnership (Complete if the organization answered "Yes" on Form 990, Part IV, line 34 because it had one or more related organizations treated as a partnership during the tax year.)

(a) Name, address, and EIN of related organization	(b) Primary activity	(c) Legal domicile (state or foreign country)	(d) Direct controlling entity	(e) Predominant income (related, unrelated, excluded from tax under sections 512-514)	(f) Share of total income	(g) Share of end-of-year assets	(h) Disproportionate allocations?		(i) Code V—UBI amount in box 20 of Schedule K-1 (Form 1065)	(j) General or managing partner?		(k) Percentage ownership
							Yes	No		Yes	No	

Part IV Identification of Related Organizations Taxable as a Corporation or Trust (Complete if the organization answered "Yes" on Form 990, Part IV, line 34 because it had one or more related organizations treated as a corporation or trust during the tax year.)

(a) Name, address, and EIN of related organization	(b) Primary activity	(c) Legal domicile (state or foreign country)	(d) Direct controlling entity	(e) Type of entity (C corp, S corp, or trust)	(f) Share of total income	(g) Share of end-of-year assets	(h) Percentage ownership
See Additional Data Table							

Part V Transactions With Related Organizations (Complete if the organization answered "Yes" on Form 990, Part IV, line 34, 35, 35A, or 36.)

Note. Complete line 1 if any entity is listed in Parts II, III or IV

1 During the tax year, did the organization engage in any of the following transactions with one or more related organizations listed in Parts II-IV?

- a** Receipt of **(i)** interest **(ii)** annuities **(iii)** royalties **(iv)** rent from a controlled entity
- b** Gift, grant, or capital contribution to other organization(s)
- c** Gift, grant, or capital contribution from other organization(s)
- d** Loans or loan guarantees to or for other organization(s)
- e** Loans or loan guarantees by other organization(s)

- f** Sale of assets to other organization(s)
- g** Purchase of assets from other organization(s)
- h** Exchange of assets
- i** Lease of facilities, equipment, or other assets to other organization(s)

- j** Lease of facilities, equipment, or other assets from other organization(s)
- k** Performance of services or membership or fundraising solicitations for other organization(s)
- l** Performance of services or membership or fundraising solicitations by other organization(s)
- m** Sharing of facilities, equipment, mailing lists, or other assets
- n** Sharing of paid employees

- o** Reimbursement paid to other organization for expenses
- p** Reimbursement paid by other organization for expenses

- q** Other transfer of cash or property to other organization(s)
- r** Other transfer of cash or property from other organization(s)

	Yes	No
1a		No
1b		No
1c		No
1d		No
1e		No
1f		No
1g		No
1h		No
1i		No
1j		No
1k		No
1l		No
1m		No
1n		No
1o		No
1p		No
1q		No
1r		No

2 If the answer to any of the above is "Yes," see the instructions for information on who must complete this line, including covered relationships and transaction thresholds

(a) Name of other organization	(b) Transaction type(a-r)	(c) Amount involved	(d) Method of determining amount involved
(1)			
(2)			
(3)			
(4)			
(5)			
(6)			

Part VII **Supplemental Information**

Complete this part to provide additional information for responses to questions on Schedule R (see instructions)

Identifier	Return Reference	Explanation
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Software ID:
Software Version:
EIN: 93-0386858
Name: LEWIS & CLARK COLLEGE

Form 990, Schedule R, Part IV - Identification of Related Organizations Taxable as a Corporation or Trust

(a) Name, address, and EIN of related organization	(b) Primary activity	(c) Legal Domicile (State or Foreign Country)	(d) Direct Controlling Entity	(e) Type of entity (C corp, S corp, or trust)	(f) Share of total income (\$)	(g) Share of end-of-year assets (\$)	(h) Percentage ownership
L & C - JL MCINTYRE CRAT 0615 SW PALATINE HILL ROAD PORTLAND, OR97219 93-0883258	CHARITABLE REMAINDER TRUST	OR	N/A	T		87,606	100 000 %
L & C - MARLEEN BLDG CRAT 0615 SW PALATINE HILL ROAD PORTLAND, OR97219 93-6283204	CHARITABLE REMAINDER TRUST	OR	N/A	T		940,487	100 000 %
L & C - H MAGUIRE CRAT 0615 SW PALATINE HILL ROAD PORTLAND, OR97219 91-6570592	CHARITABLE REMAINDER TRUST	OR	N/A	T		112,875	100 000 %
L & C - RM RUBIN CRUT 0615 SW PALATINE HILL ROAD PORTLAND, OR97219 93-1274341	CHARITABLE REMAINDER TRUST	OR	N/A	T		79,794	100 000 %
L & C - AD KING CRUT 0615 SW PALATINE HILL ROAD PORTLAND, OR97219 93-6294933	CHARITABLE REMAINDER TRUST	OR	N/A	T		63,291	100 000 %
L & C - R & A MYERS CRUT 0615 SW PALATINE HILL ROAD PORTLAND, OR97219 72-6220929	CHARITABLE REMAINDER TRUST	OR	N/A	T		116,957	100 000 %
L & C - RM HOLMAN NIMCRUT 0615 SW PALATINE HILL ROAD PORTLAND, OR97219 93-6266218	CHARITABLE REMAINDER TRUST	OR	N/A	T		166,671	100 000 %
L & C - RM HOLMAN NIMCRUT #II 0615 SW PALATINE HILL ROAD PORTLAND, OR97219 91-1857209	CHARITABLE REMAINDER TRUST	OR	N/A	T		314,983	100 000 %
L & C - AB DORMAN NIMCRUT 0615 SW PALATINE HILL ROAD PORTLAND, OR97219 93-6132119	CHARITABLE REMAINDER TRUST	OR	N/A	T		333,726	100 000 %
L & C - HE WALKER #2 NIMCRUT 0615 SW PALATINE HILL ROAD PORTLAND, OR97219 93-6264730	CHARITABLE REMAINDER TRUST	OR	N/A	T		1,093,919	100 000 %
L & C - HE WALKER #3 NIMCRUT 0615 SW PALATINE HILL ROAD PORTLAND, OR97219 94-3248079	CHARITABLE REMAINDER TRUST	OR	N/A	T		879,811	100 000 %
L & C - HE WALKER #1 NIMCRUT 0615 SW PALATINE HILL ROAD PORTLAND, OR97219 93-6162901	CHARITABLE REMAINDER TRUST	OR	N/A	T		77,041	100 000 %
L & C - HC & V NELSON NIMCRUT 0615 SW PALATINE HILL ROAD PORTLAND, OR97219 93-6137002	CHARITABLE REMAINDER TRUST	OR	N/A	T		131,849	100 000 %
L & C - RW RICHMOND NIMCRUT 0615 SW PALATINE HILL ROAD PORTLAND, OR97219 93-6127127	CHARITABLE REMAINDER TRUST	OR	N/A	T		13,063	100 000 %
L & C - G & E BEARD NIMCRUT 0615 SW PALATINE HILL ROAD PORTLAND, OR97219 93-6229781	CHARITABLE REMAINDER TRUST	OR	N/A	T		242,860	66 660 %
L & C - CE MCCARTY NIMCRUT 0615 SW PALATINE HILL ROAD PORTLAND, OR97219 93-6229782	CHARITABLE REMAINDER TRUST	OR	N/A	T		55,008	100 000 %
L & C - MA JUBITZ NIMCRUT 0615 SW PALATINE HILL ROAD PORTLAND, OR97219 93-6254605	CHARITABLE REMAINDER TRUST	OR	N/A	T		81,514	100 000 %
L & C - JUBITZ FAMILY NIMCRUT 0615 SW PALATINE HILL ROAD PORTLAND, OR97219 93-6274605	CHARITABLE REMAINDER TRUST	OR	N/A	T		183,914	100 000 %
L & C - R & S SCHAAD NIMCRUT 0615 SW PALATINE HILL ROAD PORTLAND, OR97219 20-6756092	CHARITABLE REMAINDER TRUST	OR	N/A	T		762,188	100 000 %
L & C - S CROW NIMCRUT 0615 SW PALATINE HILL ROAD PORTLAND, OR97219 20-6384849	CHARITABLE REMAINDER TRUST	OR	N/A	T		218,438	100 000 %

Form **990**
 Department of the Treasury
 Internal Revenue Service

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

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

OMB No 1545-0047
2009
Open to Public Inspection

A For the 2009 calendar year, or tax year beginning 06-01-2009 and ending 05-31-2010

- B** Check if applicable:
 Address change
 Name change
 Initial return
 Terminated
 Amended return
 Application pending

Please use IRS label or print or type. See Specific Instructions.

C Name of organization
 LEWIS & CLARK COLLEGE

Doing Business As

Number and street (or P.O. box if mail is not delivered to street address) Room/suite
 0615 SW PALATINE HILL ROAD

City or town, state or country, and ZIP + 4
 PORTLAND, OR 972197899

D Employer identification number
 93-0386858

E Telephone number
 (503) 768-7801

G Gross receipts \$ 189,078,953

F Name and address of principal officer
 CARL B VANCE
 0615 SW PALATINE HILL ROAD
 PORTLAND, OR 972197899

H(a) Is this a group return for affiliates? Yes No

H(b) Are all affiliates included? Yes No
 If "No," attach a list (see instructions)

H(c) Group exemption number ▶

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

J Website: ▶ WWW.LCLARK.EDU

K Form of organization Corporation Trust Association Other ▶ **L Year of formation** 1946 **M State of legal domicile** OR

Part I Summary

1 Briefly describe the organization's mission or most significant activities
 The mission of Lewis & Clark College is to know the traditions of the liberal arts, to test their boundaries through ongoing exploration, and to hand on to successive generations the tools and discoveries of this quest. By these means the College pursues the aims of all liberal learning to seek knowledge for its own sake and to prepare for civic leadership

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

3 Number of voting members of the governing body (Part VI, line 1a)	3	32
4 Number of independent voting members of the governing body (Part VI, line 1b)	4	32
5 Total number of employees (Part V, line 2a)	5	2,725
6 Total number of volunteers (estimate if necessary)	6	1,389
7a Total gross unrelated business revenue from Part VIII, column (C), line 12	7a	-34,158
b Net unrelated business taxable income from Form 990-T, line 34	7b	-34,310

		Prior Year	Current Year
Revenue	8 Contributions and grants (Part VIII, line 1h)	6,029,023	11,700,546
	9 Program service revenue (Part VIII, line 2g)	113,929,173	120,190,605
	10 Investment income (Part VIII, column (A), lines 3, 4, and 7d)	-1,773,433	24,316,872
	11 Other revenue (Part VIII, column (A), lines 5, 6d, 8c, 9c, 10c, and 11e)	2,159,815	2,125,875
	12 Total revenue—add lines 8 through 11 (must equal Part VIII, column (A), line 12)	120,344,578	158,333,898
Expenses	13 Grants and similar amounts paid (Part IX, column (A), lines 1-3)	25,333,144	28,796,748
	14 Benefits paid to or for members (Part IX, column (A), line 4)		0
	15 Salaries, other compensation, employee benefits (Part IX, column (A), lines 5-10)	60,367,082	63,054,883
	16a Professional fundraising fees (Part IX, column (A), line 11e)		0
	b Total fundraising expenses (Part IX, column (D), line 25) ▶ 5,674,389		
	17 Other expenses (Part IX, column (A), lines 11a-11d, 11f-24f)	49,377,773	47,167,136
18 Total expenses Add lines 13-17 (must equal Part IX, column (A), line 25)	135,077,999	139,018,767	
19 Revenue less expenses Subtract line 18 from line 12	-14,733,421	19,315,131	
Net Assets or Fund Balances		Beginning of Current Year	End of Year
	20 Total assets (Part X, line 16)	367,939,364	389,338,525
	21 Total liabilities (Part X, line 26)	136,821,433	139,024,797
22 Net assets or fund balances Subtract line 21 from line 20	231,117,931	250,313,728	

Part II Signature Block

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

Sign Here

Signature of officer: _____ Date: 2011-02-10

CARL B VANCE VP FOR BUSINESS & FINANCE
 Type or print name and title

Paid Preparer's Use Only

Preparer's signature: Wendy Campos Date: _____ Check if self-employed

Firm's name (or yours if self-employed), address, and ZIP + 4: Moss Adams LLP, 805 SW Broadway 1200, Portland, OR 97205

Preparer's identifying number (see instructions): _____ EIN: _____ Phone no: (503) 242-1447

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

Part III Statement of Program Service Accomplishments

1 Briefly describe the organization's mission

The mission of Lewis & Clark College is to know the traditions of the liberal arts, to test their boundaries through ongoing exploration, and to hand on to successive generations the tools and discoveries of this quest. By these means the College pursues the aims of all liberal learning: to seek knowledge for its own sake and to prepare for civic leadership.

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

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

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

If "Yes," describe these changes on Schedule O

4 Describe the exempt purpose achievements for each of the organization's three largest program services 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 \$ 78,078,678 including grants of \$ 28,796,748) (Revenue \$ 107,090,703)

INSTRUCTION EXPENSES DIRECTLY RELATED TO ACADEMIC DEPARTMENTS INCLUDING PROFESSOR AND SUPPORT STAFF SALARIES AND BENEFITS, VARIOUS SUPPLIES AND EQUIPMENT, AND OTHER COSTS ASSOCIATED WITH PROVIDING INSTRUCTION

4b (Code) (Expenses \$ 13,045,580 including grants of \$) (Revenue \$ 82,956)

ACADEMIC SUPPORT EXPENSES RELATED TO (1) RETENTION, PRESERVATION AND DISPLAY OF EDUCATIONAL MATERIALS, (2) THE PROVISION OF SERVICES THAT DIRECTLY ASSIST THE ACADEMIC FUNCTIONS OF THE INSTITUTION, (3) ACADEMIC ADMINISTRATION AND PERSONNEL DEVELOPMENT PROVIDING THE ADMINISTRATIVE SUPPORT FOR COURSE AND CURRICULUM DEVELOPMENT, AND (4) SEPARATELY BUDGETED SUPPORT FOR COURSE AND CURRICULUM DEVELOPMENT

4c (Code) (Expenses \$ 10,855,037 including grants of \$) (Revenue \$ 532,909)

STUDENT SERVICES EXPENSES RELATED TO (1) OFFICE OF ADMISSIONS, OFFICE OF ENROLLMENT AND REGISTRAR, (2) ACTIVITIES that contribute TO STUDENTS' EMOTIONAL AND PHYSICAL WELL BEING, (3) STUDENTS' ACTIVITIES, CULTURAL EVENTS, STUDENT NEWSPAPERS, ETC , (4) COUNSELING AND CAREER GUIDANCE, AND (5) STUDENT AND ADMINISTRATION

4d Other program services (Describe in Schedule O) **See also Additional Data for Description**

(Expenses \$ 16,599,048 including grants of \$) (Revenue \$ 1,891,183)

4e Total program service expenses \$ 118,578,343

Part IV Checklist of Required Schedules

		Yes	No
1	Is the organization described in section 501(c)(3) or 4947(a)(1) (other than a private foundation)? <i>If "Yes," complete Schedule A</i> <input checked="" type="checkbox"/>	Yes	
2	Is the organization required to complete Schedule B, Schedule of Contributors? <input checked="" type="checkbox"/>	Yes	
3	Did the organization engage in direct or indirect political campaign activities on behalf of or in opposition to candidates for public office? <i>If "Yes," complete Schedule C, Part I</i>		No
4	Section 501(c)(3) organizations. Did the organization engage in lobbying activities? <i>If "Yes," complete Schedule C, Part II</i>		No
5	Section 501(c)(4), 501(c)(5), and 501(c)(6) organizations. Is the organization subject to the section 6033(e) notice and reporting requirement and proxy tax? <i>If "Yes," complete Schedule C, Part III</i>		
6	Did the organization maintain any donor advised funds or any similar funds or accounts where donors have the right to provide advice on the distribution or investment of amounts in such funds or accounts? <i>If "Yes," complete Schedule D, Part I</i> <input checked="" type="checkbox"/>		No
7	Did the organization receive or hold a conservation easement, including easements to preserve open space, the environment, historic land areas or historic structures? <i>If "Yes," complete Schedule D, Part II</i> <input checked="" type="checkbox"/>		No
8	Did the organization maintain collections of works of art, historical treasures, or other similar assets? <i>If "Yes," complete Schedule D, Part III</i> <input checked="" type="checkbox"/>	Yes	
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? <i>If "Yes," complete Schedule D, Part IV</i> <input checked="" type="checkbox"/>		No
10	Did the organization, directly or through a related organization, hold assets in term, permanent, or quasi-endowments? <i>If "Yes," complete Schedule D, Part V</i> <input checked="" type="checkbox"/>	Yes	
11	Is the organization's answer to any of the following questions "Yes"? <i>If so, complete Schedule D, Parts VI, VII, VIII, IX, or X as applicable.</i> <input checked="" type="checkbox"/>	Yes	
	• Did the organization report an amount for land, buildings, and equipment in Part X, line 10? <i>If "Yes," complete Schedule D, Part VI.</i>		
	• Did the organization report an amount for investments—other securities in Part X, line 12 that is 5% or more of its total assets reported in Part X, line 16? <i>If "Yes," complete Schedule D, Part VII.</i>		
	• Did the organization report an amount for investments—program related in Part X, line 13 that is 5% or more of its total assets reported in Part X, line 16? <i>If "Yes," complete Schedule D, Part VIII.</i>		
	• Did the organization report an amount for other assets in Part X, line 15 that is 5% or more of its total assets reported in Part X, line 16? <i>If "Yes," complete Schedule D, Part IX.</i>		
	• Did the organization report an amount for other liabilities in Part X, line 25? <i>If "Yes," complete Schedule D, Part X.</i>		
	• 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? <i>If "Yes," complete Schedule D, Part X.</i>		
12	Did the organization obtain separate, independent audited financial statements for the tax year? <i>If "Yes," complete Schedule D, Parts XI, XII, and XIII</i> <input checked="" type="checkbox"/>	Yes	
12A	Was the organization included in consolidated, independent audited financial statements for the tax year? <input checked="" type="checkbox"/>	Yes	No
	<i>If "Yes," completing Schedule D, Parts XI, XII, and XIII is optional</i> <input checked="" type="checkbox"/>		No
13	Is the organization a school described in section 170(b)(1)(A)(ii)? <i>If "Yes," complete Schedule E</i> <input checked="" type="checkbox"/>	Yes	
14a	Did the organization maintain an office, employees, or agents outside of the United States?		No
14b	Did the organization have aggregate revenues or expenses of more than \$10,000 from grantmaking, fundraising, business, and program service activities outside the United States? <i>If "Yes," complete Schedule F, Part I</i> <input checked="" type="checkbox"/>	Yes	
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 U S? <i>If "Yes," complete Schedule F, Part II</i> <input checked="" type="checkbox"/>		No
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 U S? <i>If "Yes," complete Schedule F, Part III</i> <input checked="" type="checkbox"/>		No
17	Did the organization report a total of more than \$15,000, of expenses for professional fundraising services on Part IX, column (A), lines 6 and 11e? <i>If "Yes," complete Schedule G, Part I</i>		No
18	Did the organization report more than \$15,000 total of fundraising event gross income and contributions on Part VIII, lines 1c and 8a? <i>If "Yes," complete Schedule G, Part II</i>	Yes	
19	Did the organization report more than \$15,000 of gross income from gaming activities on Part VIII, line 9a? <i>If "Yes," complete Schedule G, Part III</i>		No
20	Did the organization operate one or more hospitals? <i>If "Yes," complete Schedule H</i>		No

Part IV Checklist of Required Schedules *(continued)*

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>	21		No
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>	22	Yes	
23	Did the organization answer "Yes" to Part VII, Section A, questions 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>	23	Yes	
24a	Did the organization have a tax-exempt bond issue with an outstanding principal amount of more than \$100,000 as of the last day of the year, that was issued after December 31, 2002? <i>If "Yes," answer questions 24b-24d and complete Schedule K. If "No," go to line 25</i>	24a	Yes	
b	Did the organization invest any proceeds of tax-exempt bonds beyond a temporary period exception?	24b		No
c	Did the organization maintain an escrow account other than a refunding escrow at any time during the year to defease any tax-exempt bonds?	24c		No
d	Did the organization act as an "on behalf of" issuer for bonds outstanding at any time during the year?	24d		No
25a	Section 501(c)(3) and 501(c)(4) organizations. Did the organization engage in an excess benefit transaction with a disqualified person during the year? <i>If "Yes," complete Schedule L, Part I</i>	25a		No
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>	25b		No
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>	26		No
27	Did the organization provide a grant or other assistance to an officer, director, trustee, key employee, substantial contributor, or a grant selection committee member, or to a person related to such an individual? <i>If "Yes," complete Schedule L, Part III</i>	27		No
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>	28a		No
b	A family member of a current or former officer, director, trustee, or key employee? <i>If "Yes," complete Schedule L, Part IV</i>	28b		No
c	An entity of which a current or former officer, director, trustee, or key employee of the organization (or a family member) was an officer, director, trustee, or owner? <i>If "Yes," complete Schedule L, Part IV</i>	28c		No
29	Did the organization receive more than \$25,000 in non-cash contributions? <i>If "Yes," complete Schedule M</i>	29	Yes	
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>	30	Yes	
31	Did the organization liquidate, terminate, or dissolve and cease operations? <i>If "Yes," complete Schedule N, Part I</i>	31		No
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>	32		No
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>	33		No
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>	34	Yes	
35	Is any related organization a controlled entity within the meaning of section 512(b)(13)? <i>If "Yes," complete Schedule R, Part V, line 2</i>	35		No
36	Section 501(c)(3) organizations. Did the organization make any transfers to an exempt non-charitable related organization? <i>If "Yes," complete Schedule R, Part V, line 2</i>	36		No
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>	37		No
38	Did the organization complete Schedule O and provide explanations in Schedule O for Part VI, lines 11 and 19? Note. All Form 990 filers are required to complete Schedule O	38	Yes	

