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 studied and researched 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 <u>Department of the Interior</u> (<u>and /or other agencies invited</u>) 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 <u>Department of the Interior</u> (<u>and /or other agencies invited</u>) 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
	Da	niel Rohlf's cases:	•
08-0939 MO	Northwest Environmental Defense	ESA, NEPA, APA	Lake Oswego Dock
	Center v National Marine Fisheries		
	Service et al		
09-0729 HA	Audubon Society of Portland et al v	ESA	Flood insurance program
05 0725 117	Federal Emergency Management	LS/ (Trood modifice program
	Agency		
11-cv-00494-HU	Audubon Society of Portland et al v.	ESA, APA	Willamette dredging/Post Office Bar Biological Opinion
11-00-00434-110	National Marine Fisheries Service	LJA, AFA	will affect to the desired from the bar blological Opinion
07-0038-PHX-MHM	(NMFS) et al		
	Center for Biological Diversity v.	EC A	Descrit cooles listing
(D. Ariz.)	Kempthorne	ESA	Desert eagles listing
01-cv-00640-SI	National Wildlife Federation v. NMFS	ESA	Salmon Biological Opinion
		L DE4.6	
20.4000/200:		ther PEAC cases:	In III
09-1089 (DC Circ.)	Northwest Environmental Advocates	CWA	Ballast Water
	v. EPA		
11-cv-00662-HU	Northwest Environmental Advocates	CWA, APA	Water quality standards
	v. United States Environmental		
	Protection Agency		
09-0017 PK	Northwest Environmental Advocates	CZARA, CWA	Nonpoint source pollution planning
	v Gutierrez et al		
09-0929 JO	Northwest Environmental Defense	CWA	Stormwater enforcement
	Center v NRI, Inc		
10-cv-01129-AC	Northwest Environmental Defense	ESA, FECA, 5	
	Center v. United States Army Corps of	U.S.C. App. II	
	Engineers et al		Chetco
10-cv-00907-BR	Northwest Environmental Advocates	ESA, APA	Unreasonable delay federal agency action: Toxics water
	v. National Marine Fisheries Service,		quality standards
	et al.		
3:10-cv-01397-SI	League of Wilderness Defenders/Blue	NFMA, NEPA,	Wallowa-Whitman Herbicide
	Mountains Biodiversity Project v.	CWA, APA	
	United States Forest Service et al	,	
08CV323-SJM (W.D.	Forest Service Employees for	NEPA	Allegheny oil and gas
Pa)	Environmental Ethics v United States		and get
	Forest Service		
CV-10-3050-EFS	Confederated Tribes and Bands of the	Yakama Treaty of	Importation of Hawaiian garbage
	Yakama Nation v USDA	1855; federal	Served Community Served
		Indian trust	
		common law;	
		NEPA; NHPA;	
		American Indian	
		Religious	
		_	
		Freedom Act;	
		Presidential	
		Executive Orders	
		13,175, 13,007	
		and 12,898; and	
	N. I. C. C. C. C.	the APA	
10 70550	Neighbors for Clean Air v. U.S.		
12-70668	Environmental Protection Agency	CAA	Oregon SIP Petition