Part V Statements Regarding Other IRS Filings and Tax Compliance

		Yes	No
1a	Enter the number reported in Box 3 of Form 1096, <i>Annual Summary and Transmittal of U.S. Information Returns</i> . Enter -0- if not applicable		
	1a 384		
b	Enter the number of Forms W-2G included in line 1a Enter -0- if not applicable		
	1b 0		
c	Did the organization comply with backup withholding rules for reportable payments to vendors and reportable gaming (gambling) winnings to prize winners?	Yes	
2a	Enter the number of employees reported on Form W-3, <i>Transmittal of Wage and Tax Statements</i> filed for the calendar year ending with or within the year covered by this return		
	2a 2,725		
b	If at least one is reported on line 2a, did the organization file all required federal employment tax returns? Note: If the sum of lines 1a and 2a is greater than 250, you may be required to e-file this return (see instructions)	Yes	
3a	Did the organization have unrelated business gross income of \$1,000 or more during the year covered by this return?	Yes	
b	If "Yes," has it filed a Form 990-T for this year? If "No," provide an explanation in Schedule O	Yes	
4a	At any time during the calendar year, did the organization have an interest in, or a signature or other authority over, a financial account in a foreign country (such as a bank account, securities account, or other financial account)?	Yes	
b	If "Yes," enter the name of the foreign country <input checked="" type="checkbox"/> UK See the instructions for exceptions and filing requirements for Form TD F 90-22.1, Report of Foreign Bank and Financial Accounts		
5a	Was the organization a party to a prohibited tax shelter transaction at any time during the tax year?		No
b	Did any taxable party notify the organization that it was or is a party to a prohibited tax shelter transaction?		No
c	If "Yes" to line 5a or 5b, did the organization file Form 8886-T, Disclosure by Tax-Exempt Entity Regarding Prohibited Tax Shelter Transaction?		
6a	Does the organization have annual gross receipts that are normally greater than \$100,000, and did the organization solicit any contributions that were not tax deductible?		No
b	If "Yes," did the organization include with every solicitation an express statement that such contributions or gifts were not tax deductible?		
7	Organizations that may receive deductible contributions under section 170(c).		
a	Did the organization receive a payment in excess of \$75 made partly as a contribution and partly for goods and services provided to the payor?	Yes	
b	If "Yes," did the organization notify the donor of the value of the goods or services provided?	Yes	
c	Did the organization sell, exchange, or otherwise dispose of tangible personal property for which it was required to file Form 8282?		No
d	If "Yes," indicate the number of Forms 8282 filed during the year		
	7d		
e	Did the organization, during the year, receive any funds, directly or indirectly, to pay premiums on a personal benefit contract?		No
f	Did the organization, during the year, pay premiums, directly or indirectly, on a personal benefit contract?		No
g	For all contributions of qualified intellectual property, did the organization file Form 8899 as required?		
h	For contributions of cars, boats, airplanes, and other vehicles, did the organization file a Form 1098-C as required?		
8	Sponsoring organizations maintaining donor advised funds and section 509(a)(3) supporting organizations. Did the supporting organization, or a donor advised fund maintained by a sponsoring organization, have excess business holdings at any time during the year?		
9	Sponsoring organizations maintaining donor advised funds.		
a	Did the organization make any taxable distributions under section 4966?		
b	Did the organization make a distribution to a donor, donor advisor, or related person?		
10	Section 501(c)(7) organizations. Enter		
a	Initiation fees and capital contributions included on Part VIII, line 12	10a	
b	Gross receipts, included on Form 990, Part VIII, line 12, for public use of club facilities	10b	
11	Section 501(c)(12) organizations. Enter		
a	Gross income from members or shareholders	11a	
b	Gross income from other sources (Do not net amounts due or paid to other sources against amounts due or received from them)	11b	
12a	Section 4947(a)(1) non-exempt charitable trusts. Is the organization filing Form 990 in lieu of Form 1041?	12a	
b	If "Yes," enter the amount of tax-exempt interest received or accrued during the year	12b	

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

Section A. Governing Body and Management

Table with 3 columns: Question, Yes, No. Rows include: 1a Enter the number of voting members of the governing body (32); 1b Enter the number of voting members that are independent (32); 2 Did any officer, director, trustee, or key employee have a family relationship or a business relationship with any other officer, director, trustee, or key employee? (No); 3 Did the organization delegate control over management duties customarily performed by or under the direct supervision of officers, directors or trustees, or key employees to a management company or other person? (No); 4 Did the organization make any significant changes to its organizational documents since the prior Form 990 was filed? (No); 5 Did the organization become aware during the year of a material diversion of the organization's assets? (No); 6 Does the organization have members or stockholders? (No); 7a Does the organization have members, stockholders, or other persons who may elect one or more members of the governing body? (No); 7b Are any decisions of the governing body subject to approval by members, stockholders, or other persons? (No); 8 Did the organization contemporaneously document the meetings held or written actions undertaken during the year by the following: 8a The governing body? (Yes); 8b Each committee with authority to act on behalf of the governing body? (Yes); 9 Is there any officer, director, trustee, or key employee listed in Part VII, Section A, who cannot be reached at the organization's mailing address? If "Yes," provide the names and addresses in Schedule O (No).

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

Table with 3 columns: Question, Yes, No. Rows include: 10a Does the organization have local chapters, branches, or affiliates? (No); 10b If "Yes," does the organization have written policies and procedures governing the activities of such chapters, affiliates, and branches to ensure their operations are consistent with those of the organization?; 11 Has the organization provided a copy of this Form 990 to all members of its governing body before filing the form? (Yes); 11A Describe in Schedule O the process, if any, used by the organization to review the Form 990; 12a Does the organization have a written conflict of interest policy? If "No," go to line 13 (Yes); 12b Are officers, directors or trustees, and key employees required to disclose annually interests that could give rise to conflicts? (Yes); 12c Does the organization regularly and consistently monitor and enforce compliance with the policy? If "Yes," describe in Schedule O how this is done (Yes); 13 Does the organization have a written whistleblower policy? (Yes); 14 Does the organization have a written document retention and destruction policy? (Yes); 15 Did the process for determining compensation of the following persons include a review and approval by independent persons, comparability data, and contemporaneous substantiation of the deliberation and decision? 15a The organization's CEO, Executive Director, or top management official (Yes); 15b Other officers or key employees of the organization (Yes); 16a Did the organization invest in, contribute assets to, or participate in a joint venture or similar arrangement with a taxable entity during the year? (Yes); 16b If "Yes," has the organization adopted 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? (Yes).

Section C. Disclosure

Table with 2 columns: Question, Answer. Rows include: 17 List the States with which a copy of this Form 990 is required to be filed OR; 18 Section 6104 requires an organization to make its Form 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: [X] Own website, [] Another's website, [X] 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. See Additional Data Table; 20 State the name, physical address, and telephone number of the person who possesses the books and records of the organization: CARL B VANCE, 0615 SW PALATINE HILL ROAD, PORTLAND, OR 972197899, (503) 768-7801.

1b Total	2,870,414	0	449,494
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2 Total number of individuals (including but not limited to those listed above) who received more than \$100,000 in reportable compensation from the organization **70**

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

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

(A) Name and business address	(B) Description of services	(C) Compensation
Bon Appetit 100 Hamilton Ave Suite 400 Palo Alto, CA 94301	FOOD SERVICE/ CATERING	3,454,927
Kem's Wood Works PO Box 396 Cornelius, OR 97113	construction contracting	1,540,238
Skyline Building Maintenance 17446 SW Boones Ferry Rd Lake Oswego, OR 97035	janitorial	1,238,661
TEAM ELECTRIC 9700 SE CLACKAMAS RD CLACKAMAS, OR 97015	ELECTRICAL SERVICE AND CONSTRUCTION	524,439
CC&L ROOFING 3319 SE 92nd AVE PORTLAND, OR 97266	construction contracting/ROOFING	395,030

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 **30**

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							
	c	Fundraising events 1c				34,861			
	d	Related organizations 1d							
	e	Government grants (contributions) 1e							
	f	All other contributions, gifts, grants, and similar amounts not included above 1f				11,665,685			
	g	Noncash contributions included in lines 1a-1f \$ 1,295,772							
	h	Total. Add lines 1a-1f ▶		11,700,546					
Program Service Revenue	2a	TUITION and FEES	611,600	104,776,941	104,776,941				
	b	AUXILIARY SERVICES	900,099	12,408,102		12,408,102			
	c	CONTRACTS/EXCHANGE TRA	900,099	3,005,562	3,005,562				
	d								
	e								
	f	All other program service revenue							
	g	Total. Add lines 2a-2f ▶		120,190,605					
Other Revenue	3	Investment income (including dividends, interest and other similar amounts) ▶		24,543,104		1,578	24,541,526		
	4	Income from investment of tax-exempt bond proceeds . . . ▶							
	5	Royalties ▶		95,619			95,619		
	6a	Gross Rents	(i) Real	491,623					
			(ii) Personal						
			b	Less rental expenses	244,984				
			c	Rental income or (loss)	246,639				
	d	Net rental income or (loss) ▶		246,639				246,639	
	7a	Gross amount from sales of assets other than inventory	(i) Securities	29,852,550					
			(ii) Other		375,000				
			b	Less cost or other basis and sales expenses	29,859,111				594,671
			c	Gain or (loss)	-6,561				-219,671
d	Net gain or (loss) ▶		-226,232				-226,232		
8a	Gross income from fundraising events (not including \$ 34,861 of contributions reported on line 1c) See Part IV, line 18 a								
b	Less direct expenses b					50,394			
c	Net income or (loss) from fundraising events . . . ▶		4,105				4,105		
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	OTHER REVENUE	900,099	1,779,512	1,815,248	-35,736				
b									
c									
d	All other revenue								
e	Total. Add lines 11a-11d ▶		1,779,512						
12	Total revenue. See Instructions ▶		158,333,898	109,597,751	-34,158		37,069,759		

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).

Do not include amounts reported on lines 6b, 7b, 8b, 9b, and 10b of Part VIII.		(A) Total expenses	(B) Program service expenses	(C) Management and general expenses	(D) Fundraising expenses
1	Grants and other assistance to governments and organizations in the U S See Part IV, line 21				
2	Grants and other assistance to individuals in the U S See Part IV, line 22	28,796,748	28,796,748		
3	Grants and other assistance to governments, organizations, and individuals outside the U S See Part IV, lines 15 and 16				
4	Benefits paid to or for members				
5	Compensation of current officers, directors, trustees, and key employees	2,158,855	878,151	964,155	316,549
6	Compensation not included above, to disqualified persons (as defined under section 4958(f)(1)) and persons described in section 4958(c)(3)(B)				
7	Other salaries and wages	46,103,445	37,377,222	5,800,024	2,926,199
8	Pension plan contributions (include section 401(k) and section 403(b) employer contributions)	3,281,439	2,498,918	508,501	274,020
9	Other employee benefits	7,852,368	6,353,776	1,125,642	372,950
10	Payroll taxes	3,658,776	2,681,142	723,412	254,222
11	Fees for services (non-employees)				
a	Management				
b	Legal	141,609		141,609	
c	Accounting	122,348		122,348	
d	Lobbying				
e	Professional fundraising See Part IV, line 17				
f	Investment management fees	516,482		516,482	
g	Other	9,652,931	6,711,865	2,649,473	291,593
12	Advertising and promotion				
13	Office expenses	5,813,554	3,534,360	1,622,411	656,783
14	Information technology				
15	Royalties				
16	Occupancy	4,784,778	2,644,812	2,139,966	
17	Travel	3,424,056	2,532,754	351,331	539,971
18	Payments of travel or entertainment expenses for any federal, state, or local public officials				
19	Conferences, conventions, and meetings	283,505	199,112	62,318	22,075
20	Interest	4,530,401	3,492,918	1,037,483	
21	Payments to affiliates				
22	Depreciation, depletion, and amortization	6,262,206	5,736,833	525,373	
23	Insurance				
24	Other expenses Itemize expenses not covered above (Expenses grouped together and labeled miscellaneous may not exceed 5% of total expenses shown on line 25 below)				
a	overseas proj expense	4,495,145	4,495,145		
b	write-offs	2,735,078	171,749	2,563,329	
c	EQUIPMENT/FINISHING/REF	2,433,456	2,433,456		
d	miscellaneous	850,930	812,385	38,392	153
e	other expenses	551,021	38,562	512,459	
f	All other expenses	569,636	7,188,435	-6,638,673	19,874
25	Total functional expenses. Add lines 1 through 24f	139,018,767	118,578,343	14,766,035	5,674,389
26	Joint costs. Check here <input type="checkbox"/> if following SOP 98-2 Complete this line only if the organization reported in column (B) joint costs from a combined educational campaign and fundraising solicitation				

Part X Balance Sheet

		(A)		(B)
		Beginning of year		End of year
Assets	1 Cash—non-interest-bearing	23,066,558	1	29,537,416
	2 Savings and temporary cash investments		2	
	3 Pledges and grants receivable, net	4,021,074	3	7,551,810
	4 Accounts receivable, net	590,315	4	472,199
	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)) and persons described in section 4958(c)(3)(B) Complete Part II of Schedule L		6	
	7 Notes and loans receivable, net	8,229,562	7	8,356,360
	8 Inventories for sale or use		8	
	9 Prepaid expenses and deferred charges	1,454,811	9	1,630,385
	10a Land, buildings, and equipment cost or other basis Complete Part VI of Schedule D	240,975,687		
	b Less accumulated depreciation	80,615,587	163,738,135	10c 160,360,100
	11 Investments—publicly traded securities	119,962,460	11	129,059,756
	12 Investments—other securities See Part IV, line 11	43,396,449	12	49,170,499
	13 Investments—program-related See Part IV, line 11		13	
	14 Intangible assets		14	
	15 Other assets See Part IV, line 11	3,480,000	15	3,200,000
16 Total assets. Add lines 1 through 15 (must equal line 34)	367,939,364	16	389,338,525	
Liabilities	17 Accounts payable and accrued expenses	11,550,907	17	13,596,519
	18 Grants payable		18	
	19 Deferred revenue	1,992,870	19	2,768,457
	20 Tax-exempt bond liabilities	104,400,000	20	103,365,000
	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		23	
	24 Unsecured notes and loans payable to unrelated third parties		24	
	25 Other liabilities Complete Part X of Schedule D	18,877,656	25	19,294,821
	26 Total liabilities. Add lines 17 through 25	136,821,433	26	139,024,797
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	71,751,358	27	79,825,013
	28 Temporarily restricted net assets	59,749,879	28	68,704,610
	29 Permanently restricted net assets	99,616,694	29	101,784,105
	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 Total net assets or fund balances	231,117,931	33	250,313,728	
34 Total liabilities and net assets/fund balances	367,939,364	34	389,338,525	

Part XI Financial Statements and Reporting

		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? . . .		No
2b	Were the organization's financial statements audited by an independent accountant?	Yes	
2c	If "Yes," to 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	Yes	
2d	If "Yes" to line 2a or 2b, check a box below to indicate whether the financial statements for the year were issued on a consolidated basis, separate basis, or both <input checked="" type="checkbox"/> Separate basis <input type="checkbox"/> Consolidated basis <input type="checkbox"/> Both consolidated and separated 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?	Yes	
3b	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 . . .	Yes	

SCHEDULE A
(Form 990 or 990EZ)

Public Charity Status and Public Support

OMB No 1545-0047

2009

Open to Public Inspection

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

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

Department of the Treasury
Internal Revenue Service

Name of the organization
LEWIS & CLARK COLLEGE

Employer identification number

93-0386858

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 **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 to carry out the purposes of one or more publicly supported organizations described in section 509(a)(1) or section 509(a)(2) See **section 509(a)(3).** Check the box 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 it 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 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?
- h Provide the following information about the supported organization(s)

	Yes	No
11g(i)		
11g(ii)		
11g(iii)		

(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 col (i) listed in your governing document?		(v) Did you notify the organization in col (i) of your support?		(vi) Is the organization in col (i) organized in the U S ?		(vii) Amount of support?
			Yes	No	Yes	No	Yes	No	
Total									

Part II Support Schedule for Organizations Described in IRC 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.)

Section A. Public Support

Calendar year (or fiscal year beginning in)	(a) 2005	(b) 2006	(c) 2007	(d) 2008	(e) 2009	(f) Total
1 Gifts, grants, contributions, and membership fees received (Do not include any "unusual grants.")						
2 Tax revenues levied for the organization's benefit and either paid to or expended on its behalf						
3 The value of services or facilities furnished by a governmental unit to the organization without charge						
4 Total. Add lines 1 through 3						
5 The portion of total contributions by each person (other than a governmental unit or publicly supported organization) included on line 1 that exceeds 2% of the amount shown on line 11, column (f)						
6 Public Support. Subtract line 5 from line 4						

Section B. Total Support

Calendar year (or fiscal year beginning in)	(a) 2005	(b) 2006	(c) 2007	(d) 2008	(e) 2009	(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 (Explain in Part IV) Do not include gain or loss from the sale of capital assets						
11 Total support (Add lines 7 through 10)						

12 Gross receipts from related activities, etc (See instructions) 12

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

Section C. Computation of Public Support Percentage

14 Public Support Percentage for 2009 (line 6 column (f) divided by line 11 column (f)) 14

15 Public Support Percentage for 2008 Schedule A, Part II, line 14 15

16a 33 1/3% support test—2009. If the organization did not check the box on line 13, and line 14 is 33 1/3% or more, check this box and **stop here.** The organization qualifies as a publicly supported organization

b 33 1/3% support test—2008. If the organization did not check the box on line 13 or 16a, and line 15 is 33 1/3% or more, check this box and **stop here.** The organization qualifies as a publicly supported organization

17a 10%-facts-and-circumstances test—2009. If the organization did not check a box on line 13, 16a, or 16b and line 14 is 10% or more, and if the organization meets the "facts and circumstances" test, check this box and **stop here.** Explain in Part IV how the organization meets the "facts and circumstances" test The organization qualifies as a publicly supported organization

b 10%-facts-and-circumstances test—2008. If the organization did not check a box on line 13, 16a, 16b, or 17a and line 15 is 10% or more, and if the organization meets the "facts and circumstances" test, check this box and **stop here.** Explain in Part IV how the organization meets the "facts and circumstances" test The organization qualifies as a publicly supported organization

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

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

(Complete only if you checked the box on line 9 of Part I.)

Section A. Public Support

Calendar year (or fiscal year beginning in)	(a) 2005	(b) 2006	(c) 2007	(d) 2008	(e) 2009	(f) Total
1 Gifts, grants, contributions, and membership fees received (Do not include any "unusual grants.")						
2 Gross receipts from admissions, merchandise sold or services performed, or facilities furnished in any activity that is related to the organization's tax-exempt purpose						
3 Gross receipts from activities that are not an unrelated trade or business under section 513						
4 Tax revenues levied for the organization's benefit and either paid to or expended on its behalf						
5 The value of services or facilities furnished by a governmental unit to the organization without charge						
6 Total. Add lines 1 through 5						
7a Amounts included on lines 1, 2, and 3 received from disqualified persons						
b Amounts included on lines 2 and 3 received from other than disqualified persons that exceed the greater of \$5,000 or 1% of the amount on line 13 for the year						
c Add lines 7a and 7b						
8 Public Support (Subtract line 7c from line 6)						

Section B. Total Support

Calendar year (or fiscal year beginning in)	(a) 2005	(b) 2006	(c) 2007	(d) 2008	(e) 2009	(f) Total
9 Amounts from line 6						
10a Gross income from interest, dividends, payments received on securities loans, rents, royalties and income from similar sources						
b Unrelated business taxable income (less section 511 taxes) from businesses acquired after June 30, 1975						
c Add lines 10a and 10b						
11 Net income from unrelated business activities not included in line 10b, whether or not the business is regularly carried on						
12 Other income. Do not include gain or loss from the sale of capital assets (Explain in Part IV.)						
13 Total support (Add lines 9, 10c, 11 and 12)						

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

Section C. Computation of Public Support Percentage

15 Public Support Percentage for 2009 (line 8 column (f) divided by line 13 column (f))	15	
16 Public support percentage from 2008 Schedule A, Part III, line 15	16	

Section D. Computation of Investment Income Percentage

17 Investment income percentage for 2009 (line 10c column (f) divided by line 13 column (f))	17	
18 Investment income percentage from 2008 Schedule A, Part III, line 17	18	

19a 33 1/3% support tests—2009. 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—2008. If the organization did not check a box on line 14 or line 19a, and line 16 is more than 33 1/3% and line 18 is not more than 33 1/3%, check this box and **stop here**. The organization qualifies as a publicly supported organization

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

Part IV **Supplemental Information.** Supplemental Information. Complete this part to provide the explanation required by Part II, line 10; Part II, line 17a or 17b; or Part III, line 12. Provide any other additional information. See instructions

Additional Data

Software ID:

Software Version:

EIN: 93-0386858

Name: LEWIS & CLARK COLLEGE

Form 990, Part III - 4 Program Service Accomplishments (See the Instructions)

4d. Other program services

(Code) (Expenses \$ 16,599,048 including grants of \$) (Revenue \$ 1,891,183)

Other expenses related to (1) scholarly research, (2) campus events for the benefit of the local community and general public, (3) auxiliary services such as residence halls, food service, campus bookstore, conferences and computer purchasing program

Form 990, Part VII - Compensation of Officers, Directors, Trustees, Key Employees, Highest Compensated Employees, and Independent Contractors

(A) Name and Title	(B) Average hours per week	(C) Position (check all that apply)						(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			
RONALD K RAGEN CHAIR	1 00	X		X				0	0	0
James t richardson FIRST VICE CHAIR	1 00	X		X				0	0	0
MARK TRATOS SECOND VICE CHAIR	1 00	X		X				0	0	0
stephanie j fowler THIRD VICE CHAIR	1 00	X		X				0	0	0
ahmed al badi TRUSTEE	1 00	X						0	0	0
john e bates TRUSTEE	1 00	X						0	0	0
peter d chang TRUSTEE	1 00	X						0	0	0
d mark dorman TRUSTEE	1 00	X						0	0	0
stephen h dover TRUSTEE	1 00	X						0	0	0
M CARR FERGUSON TRUSTEE	1 00	X						0	0	0
gerald W fischer TRUSTEE	1 00	X						0	0	0
JAMES L forman TRUSTEE	1 00	X						0	0	0
jon v jaqua TRUSTEE	1 00	X						0	0	0
CHRistopher e jay TRUSTEE	1 00	X						0	0	0
frederick d jubitz TRUSTEE	1 00	X						0	0	0
jouni j korhonen TRUSTEE	1 00	X						0	0	0
wesley w lawrence TRUSTEE	1 00	X						0	0	0
MARILYN LOY TRUSTEE	1 00	X						0	0	0
PATRICK MAHAFFY TRUSTEE	1 00	X						0	0	0
PATRICK MARKHAM TRUSTEE	1 00	X						0	0	0
randy massengale TRUSTEE	1 00	X						0	0	0
libby mccaslin TRUSTEE	1 00	X						0	0	0
amy l miller TRUSTEE	1 00	X						0	0	0
m beth miller TRUSTEE	1 00	X						0	0	0
eric parsons TRUSTEE	1 00	X						0	0	0

Form 990, Part VII - Compensation of Officers, Directors, Trustees, Key Employees, Highest Compensated Employees, and Independent Contractors

(A) Name and Title	(B) Average hours per week	(C) Position (check all that apply)						(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			
thomas p rasmussen TRUSTEE	1 00	X						0	0	0
john s rogers trusTEE	1 00	X						0	0	0
stephen roth TRUSTEE	1 00	X						0	0	0
martha stein-sochas trusTEE	1 00	X						0	0	0
kent swanson trusTEE	1 00	X						0	0	0
jay t waldron trusTEE	1 00	X						0	0	0
AMELIA J WILCOX TRUSTEE EX-OFFICIO	1 00	X						0	0	0
TOM BITTNER TRUSTEE EX-OFFICIO	1 00	X						0	0	0
THOMAs j hochstettler PRESIDENT	40 00			X				353,345	0	55,864
GREGORY A VOLK VP INSTITUTIONAL ADVANCE	40 00			X				275,644	0	37,655
JULIO C DE PAULA DEAN OF C A S	40 00			X				245,213	0	36,240
ROBERT H KLONOFF DEAN OF THE LAW SCHOOL	40 00			X				236,684	0	37,043
jane m atkinson INTERIM PRES/TRUS EX-OFF	40 00	X		X				204,415	0	32,694
CARL B VANCE VP FOR BUS & FIN/TREASUR	40 00			X				201,124	0	35,232
DAVID G Ellis VP, SCTY & GEN COUNSEL	40 00			X				181,609	0	32,905
EARL S FLETCHER DEAN OF THE GRADUATE SCH	40 00			X				149,179	0	22,644
GEORGE P BATTISTEL ASSOC VP FOR FIN/CONTROL	40 00			X				107,104	0	20,080
EDWARD J BRUNET CASEY PROFESSOR OF LAW	40 00					X		192,126	0	29,786
BRIAN A BLUM PROFESSOR OF LAW	40 00					X		189,681	0	23,803
JAMES L HUFFMAN PROFESSOR OF LAW	40 00					X		183,691	0	32,230
WILLIAM F FUNK PROFESSOR OF LAW	40 00					X		180,086	0	27,893
JOHN F CALLAHAN ODELL PROF OF HUMANITIES	40 00					X		170,513	0	25,425

Form 990, Part IX - Statement of Functional Expenses - 24a - 24e Other Expenses

<i>Do not include amounts reported on line 6b, 8b, 9b, and 10b of Part VIII.</i>	(A) Total expenses	(B) Program service expenses	(C) Management and general expenses	(D) Fundraising expenses
overseas proj expense	4,495,145	4,495,145		
write-offs	2,735,078	171,749	2,563,329	
EQUIPMENT/FINISHING/REF	2,433,456	2,433,456		
miscellaneous	850,930	812,385	38,392	153
other expenses	551,021	38,562	512,459	

SCHEDULE D (Form 990)

OMB No 1545-0047

Supplemental Financial Statements

2009

Open to Public Inspection

Complete if the organization answered "Yes," to Form 990, Part IV, line 6, 7, 8, 9, 10, 11, or 12. Attach to Form 990. See separate instructions.

Department of the Treasury Internal Revenue Service

Name of the organization LEWIS & CLARK COLLEGE

Employer identification number 93-0386858

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 1-4: Total number at end of year, Aggregate contributions to (during year), Aggregate grants from (during year), Aggregate value at end of year.

- 5 Did the organization inform all donors and donor advisors in writing that the assets held in donor advised funds are the organization's property, subject to the organization's exclusive legal control?
6 Did the organization inform all grantees, donors, and donor advisors in writing that grant funds may be used only for charitable purposes and not for the benefit of the donor or donor advisor, or for any other purpose conferring impermissible private benefit?

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

- 1 Purpose(s) of conservation easements held by the organization (check all that apply): Preservation of land for public use, Protection of natural habitat, Preservation of open space, Preservation of an historically important land area, Preservation of a certified historic structure.

Table with 2 columns: Description, Held at the End of the Year. Rows 2a-2d: Total number of conservation easements, Total acreage restricted by conservation easements, Number of conservation easements on a certified historic structure included in (a), Number of conservation easements included in (c) acquired after 8/17/06.

- 3 Number of conservation easements modified, transferred, released, extinguished, or terminated by the organization during the taxable year
4 Number of states where property subject to conservation easement is located
5 Does the organization have a written policy regarding the periodic monitoring, inspection, handling of violations, and enforcement of the conservation easements it holds?
6 Staff and volunteer hours devoted to monitoring, inspecting and enforcing conservation easements during the year
7 Amount of expenses incurred in monitoring, inspecting, and enforcing conservation easements during the year
8 Does each conservation easement reported on line 2(d) above satisfy the requirements of section 170(h)(4)(B)(i) and 170(h)(4)(B)(ii)?
9 In Part XIV, describe how the organization reports conservation easements in its revenue and expense statement, and balance sheet, and include, if applicable, the text of the footnote to the organization's financial statements that describes the organization's accounting for conservation easements

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

- 1a If the organization elected, as permitted under SFAS 116, not to report in its revenue statement and balance sheet works of art, historical treasures, or other similar assets held for public exhibition, education or research in furtherance of public service, provide, in Part XIV, the text of the footnote to its financial statements that describes these items
b If the organization elected, as permitted under SFAS 116, to report in its revenue statement and balance sheet works of art, historical treasures, or other similar assets held for public exhibition, education, or research in furtherance of public service, provide the following amounts relating to these items: (i) Revenues included in Form 990, Part VIII, line 1; (ii) Assets included in Form 990, Part X
2 If the organization received or held works of art, historical treasures, or other similar assets for financial gain, provide the following amounts required to be reported under SFAS 116 relating to these items: a Revenues included in Form 990, Part VIII, line 1; b Assets included in Form 990, Part X

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

3 Using the organization's 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
1c Beginning balance	
1d Additions during the year	
1e Distributions during the year	
1f Ending balance	

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	165,600,644	232,119,348			
b Contributions	1,916,851	2,155,728			
c Investment earnings or losses	24,385,644	-55,785,494			
d Grants or scholarships	3,676,117	4,388,776			
e Other expenditures for facilities and programs	8,400,871	7,779,709			
f Administrative expenses	516,482	720,453			
g End of year balance	179,309,669	165,600,644			

2 Provide the estimated percentage of the year end balance held as

- a** Board designated or quasi-endowment \blacktriangleright 20 000 % %
- b** Permanent endowment \blacktriangleright 49 000 % %
- c** Term endowment \blacktriangleright 31 000 % %

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

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

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

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

Description of investment	(a) Cost or other basis (investment)	(b) Cost or other basis (other)	(c) Accumulated depreciation	(d) Book value
1a Land		17,746,871		17,746,871
b Buildings		170,980,587	45,695,179	125,285,408
c Leasehold improvements				
d Equipment		37,772,856	29,190,309	8,582,547
e Other		14,475,373	5,730,099	8,745,274
Total. Add lines 1a-1e (Column (d) should equal Form 990, Part X, column (B), line 10(c).)				160,360,100

Part VII Investments—Other Securities. See Form 990, Part X, line 12.

Table with 3 columns: (a) Description of security or category, (b) Book value, (c) Method of valuation. Includes rows for Financial derivatives, Closely-held equity interests, Other alternative investments, and reAL ESTATE INVESTMENTS.

Part VIII Investments—Program Related. See Form 990, Part X, line 13.

Table with 3 columns: (a) Description of investment type, (b) Book value, (c) Method of valuation. Includes a Total row at the bottom.

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

Table with 2 columns: (a) Description, (b) Book value. Includes a Total row at the bottom.

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

Table with 2 columns: (a) Description of Liability, (b) Amount. Includes rows for Federal Income Taxes, SPLIT INTEREST AGREEMENTS, US GOVT GRANT REFUNDABLE, and interest rate swaps liability.

2. Fin 48 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

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

1	Total revenue (Form 990, Part VIII, column (A), line 12)	1	158,333,898
2	Total expenses (Form 990, Part IX, column (A), line 25)	2	139,018,767
3	Excess or (deficit) for the year Subtract line 2 from line 1	3	19,315,131
4	Net unrealized gains (losses) on investments	4	
5	Donated services and use of facilities	5	
6	Investment expenses	6	
7	Prior period adjustments	7	
8	Other (Describe in Part XIV)	8	-119,334
9	Total adjustments (net) Add lines 4 - 8	9	-119,334
10	Excess or (deficit) for the year per financial statements Combine lines 3 and 9	10	19,195,797

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	129,544,984
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	-29,115,923
e	Add lines 2a through 2d	2e	-29,115,923
3	Subtract line 2e from line 1	3	158,660,907
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	-327,009
c	Add lines 4a and 4b	4c	-327,009
5	Total Revenue Add lines 3 and 4c . (This should equal Form 990, Part I, line 12)	5	158,333,898

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

1	Total expenses and losses per audited financial statements	1	110,349,187
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	291,273
e	Add lines 2a through 2d	2e	291,273
3	Subtract line 2e from line 1	3	110,057,914
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	28,960,853
c	Add lines 4a and 4b	4c	28,960,853
5	Total expenses Add lines 3 and 4c . (This should equal Form 990, Part I, line 18)	5	139,018,767

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, 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

Identifier	Return Reference	Explanation
Part III, Line 4		Paintings, sculptures and other works of art for public exhibition and campus beautification, poetry, literary collections, photographs, memorabilia, newspapers, journals, correspondence and research notes held for historical preservation and educational research purposes
Part V, Line 4	Description of Intended Use of Endowment Funds	To provide funding for student scholarships and tuition assistance, and to provide financial support and stability for institutional programs
Part X	Description of Uncertain Tax Positions Under FIN 48	THE COLLEGE RECOGNIZES INTEREST ACCRUED AND PENALTIES RELATED TO UNRECOGNIZED TAX BENEFITS AS AN ADMINISTRATIVE EXPENSE DURING THE YEARS ENDED MAY 31, 2010 AND 2009, THE COLLEGE RECOGNIZED NO INTEREST AND PENALTIES THE COLLEGE HAD NO UNRECOGNIZED TAX BENEFITS WHICH WOULD REQUIRE AN ADJUSTMENT TO THE JUNE 1, 2009 BEGINNING BALANCE OF NET ASSETS AND HAD NO UNRECOGNIZED TAX BENEFITS AT MAY 31, 2010 THE COLLEGE FILES AN EXEMPT ORGANIZATION INCOME TAX RETURN AND AN UNRELATED BUSINESS INCOME TAX RETURN IN THE U S FEDERAL JURISDICTION AND A COPY WITH THE STATE CHARITIES DIVISION AND STATE DEPARTMENT OF REVENUE WITH FEW EXCEPTIONS, THE COLLEGE IS NO LONGER SUBJECT TO U S FEDERAL OR STATE/LOCAL INCOME TAX EXAMINATIONS BY TAX AUTHORITIES FOR YEARS BEFORE 2006
Part XI, Line 8 - Other Adjustments		Change in value of split interest agreement 420294 unrealized loss on interest rate swaps -575364 UNRELATED BUSINESS INCOME FROM ALTERNATIVE INVESTMENTS 35736
Part XII, Line 2d - Other Adjustments		unrealized loss on interest rate swaps -575364 Change in value of split interest agreement 256189 SCHOLARSHIPS & FELLOWSHIPS NETTED WITH REVENUE ON FINANCIAL STATEMENTS -28796748
Part XII, Line 4b - Other Adjustments		Rental expenses netted with revenue on tax return -244984 FUNDRAISING EVENT EXPENSES NETTED WITH REVENUE ON TAX RETURN -46289 UNRELATED BUSINESS INCOME FROM ALTERNATIVE INVESTMENTS -35736
Part XIII, Line 2d - Other Adjustments		Rental expenses netted with revenue on tax return 244984 FUNDRAISING EVENT EXPENSES NETTED WITH REVENUE ON TAX RETURN 46289
Part XIII, Line 4b - Other Adjustments		SCHOLARSHIPS & FELLOWSHIPS NETTED WITH REVENUE ON FINANCIAL STATEMENTS 28796748 change in value of split interest agreements 164105

SCHEDULE E
(Form 990 or 990-EZ)

Schools

OMB No 1545-0047

2009

Open to Public Inspection

▶ **Complete if the organization answered "Yes" to Form 990, Part IV, line 13, or Form 990-EZ, Part VI, line 48.**

▶ **Attach to Form 990 or Form 990-EZ.**

Department of the Treasury
Internal Revenue Service

Name of the organization
LEWIS & CLARK COLLEGE

Employer identification number

93-0386858

	YES	NO
1 Does the organization have a racially nondiscriminatory policy toward students by statement in its charter, bylaws, other governing instrument, or in a resolution of its governing body?	Yes	
2 Does the organization include a statement of its racially nondiscriminatory policy toward students in all its brochures, catalogues, and other written communications with the public dealing with student admissions, programs, and scholarships?	Yes	
3 Has the organization publicized its racially nondiscriminatory policy through newspaper or broadcast media during the period of solicitation for students, or during the registration period if it has no solicitation program, in a way that makes the policy known to all parts of the general community it serves? If "Yes," please describe. If "No," please explain. LEWIS & CLARK COLLEGE INCLUDES A STATEMENT OF ITS RACIALLY NONDISCRIMINATORY POLICY TOWARDS STUDENTS IN ALL DOCUMENTED AND CIRCULATED SOLICITATIONS FOR REGISTRATION IN ADDITION, DUE TO THE SIZE OF THE SCHOOL, ITS GEOGRAPHIC ALLOCATION, AND THE COMMUNITY IT SERVES, THE NON-DISCRIMINATION POLICY AND RACIAL COMPOSITION OF THE STUDENT BODY IS WELL-KNOWN TO ALL SEGMENTS OF THE GENERAL COMMUNITY SERVED	Yes	
4 Does the organization maintain the following? a Records indicating the racial composition of the student body, faculty, and administrative staff? b Records documenting that scholarships and other financial assistance are awarded on a racially nondiscriminatory basis? c Copies of all catalogues, brochures, announcements, and other written communications to the public dealing with student admissions, programs, and scholarships? d Copies of all material used by the organization or on its behalf to solicit contributions? If you answered "No" to any of the above, please explain. If you need more space, use Schedule O (Form 990)	Yes	
5 Does the organization discriminate by race in any way with respect to a Students' rights or privileges? b Admissions policies? c Employment of faculty or administrative staff? d Scholarships or other financial assistance? e Educational policies? f Use of facilities? g Athletic programs? h Other extracurricular activities? If you answered "Yes" to any of the above, please explain. If you need more space, use Schedule O (Form 990)		No
6a Does the organization receive any financial aid or assistance from a governmental agency? 6b Has the organization's right to such aid ever been revoked or suspended? If you answered "Yes" to either line 6a or line 6b, explain on Schedule O (Form 990)	Yes	No
7 Does the organization certify that it has complied with the applicable requirements of sections 4 01 through 4 05 of Rev Proc 75-50, 1975-2 C B 587, covering racial nondiscrimination? If "No," explain on Schedule O (Form 990)	Yes	

SCHEDULE F (Form 990)

Statement of Activities Outside the United States

OMB No 1545-0047

2009

Open to Public Inspection

Complete if the organization answered "Yes" to Form 990, Part IV, line 14b, 15, or 16. Attach to Form 990. See separate instructions.

Department of the Treasury Internal Revenue Service

Name of the organization LEWIS & CLARK COLLEGE

Employer identification number

93-0386858

Part I General Information on Activities Outside the United States. Complete if the organization answered "Yes" to Form 990, Part IV, line 14b.

1 For grantmakers. Does the organization maintain records to substantiate the amount of the grants or assistance, the grantees' eligibility for the grants or assistance, and the selection criteria used to award the grants or assistance? Yes No

2 For grantmakers. Describe in Part IV the organization's procedures for monitoring the use of grant funds outside the United States

3 Activities per Region (Use Schedule F-1 (Form 990) if additional space is needed)

Table with 6 columns: (a) Region, (b) Number of offices in the region, (c) Number of employees or agents in region, (d) Activities conducted in region (by type), (e) If activity listed in (d) is a program service, describe specific type of service(s) in region, (f) Total expenditures for region. Rows include CENTRAL AMERICA, EAST ASIA, EUROPE, RUSSIA, SOUTH AMERICA, SOUTH ASIA, SUB-SAHARAN AFRICA, MIDDLE EAST, and Totals.

Part III Fundraising Events. Complete if the organization answered "Yes" to Form 990, Part IV, line 18, or reported more than \$15,000 on Form 990-EZ, line 6a. List events with gross receipts greater than \$5,000.

		(a) Event #1	(b) Event #2	(c) Other Events	(d) Total Events
		<u>GOLF TOURNAMENT</u> (event type)	<u>PILP AUCTION</u> (event type)	(total number)	(Add col (a) through col (c))
Revenue	1 Gross receipts	39,875	45,380		85,255
	2 Less Charitable contributions	27,359	7,502		34,861
	3 Gross income (line 1 minus line 2)	12,516	37,878		50,394
Direct Expenses	4 Cash prizes				
	5 Non-cash prizes	1,000			1,000
	6 Rent/facility costs	20,275			20,275
	7 Food and beverages				
	8 Entertainment				
	9 Other direct expenses	4,665	20,349		25,014
	10 Direct expense summary Add lines 4 through 9 in column (d) ▶				46,289
11 Net income summary Combine lines 3, column d, and line 10. ▶				4,105	

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

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

		Yes	No
9 Enter the state(s) in which the organization operates gaming activities _____			
a Is the organization licensed to operate gaming activities in each of these states?	9a		
b If "No," Explain _____			
10a Were any of the organization's gaming licenses revoked, suspended or terminated during the tax year?	10a		
b If "Yes," Explain _____			
11 Does the organization operate gaming activities with nonmembers?	11		
12 Is the organization a grantor, beneficiary or trustee of a trust or a member of a partnership or other entity formed to administer charitable gaming?	12		

		Yes	No
13 Indicate the percentage of gaming activity operated in			
a The organization's facility	13a		
b An outside facility	13b		
14 Enter the name and address of the person who prepares the organization's gaming/special events books and records			
Name ▶ _____			
Address ▶ _____			
15a Does the organization have a contract with a third party from whom the organization receives gaming revenue?		15a	
b If "Yes," enter the amount of gaming revenue received by the organization ▶ \$ _____ and the amount of gaming revenue retained by the third party ▶ \$ _____			
c If "Yes," enter name and address			
Name ▶ _____			
Address ▶ _____			
16 Gaming manager information			
Name ▶ _____			
Gaming manager compensation ▶ \$ _____			
Description of services provided ▶ _____			
<input type="checkbox"/> Director/officer <input type="checkbox"/> Employee <input type="checkbox"/> Independent contractor			
17 Mandatory distributions			
a Is the organization required under state law to make charitable distributions from the gaming proceeds to retain the state gaming license?		17a	
b Enter the amount of distributions required under state law distributed to other exempt organizations or spent in the organization's own exempt activities during the tax year ▶ \$ _____			

Part III Grants and Other Assistance to Individuals in the United States. Complete if the organization answered "Yes" to Form 990, Part IV, line 22.
Use Schedule I-1 (Form 990) if additional space is needed.

(a) Type of grant or assistance	(b) Number of recipients	(c) Amount of cash grant	(d) Amount of non-cash assistance	(e) Method of valuation (book, FMV, appraisal, other)	(f) Description of non-cash assistance
Grants, fellowships, endowed scholarships, and dean's scholarships for undergraduate students	2537	25,116,644	0		
Grants, fellowships, endowed scholarships, and dean's scholarships for law school students	360	3,481,639	0		
Endowed scholarships for graduate students	128	198,465	0		

Part IV Supplemental Information. Complete this part to provide the information required in Part I, line 2, and any other additional information.