Form 990

Department of the Treasury

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

2010

OMB No 1545-0047

Open to Public
Inspection

micmai						Inspection	
		2010 calendar year, or tax year beg C Name of organization	inning 06-01-2010 and ending 05-31-20	11	D Employer	identification number	
_	eck ıf a dress ch	LEWIS & CLARK COLLEGE			93-0386		
_	me cha	Doing Business As					
_					E Telephone	e number	
_	tial retu rminate	0615 SW DALATINE HILL DOAD	x if mail is not delivered to street address)	Room/suite	(503) 76		
_	ended	return City or town, state or country, PORTLAND, OR 972197899	and ZIP + 4		G Gross recei	pts \$ 288,151,130	
	plication	F Name and address of	S municipal officer	T			
		CARL B VANCE	i principal officer	H(a) Isthisa	a group return for affi	liates? Yes No	
		0615 SW PALATINE HI PORTLAND, OR 97219		H(b) Are all	affiliates included	d?	
		TORTEAND, OR 37213	,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,			t (see instructions)	
I Ta	x-exen	npt status 501(c)(3) 501(c) () ◀ (insert no)	H(c) Grou	p exemption r	number 🟲	
J W	ebsit e	e: 🕨 WWW LCLARK EDU					
K Fon	m of or	ganization 🔽 Corporation 🗌 Trust 🗍 Asso	ciation	L Year of for	mation 1946	M State of legal domicile OR	
Pa	rt I	Summary		- I			
Governance		BOUNDARIES THROUGH ONGOIN DISCOVERIES OF THIS QUEST B	COLLEGE IS TO KNOW THE TRADITION G EXPLORATION, AND TO HAND ON TO Y THESE MEANS THE COLLEGE PURSUL SAKE AND TO PREPARE FOR CIVIC LEA	O SUCCESSIV ES THE AIMS (E GENERATI	ONS THE TOOLS AND	
্ট -	2	Check this box 🚩 if the organization	n discontinued its operations or disposed	of more than 2	5% of its net	assets	
Activities &	3	Number of voting members of the go	verning body (Part VI, line 1a)		3	33	
Ě	4	Number of independent voting memb	ers of the governing body (Part VI, line 1)	4	32	
5	5	Total number of individuals employed	d ın calendar year 2010 (Part V, lıne 2a)		5	2,794	
٠.		Total number of volunteers (estimate	• •		6	1,562	
			om Part VIII, column (C), line 12		7a	140,212	
	Ь	Net unrelated business taxable inco	me from Form 990-1, line 34	n.:-	7b	47,450	
		Contributions and secrets (Doub VIII	II line 1h)	Prio	r Year	Current Year	
ā	8	Contributions and grants (Part VII	II, line 1n)	•	11,700,546	8,043,102 127,459,389	
Revenue	10	•	lumn (A), lines 3, 4, and 7d)		24,316,872	35,163,185	
ã	11	,	(A), lines 5, 6d, 8c, 9c, 10c, and 11e)	-	2,125,875	2,976,752	
	12	Total revenue—add lines 8 through	n 11 (must equal Part VIII, column (A), lii		158,333,898	173,642,428	
	13		Part IX, column (A), lines 1–3)	-	28,796,748	32,088,723	
	14		art IX, column (A), line 4)		0	32,000,723	
8 2	15		ployee benefits (Part IX, column (A), lines	5-	63,054,883	67,066,295	
Expenses	16a	•	:IX, column (A), line 11e)		0	0	
<u>.</u>	ь	Total fundraising expenses (Part IX, colum	nn (D), line 25) ▶ 3,417,062				
ш	17	- · · · · · · · · · · · · · · · · · · ·	(A), lines 11a-11d, 11f-24f)	•	47,167,136	47,700,674	
	18	Total expenses Add lines 13-17	(must equal Part IX, column (A), line 25)	1	39,018,767	146,855,692	
	19	Revenue less expenses Subtract	line 18 from line 12		19,315,131	26,786,736	
Not Assets or Fund Balances					of Current ear	End of Year	
9 1 2 2 2 2 2 2 2 2 2 2 2 2 2 2 2 2 2 2 2	20	Total assets (Part X, line 16) .		3	389,338,525	419,036,018	
3 E	21	Total liabilities (Part X, line 26) .			139,024,797	142,257,430	
	22	Net assets or fund balances Subt	ract line 21 from line 20		250,313,728	276,778,588	
Unde know		and belief, it is true, correct, and comp	amined this return, including accompanying : lete. Declaration of preparer (other than offic				
		*****		20	12-03-03		
Sigr	1	Signature of officer			ite		
Her		CARL B VANCE VP FOR BUSINESS & FIN Type or print name and title	NANCE				
		Print/Type WENDY CAMBOS	Preparer's signature		Check if self-	PTIN	
Paid	}	preparer's name WENDY CAMPOS Firm's name MOSS ADAMS LLP	WENDY CAMPOS		employed 🕨 🦲	E	
Prep		Firm's address 805 SW BROADWAY 1200				Firm's EIN	
	Only					Phone no (503) 242- 1447	
		PORTLAND, OR 97205				1	