Identifier	Return Reference	Explanation
Procedure for Monitoring Grants in the U S	Part I, Line 2	Schedule I, Part I, Line 2 Assistance is given only in the form of credits toward the cost of tuition, and a record of the assistance provided is recorded in separate accounts maintained for each student/recipient

Schedule J
(Form 990)

Compensation Information

OMB No 1545-0047

2009

Open to Public Inspection

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

▶ Complete if the organization answered "Yes" to Form 990, Part IV, question 23.

▶ Attach to Form 990. ▶ See separate instructions.

Department of the Treasury
Internal Revenue Service

Name of the organization
LEWIS & CLARK COLLEGE

Employer identification number

93-0386858

Part I Questions Regarding Compensation

	Yes	No								
<p>1a 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 checked="" 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 idemnification 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 checked="" 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 idemnification 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 checked="" 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 idemnification 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 If any of the boxes in line 1a are checked, did the organization follow a written policy regarding payment or reimbursement or provision of all the expenses described above? If "No," complete Part III to explain</p>		No								
<p>2 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>	Yes									
<p>3 Indicate which, if any, of the following the organization uses to establish the compensation of the organization's CEO/Executive Director Check all that apply</p> <table border="0"> <tr> <td><input checked="" type="checkbox"/> Compensation committee</td> <td><input checked="" type="checkbox"/> Written employment contract</td> </tr> <tr> <td><input checked="" type="checkbox"/> Independent compensation consultant</td> <td><input checked="" type="checkbox"/> Compensation survey or study</td> </tr> <tr> <td><input checked="" 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 checked="" type="checkbox"/> Written employment contract	<input checked="" type="checkbox"/> Independent compensation consultant	<input checked="" type="checkbox"/> Compensation survey or study	<input checked="" type="checkbox"/> Form 990 of other organizations	<input checked="" type="checkbox"/> Approval by the board or compensation committee				
<input checked="" type="checkbox"/> Compensation committee	<input checked="" type="checkbox"/> Written employment contract									
<input checked="" type="checkbox"/> Independent compensation consultant	<input checked="" type="checkbox"/> Compensation survey or study									
<input checked="" type="checkbox"/> Form 990 of other organizations	<input checked="" type="checkbox"/> Approval by the board or compensation committee									
<p>4 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>a Receive a severance payment or change-of-control payment?</p>	Yes									
<p>b Participate in, or receive payment from, a supplemental nonqualified retirement plan?</p>		No								
<p>c Participate in, or receive payment from, an equity-based compensation arrangement? If "Yes" to any of lines 4a-c, list the persons and provide the applicable amounts for each item in Part III</p>		No								
<p>Only 501(c)(3) and 501(c)(4) organizations only must complete lines 5-9.</p>										
<p>5 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>a The organization?</p>		No								
<p>b Any related organization? If "Yes," to line 5a or 5b, describe in Part III</p>		No								
<p>6 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>a The organization?</p>		No								
<p>b Any related organization? If "Yes," to line 6a or 6b, describe in Part III</p>		No								
<p>7 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>		No								
<p>8 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 Regs section 53 4958-4(a)(3)? If "Yes," describe in Part III</p>		No								
<p>9 If "Yes" to line 8, did the organization also follow the rebuttable presumption procedure described in Regulations section 53 4958-6(c)?</p>										

Part II Officers, Directors, Trustees, Key Employees, and Highest Compensated Employees. Use Schedule J-1 if additional space 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) must equal the applicable column (D) or column (E) amounts on Form 990, Part VII, line 1a

(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 in prior Form 990 or Form 990-EZ
		(i) Base compensation	(ii) Bonus & incentive compensation	(iii) Other reportable compensation				
THOMAS J HOCHSTETTLER	(i)	242,259	0	111,086	24,484	31,380	409,209	0
	(ii)	0	0	0	0	0	0	0
GREGORY A VOLK	(i)	271,769	0	3,875	24,500	13,155	313,299	0
	(ii)	0	0	0	0	0	0	0
JULIO C DE PAULA	(i)	225,213	0	20,000	23,000	13,240	281,453	0
	(ii)	0	0	0	0	0	0	0
ROBERT H KLONOFF	(i)	236,684	0	0	24,398	12,645	273,727	0
	(ii)	0	0	0	0	0	0	0
JANE M ATKINSON	(i)	204,415	0	0	20,996	11,698	237,109	0
	(ii)	0	0	0	0	0	0	0
CARL B VANCE	(i)	201,124	0	0	20,757	14,475	236,356	0
	(ii)	0	0	0	0	0	0	0
DAVID G ELLIS	(i)	181,609	0	0	18,711	14,194	214,514	0
	(ii)	0	0	0	0	0	0	0
EARL S FLETCHER	(i)	149,179	0	0	15,075	7,569	171,823	0
	(ii)	0	0	0	0	0	0	0
EDWARD J BRUNET	(i)	192,126	0	0	18,250	11,536	221,912	0
	(ii)	0	0	0	0	0	0	0
BRIAN A BLUM	(i)	189,681	0	0	16,648	7,155	213,484	0
	(ii)	0	0	0	0	0	0	0
JAMES L HUFFMAN	(i)	183,691	0	0	18,250	13,980	215,921	0
	(ii)	0	0	0	0	0	0	0
WILLIAM F FUNK	(i)	180,086	0	0	16,870	11,023	207,979	0
	(ii)	0	0	0	0	0	0	0
JOHN F CALLAHAN	(i)	170,513	0	0	16,932	8,493	195,938	0
	(ii)	0	0	0	0	0	0	0

Part III Supplemental Information

Complete this part to provide the information, explanation, or descriptions required for Part I, lines 1a, 1b, 4c, 5a, 5b, 6a, 6b, 7, and 8. Also complete this part for any additional information.

Identifier	Return Reference	Explanation
	Part I, Line 1a	A non-taxable housing benefit was provided to Thomas Hochstettler, and a housing allowance was provided to Julio de Paula
	Part I, Line 1b	THE BOARD OF TRUSTEES HAS ADOPTED AN EXECUTIVE COMPENSATION PHILOSOPHY WHEREBY THE COMPENSATION COMMITTEE REVIEWS ALL EXECUTIVE COMPENSATION PROPOSALS, INCLUDING ANY HOUSING ALLOWANCES, IN ADVANCE OF THEIR IMPLEMENTATION
	Part I, Line 4a	Thomas Hochstettler received a contractual payment of \$100,000 upon his departure as President of the College

**Schedule K
(Form 990)**

OMB No 1545-0047

Supplemental Information on Tax Exempt Bonds

▶ **Complete if the organization answered "Yes" to Form 990, Part IV, line 24a. Provide descriptions, explanations, and any additional information in Schedule O (Form 990).**

▶ **Attach to Form 990. ▶ See separate instructions.**

2009

**Open to Public
Inspection**

Department of the Treasury
Internal Revenue Service

Name of the organization
LEWIS & CLARK COLLEGE

Employer identification number
93-0386858

Part I Bond Issues

(a) Issuer Name	(b) Issuer EIN	(c) CUSIP #	(d) Date Issued	(e) Issue Price	(f) Description of Purpose	(g) Defeased		(h) On Behalf of Issuer	
						Yes	No	Yes	No
A STATE OF OREGON - OREGON FACILITIES AUTHORITY	93-6001787	68608JJF9	06-18-2008	106,400,000	REFINANCING - TO PROVIDE FUNDS NEEDED TO REDEEM AND RETIRE OUTSTANDING BONDS		X		X

Part II Proceeds

		A	B	C	D	E			
1	Total proceeds of issue	106,400,000							
2	Gross proceeds in reserve funds								
3	Proceeds in refunding or defeasance escrows								
4	Other unspent proceeds								
5	Issuance costs from proceeds	975,000							
6	Working capital expenditures from proceeds								
7	Capital expenditures from proceeds	105,425,000							
8	Year of substantial completion	2003							
		Yes	No	Yes	No	Yes	No	Yes	No
9	Were the bonds issued as part of a current refunding issue?	X							
10	Were the bonds issued as part of an advance refunding issue?		X						
11	Has the final allocation of proceeds been made?	X							
12	Does the organization maintain adequate books and records to support the final allocation of proceeds?	X							

Part III Private Business Use

		A		B		C		D		E	
		Yes	No	Yes	No	Yes	No	Yes	No	Yes	No
1	Was the organization a partner in a partnership, or a member of an LLC, which owned property financed by tax-exempt bonds?		X								
2	Are there any lease arrangements with respect to the financed property which may result in private business use?		X								

Part III Private Business Use (Continued)

	A		B		C		D		E	
	Yes	No	Yes	No	Yes	No	Yes	No	Yes	No
3a Are there any management or service contracts with respect to the financed property which may result in private business use?	X									
3b Are there any research agreements with respect to the financed property which may result in private business use?		X								
3c Does the organization routinely engage bond counsel or other outside counsel to review any management or service contracts or research agreements relating to the financed property?		X								
4 Enter the percentage of financed property used in a private business use by entities other than a section 501(c)(3) organization or a state or local government		0 %								
5 Enter the percentage of financed property used in a private business use as a result of unrelated trade or business activity carried on by your organization, another section 501(c)(3) organization, or a state or local government		0 %								
6 Total of lines 4 and 5		0 %								
7 Has the organization adopted management practices and procedures to ensure the post-issuance compliance of its tax-exempt bond liabilities?	X									

Part IV Arbitrage

	A		B		C		D		E	
	Yes	No	Yes	No	Yes	No	Yes	No	Yes	No
1 Has a Form 8038-T, Arbitrage Rebate, Yield Reduction and Penalty in Lieu of Arbitrage Rebate, been filed with respect to the bond issue?		X								
2 Is the bond issue a variable rate issue?	X									
3a Has the organization or the governmental issuer identified a hedge with respect to the bond issue on its books and records?		X								
b Name of provider										
c Term of hedge										
4a Were gross proceeds invested in a GIC?		X								
b Name of provider										
c Term of GIC										
d Was the regulatory safe harbor for establishing the fair market value of the GIC satisfied?										
5 Were any gross proceeds invested beyond an available temporary period?		X								
6 Did the bond issue qualify for an exception to rebate?		X								

SCHEDULE M (Form 990)

NonCash Contributions

OMB No 1545-0047

2009

Open to Public Inspection

Complete if the organization answered "Yes" on Form 990, Part IV, lines 29 or 30. Attach to Form 990.

Department of the Treasury Internal Revenue Service

Name of the organization LEWIS & CLARK COLLEGE

Employer identification number 93-0386858

Part I Types of Property

Table with 4 columns: (a) Check if applicable, (b) Number of Contributions, (c) Revenues reported on Form 990, Part VIII, line 1g, (d) Method of determining revenues. Rows include Art, Books and publications, Securities, etc.

29 Number of Forms 8283 received by the organization during the tax year for contributions for which the organization completed Form 8283, Part IV, Donee Acknowledgement 1

Table with 3 columns: Question, Yes, No. Rows include 30a, 31, 32a, 33 regarding contribution reporting and policies.

Part II

Supplemental Information. Complete this part to provide the information required by Part I, lines 30b, 32b, and 33. Also complete this part for any additional information.

Identifier	Return Reference	Explanation
Third Party Use	Part I, Line 32b	Lewis & Clark College uses an independent stock broker to sell donated securities. Sales of other non-cash contributions happen very infrequently, but typically an independent auctioneer or other expert is hired to assist in the sale of items which are of significant value.

Schedule M (Form 990) 2009

SCHEDULE O
(Form 990)

Supplemental Information to Form 990

OMB No 1545-0047

2009

Open to Public Inspection

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

Name of the organization
LEWIS & CLARK COLLEGE

Employer identification number

93-0386858

Identifier	Return Reference	Explanation
Form 990, Part VI, Section B, line 11		1 Subject to possible delays due to the receipt of K-1's, the Audit Committee will meet each year prior to the February meeting of the Board of Trustees to review the Form 990 2 Two weeks prior to this Audit Committee meeting the Business Office will forward the electronic public version of the Form 990 to the Audit Committee for review 3 At the Audit committee meeting the committee will receive a numbered printed copy of the Schedule B donors, which will show on the filed version of the Form 990 The committee will review the complete Form 990 and have the ability to ask questions of the administration and the College's auditors 4 The numbered printed copy of the list of the Schedule B donors will be collected at the end of the Audit Committee meeting 5 Following the Audit Committee meeting and prior to the February meeting of the Board of Trustees the electronic version of the public form 990 will be sent to each Trustee Trustees will have the ability to ask questions regarding the Form 990 by email or at the Finance Committee meeting during the February Board meeting
Form 990, Part VI, Section B, line 12c		The organization regularly and consistently monitors and enforces compliance with the conflict of interest policy Annually all members of the Board of Trustees are asked to sign a conflict of interest disclosure statement If conflicts are disclosed the conflict must be disclosed to the full board, and any trustee with a conflict must be precluded from taking action on items of business for which they may have a conflict Statements are collected by the secretary to the board annually Annually each officer of the college is required to review the college's code of ethics, which includes our conflict of interest policy, and acknowledge compliance
Form 990, Part VI, Section B, line 15		In fiscal year 2009-2010, the Board of Trustees created a Compensation Committee to review the compensation of the President and senior executives In July 2009 the Committee engaged Sibson Consulting to conduct a Presidential Competitive Assessment Update After reviewing the comparison compensation for 15 peer institutions plus four national surveys, the Committee determined a salary for the interim president and for the next incoming president In November 2009 the Compensation Committee reviewed the salary history for executive officers Based upon the economic environment no raises were provided for executive officers in the current year
Form 990, Part VI, Section C, line 18		Form 990 is made available to the public upon request In lieu of Form 1023, a letter from the IRS dated 6/3/2002 acknowledging the organization's tax exempt status under section 501(C)(3) of the Internal Revenue Code is made available to the public on the Lewis & Clark website
Form 990, Part VI, Section C, line 19		Governing documents (corporate by-laws) and the audited financial statements are made available to the public on the organization's website The conflict of interest policy is made available to the public upon request
		SCHEDULE K, PART II, LINE 5, ISSUANCE COSTS FROM PROCEEDS TOTAL ISSUANCE COSTS FROM PROCEEDS OF \$975,000 INCLUDE \$665,633 BOND ISSUANCE COSTS AND \$309,367 CREDIT ENHANCEMENT FEES

**SCHEDULE R
(Form 990)**

Related Organizations and Unrelated Partnerships

OMB No 1545-0047

2009

**Open to Public
Inspection**

▶ **Complete if the organization answered "Yes" to Form 990, Part IV, line 33, 34, 35, 36, or 37.**
▶ **Attach to Form 990.** ▶ **See separate instructions.**

Department of the Treasury
Internal Revenue Service

Name of the organization
LEWIS & CLARK COLLEGE

Employer identification number

93-0386858

Part I Identification of Disregarded Entities (Complete if the organization answered "Yes" on Form 990, Part IV, line 33.)

(a) Name, address, and EIN of disregarded entity	(b) Primary activity	(c) Legal domicile (state or foreign country)	(d) Total income	(e) End-of-year assets	(f) Direct controlling entity

Part II Identification of Related Tax-Exempt Organizations (Complete if the organization answered "Yes" on Form 990, Part IV, line 34 because it had one or more related tax-exempt organizations during the tax year.)

(a) Name, address, and EIN of related organization	(b) Primary activity	(c) Legal domicile (state or foreign country)	(d) Exempt Code section	(e) Public charity status (if section 501(c)(3))	(f) Direct controlling entity

Part III Identification of Related Organizations Taxable as a Partnership (Complete if the organization answered "Yes" on Form 990, Part IV, line 34 because it had one or more related organizations treated as a partnership during the tax year.)

(a) Name, address, and EIN of related organization	(b) Primary activity	(c) Legal domicile (state or foreign country)	(d) Direct controlling entity	(e) Predominant income (related, unrelated, excluded from tax under sections 512-514)	(f) Share of total income	(g) Share of end-of-year assets	(h) Disproportionate allocations?		(i) Code V—UBI amount in box 20 of Schedule K-1 (Form 1065)	(j) General or managing partner?	
							Yes	No		Yes	No

Part IV Identification of Related Organizations Taxable as a Corporation or Trust (Complete if the organization answered "Yes" on Form 990, Part IV, line 34 because it had one or more related organizations treated as a corporation or trust during the tax year.)

(a) Name, address, and EIN of related organization	(b) Primary activity	(c) Legal domicile (state or foreign country)	(d) Direct controlling entity	(e) Type of entity (C corp, S corp, or trust)	(f) Share of total income	(g) Share of end-of-year assets	(h) Percentage ownership
See Additional Data Table							

Part V Transactions With Related Organizations (Complete if the organization answered "Yes" on Form 990, Part IV, line 34, 35, or 36.)

Note. Complete line 1 if any entity is listed in Parts II, III or IV

1 During the tax year, did the organization engage in any of the following transactions with one or more related organizations listed in Parts II-IV?

- a** Receipt of **(i)** interest **(ii)** annuities **(iii)** royalties **(iv)** rent from a controlled entity
- b** Gift, grant, or capital contribution to other organization(s)
- c** Gift, grant, or capital contribution from other organization(s)
- d** Loans or loan guarantees to or for other organization(s)
- e** Loans or loan guarantees by other organization(s)

- f** Sale of assets to other organization(s)
- g** Purchase of assets from other organization(s)
- h** Exchange of assets
- i** Lease of facilities, equipment, or other assets to other organization(s)

- j** Lease of facilities, equipment, or other assets from other organization(s)
- k** Performance of services or membership or fundraising solicitations for other organization(s)
- l** Performance of services or membership or fundraising solicitations by other organization(s)
- m** Sharing of facilities, equipment, mailing lists, or other assets
- n** Sharing of paid employees

- o** Reimbursement paid to other organization for expenses
- p** Reimbursement paid by other organization for expenses

- q** Other transfer of cash or property to other organization(s)
- r** Other transfer of cash or property from other organization(s)

	Yes	No
1a		No
1b		No
1c		No
1d		No
1e		No
1f		No
1g		No
1h		No
1i		No
1j		No
1k		No
1l		No
1m		No
1n		No
1o		No
1p		No
1q		No
1r		No

2 If the answer to any of the above is "Yes," see the instructions for information on who must complete this line, including covered relationships and transaction thresholds

	(a) Name of other organization	(b) Transaction type(a-r)	(c) Amount involved
(1)			
(2)			
(3)			
(4)			
(5)			
(6)			

Software ID:
Software Version:
EIN: 93-0386858
Name: LEWIS & CLARK COLLEGE

Form 990, Schedule R, Part IV - Identification of Related Organizations Taxable as a Corporation or Trust

(a) Name, address, and EIN of related organization	(b) Primary activity	(c) Legal Domicile (State or Foreign Country)	(d) Direct Controlling Entity	(e) Type of entity (C corp, S corp, or trust)	(f) Share of total income (\$)	(g) Share of end-of-year assets (\$)	(h) Percentage ownership
L & C - JL MCINTYRE CRAT 0615 SW Palatine Hill Road portland, OR97219 93-0883258	CHARITABLE REMAINDER TRUST	OR	N/A	T		81,404	100 000 %
L & C - MARLEEN BLDG CRAT 0615 SW Palatine Hill Road portland, OR97219 93-6283204	CHARITABLE REMAINDER TRUST	OR	N/A	T		851,398	100 000 %
L & C - H MAGUIRE CRAT 0615 SW Palatine Hill Road portland, OR97219 91-6570592	CHARITABLE REMAINDER TRUST	OR	N/A	T		111,895	100 000 %
L & C - RM RUBIN CRUT 0615 SW Palatine Hill RO ad portland, OR97219 93-1274341	CHARITABLE REMAINDER TRUST	OR	N/A	T		73,182	100 000 %
L & C - AD KING CRUT 0615 SW Palatine Hill RO ad portland, OR97219 93-6294933	CHARITABLE REMAINDER TRUST	OR	N/A	T		58,660	100 000 %
L & C - R & A MYERS CRUT 0615 SW Palatine Hill RO ad portland, OR97219 72-6220929	CHARITABLE REMAINDER TRUST	OR	N/A	T		107,055	100 000 %
L & C - RM HOLMAN NIMCRUT 0615 SW Palatine Hill RO ad portland, OR97219 93-6266218	CHARITABLE REMAINDER TRUST	OR	N/A	T		148,813	100 000 %
L & C - RM HOLMAN NIMCRUT #II 0615 SW Palatine Hill RO ad portland, OR97219 91-1857209	CHARITABLE REMAINDER TRUST	OR	N/A	T		282,359	100 000 %
L & C - AB DORMAN NIMCRUT 0615 SW Palatine Hill RO ad portland, OR97219 93-6132119	CHARITABLE REMAINDER TRUST	OR	N/A	T		312,098	100 000 %
L & C - HE WALKER #2 NIMCRUT 0615 SW Palatine Hill RO ad portland, OR97219 93-6264730	CHARITABLE REMAINDER TRUST	OR	N/A	T		1,052,475	100 000 %
L & C - HE WALKER #3 NIMCRUT 0615 SW Palatine Hill RO ad portland, OR97219 94-3248079	CHARITABLE REMAINDER TRUST	OR	N/A	T		879,691	100 000 %
L & C - HE WALKER #1 NIMCRUT 0615 SW Palatine Hill RO ad portland, OR97219 93-6162901	CHARITABLE REMAINDER TRUST	OR	N/A	T		77,163	100 000 %
L & C - HC & V NELSON NIMCRUT 0615 SW Palatine Hill RO ad portland, OR97219 93-6137002	CHARITABLE REMAINDER TRUST	OR	N/A	T		121,231	100 000 %
L & C - RW RICHMOND NIMCRUT 0615 SW Palatine Hill RO ad portland, OR97219 93-6127127	CHARITABLE REMAINDER TRUST	OR	N/A	T		13,686	100 000 %
L & C - G & E BEARD NIMCRUT 0615 SW Palatine Hill RO ad portland, OR97219 93-6229781	CHARITABLE REMAINDER TRUST	OR	N/A	T		210,741	66 660 %
L & C - CE MCCARTY NIMCRUT 0615 SW Palatine Hill RO ad portland, OR97219 93-6229782	CHARITABLE REMAINDER TRUST	OR	N/A	T		49,998	100 000 %
L & C - MA JUBITZ NIMCRUT 0615 SW Palatine Hill RO ad portland, OR97219 93-6254605	CHARITABLE REMAINDER TRUST	OR	N/A	T		75,175	100 000 %
L & C - JUBITZ FAMILY NIMCRUT 0615 SW Palatine Hill RO ad portland, OR97219 93-6274605	CHARITABLE REMAINDER TRUST	OR	N/A	T		169,007	100 000 %
L & C - R & S SCHAAD NIMCRUT 0615 SW Palatine Hill RO ad portland, OR97219 20-6756092	CHARITABLE REMAINDER TRUST	OR	N/A	T		2,886,434	100 000 %
L & C - S CROW NIMCRUT 0615 SW Palatine Hill RO ad portland, OR97219 20-6384849	CHARITABLE REMAINDER TRUST	OR	N/A	T		191,321	100 000 %

NOTICE

GuideStar has been informed by the IRS of processing errors on IRS Forms 990 filed electronically between January 1, 2009, and December 3, 2010, for form year 2008. These processing errors resulted in inaccurate data appearing on the scanned images of the affected returns that are posted on GuideStar and do not reflect the information filed with the IRS.

These errors include:

- Part III, line 1, organization's mission description—may not reflect what was originally submitted by the nonprofit organization.
- Part VIII, line 8a, gross income for special events—values may have been transposed.
- Part IX, line 7c, other salaries and wages, management and general expenses—may show a blank where a value was originally reported.
- Schedule D, Part V, line 3a(ii), endowment funds and possession by related organizations—checkbox values may have been transposed.

GuideStar is working with the IRS to obtain a corrected copy of its form year 2008 Form 990. GuideStar will replace this Form 990 if, and when, the accurate return is made available from the IRS.

For more information, please visit <http://www2.guidestar.org/rxg/help/form-year-2008-returns.aspx>



Form **990**
 Department of the Treasury
 Internal Revenue Service

Return of Organization Exempt From Income Tax
Under section 501(c), 527, or 4947(a)(1) of the Internal Revenue Code (except black lung benefit trust or private foundation)
 The organization may have to use a copy of this return to satisfy state reporting requirements

OMB No 1545-0047
2008
Open to Public Inspection

A For the 2008 calendar year, or tax year beginning 06-01-2008 and ending 05-31-2009

- B** Check if applicable:
 Address change
 Name change
 Initial return
 Termination
 Amended return
 Application pending

Please use IRS label or print or type. See Specific Instructions.

C Name of organization
 LEWIS & CLARK COLLEGE
 Doing Business As
 Number and street (or P O box if mail is not delivered to street address) Room/suite
 0615 SW PALATINE HILL ROAD
 City or town, state or country, and ZIP + 4
 PORTLAND, OR 972197899

D Employer identification number
 93-0386858
E Telephone number
 (503) 768-7000
G Gross receipts \$ 195,215,197

F Name and address of Principal Officer
 CARL B VANCE
 0615 SW PALATINE HILL ROAD
 PORTLAND, OR 972197899

H(a) Is this a group return for affiliates? Yes No
H(b) Are all affiliates included? Yes No
 (If "No," attach a list See instructions)
H(c) Group Exemption Number ▶

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

J Web site: ▶ WWW.LCLARK.EDU

K Type of organization Corporation trust association other ▶

L Year of Formation 1946 | **M** State of legal domicile OR

Part I Summary

Activities & Governance	1 Briefly describe the organization's mission or most significant activities The mission of Lewis & Clark College is to know the traditions of the liberal arts, to test their boundaries through ongoing exploration, and to hand on to successive generations the tools and discoveries of this quest. By these means the College pursues the aims of all liberal learning to seek knowledge for its own sake and to prepare for civic leadership.		
	2 Check this box <input type="checkbox"/> if the organization discontinued its operations or disposed of more than 25% of its assets		
	3 Number of voting members of the governing body (Part VI, line 1a)	3	33
	4 Number of independent voting members of the governing body (Part VI, line 1b)	4	32
	5 Total number of employees (Part V, line 2a)	5	2,693
	6 Total number of volunteers (estimate if necessary)	6	915
	7a Total gross unrelated business revenue from Part VIII, line 12, column (C)	7a	-49,549
b Net unrelated business taxable income from Form 990-T, line 34	7b	-49,549	
Revenue	8 Contributions and grants (Part VIII, line 1h)	Prior Year	Current Year
	9 Program service revenue (Part VIII, line 2g)	17,187,331	6,029,023
	10 Investment income (Part VIII, column (A), lines 3, 4, and 7d)	106,731,137	113,929,173
	11 Other revenue (Part VIII, column (A), lines 5, 6d, 8c, 9c, 10c, and 11e)	19,704,920	-1,773,433
	12 Total revenue—add lines 8 through 11 (must equal Part VIII, column (A), line 12)	2,437,993	2,159,815
		146,061,381	120,344,578
Expenses	13 Grants and similar amounts paid (Part IX, column (A), lines 1–3)	24,573,765	25,333,144
	14 Benefits paid to or for members (Part IX, column (A), line 4)		0
	15 Salaries, other compensation, employee benefits (Part IX, column (A), lines 5–10)	56,609,579	60,367,082
	16a Professional fundraising fees (Part IX, column (A), line 11e)		0
	b (Total fundraising expenses, Part IX, column (D), line 25 <u>5,710,302</u>)		
	17 Other expenses (Part IX, column (A), lines 11a–11d, 11f–24f)	46,416,814	49,377,773
18 Total expenses—add lines 13–17 (must equal Part IX, line 25, column (A))	127,600,158	135,077,999	
19 Revenue less expenses Subtract line 18 from line 12	18,461,223	-14,733,421	
Net Assets or Fund Balances		Beginning of Year	End of Year
	20 Total assets (Part X, line 16)	441,761,080	367,939,364
	21 Total liabilities (Part X, line 26)	130,514,876	136,821,433
22 Net assets or fund balances Subtract line 21 from line 20	311,246,204	231,117,931	

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.

Please Sign Here
 Signature of officer: ***** | Date: 2010-02-22
 Name and title: CARL B VANCE TREASURER, VP OF BUS & FIN

Paid Preparer's Use Only
 Preparer's signature: Wendy Campos | Date: | Check if self-employed:
 Firm's name (or yours if self-employed), address, and ZIP + 4: Moss Adams LLP, 805 SW Broadway 1200, Portland, OR 97205
 Preparer's PTIN (See Gen Inst): | EIN: | Phone no: (503) 242-1447

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

Part III Statement of Program Service Accomplishments (See the instructions.)

1 Briefly describe the organization's mission
The mission of Lewis & Clark College is to know the traditions of the liberal arts, to test their boundaries through ongoing exploration, and to hand on to successive generations the tools and discoveries of this quest. By these means the College pursues the aims of all liberal learning to seek knowledge for its own sake and to prepare for civic leadership.

2 Did the organization undertake any significant program services during the year which were not listed on the prior Form 990 or 990-EZ? Yes No
If "Yes," describe these new services on Schedule O

3 Did the organization cease conducting or make significant changes in how it conducts any program services? Yes No
If "Yes," describe these changes on Schedule O

4 Describe the exempt purpose achievements for each of the organization's three largest program services by expenses. Section 501(c)(3) and (4) organizations and 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 \$ 74,688,061 including grants of \$ 25,332,119) (Revenue \$ 101,669,103)
INSTRUCTION EXPENSES DIRECTLY RELATED TO ACADEMIC DEPARTMENTS INCLUDING PROFESSOR AND SUPPORT STAFF SALARIES AND BENEFITS, VARIOUS SUPPLIES AND EQUIPMENT, AND OTHER COSTS ASSOCIATED WITH PROVIDING INSTRUCTION

4b (Code) (Expenses \$ 14,318,346 including grants of \$) (Revenue \$ 53,975)
ACADEMIC SUPPORT EXPENSES RELATE TO (1) RETENTION, PRESERVATION AND DISPLAY OF EDUCATIONAL MATERIALS, (2) THE PROVISION OF SERVICES THAT DIRECTLY ASSIST THE ACADEMIC FUNCTIONS OF THE INSTITUTION, (3) ACADEMIC ADMINISTRATION AND PERSONNEL DEVELOPMENT PROVIDING ADMINISTRATIVE SUPPORT FOR COURSE AND CURRICULUM DEVELOPMENT, AND (4) SEPARATELY BUDGETED SUPPORT FOR COURSE AND CURRICULUM DEVELOPMENT

4c (Code) (Expenses \$ 10,100,437 including grants of \$) (Revenue \$ 564,320)
STUDENT SERVICES EXPENSES RELATE TO (1) OFFICE OF ADMISSIONS, OFFICE OF ENROLLMENT AND THE REGISTRAR (2) ACTIVITIES that contribute TO STUDENT'S EMOTIONAL AND PHYSICAL WELL BEING (3) STUDENT'S ACTIVITIES, CULTURAL EVENTS, STUDENT NEWSPAPERS, ETC (4) COUNSELING AND CAREER GUIDANCE AND (5) STUDENT AND ADMINISTRATION

(Code) (Expenses \$ 17,201,881 including grants of \$ 1,025) (Revenue \$ 13,600,263)

4d Other program services (Describe in Schedule O)
(Expenses \$ including grants of \$) (Revenue \$)

4e Total program service expenses \$ 116,308,725 Must equal Part IX, Line 25, column (B).

Part IV Checklist of Required Schedules

	Yes	No
1 Is the organization described in section 501(c)(3) or 4947(a)(1) (other than a private foundation)? <i>If "Yes," complete Schedule A.</i> <input checked="" type="checkbox"/>	Yes	
2 Is the organization required to complete Schedule B, Schedule of Contributors? <input checked="" type="checkbox"/>	Yes	
3 Did the organization engage in direct or indirect political campaign activities on behalf of or in opposition to candidates for public office? <i>If "Yes," complete Schedule C, Part I.</i>		No
4 Section 501(c)(3) organizations Did the organization engage in lobbying activities? <i>If "Yes," complete Schedule C, Part II.</i>		No
5 Section 501(c)(4), 501(c)(5), and 501(c)(6) organizations Is the organization subject to the section 6033(e) notice and reporting requirement and proxy tax? <i>If "Yes," complete Schedule C, Part III.</i>		
6 Did the organization maintain any donor advised funds or any accounts where donors have the right to provide advice on the distribution or investment of amounts in such funds or accounts? <i>If "Yes," complete Schedule D, Part I.</i> <input checked="" type="checkbox"/>		No
7 Did the organization receive or hold a conservation easement, including easements to preserve open space, the environment, historic land areas or historic structures? <i>If "Yes," complete Schedule D, Part II.</i> <input checked="" type="checkbox"/>		No
8 Did the organization maintain collections of works of art, historical treasures, or other similar assets? <i>If "Yes," complete Schedule D, Part III.</i> <input checked="" type="checkbox"/>	Yes	
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? <i>If "Yes," complete Schedule D, Part IV.</i> <input checked="" type="checkbox"/>		No
10 Did the organization hold assets in term, permanent, or quasi-endowments? <i>If "Yes," complete Schedule D, Part V.</i> <input checked="" type="checkbox"/>	Yes	
11 Did the organization report an amount in Part X, lines 10, 12, 13, 15, or 25? <i>If "Yes," complete Schedule D, Parts VI, VII, VIII, IX, or X as applicable.</i> <input checked="" type="checkbox"/>	Yes	
12 Did the organization receive an audited financial statement for the year for which it is completing this return that was prepared in accordance with GAAP? <i>If "Yes," complete Schedule D, Parts XI, XII, and XIII.</i> <input checked="" type="checkbox"/>	Yes	
13 Is the organization a school as described in section 170(b)(1)(A)(ii)? <i>If "Yes," complete Schedule E.</i> <input checked="" type="checkbox"/>	Yes	
14a Did the organization maintain an office, employees, or agents outside of the U.S.?		No
b Did the organization have aggregate revenues or expenses of more than \$10,000 from grantmaking, fundraising, business, and program service activities outside the U.S.? <i>If "Yes," complete Schedule F, Part I.</i> <input checked="" type="checkbox"/>	Yes	
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? <i>If "Yes," complete Schedule F, Part II.</i> <input checked="" type="checkbox"/>		No
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? <i>If "Yes," complete Schedule F, Part III.</i> <input checked="" type="checkbox"/>		No
17 Did the organization report more than \$15,000 on Part IX, column (A), line 11e? <i>If "Yes," complete Schedule G, Part I.</i>		No
18 Did the organization report more than \$15,000 total on Part VIII, lines 1c and 8a? <i>If "Yes," complete Schedule G, Part II.</i>	Yes	
19 Did the organization report more than \$15,000 on Part VIII, line 9a? <i>If "Yes," complete Schedule G, Part III.</i>		No
20 Did the organization operate one or more hospitals? <i>If "Yes," complete Schedule H.</i>		No
21 Did the organization report more than \$5,000 on Part IX, column (A), line 1? <i>If "Yes," complete Schedule I, Parts I and II.</i> <input checked="" type="checkbox"/>		No
22 Did the organization report more than \$5,000 on Part IX, column (A), line 2? <i>If "Yes," complete Schedule I, Parts I and III.</i> <input checked="" type="checkbox"/>	Yes	
23 Did the organization answer "Yes" to Part VII, Section A, questions 3, 4, or 5? <i>If "Yes," complete Schedule J.</i> <input checked="" type="checkbox"/>	Yes	
24a Did the organization have a tax-exempt bond issue with an outstanding principal amount of more than \$100,000 as of the last day of the year, that was issued after December 31, 2002? <i>If "Yes," answer questions 24b-24d and complete Schedule K. If "No," go to question 25.</i> <input checked="" type="checkbox"/>	Yes	
b Did the organization invest any proceeds of tax-exempt bonds beyond a temporary period exception?		No
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?		No
d Did the organization act as an "on behalf of" issuer for bonds outstanding at any time during the year?		No
25a Section 501(c)(3) and 501(c)(4) organizations Did the organization engage in an excess benefit transaction with a disqualified person during the year? <i>If "Yes," complete Schedule L, Part I.</i> <input checked="" type="checkbox"/>		No
b Did the organization become aware that it had engaged in an excess benefit transaction with a disqualified person from a prior year? <i>If "Yes," complete Schedule L, Part I.</i> <input checked="" type="checkbox"/>		No
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> <input checked="" type="checkbox"/>		No
27 Did the organization provide a grant or other assistance to an officer, director, trustee, key employee, or substantial contributor, or to a person related to such an individual? <i>If "Yes," complete Schedule L, Part III.</i> <input checked="" type="checkbox"/>		No

Part IV Checklist of Required Schedules *(Continued)*

		Yes	No
28	During the tax year, did any person who is a current or former officer, director, trustee, or key employee		
a	Have a direct business relationship with the organization (other than as an officer, director, trustee, or employee), or an indirect business relationship through ownership of more than 35% in another entity (individually or collectively with other person(s) listed in Part VII, Section A)? <i>If "Yes," complete Schedule L, Part IV</i>	Yes	
b	Have a family member who had a direct or indirect business relationship with the organization? <i>If "Yes," complete Schedule L, Part IV</i>		No
c	Serve as an officer, director, trustee, key employee, partner, or member of an entity (or a shareholder of a professional corporation) doing business with the organization? <i>If "Yes," complete Schedule L, Part IV</i>		No
29	Did the organization receive more than \$25,000 in non-cash contributions? <i>If "Yes," complete Schedule M</i>	Yes	
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>	Yes	
31	Did the organization liquidate, terminate, or dissolve and cease operations? <i>If "Yes," complete Schedule N, Part I</i>		No
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>		No
33	Did the organization own 100% of an entity disregarded as separate from the organization under Regulations section 301.7701-2 and 301.7701-3? <i>If "Yes," complete Schedule R, Part I</i>		No
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>	Yes	
35	Is any related organization a controlled entity within the meaning of section 512(b)(13)? <i>If "Yes," complete Schedule R, Part V, line 2</i>		No
36	501(c)(3) organizations Did the organization make any transfers to an exempt non-charitable related organization? <i>If "Yes," complete Schedule R, Part V, line 2</i>		No
37	Did the organization conduct more than 5 percent 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>		No

Part V Statements Regarding Other IRS Filings and Tax Compliance

		Yes	No
1a	Enter the number reported in Box 3 of Form 1096, <i>Annual Summary and Transmittal of U.S. Information Returns</i> . Enter -0- if not applicable		
	1a 354		
b	Enter the number of Forms W-2G included in line 1a. Enter -0- if not applicable		
	1b 0		
c	Did the organization comply with backup withholding rules for reportable payments to vendors and reportable gaming (gambling) winnings to prize winners?	Yes	
2a	Enter the number of employees reported on Form W-3, <i>Transmittal of Wage and Tax Statements</i> filed for the calendar year ending with or within the year covered by this return		
	2a 2,693		
b	If at least one is reported in 2a, did the organization file all required federal employment tax returns? Note: If the sum of lines 1a and 2a is greater than 250, you may be required to e-file this return.	Yes	
3a	Did the organization have unrelated business gross income of \$1,000 or more during the year covered by this return?	Yes	
b	If "Yes," has it filed a Form 990-T for this year? If "No," provide an explanation in Schedule O	Yes	
4a	At any time during the calendar year, did the organization have an interest in, or a signature or other authority over, a financial account in a foreign country (such as a bank account, securities account, or other financial account)?	Yes	
b	If "Yes," enter the name of the foreign country <u>XS</u> See the instructions for exceptions and filing requirements for Form TD F 90-22.1, Report of Foreign Bank and Financial Accounts .		
5a	Was the organization a party to a prohibited tax shelter transaction at any time during the tax year?		No
b	Did any taxable party notify the organization that it was or is a party to a prohibited tax shelter transaction?		No
c	If "Yes," to 5a or 5b, did the organization file Form 8886-T, <i>Disclosure by Tax-Exempt Entity Regarding Prohibited Tax Shelter Transaction</i> ?		
6a	Did the organization solicit any contributions that were not tax deductible?		No
b	If "Yes," did the organization include with every solicitation an express statement that such contributions or gifts were not tax deductible?		
7	<i>Organizations that may receive deductible contributions under section 170(c).</i>		
a	Did the organization provide goods or services in exchange for any quid pro quo contribution of \$75 or more?		
b	If "Yes," did the organization notify the donor of the value of the goods or services provided?	Yes	
c	Did the organization sell, exchange, or otherwise dispose of tangible personal property for which it was required to file Form 8282?		No
d	If "Yes," indicate the number of Forms 8282 filed during the year		
	7d		
e	Did the organization, during the year, receive any funds, directly or indirectly, to pay premiums on a personal benefit contract?		No
f	Did the organization, during the year, pay premiums, directly or indirectly, on a personal benefit contract?		No
g	For all contributions of qualified intellectual property, did the organization file Form 8899 as required?		No
h	For contributions of cars, boats, airplanes, and other vehicles, did the organization file a Form 1098-C as required?		No
8	<i>Section 501(c)(3) and other sponsoring organizations maintaining donor advised funds and section 509(a)(3) supporting organizations.</i> Did the supporting organization, or a fund maintained by a sponsoring organization, have excess business holdings at any time during the year?		
9	<i>Section 501(c)(3) and other sponsoring organizations maintaining donor advised funds.</i>		
a	Did the organization make any taxable distributions under section 4966?		
b	Did the organization make a distribution to a donor, donor advisor, or related person?		
10	<i>Section 501(c)(7) organizations.</i> Enter		
a	Initiation fees and capital contributions included on Part VIII, line 12		
b	Gross receipts, included on Form 990, Part VIII, line 12, for public use of club facilities		
11	<i>Section 501(c)(12) organizations.</i> Enter		
a	Gross income from members or shareholders		
b	Gross income from other sources (Do not net amounts due or paid to other sources against amounts due or received from them)		
12a	<i>Section 4947(a)(1) non-exempt charitable trusts.</i> Is the organization filing Form 990 in lieu of Form 1041?		
b	If "Yes," enter the amount of tax-exempt interest received or accrued during the year		
	12b		

Part VI Governance, Management, and Disclosure (Sections A, B, and C request information about policies not required by the Internal Revenue Code.)

Section A. Governing Body and Management

For each "Yes" response to lines 2-7 below, and for a "No" response to lines 8 or 9b below, describe the circumstances, processes, or changes in Schedule O. See instructions.