May the IRS discuss this return with the preparer shown above? (see instructions)

Par		of Program Servi				
THRO QUE:	MISSION OF LEWIS DUGH ONGOING EX ST BY THESE MEAN	PLORATION, AND TO	HAND ON TO SUES THE AIN	SUCCESSIVE GENE	RATIONS THE TOOLS	TEST THEIR BOUNDARIES AND DISCOVERIES OF THIS OWLEDGE FOR ITS OWN
2	the prior Form 990 o	, ,		rvices during the yea	r which were not listed on	┌ Yes ┌ No
3	Did the organization services?	cease conducting, or r	nake significan	-	onducts, any program	┌ Yes ┌ No
4	Describe the exemp Section 501(c)(3) a		s for each of th ions and sectio	on 4947(a)(1) trusts a	largest program service are required to report the service reported	
4a	(Code) (Expenses \$	81,049,552	ıncludıng grants of \$	32,088,723) (Revenue	e \$ 112,134,145)
		ES DIRECTLY RELATED TO AC ENT, AND OTHER COSTS AS			SSOR AND SUPPORT STAFF SAL	ARIES AND BENEFITS, VARIOUS
4b	(Code) (Expenses \$	13,008,758	including grants of \$) (Revenue	' '
	DIRECTLY ASSIST THE	ACADEMIC FUNCTIONS OF T	HE INSTITUTION,	(3) ACADEMIC ADMINISTR	EDUCATIONAL MATERIALS, (2) KATION AND PERSONNEL DEVE ELY BUDGETED SUPPORT FOR	THE PROVISION OF SERVICES THAT OPMENT PROVIDING THE COURSE AND CURRICULUM
4c	(Code) (Expenses \$	10,924,210	including grants of \$) (Revenue ENT AND REGISTRAR, (2) ACTI	. , , ,
	STUDENTS' EMOTIONAL		, (3) STUDENTS'			ETC , (4) COUNSELING AND CAREER
	0 +	/D	- 4 0 \ 6	-las Addisianal P. C.	Di-ti	
4d	(Expenses \$	vices (Describe in Sch 17,723,172 inc	edule O) See a luding grants o		or Description) (Revenue \$	2,173,542)
	(Exhelises A	11,123,112 1110		· · · ·) (Itevellue 4	2,173,372)