		Yes	No
1a	Enter the number of voting members of the governing body		
1b	Enter the number of voting members that are independent		
2	Did any officer, director, trustee, or key employee have a family relationship or a business relationship with any other officer, director, trustee, or key employee?		No
3	Did the organization delegate control over management duties customarily performed by or under the direct supervision of officers, directors or trustees, or key employees to a management company or other person?		No
4	Did the organization make any significant changes to its organizational documents since the prior Form 990 was filed?		No
5	Did the organization become aware during the year of a material diversion of the organization's assets?		No
6	Does the organization have members or stockholders?		No
7a	Does the organization have members, stockholders, or other persons who may elect one or more members of the governing body?		No
7b	Are any decisions of the governing body subject to approval by members, stockholders, or other persons?		No
8	Did the organization contemporaneously document the meetings held or written actions undertaken during the year by the following		
8a	the governing body?	Yes	
8b	each committee with authority to act on behalf of the governing body?	Yes	
9a	Does the organization have local chapters, branches, or affiliates?		No
9b	If "Yes," does the organization have written policies and procedures governing the activities of such chapters, affiliates, and branches to ensure their operations are consistent with those of the organization?		
10	Was a copy of the Form 990 provided to the organization's governing body before it was filed? All organizations must describe in Schedule O the process, if any, the organization uses to review the Form 990	Yes	
11	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		No

Section B. Policies

		Yes	No
12a	Does the organization have a written conflict of interest policy? If "No", go to line 13	Yes	
12b	Are officers, directors or trustees, and key employees required to disclose annually interests that could give rise to conflicts?	Yes	
12c	Does the organization regularly and consistently monitor and enforce compliance with the policy? If "Yes," describe in Schedule O how this is done	Yes	
13	Does the organization have a written whistleblower policy?	Yes	
14	Does the organization have a written document retention and destruction policy?	Yes	
15	Did the process for determining compensation of the following persons include a review and approval by independent persons, comparability data, and contemporaneous substantiation of the deliberation and decision		
15a	The organization's CEO, Executive Director, or top management official?	Yes	
15b	Other officers or key employees of the organization? Describe the process in Schedule O	Yes	
16a	Did the organization invest in, contribute assets to, or participate in a joint venture or similar arrangement with a taxable entity during the year?		No
16b	If "Yes," has the organization adopted 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?		

Section C. Disclosure

- 17** List the States with which a copy of this Form 990 is required to be filed OR
- 18** Section 6104 requires an organization to make its Form 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. See Additional Data Table.
- 20** State the name, physical address, and telephone number of the person who possesses the books and records of the organization.
 CARL B VANCE
 0615 SW PALATINE HILL RD
 PORTLAND, OR 972197899
 (503) 768-7801

Additional Data

Software ID:
Software Version:
EIN: 93-0386858
Name: LEWIS & CLARK COLLEGE

Form 990, Part VII - Section Aaa

(A) Name and Title	(B) Average hours per week	(C) Position (check all that apply)						(D) Reportable compensation from the organization (W-2/1099MISC)	(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			
RONALD K RAGEN , CHAIR	1 00	X		X			0	0	0	
james t richardson , FIRST VICE CHAIR	1 00	X		X			0	0	0	
MARK TRATOS , SECOND VICE CHAIR	1 00	X		X			0	0	0	
stephanie j fowler , THIRD VICE CHAIR	1 00	X		X			0	0	0	
ahmed al badi , TRUSTEE	1 00	X					0	0	0	
john e bates , TRUSTEE	1 00	X					0	0	0	
peter d chang , trusTEE	1 00	X					0	0	0	
d mark dorman , TRUSTEE	1 00	X					0	0	0	
stephen h dover , TRUSTEE	1 00	X					0	0	0	
M CARR FERGUSON , TRUSTEE	1 00	X					0	0	0	
gerald W fischer , TRUSTEE	1 00	X					0	0	0	
JAMES L forman , TRUSTEE	1 00	X					0	0	0	
CHRistopher e jay , TRUSTEE	1 00	X					0	0	0	
jon v jaqua , TRUSTEE	1 00	X					0	0	0	
frederick d jubitz , TRUSTEE	1 00	X					0	0	0	
jouni j korhonen , TRUSTEE	1 00	X					0	0	0	
wesley w lawrence , TRUSTEE	1 00	X					0	0	0	
PATRICK MARKHAM , TRUSTEE	1 00	X					0	0	0	
randy massengale , TRUSTEE	1 00	X					0	0	0	
libby mccaslin , TRUSTEE	1 00	X					0	0	0	
amy l miller , TRUSTEE	1 00	X					0	0	0	
m beth miller , TRUSTEE	1 00	X					0	0	0	
eric parsons , TRUSTEE	1 00	X					0	0	0	
thomas p rasmussen , TRUSTEE	1 00	X					0	0	0	
john s rogers , trusTEE	1 00	X					0	0	0	
stephen roth , TRUSTEE	1 00	X					0	0	0	
martha stein-sochas , trusTEE	1 00	X					0	0	0	
kent swanson , trusTEE	1 00	X					0	0	0	
jay t waldron , trusTEE	1 00	X					0	0	0	
john a wright , trusTEE	1 00	X					0	0	0	

Form 990, Part VII - Section Aaa

(A) Name and Title	(B) Average hours per week	(C) Position (check all that apply)						(D) Reportable compensation from the organization (W-2/1099MISC)	(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			
ALAN HUMPHREY JR , TRUSTEE EX-OFFICIO	1 00	X						0	0	0
RICHARD MAIZELS JD , TRUSTEE EX-OFFICIO	1 00	X						0	0	0
THOMAS J HOCHSTETTLER , PRESIDENT	40 00			X				344,549	0	70,791
GREGORY VOLK , VP INSTITUTIONAL ADVANCE	40 00			X				279,185	0	35,514
ROBERT H KLONOFF , DEAN OF THE LAW SCHOOL	40 00			X				229,418	0	36,538
JULIO C DE PAULA , DEAN OF C A S	40 00			X				200,462	0	32,360
CARL B VANCE , TREASURER, VP OF BUS & F	40 00			X				190,467	0	33,859
JANE M ATKINSON , VP & Provost	40 00			X				184,409	0	30,376
DAVID G ELLIS , VP, SECRETARY & GENERAL	40 00			X				155,102	0	29,738
WILLIAM SCHAEFFER , ASST VP FINANCE, CONTROL	40 00			X				75,954	0	13,627
E SCOTT FLETCHER , DEAN OF THE GRADUATE SCH	40 00			X				62,271	0	9,679
GEORGE BATTISTEL , ASST VP FINANCE, CONTROL	40 00			X				44,006	0	8,200
EDWARD J BRUNET , HENRY J CASEY PROFESSOR	40 00					X		183,789	0	28,806
WILLIAM F FUNK , PROFESSOR OF LAW	40 00					X		173,792	0	27,033
BRIAN A BLUM , PROFESSOR OF LAW	40 00					X		171,302	0	18,134
CRAIG NOBLE JOHNSTON , PROFESSOR OF LAW	40 00					X		167,232	0	16,429
SUSAN F MANDIBERG , PROFESSOR OF LAW	40 00					X		163,902	0	24,680

Part VIII Statement of Revenue

			(A) Total Revenue	(B) Related or Exempt Function Revenue	(C) Unrelated Business Revenue	(D) Revenue Excluded from Tax under IRC 512, 513, or 514	
Contributions, gifts, grants and other similar amounts	1a	Federated campaigns . . . 1a					
	b	Membership dues 1b					
	c	Fundraising events 70,523 1c					
	d	Related organizations . . . 1d					
	e	Government grants (contributions) 1e					
	f	All other contributions, gifts, grants, and similar amounts not included above 5,958,500 1f					
	g	Noncash contributions included in lines 1a-1f \$ _____					
	h	Total (Add lines 1a-1f) 6,029,023					
Program Service Revenue	2a	TUITION & FEES	Business Code 611,600	99,537,518	99,537,518		
	b	AUXILIARY SERVICES	900,099	11,955,644		11,955,644	
	c	CONTRACTS AND EXCHANGE	900,099	2,436,011	2,436,011		
	d						
	e						
	f	All other program service revenue					
	g	Total. Add lines 2a-2f \$ 113,929,173					
Other Revenue	3	Investment income (including dividends, interest other similar amounts) 4,054,441				4,054,441	
	4	Income from investment of tax-exempt bond proceeds					
	5	Royalties					
	6a	Gross Rents	(i) Real	347,947			
			(ii) Personal				
			b Less rental expenses	98,195			
			c Rental income or (loss)	249,752			
	d	Net rental income or (loss) 249,752				249,752	
	7a	Gross amount from sales of assets other than inventory	(i) Securities	68,885,542			
			(ii) Other				
			b Less cost or other basis and sales expenses	74,713,416			
			c Gain or (loss)	-5,827,874			
d	Net gain or (loss) -5,827,874				-5,827,874		
8a	Gross income from fundraising events (not including \$ 60,132 of contributions reported on line 1c) See Part IV, line 18 Attach Schedule G if total exceeds \$15,000 a		70,523				
		b Less direct expenses . . . b	59,008				
		c Net income or (loss) from fundraising events 1,124				1,124	
9a	Gross income from gaming activities See part IV, line 19 Complete Schedule G if total exceeds \$15,000 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	OTHER REVENUE	900,099	1,908,939	1,874,243	-49,549	84,245	
b							
c							
d	All other revenue _____						
e	Total. Add lines 11a-11d \$ 1,908,939						
12	Total Revenue. Add lines 1h, 2g, 3, 4, 5, 6d, 7d, 8c, 9c, 10c, and 11e 120,344,578			103,847,772	-49,549	10,517,332	

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).**

Do not include amounts reported on lines 6b, 7b, 8b, 9b, and 10b of Part VIII.		(A) Total expenses	(B) Program service expenses	(C) Management and general expenses	(D) Fundraising expenses
1	Grants and other assistance to governments and organizations in the U S See Part IV, line 21				
2	Grants and other assistance to individuals in the U S See Part IV, line 22	25,333,144	25,333,144		
3	Grants and other assistance to governments, organizations and individuals outside the U S See Part IV, lines 15 and 16				
4	Benefits paid to or for members				
5	Compensation of current officers, directors, trustees, and key employees	2,206,489	811,267	1,078,143	317,079
6	Compensation not included above, to disqualified persons (as defined under section 4958(f)(1)) and persons described in section 4958(c)(3)(B)				
7	Other salaries and wages	44,619,550	36,320,957		2,725,559
8	Pension plan contributions (include section 401(k) and section 403(b) employer contributions)	3,502,255	2,817,321	460,734	224,200
9	Other employee benefits	6,228,752	4,864,098	1,023,462	341,192
10	Payroll taxes	3,810,036	2,931,400	634,226	244,410
11	Fees for services (non-employees)				
a	Management	70,341		70,341	
b	Legal	69,830		69,830	
c	Accounting	93,562		93,562	
d	Lobbying				
e	Professional fundraising See Part IV, line 17				
f	Investment management fees	720,453		720,453	
g	Other	5,637,171	3,093,540	2,054,272	489,359
12	Advertising and promotion				
13	Office expenses	5,194,771	3,001,380	1,471,869	721,522
14	Information technology	232,797	232,797		
15	Royalties				
16	Occupancy	5,008,016	2,775,229	2,232,787	
17	Travel	3,583,150	2,609,236	383,728	590,186
18	Payments of travel or entertainment expenses for any Federal, state or local public officials				
19	Conferences, conventions and meetings	284,820	187,789	64,765	32,266
20	Interest	4,797,659	3,725,382	1,072,277	
21	Payments to affiliates				
22	Depreciation, depletion, and amortization	6,453,901	5,915,465	538,436	
23	Insurance				
24	Other expenses—Itemize expenses not covered above (Expenses grouped together and labeled miscellaneous may not exceed 5% of total expenses shown on line 25 below)				
a	unrelated business inco	8,600	0	8,600	0
b	OVERSEAS PROJECT EXPENS	4,652,669	4,652,669	0	0
c	write-off of bond issua	3,841,014	2,982,548	858,466	
d	catering subcontracting	3,582,987	3,582,987	0	0
e	EQUIPMENT/FINISHING/REF	2,727,358	2,723,598	3,760	0
f	All other expenses	2,418,674	7,747,918	-5,353,773	24,529
25	Total functional expenses. Add lines 1 through 24f	135,077,999	116,308,725	13,058,972	5,710,302
26	Joint Costs. Check <input type="checkbox"/> if following SOP 98-2 Complete this line only if the organization reported in column (B) joint costs from a combined educational campaign and fundraising solicitation				

Part X Balance Sheet

		(A)		(B)
		Beginning of year		End of year
Assets	1 Cash—non-interest-bearing	10,370,155	1	23,066,558
	2 Savings and temporary cash investments		2	
	3 Pledges and grants receivable, net	5,270,837	3	4,021,074
	4 Accounts receivable, net	1,377,879	4	590,315
	5 Receivables from current and former officers, directors, trustees, key employees or other related parties <i>Complete Part II of Schedule L</i>		5	
	6 Receivables from other disqualified persons (as defined under section 4958(f)(1)) and persons described in section 4958(c)(3)(B) <i>Complete Part II of Schedule L</i>		6	
	7 Notes and loans receivable, net	7,625,280	7	8,229,562
	8 Inventories for sale or use		8	
	9 Prepaid expenses and deferred charges	4,465,736	9	1,454,811
	10a Land, buildings, and equipment cost basis			
		10a 238,178,405		
	b Less accumulated depreciation <i>Complete Part VI of Schedule D</i>			
		10b 74,440,270	164,095,351	10c 163,738,135
	11 Investments—publicly traded securities	182,497,184	11	119,962,460
	12 Investments—other securities See Part IV, line 11 <i>Complete Part VII of Schedule D</i>	62,188,658	12	43,396,449
	13 Investments—program-related See Part IV, line 11 <i>Complete Part VIII of Schedule D</i>		13	
14 Intangible assets		14		
15 Other assets See Part IV, line 11 <i>Complete Part IX of Schedule D</i>	3,870,000	15	3,480,000	
16 Total assets. Add lines 1 through 15 (must equal line 34)	441,761,080	16	367,939,364	
Liabilities	17 Accounts payable and accrued expenses	11,303,133	17	11,550,907
	18 Grants payable		18	
	19 Deferred revenue	2,005,222	19	1,992,870
	20 Tax-exempt bond liabilities	105,425,000	20	104,400,000
	21 Escrow account liability <i>Complete Part IV of Schedule D</i>		21	
	22 Payable to current and former officers, directors, trustees, key employees, highest compensated employees, and disqualified persons <i>Complete Part II of Schedule L</i>		22	
	23 Secured mortgages and notes payable to unrelated third parties		23	
	24 Unsecured notes and loans payable		24	
	25 Other liabilities <i>Complete Part X of Schedule D</i>	11,781,521	25	18,877,656
	26 Total liabilities. Add lines 17 through 25	130,514,876	26	136,821,433
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	193,261,528	27	71,751,358
	28 Temporarily restricted net assets	17,585,968	28	59,749,879
	29 Permanently restricted net assets	100,398,708	29	99,616,694
	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 Total net assets or fund balances	311,246,204	33	231,117,931	
34 Total liabilities and net assets/fund balances	441,761,080	34	367,939,364	

Part XI Financial Statements and Reporting

		Yes	No
1	Accounting method used to prepare the Form 990 <input type="checkbox"/> cash <input checked="" type="checkbox"/> accrual <input type="checkbox"/> other		
2a	Were the organization's financial statements compiled or reviewed by an independent accountant?		No
2b	Were the organization's financial statements audited by an independent accountant?	Yes	
2c	If "Yes" to lines 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?	Yes	
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?	Yes	
3b	If "Yes," did the organization undergo the required audit or audits?	Yes	

SCHEDULE A
(Form 990 or 990EZ)

Public Charity Status and Public Support

OMB No 1545-0047

2008

Department of the Treasury
Internal Revenue Service

To be completed by all section 501(c)(3) organizations and section 4947(a)(1) nonexempt charitable trusts.
Attach to Form 990 or Form 990-EZ. See separate instructions.

Open to Public Inspection

Name of the organization
LEWIS & CLARK COLLEGE

Employer identification number

93-0386858

Part I Reason for Public Charity Status (to be completed by all organizations) (See Instructions)

The organization is not a private foundation because it is (Please check only **one** organization)

- 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)**. (Attach Schedule H)
- 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)**. (See instructions)
- 11 An organization organized and operated exclusively for the benefit of, to perform the functions of, or to carry out the purposes of one or more publicly supported organizations described in section 509(a)(1) or section 509(a)(2) See **Section 509(a)(3)**. Check the box 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 it 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 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
11g(i)		
11g(ii)		
11g(iii)		

h Provide the following information about the organizations the organization supports

(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 col (i) listed in your governing document?		(v) Did you notify the organization in col (i) of your support?		(vi) Is the organization in col (i) organized in the U S ?		(vii) Amount of support?
			Yes	No	Yes	No	Yes	No	
Total									

Part II Support Schedule for Organizations Described in IRC 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.)

Public Support

Calendar year (or fiscal year beginning in)	(a) 2004	(b) 2005	(c) 2006	(d) 2007	(e) 2008	(f) Total
1 Gifts, grants, contributions, and membership fees received (Do not include any "unusual grants.")						
2 Tax revenues levied for the organization's benefit and either paid to or expended on its behalf						
3 The value of services or facilities furnished by a governmental unit to the organization without charge						
4 Total. Add line 1-3						
5 The portion of total contribution by each person (other than a government unit or publicly supported organization) included on line 1 that exceed 2% of the amount shown on line 11, column (f)						
6 Public Support subtract line 5 from line 4						

Total Support

Calendar year (or fiscal year beginning in)	(a) 2004	(b) 2005	(c) 2006	(d) 2007	(e) 2008	(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 Total Support (Add lines 7 through 10)						
12 Gross receipts from related activities, etc (See instructions)					12	
13 First Five Years. If the Form 990 is for the organization's first, second, third, fourth, or fifth tax year as a 501(c)(3) organization, check this box and stop here						<input type="checkbox"/>

Computation of Public Support Percentage

14 Public Support Percentage for 2008 (line 6 column (f) divided by line 11 column (f))	14	
15 Public Support Percentage for 2007 Schedule A, Part IV-A, line 26f	15	
16a 33 1/3% Test - 2008. If the organization did not check the box on line 13, and line 14 is 33 1/3% or more, check this box and stop here. The organization qualifies as a publicly supported organization		<input type="checkbox"/>
b 33 1/3% Test - 2007. If the organization did not check the box on line 13 or 16a, and line 15 is 33 1/3% or more, check this box and stop here. The organization qualifies as a publicly supported organization		<input type="checkbox"/>
17a 10% Facts and Circumstances Test - 2008. If the organization did not check a box on line 13, 16a, or 16b and line 14 is 10% or more, and if the organization meets the "facts and circumstances" test, check this box and stop here. Explain in Part IV how the organization meets the "facts and circumstances" test The organization qualifies as a publicly supported organization		<input type="checkbox"/>
b 10% Facts and Circumstances Test - 2007. If the organization did not check a box on line 13, 16a, 16b, or 17a and line 15 is 10% or more, and if the organization meets the "facts and circumstances" test, check this box and stop here. Explain in Part IV how the organization meets the "facts and circumstances" test The organization qualifies as a publicly supported organization		<input type="checkbox"/>
18 Private Foundation. If the organization did not check the 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 IRC 509(a)(2)

(Complete only if you checked the box on line 9 of Part I.)

Section A. Public Support

Calendar year (or fiscal year beginning in)	(a) 2004	(b) 2005	(c) 2006	(d) 2007	(e) 2008	(f) Total
1 Gifts, grants, contributions, and membership fees received (Do not include any "unusual grants.")						
2 Gross receipts from admissions, merchandise sold or services performed, or facilities furnished in any activity that is related to the organization's tax-exempt purpose						
3 Gross receipts from activities that are not an unrelated trade or business under section 513						
4 Tax revenues levied for the organization's benefit and either paid to or expended on its behalf						
5 The value of services or facilities furnished by a governmental unit to the organization without charge						
6 Total Add lines 1-5						
7a Amounts included on lines 1, 2, and 3 received from disqualified persons						
b Amounts included on lines 2 and 3 received from other than disqualified persons that exceed the greater of 1% of the total of lines 9, 10c, 11, and 12 for the year or \$5,000						
c Total of lines 7a and 7b						
8 Public Support (Subtract line 7c from line 6)						

Total Support

Calendar year (or fiscal year beginning in)	(a) 2004	(b) 2005	(c) 2006	(d) 2007	(e) 2008	(f) Total
9 Amounts from line 6						
10a Gross income from interest, dividends, payments received on securities loans, rents, royalties and income from similar sources						
b Unrelated business taxable income (less section 511 taxes) from businesses acquired after 30 June, 1975						
c Add lines 10a and 10b						
11 Net income from unrelated business activities not included in line 10b, whether or not the business is regularly carried on						
12 Other income Do not include gain or loss from the sale of capital assets (Explain in Part IV.)						
13 Total Support (Add lines 9, 10c, 11 and 12)						
14 First Five Years If the Form 990 is for the organization's first, second, third, fourth, or fifth tax year as a 501(c)(3) organization, check this box and stop here <input type="checkbox"/>						

Computation of Public Support Percentage

15 Public Support Percentage for 2008 (line 8 column (f) divided by line 13 column (f))	15	
16 Public Support Percentage for 2007 Schedule A, Part IV-A, line 27g	16	

Computation of Investment Income Percentage

17 Investment Income Percentage for 2008 (line 10c column (f) divided by line 13 column (f))	17	
18 Investment Income Percentage from 2007 Schedule A, Part IV-A, line 27h	18	

- 19a 33 1/3% Tests - 2008.** 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% Tests - 2007.** If the organization did not check a box on line 14 or line 19a, and line 16 is more than 33 1/3% and line 18 is not more than 33 1/3%, check this box and **stop here**. The organization qualifies as a publicly supported organization
- 20 Private Foundation** If the organization did not check a box on line 14, 19a or 19b, check this box and see instructions

Part IV **Supplemental Information.** Complete this part to provide the information required by Part II, line 10; Part II, line 17a or 17b, or Part III, line 12. Provide and any other additional information. (see instructions)

Facts and Circumstances Test

SCHEDULE D (Form 990)

OMB No 1545-0047

Supplemental Financial Statements

2008

Open to Public Inspection

Attach to Form 990. To be completed by organizations that answered "Yes," to Form 990, Part IV, line 6, 7, 8, 9, 10, 11, or 12.

Department of the Treasury Internal Revenue Service

Name of the organization LEWIS & CLARK COLLEGE

Employer identification number 93-0386858

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

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

Table with 3 columns: Line number, Description, Held at the End of the Year. Includes rows for purpose of easements, total number, acreage, and monitoring expenses.

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.

Table with 3 columns: Line number, Description, Amount. Includes rows for art collections, revenues, and assets.

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

3 Using the organization's 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 Trust, 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 why in Part XIV and complete the following table

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

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	232,119,348				
b Contributions	2,155,728				
c Investment earnings or losses	-55,785,494				
d Grants or scholarships	4,388,776				
e Other expenditures for facilities and programs	7,779,709				
f Administrative expenses	720,453				
g End of year balance	165,600,644				

2 Provide the estimated percentage of the year end balance held as

- a** Board designated or quasi-endowment ▶ 19 000 %
- b** Permanent endowment ▶ 52 000 %
- c** Term endowment ▶ 29 000 %

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

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

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

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

Description of investment	(a) Cost or other basis (investment)	(b) Cost or other basis (other)	(c) Depreciation	(d) Book value
1a Land		17,857,244		17,857,244
b Buildings		168,286,053	42,092,248	126,193,805
c Leasehold improvements				
d Equipment		36,576,106	27,081,432	9,494,674
e Other		15,459,002	5,266,590	10,192,412
Total. Add lines 1a-1e (Column (d) should equal Form 990, Part X, column (B), line 10(c).)				163,738,135

Part VII Investments—Other Securities. See Form 990, Part X, line 12.

Table with 3 columns: (a) Description of security or category, (b) Book value, (c) Method of valuation. Includes rows for Financial derivatives, Closely-held equity interests, Other alternative investments, and Other reAL ESTATE INVESTMENTS.

Part VIII Investments—Program Related. See Form 990, Part X, line 13.

Table with 3 columns: (a) Description of investment type, (b) Book value, (c) Method of valuation. Includes a Total row at the bottom.

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

Table with 2 columns: (a) Description, (b) Book value. Includes a Total row at the bottom.

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

Table with 2 columns: (a) Description of Liability, (b) Amount. Includes rows for Federal Income Taxes, SPLIT INTEREST AGREEMENTS, US GOVT GRANT REFUNDABLE, and interest rate swaps liability.

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

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

1	Total revenue (Form 990, Part VIII, column (A), line 12)	1	120,344,578
2	Total expenses (Form 990, Part IX, column (A), line 25)	2	135,077,999
3	Excess or (deficit) for the year Subtract line 2 from line 1	3	-14,733,421
4	Net unrealized gains (losses) on investments	4	-57,674,452
5	Donated services and use of facilities	5	
6	Investment expenses	6	
7	Prior period adjustments	7	
8	Other (Describe in Part XIV)	8	-7,720,400
9	Total adjustments (net) Add lines 4 - 8	9	-65,394,852
10	Excess or (deficit) for the year per financial statements Combine lines 3 and 9	10	-80,128,273

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	29,638,009
2	Amounts included on line 1 but not on Form 990, Part VIII, line 12		
a	Net unrealized gains on investments	2a	-57,674,452
b	Donated services and use of facilities	2b	
c	Recoveries of prior year grants	2c	
d	Other (Describe in Part XIV)	2d	-7,846,717
e	Add lines 2a through 2d	2e	-65,521,169
3	Subtract line 2e from line 1	3	95,159,178
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	25,185,400
c	Add lines 4a and 4b	4c	25,185,400
5	Total Revenue Add lines 3 and 4c . (This should equal Form 990, Part I, line 12)	5	120,344,578

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

1	Total expenses and losses per audited financial statements	1	109,766,282
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	Losses reported on Form 990, Part IX, line 25	2c	
d	Other (Describe in Part XIV)	2d	98,195
e	Add lines 2a through 2d	2e	98,195
3	Subtract line 2e from line 1	3	109,668,087
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	25,409,912
c	Add lines 4a and 4b	4c	25,409,912
5	Total expenses Add lines 3 and 4c . (This should equal Form 990, Part I, line 18)	5	135,077,999

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 XIV, lines 1b and 2b, Part V, line 4, Part X, Part XI, line 8, Part XII, lines 2d and 4b, and Part XIII, lines 2d and 4b

Identifier	Return Reference	Explanation
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SCHEDULE E
(Form 990 or 990-EZ)

Schools

OMB No 1545-0047

2008

Open to Public Inspection

Department of the Treasury
Internal Revenue Service

Attach to Form 990 or Form 990-EZ. To be completed by organizations that answer "Yes" to Form 990, Part IV, line 13, or Form 990-EZ, Part VI, line 48.

Name of the organization
LEWIS & CLARK COLLEGE

Employer identification number
93-0386858

		YES	NO
1	Does the organization have a racially nondiscriminatory policy toward students by statement in its charter, bylaws, other governing instrument, or in a resolution of its governing body?	Yes	
2	Does the organization include a statement of its racially nondiscriminatory policy toward students in all its brochures, catalogues, and other written communications with the public dealing with student admissions, programs, and scholarships?	Yes	
3	Has the organization publicized its racially nondiscriminatory policy through newspaper or broadcast media during the period of solicitation for students, or during the registration period if it has no solicitation program, in a way that makes the policy known to all parts of the general community it serves? If "Yes," please describe. If "No," please explain. LEWIS & CLARK COLLEGE INCLUDES A STATEMENT OF ITS RACIALLY NONDISCRIMINATORY POLICY TOWARDS STUDENTS IN ALL DOCUMENTED AND CIRCULATED SOLICITATIONS FOR REGISTRATION IN ADDITION, DUE TO THE SIZE OF THE SCHOOL, ITS GEOGRAPHIC ALLOCATION, AND THE COMMUNITY IT SERVES, THE NON-DISCRIMINATION POLICY AND RACIAL COMPOSITION OF THE STUDENT BODY IS WELL-KNOWN TO ALL SEGMENTS OF THE GENERAL COMMUNITY SERVED	Yes	
4	Does the organization maintain the following?		
4a	Records indicating the racial composition of the student body, faculty, and administrative staff?	Yes	
4b	Records documenting that scholarships and other financial assistance are awarded on a racially nondiscriminatory basis?	Yes	
4c	Copies of all catalogues, brochures, announcements, and other written communications to the public dealing with student admissions, programs, and scholarships?	Yes	
4d	Copies of all material used by the organization or on its behalf to solicit contributions? If you answered "No" to any of the above, please explain. (If you need more space, attach a separate statement.)	Yes	
5	Does the organization discriminate by race in any way with respect to		
5a	Students' rights or privileges?		No
5b	Admissions policies?		No
5c	Employment of faculty or administrative staff?		No
5d	Scholarships or other financial assistance?		No
5e	Educational policies?		No
5f	Use of facilities?		No
5g	Athletic programs?		No
5h	Other extracurricular activities? If you answered "Yes" to any of the above, please explain. (If you need more space, attach a separate statement.)		No
6a	Does the organization receive any financial aid or assistance from a governmental agency?	Yes	
6b	Has the organization's right to such aid ever been revoked or suspended? If you answered "Yes" to either 6a or b, please explain using an attached statement.		No
7	Does the organization certify that it has complied with the applicable requirements of sections 4 01 through 4 05 of Rev. Proc. 75-50, 1975-2 C.B. 587, covering racial nondiscrimination? If "No," attach an explanation.	Yes	

SCHEDULE F (Form 990)

Statement of Activities Outside the United States

OMB No 1545-0047

2008

Open to Public Inspection

Attach to Form 990. Complete if the organization answered "Yes" to Form 990, Part IV, line 14b.

Department of the Treasury Internal Revenue Service

Name of the organization LEWIS & CLARK COLLEGE

Employer identification number 93-0386858

Part I General Information on Activities Outside the United States. Complete if the organization answered "Yes" to Form 990, Part IV, line 14b.

1 For grantmakers. Does the organization maintain records to substantiate the amount of the grants or assistance, the grantees' eligibility for the grants or assistance, and the selection criteria used to award the grants or assistance Yes No

2 For grantmakers. Describe in Part IV the organization's procedures for monitoring the use of grant funds outside the United States

3 Activites per Region (Use Schedule F-1 (Form 990) if additional space is needed)

Table with 6 columns: (a) Region, (b) Number of offices in the region, (c) Number of employees or agents in region, (d) Activities conducted in region (by type) (i.e., fundraising, program services, grants to recipients located in the region), (e) If activity listed in (d) is a program service, describe specific type of service(s) in region, (f) Total expenditures in region. Rows include CENTRAL AMERICA, EAST ASIA, EUROPE, RUSSIA, SOUTH AMERICA, SOUTH ASIA, SUB-SAHARAN AFRICA, and Totals.

Part II Grants and Other Assistance to Organizations or Entities Outside the United States. Complete if the organization answered "Yes" to Form 990, Part IV, line 15, for any recipient who received more than \$5,000. Check this box if no one recipient received more than \$5,000
 Use Schedule F-1 if additional space is needed.

1 (a) Name of organization	(b) IRS code section and EIN (if applicable)	(c) Region	(d) Purpose of grant	(e) Amount of cash grant	(f) Manner of cash disbursement	(g) Amount of non-cash assistance	(h) Description of non-cash assistance	(i) Method of valuation (book, FMV, appraisal, other)

2 Enter total number of organizations that are recognized as charities by the foreign country or for which the grantee or counsel has provided a section 501(c)(3) equivalency letter _____

3 Enter total number of other organizations or entities _____

Software ID:
Software Version:
EIN: 93-0386858
Name: LEWIS & CLARK COLLEGE

Form 990 Schedule F Part II - Grants and Other Assistance to Organizations or Entities Outside The United States

(a) Name of organization	(b) IRS code section and EIN (if applicable)	(c) Region	(d) Purpose of grant	(e) Amount of cash grant	(f) Manner of cash disbursement	(g) Amount of non-cash assistance	(h) Description of non-cash assistance	(i) Method of valuation (book, FMV, appraisal, other)
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SCHEDULE G (Form 990 or 990-EZ)

Supplemental Information Regarding Fundraising or Gaming Activities

OMB No 1545-0047

2008

Open to Public Inspection

Department of the Treasury Internal Revenue Service

Attach to Form 990 or Form 990-EZ. Must be completed by organizations that answer "Yes" to Form 990, Part IV, lines 17, 18, or 19, and by organizations that enter more than \$15,000 on Form 990-EZ, line 6a.

Name of the organization LEWIS & CLARK COLLEGE

Employer identification number 93-0386858

Part I Fundraising Activities. Complete if the organization answered "Yes" to Form 990, Part IV, line 17.

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

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

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

b If "Yes," list the ten highest paid individuals or entities (fundraisers) pursuant to agreements under which the fundraiser is to be compensated at least \$5,000 by the organization. Form 990-EZ filers are not required to complete this table.

Table with 6 columns: (i) Name of individual or entity (fundraiser), (ii) Activity, (iii) Did fundraiser have custody or control of contributions? (Yes/No), (iv) Gross receipts from activity, (v) Amount paid to (or retained by) fundraiser listed in col (i), (vi) Amount paid to (or retained by) organization.

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

Part III Fundraising Events. Complete if the organization answered "Yes" to Form 990, Part IV, line 18, or reported more than \$15,000 on Form 990-EZ, line 6a. List events with gross receipts greater than \$5,000.

		(a) Event #1	(b) Event #2	(c) Other Events	(d) Total Events
		<u>GOLF TOURNAMENT</u> (event type)	<u>GOLF TOURNAMENT</u> (event type)	<u>1</u> (total number)	(Add col (a) through col (c))
Revenue	1 Gross receipts	45,838	41,350	43,467	130,655
	2 Less Charitable contributions	31,483	29,985	9,055	70,523
	3 Gross revenue (line 1 minus line 2)	14,355	11,365	34,412	60,132
Direct Expenses	4 Cash Prizes				
	5 Non-cash Prizes	3,838	1,280	0	5,118
	6 Rent/Facility costs	17,083	17,280	2,457	36,820
	7 Other direct expenses	1,554	3,899	11,617	17,070
	8 Direct expense summary Add lines 4 through 7 in column (d) ▶				59,008
	9 Net income summary Combine lines 3 and 8 in column (d) ▶				1,124

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

		(a) Bingo	(b) Pull tabs/Instant bingo/progressive bingo	(c) Other gaming	(d) Total gaming (Add col (a) through col (c))	
Revenue	1 Gross revenue					
	Direct Expenses	2 Cash prizes				
		3 Non-cash prizes				
		4 Rent/facility costs				
		5 Other direct expenses				
6 Volunteer labor	<input type="checkbox"/> Yes _____ % <input type="checkbox"/> No	<input type="checkbox"/> Yes _____ % <input type="checkbox"/> No	<input type="checkbox"/> Yes _____ % <input type="checkbox"/> No			
7 Direct expense summary Add lines 2 through 5 in column (d) ▶						
8 Net gaming income summary Combine lines 1 and 7 in column (d) ▶						

		Yes	No
9	Enter the state(s) in which the organization operates gaming activities _____		
a	Is the organization licensed to operate gaming activities in each of these states?	9a	
b	If "No," Explain _____ _____		
10a	Were any of the organization's gaming licenses revoked, suspended or terminated during the tax year?	10a	
b	If "Yes," Explain _____ _____		
11	Does the organization operate gaming activities with nonmembers?	11	
12	Is the organization a grantor, beneficiary or trustee of a trust or a member of a partnership or other entity formed to administer charitable gaming?	12	

13 Indicate the percentage of gaming activity operated in

- a** The organization's facility **13a**
- b** An outside facility **13b**

14 Provide the name and address of the person who prepares the organization's gaming/special events books and records

Name ▶ _____

Address ▶ _____

15a Does the organization have a contract with a third party from whom the organization receives gaming revenue?

- b** If "Yes," enter the amount of gaming revenue received by the organization ▶ \$ _____ and the amount of gaming revenue retained by the third party ▶ \$ _____
- c** If "Yes," enter name and address

Name ▶ _____

Address ▶ _____

16 Gaming manager information

Name ▶ _____

Gaming manager compensation ▶ \$ _____

Description of services provided ▶ _____

Director/officer Employee Independent contractor

17 Mandatory distributions

- a** Is the organization required under state law to make charitable distributions from the gaming proceeds to retain the state gaming license?
- b** Enter the amount of distributions required under state law distributed to other exempt organizations or spent in the organization's own exempt activities during the tax year ▶ \$ _____

	Yes	No
13a		
13b		
14		
15a		
16		
17a		
b		

Schedule I (Form 990)

OMB No 1545-0047

Grants and Other Assistance to Organizations, Governments and Individuals in the U.S.

2008

Open to Public Inspection

Department of the Treasury Internal Revenue Service

Complete if the organization answered "Yes," on Form 990, Part IV, lines 21 or 22. Attach to Form 990.

Name of the organization LEWIS & CLARK COLLEGE

Employer identification number 93-0386858

Part I General Information on Grants and Assistance

- 1 Does the organization maintain records to substantiate the amount of the grants or assistance, the grantees' eligibility for the grants or assistance, and the selection criteria used to award the grants or assistance?
2 Describe in Part IV the organization's procedures for monitoring the use of grant funds in the United States

Part II Grants and Other Assistance to Governments and Organizations in the United States. Complete if the organization answered "Yes" on Form 990, Part IV, line 21 for any recipient that received more than \$5,000. Check this box if no one recipient received more than \$5,000. Use Part IV and Schedule I-1 if additional space is needed.

Table with 8 columns: (a) Name and address of organization or government, (b) EIN, (c) IRC section if applicable, (d) Amount of cash grant, (e) Amount of non-cash assistance, (f) Method of valuation, (g) Description of non-cash assistance, (h) Purpose of grant or assistance.

- 2 Enter total number of section 501(c)(3) and government organizations
3 Enter total number of other organizations

Part III Grants and Other Assistance to Individuals in the United States. Complete if the organization answered "Yes" on Form 990, Part IV, line 22.
Use Schedule I-1 (Form 990) if additional space is needed.

(a) Type of grant or assistance	(b) Number of recipients	(c) Amount of cash grant	(d) Amount of non-cash assistance	(e) Method of valuation (book, FMV, appraisal, other)	(f) Description of non-cash assistance
Grants, fellowships, endowed scholarships, and dean's scholarships for 2,504 undergraduate students	2504	21,864,225	0	BOOK	
Grants, fellowships, endowed scholarships, and dean's scholarships for 358 law school students	358	3,402,419		book	
Endowed scholarships for 19 graduate students	19	66,500		book	

Part IV Supplemental Information. Complete this part to provide the information required in Part I, line 2, and any other additional information.
See Additional Data Table

Identifier	Return Reference	Explanation
Procedure for Monitoring Grants in the U S	Part I, Line 2	Schedule I, Part I, Line 2 Assistance is given only in the form of credits toward the cost of tuition, and a record of the assistance provided is recorded in separate accounts maintained for each student/recipient

Schedule J
(Form 990)

Compensation Information

OMB No 1545-0047

2008

Open to Public Inspection

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

▶ Attach to Form 990. To be completed by organizations that answered "Yes" to Form 990, Part IV, line 23.

Department of the Treasury
Internal Revenue Service

Name of the organization
LEWIS & CLARK COLLEGE

Employer identification number
93-0386858

Part I Questions Regarding Compensation

	Yes	No								
<p>1a 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 checked="" 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 idemnification 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 checked="" 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 idemnification 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 checked="" 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 idemnification 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 If line 1a is checked, did the organization follow a written policy regarding payment or reimbursement or provision of all the expenses described above? If "No," complete Part III to explain</p>	Yes									
<p>2 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>	Yes									
<p>3 Indicate which, if any, of the following the organization uses to establish the compensation of the organization's CEO/Executive Director Check all that apply</p> <table border="0"> <tr> <td><input checked="" type="checkbox"/> Compensation committee</td> <td><input checked="" type="checkbox"/> Written employment contract</td> </tr> <tr> <td><input type="checkbox"/> Independent compensation consultant</td> <td><input type="checkbox"/> Compensation survey or study</td> </tr> <tr> <td><input checked="" 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 checked="" type="checkbox"/> Written employment contract	<input type="checkbox"/> Independent compensation consultant	<input type="checkbox"/> Compensation survey or study	<input checked="" type="checkbox"/> Form 990 of other organizations	<input checked="" type="checkbox"/> Approval by the board or compensation committee				
<input checked="" type="checkbox"/> Compensation committee	<input checked="" type="checkbox"/> Written employment contract									
<input type="checkbox"/> Independent compensation consultant	<input type="checkbox"/> Compensation survey or study									
<input checked="" type="checkbox"/> Form 990 of other organizations	<input checked="" type="checkbox"/> Approval by the board or compensation committee									
<p>4 During the year, did any person listed in Form 990, Part VII, Section A, line 1a</p> <p>a Receive a severance payment or change of control payment?</p>		No								
<p>b Participate in, or receive payment from, a supplemental nonqualified retirement plan?</p>		No								
<p>c Participate in, or receive payment from, an equity-based compensation arrangement? If "Yes" to any of lines 4a-c, list the persons and provide the applicable amounts for each item in Part III</p>		No								
<p>501(c)(3) and 501(c)(4) organizations only must complete lines 5-8.</p>										
<p>5 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>a The organization?</p>		No								
<p>b Any related organization? If "Yes," to line 5a or 5b, describe in Part III</p>		No								
<p>6 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>a The organization?</p>		No								
<p>b Any related organization? If "Yes," to line 6a or 6b, describe in Part III</p>		No								
<p>7 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>		No								
<p>8 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 Regs section 53.4958-4(a)(3)? If "Yes," describe in Part III</p>		No								

Part II Officers, Directors, Trustees, Key Employees, and Highest Compensated Employees. Use Schedule J-1 if additional space 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) must equal the applicable column (D) or column (E) amounts on Form 990, Part VII, line 1a

(A) Name		(B) Breakdown of W-2 and/or 1099-MISC compensation			(C) Deferred compensation	(D) Nontaxable benefits	(E) Total of columns (B)(i)-(D)	(F) Compensation reported in prior Form 990 or Form 990-EZ
		(i) Base compensation	(ii) Bonus & incentive compensation	(iii) Other compensation				
THOMAS J HOCHSTETTLER	(i)	343,158		1,391		70,791	415,340	166,992
	(ii)							
GREGORY VOLK	(i)	270,310	5,000	3,875		35,514	314,699	132,329
	(ii)							
ROBERT H KLONOFF	(i)	224,418	5,000			36,538	265,956	111,867
	(ii)							
JULIO C DE PAULA	(i)	190,462		10,000		32,360	232,822	86,783
	(ii)							
CARL B VANCE	(i)	190,467				33,859	224,326	94,419
	(ii)							
JANE M ATKINSON	(i)	184,409				30,376	214,785	91,883
	(ii)							
DAVID G ELLIS	(i)	150,102	5,000			29,738	184,840	74,863
	(ii)							
EDWARD J BRUNET	(i)	183,789				28,806	212,595	89,346
	(ii)							
WILLIAM F FUNK	(i)	173,792				27,033	200,825	84,761
	(ii)							
BRIAN A BLUM	(i)	171,302				18,134	189,436	73,201
	(ii)							
CRAIG NOBLE JOHNSTON	(i)	167,232				16,429	183,661	66,631
	(ii)							
SUSAN F MANDIBERG	(i)	163,902				24,680	188,582	71,271
	(ii)							
	(i)							
	(ii)							

Software ID:
Software Version:
EIN: 93-0386858
Name: LEWIS & CLARK COLLEGE

Form 990, Schedule J, Part II - Officers, Directors, Trustees, Key Employees, and Highest Compensated Employees

(A) Name		(B) Breakdown of W-2 and/or 1099-MISC compensation			(C) Deferred compensation	(D) Nontaxable benefits	(E) Total of columns (B)(i)-(D)	(F) Compensation reported in prior Form 990 or Form 990-EZ
		(i) Base Compensation	(ii) Bonus & incentive compensation	(iii) Other compensation				
THOMAS J HOCHSTETTLER	(i) (ii)	343,158		1,391		70,791	415,340	166,992
GREGORY VOLK	(i) (ii)	270,310	5,000	3,875		35,514	314,699	132,329
ROBERT H KLONOFF	(i) (ii)	224,418	5,000			36,538	265,956	111,867
JULIO C DE PAULA	(i) (ii)	190,462		10,000		32,360	232,822	86,783
CARL B VANCE	(i) (ii)	190,467				33,859	224,326	94,419
JANE M ATKINSON	(i) (ii)	184,409				30,376	214,785	91,883
DAVID G ELLIS	(i) (ii)	150,102	5,000			29,738	184,840	74,863
EDWARD J BRUNET	(i) (ii)	183,789				28,806	212,595	89,346
WILLIAM F FUNK	(i) (ii)	173,792				27,033	200,825	84,761
BRIAN A BLUM	(i) (ii)	171,302				18,134	189,436	73,201
CRAIG NOBLE JOHNSTON	(i) (ii)	167,232				16,429	183,661	66,631
SUSAN F MANDIBERG	(i) (ii)	163,902				24,680	188,582	71,271

**Schedule K
(Form 990)**

OMB No 1545-0047

Supplemental Information on Tax Exempt Bonds

2008

To be completed by organizations that answered "Yes" to Form 990, Part IV, line 24a.
Provide descriptions, explanations, and any additional information in Schedule O.

**Open to Public
Inspection**

Department of the Treasury
Internal Revenue Service

Name of the organization
LEWIS & CLARK COLLEGE

Employer identification number

93-0386858

Part I Bond Issues (Required for 2008)

(a) Issuer Name	(b) Issuer EIN	(c) CUSIP #	(d) Date Issued	(e) Issue Price	(f) Description of Purpose	(g) Defeased		(h) On Behalf of Issuer	
						Yes	No	Yes	No
A STATE OF OREGON - OREGON FACILITIES AUTHORITY	93-6001787	68608JJF9	06-18-2008	106,400,000	REFINANCING - TO PROVIDE FUNDS NEEDED TO REDEEM AND RETIRE OUTSTANDING BONDS		X		X

Part II Proceeds (Optional for 2008)

	A		B		C		D		E	
	Yes	No	Yes	No	Yes	No	Yes	No	Yes	No
1 Total Proceeds of Issue										
2 Gross Proceeds in Reserve Funds										
3 Proceeds in Refunding or Defeasance Escrows										
4 Other Unspent Proceeds										
5 Issuance Costs from Proceeds										
6 Working Capital Expenditures from Proceeds										
7 Capital Expenditures from Proceeds										
8 Year of Substantial Completion										
9 Were the bonds issued as part of a current refunding issue?										
10 Were the bonds issued as part of an advance refunding issue?										
11 Has the final allocation of proceeds been made?										
12 Does the organization maintain adequate books and records to support the final allocation of proceeds?										

Part III Private Business Use (Optional for 2008)

	A		B		C		D		E	
	Yes	No	Yes	No	Yes	No	Yes	No	Yes	No
1 Was the organization a partner in a partnership, or a member of an LLC, which owned property financed by tax-exempt bonds?										
2 Are there any lease arrangements with respect to the financed property which may result in private business use?										

Part III Private Business Use (Continued)

	A		B		C		D		E	
	Yes	No	Yes	No	Yes	No	Yes	No	Yes	No
3a Are there any management or service contracts with respect to the financed property which may result in private business use?										
3b Are there any research agreements with respect to the financed property which may result in private business use?										
3c Does the organization routinely engage bond counsel or other outside counsel to review any management or service contracts or research agreements relating to the financed property?										
4 Enter the percentage of financed property used in a private business use by entities other than a 501(c)(3) organization or a state or local government										
5 Enter the percentage of financed property used in a private business use as a result of unrelated trade or business activity carried on by your organization, another 501(c)(3) organization, or a state or local government										
6 Total of lines 4 and 5										
7 Has the organization adopted management practices and procedures to ensure the post-issuance compliance of its tax-exempt bond liabilities?										

Part IV Arbitrage (Optional for 2008)

	A		B		C		D		E	
	Yes	No	Yes	No	Yes	No	Yes	No	Yes	No
1 Has a Form 8038-T been filed with respect to the bond issue?										
2 Is the bond issue a variable rate issue?										
3a Has the organization or the government issuer identified a hedge with respect to the bond issue on its books and records?										
b Name of provider										
c Term of hedge										
4a Were gross proceeds invested in a GIC?										
b Name of provider										
c Term of GIC										
d Was the regulatory safe harbor for establishing the fair market value of the GIC satisfied?										
5 Were any gross proceeds invested beyond an available temporary period?										
6 Did the bond issue qualify for an exception to rebate?										

Schedule L (Form 990 or 990-EZ)

Transactions with Interested Persons

OMB No 1545-0047

2008

Open to Public Inspection

Department of the Treasury Internal Revenue Service

Attach to Form 990 or Form 990-EZ. To be completed by organizations that answered "Yes" on Form 990, Part IV, lines 25a, 25b, 26, 27, 28a, 28b, or 28c, or Form 990-EZ, Part V lines 38b or 40b.

Name of the organization LEWIS & CLARK COLLEGE

Employer identification number 93-0386858

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

To be completed by organizations that answered "Yes" on Form 990, Part IV, line 25a or 25b, or Form 990-EZ, Part V, line 40b

Table with 3 main columns: (a) Name of disqualified person, (b) Description of transaction, (c) Corrected? (Yes/No)

2 Enter the amount of tax imposed on the organization managers or disqualified persons during the year under section 4958 \$

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

Part II Loans to and/or From Interested Persons

To be completed by organizations that answered "Yes" on Form 990, Part IV, line 26, or Form 990-EZ, Part V, line 38a

Table with 7 main columns: (a) Name of interested person and purpose, (b) Loan to or from the organization?, (c) Original principal amount, (d) Balance due, (e) In default?, (f) Approved by board or committee?, (g) Written agreement?

Part III Grants or Assistance Benefitting Interested Persons

To be completed by organizations that answered "Yes" on Form 990, Part IV, line 27.

Table with 3 main columns: (a) Name of interested person, (b) Relationship between interested person and the organization, (c) Amount of grant or type of assistance

Part IV Business Transactions Involving Interested Persons

To be completed by organizations that answered "Yes" on Form 990, Part IV, line 28a, 28b, or 28c.

Table with 5 main columns: (a) Name of interested person, (b) Relationship between interested person and the organization, (c) Amount of transaction, (d) Description of transaction, (e) Sharing of organization's revenues?

**SCHEDULE M
(Form 990)**

Non-Cash Contributions

OMB No 1545-0047

2008

**Open to Public
Inspection**

To be completed by organizations that answered
"Yes" on Form 990, Part IV, lines 29 or 30.
Attach to Form 990

Department of the Treasury
Internal Revenue Service

Name of the organization
LEWIS & CLARK COLLEGE

Employer identification number
93-0386858

Part I Types of Property

	(a) Check if applicable	(b) Number of Contributions	(c) Revenues reported on Form 990, Part VIII, line 1g	(d) Method of determining revenues
1 Art—Works of art	X	2	5,610	OPINION OF EXPERTS
2 Art—Historical treasures				
3 Art—Fractional interests				
4 Books and publications	X		131,880	OPINION OF EXPERTS
5 Clothing and household goods	X		2,120	ESTIMATED RESALE VALUE
6 Cars and other vehicles				
7 Boats and planes				
8 Intellectual property				
9 Securities—Publicly traded	X	21	220,725	SELLING PRICE
10 Securities—Closely held stock				
11 Securities—Partnership, LLC, or trust interests				
12 Securities—Miscellaneous				
13 Qualified conservation contribution (historic structures)				
14 Qualified conservation contribution (other)				
15 Real estate—Residential				
16 Real estate—Commercial				
17 Real estate—Other				
18 Collectibles				
19 Food inventory				
20 Drugs and medical supplies				
21 Taxidermy				
22 Historical artifacts				
23 Scientific specimens				
24 Archeological artifacts				
25 Other (describe MUSICAL INSTRUMENTS)	X	1	499	ESTIMATED RESALE VALUE
26 Other (describe SHEET MUSIC)	X	1	4,999	OPINION OF EXPERTS
27 Other (describe UNREIMBURSED EXPENSES FOR TRAVEL AND MISCELLANEOUS)	X	16	13,033	COST OF DONATED PROPERTY
28 Other (describe _____)				

29 Number of Forms 8283 received by the organization during the tax year for contributions for which the organization completed Form 8283, Part IV, Donee Acknowledgement **29** 2

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

SCHEDULE O
(Form 990)

Supplemental Information to Form 990

2008

Open to Public Inspection

Department of the Treasury
Internal Revenue Service

▶ Attach to Form 990. To be completed by organizations to provide additional information for responses to specific questions for the Form 990 or to provide any additional information.

Name of the organization
LEWIS & CLARK COLLEGE

Employer identification number

93-0386858

Identifier	Return Reference	Explanation
Form 990, Part III, line 4d	Other Program Services	Other expenses are related to (1) scholarly research, (2) campus events for the benefit of the local community and general public, (3) auxiliary services such as residence halls, food service, campus bookstore, conferences, and computer purchasing program Expenses \$ 17201881 including grants of \$ 1025 Revenue \$ 13600263

Identifier	Return Reference	Explanation
Form 990, Part VI, Section A, line 10		1 Subject to possible delays due to the receipt of K-1's, the Audit Committee will meet each year prior to the February meeting of the Board of Trustees to review the Form 990 2 Two weeks prior to this Audit Committee meeting the Business Office will forward the electronic public version of the Form 990 to the Audit Committee for review 3 At the Audit committee meeting the committee will receive a numbered printed copy of the Schedule B donors, which will show on the filed version of the Form 990 The committee will review the complete Form 990 and have the ability to ask questions of the administration and the College's auditors 4 The numbered printed copy of the list of the Schedule B donors will be collected at the end of the Audit Committee meeting 5 Following the Audit Committee meeting and prior to the February meeting of the Board of Trustees the electronic version of the public form 990 will be sent to each Trustee Trustees will have the ability to ask questions regarding the Form 990 by email or at the Finance Committee meeting during the February Board meeting

Identifier	Return Reference	Explanation
Form 990, Part VI, Section B, line 12c		The organization regularly and consistently monitors and enforces compliance with the conflict of interest policy Annually all members of the Board of Trustees are asked to sign a conflict of interest disclosure statement If conflicts are disclosed the conflict must be disclosed to the full board, and any trustee with a conflict must be precluded from taking action on items of business for which they may have a conflict Statements are collected by the secretary to the board annually Annually each officer of the college is required to review the college's code of ethics, which includes our conflict of interest policy, and acknowledge compliance

Identifier	Return Reference	Explanation
Form 990, Part VI, Section B, line 15		In August 2007 the Executive Committee of the Board of Trustees requested a review of the president's compensation by an external compensation consultant - Sibson Consulting The results of that analysis showed that the Lewis & Clark president was compensated significantly below presidents at peer institutions The increase granted in September 2007 was below the median and mean at peer institutions In May 2008 the Executive Committee of the Board of Trustees again relied on the August 2007 Sibson Consulting in setting the president's compensation for the academic year beginning in September 2008 The compensation provided was still less than the peer university survey provided by Sibson the prior year In 2008 compensation for officers and key employees was set by the President after reviewing comparable numbers from surveys prepared by the College and University Personnel Association

Identifier	Return Reference	Explanation
Form 990, Part VI, Section C, line 18		The Form 990 is made available to the public upon request The Form 990 is also made available on guidestar.org In lieu of Form 1023, a letter from the IRS dated 6/3/2002 acknowledging the organization's tax exempt status under section 501(C)(3) of the Internal Revenue Code is made available to the public on the Lewis & Clark website

Identifier	Return Reference	Explanation
Form 990, Part VI, Section C, line 19		Governing documents (corporate by-laws) and the audited financial statements are made available to the public on the Lewis & Clark website The conflict of interest policy is made available to the public upon request

Identifier	Return Reference	Explanation
Form 990, Part XI, Line 2c		The organization's audit committee assumes responsibility for oversight of the audit of its financial statements and selection of an independent accountant

**SCHEDULE R
(Form 990)**

Related Organizations and Unrelated Partnerships

OMB No 1545-0047

2008

**Open to Public
Inspection**

▶ **Attach to Form 990. To be completed by organizations that answerd "Yes" to Form 990, Part IV, lines 33, 34, 35, 36, or 37.**
▶ **See separate instructions.**

Department of the Treasury
Internal Revenue Service

Name of the organization
LEWIS & CLARK COLLEGE

Employer identification number

93-0386858

Part I Identification of Disregarded Entities

(A) Name, address, and EIN of disregarded entity	(B) Primary activity	(C) Legal domicile (state or foreign country)	(D) Total income	(E) End-of-year assets	(F) Direct controlling entity

Part II Identification of Related Tax-Exempt Organizations

(A) Name, address, and EIN of related organization	(B) Primary activity	(C) Legal domicile (state or foreign country)	(D) Exempt Code section	(E) Public charity status (if section 501(c)(3))	(F) Direct controlling entity

Part III Identification of Related Organizations Taxable as a Partnership

(A) Name, address, and EIN of related organization	(B) Primary activity	(C) Legal domicile (state or foreign country)	(D) Direct controlling entity	(E) Predominant income(related, investment, unrelated)	(F) Share of total income	(G) Share of end-of- year assets	(H) Disproportionate allocations?		(I) Code V—UBI amount on Box 20 of K-1	(J) General or managing partner?	
							Yes	No		Yes	No

Part IV Identification of Related Organizations Taxable as a Corporation or Trust

(A) Name, address, and EIN of related organization	(B) Primary activity	(C) Legal domicile (state or foreign country)	(D) Direct controlling entity	(E) Type of entity (C corp, S corp, or trust)	(F) Share of total income	(G) Share of end-of-year assets	(H) Percentage ownership
See Additional Data Table							

Software ID:
Software Version:
EIN: 93-0386858
Name: LEWIS & CLARK COLLEGE

Form 990, Schedule R, Part IV - Identification of Related Organizations Taxable as a Corporation or Trust

(A) Name, address, and EIN of related organization	(B) Primary activity	(C) Legal Domicile (State or Foreign Country)	(D) Direct Controlling Entity	(E) Type of entity (C corp, S corp, or trust)	(F) Share of total income (\$)	(G) Share of end-of-year assets (\$)	(H) Percentage ownership
L & C - JL MCINTYRE CRAT 0615 SW Palatine Hill Rd portland, OR97219 93-0883258	CHARITABLE REMAINDER TRUST	OR	N/A	T		75,962	100 000 %
L & C - MARLEEN BLDG CRAT 0615 SW Palatine Hill Rd portland, OR97219 93-6283204	CHARITABLE REMAINDER TRUST	OR	N/A	T		778,366	100 000 %
L & C - JE BRYSON CRAT 0615 SW Palatine Hill Rd portland, OR97219 93-0946264	CHARITABLE REMAINDER TRUST	OR	N/A	T		99,355	100 000 %
L & C - JT BRYSON CRAT 0615 SW Palatine Hill Rd portland, OR97219 93-0946265	CHARITABLE REMAINDER TRUST	OR	N/A	T		99,407	100 000 %
L & C - H MAGUIRE CRAT 0615 SW Palatine Hill Rd portland, OR97219 91-6570592	CHARITABLE REMAINDER TRUST	OR	N/A	T		111,428	100 000 %
L & C - RM RUBIN CRUT 0615 SW Palatine Hill Rd portland, OR97219 93-1274341	CHARITABLE REMAINDER TRUST	OR	N/A	T		66,995	100 000 %
L & C - AD KING CRUT 0615 SW Palatine Hill Rd portland, OR97219 93-6294933	CHARITABLE REMAINDER TRUST	OR	N/A	T		42,407	100 000 %
L & C-R & A MYERS CRUT 0615 SW Palatine Hill Rd portland, OR97219 72-6220929	CHARITABLE REMAINDER TRUST	OR	N/A	T		97,940	100 000 %
L & C - RM HOLMAN NIMCRUT 0615 SW Palatine Hill Rd portland, OR97219 93-6266218	CHARITABLE REMAINDER TRUST	OR	N/A	T		126,072	100 000 %
L&C-RM HOLMAN NIMCRUT #II 0615 SW Palatine Hill Rd portland, OR97219 91-1857209	CHARITABLE REMAINDER TRUST	OR	N/A	T		242,915	100 000 %
L & C - AB DORMAN NIMCRUT 0615 SW Palatine Hill Rd portland, OR97219 93-6132119	CHARITABLE REMAINDER TRUST	OR	N/A	T		272,477	100 000 %
L&C-HE WALKER #2 NIMCRUT 0615 SW Palatine Hill Rd portland, OR97219 93-6264730	CHARITABLE REMAINDER TRUST	OR	N/A	T		859,172	100 000 %
L&C-HE WALKER #3 NIMCRUT 0615 SW Palatine Hill Rd portland, OR97219 94-3248079	CHARITABLE REMAINDER TRUST	OR	N/A	T		880,080	100 000 %
L & C-CT BEALS #1 NIMCRUT 0615 SW Palatine Hill Rd portland, OR97219 93-6162900	CHARITABLE REMAINDER TRUST	OR	N/A	T		14,086	100 000 %
L&C-HE WALKER #1 NIMCRUT 0615 SW Palatine Hill Rd portland, OR97219 93-6162901	CHARITABLE REMAINDER TRUST	OR	N/A	T		77,052	100 000 %
L&C-HC & V NELSON NIMCRUT 0615 SW Palatine Hill Rd portland, OR97219 93-6137002	CHARITABLE REMAINDER TRUST	OR	N/A	T		105,358	100 000 %
L&C-RW RICHMOND NIMCRUT 0615 SW Palatine Hill Rd portland, OR97219 93-6127127	CHARITABLE REMAINDER TRUST	OR	N/A	T		13,349	100 000 %
L & C-G & E BEARD NIMCRUT 0615 SW Palatine Hill Rd portland, OR97219 93-6229781	CHARITABLE REMAINDER TRUST	OR	N/A	T		188,867	100 000 %
L & C-CE MCCARTY NIMCRUT 0615 SW Palatine Hill Rd portland, OR97219 93-6229782	CHARITABLE REMAINDER TRUST	OR	N/A	T		43,092	100 000 %
L & C-MA JUBITZ NIMCRUT 0615 SW Palatine Hill Rd portland, OR97219 93-6254605	CHARITABLE REMAINDER TRUST	OR	N/A	T		65,397	100 000 %
L&C-C & M BEALS #2 NIMCRUT 0615 SW Palatine Hill Rd portland, OR97219 93-6254689	CHARITABLE REMAINDER TRUST	OR	N/A	T		19,602	100 000 %
L&C-JUBITZ FAMILY NIMCRUT 0615 SW Palatine Hill Rd portland, OR97219 93-6274605	CHARITABLE REMAINDER TRUST	OR	N/A	T		147,542	100 000 %
L&C-R & S SCHAAD NIMCRUT 0615 SW Palatine Hill Rd portland, OR97219 20-6756092	CHARITABLE REMAINDER TRUST	OR	N/A	T		3,137,963	100 000 %

Part V Transactions with Related Organizations

Note. Complete line 1 if any entity is listed in Parts II, III or IV

1 During the tax year, did the organization engage in any of the following transactions with one or more related organizations listed in Parts II-IV?

- a** Receipt of **(i)** interest **(ii)** annuities **(iii)** royalties **(iv)** rent from a controlled entity
- b** Gift, grant, or capital contribution to other organization(s)
- c** Gift, grant, or capital contribution from other organization(s)
- d** Loans or loan guarantees to or for other organization(s)
- e** Loans or loan guarantees by other organization(s)

- f** Sale of assets to other organization(s)
- g** Purchase of assets from other organization(s)
- h** Exchange of assets
- i** Lease of facilities, equipment, or other assets to other organization(s)

- j** Lease of facilities, equipment, or other assets from other organization(s)
- k** Performance of services or membership or fundraising solicitations for other organization(s)
- l** Performance of services or membership or fundraising solicitations by other organization(s)
- m** Sharing of facilities, equipment, mailing lists, or other assets
- n** Sharing of paid employees

- o** Reimbursement paid to other organization for expenses
- p** Reimbursement paid by other organization for expenses

- q** Other transfer of cash or property to other organization(s)
- r** Other transfer of cash or property from other organization(s)

	Yes	No
1a		No
1b		No
1c		No
1d		No
1e		No
1f		No
1g		No
1h		No
1i		No
1j		No
1k		No
1l		No
1m		No
1n		No
1o		No
1p		No
1q		No
1r		No

2 If the answer to any of the above is "Yes," see the instructions for information on who must complete this line, including covered relationships and transaction thresholds

	(B) Transaction type(a-r)	(C) Amount Involved
(A) Name of other organization(s)		
(1)		
(2)		
(3)		
(4)		
(5)		
(6)		