Part IV	Checklist	of Rec	uired	Schedules

			Yes	No
1	Is the organization described in section 501(c)(3) or 4947(a)(1) (other than a private foundation)? If "Yes," complete Schedule A	1	Yes	
2	Is the organization required to complete Schedule B, Schedule of Contributors (see instruction)? 💋	2	Yes	
3	Did the organization engage in direct or indirect political campaign activities on behalf of or in opposition to candidates for public office? If "Yes," complete Schedule C, Part I	3		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</i> "Yes," complete Schedule C, Part II	4		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? If "Yes," complete Schedule C, Part III	5		
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? If "Yes," complete Schedule D, Part I	6		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? If "Yes," complete Schedule D, Part II	7		No
8	Did the organization maintain collections of works of art, historical treasures, or other similar assets? If "Yes," complete Schedule D, Part III	8	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? If "Yes," complete Schedule D, Part IV	9		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>	10	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			
а	Did the organization report an amount for land, buildings, and equipment in Part X, line10? If "Yes," complete Schedule D, Part VI.	11a	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? If "Yes," complete Schedule D, Part VII.	11b	Yes	
С	Did the organization report an amount for investments—program related in Part X, line 13 that is 5% or more of its total assets reported in Part X, line 16? If "Yes," complete Schedule D, Part VIII.	11c		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? If "Yes," complete Schedule D, Part IX.	11d		No
e	Did the organization report an amount for other liabilities in Part X, line 25? If "Yes," complete Schedule D, Part X.	11e	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)? If "Yes," complete Schedule D, Part X.	11f	Yes	
12a	Did the organization obtain separate, independent audited financial statements for the tax year? If "Yes," complete Schedule D, Parts XI, XII, and XIII	12a	Yes	
b	Was the organization included in consolidated, independent audited financial statements for the tax year? If "Yes," and if the organization answered 'No' to line 12a, then completing Schedule D, Parts XI, XII, and XIII is optional	12b		No
13	Is the organization a school described in section 170(b)(1)(A)(ii)? If "Yes," complete Schedule E	13	Yes	
14a	Did the organization maintain an office, employees, or agents outside of the United States?	14a	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</i> " <i>Yes,"</i> complete Schedule F, Parts I and IV	14b	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 ? If "Yes," complete Schedule F, Parts II and IV	15		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 ? If "Yes," complete Schedule F, Parts III and IV.	16		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? If "Yes," complete Schedule G, Part I (see instructions)	17		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? If "Yes," complete Schedule G, Part II	18	Yes	
19	Did the organization report more than \$15,000 of gross income from gaming activities on Part VIII, line 9a? If "Yes," complete Schedule G, Part III	19		No
20a	Did the organization operate one or more hospitals? If "Yes," complete Schedule H	20a		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)	20b		

Par	t 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? If "Yes," complete Schedule I, Parts I and II	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? If "Yes," complete Schedule I, Parts I and III	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? If "Yes," complete Schedule J	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? If "Yes," answer lines 24b-24d and complete Schedule K. If "No," go to line 25	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? If "Yes," complete Schedule L, Part 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? If "Yes," complete Schedule L, Part 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? If "Yes," complete Schedule L, Part II	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? If "Yes," complete Schedule L, Part III	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)			
а	A current or former officer, director, trustee, or key employee? If "Yes," complete Schedule L, Part			
		28a		No
b	A family member of a current or former officer, director, trustee, or key employee? <i>If "Yes,"</i> complete Schedule L, Part IV	28b		No
С	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? If "Yes," complete Schedule L, Part IV	28c		No
29	Did the organization receive more than \$25,000 in non-cash contributions? If "Yes," complete Schedule M	29	Yes	
30	Did the organization receive contributions of art, historical treasures, or other similar assets, or qualified conservation contributions? If "Yes," complete Schedule M	30	Yes	
31	Did the organization liquidate, terminate, or dissolve and cease operations? If "Yes," complete Schedule N, Part I	31		No
32	Did the organization sell, exchange, dispose of, or transfer more than 25% of its net assets? If "Yes," complete Schedule N, Part II	32		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? If "Yes," complete Schedule R, Part I	33		No
34	Was the organization related to any tax-exempt or taxable entity? If "Yes," complete Schedule R, Parts II, III, IV, and V, line 1	34	Yes	
35	Is any related organization a controlled entity within the meaning of section 512(b)(13)?	35		No
а	Did the organization receive any payment from or engage in any transaction with a controlled entity within the meaning of section 512(b)(13)? If "Yes," complete Schedule R, Part V, line 2			
36	Section 501(c)(3) organizations. Did the organization make any transfers to an exempt non-charitable related organization? If "Yes," complete Schedule R, Part V, line 2	36		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? If "Yes," complete Schedule R, Part VI	37		No
38	Did the organization complete Schedule O and provide explanations in Schedule O for Part VI, lines 11 and 19?	38	Yes	

Form 990 (2010)

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			
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?	1c	Yes	
2a	Enter the number of employees reported on Form W-3, <i>Transmittal of Wage and Tax</i> Statements filed for the calendar year ending with or within the year covered by this			
	return			
b	If at least one is reported on line 2a, did the organization file all required federal employment tax returns?	2b	Yes	
	Note. If the sum of lines 1a and 2a is greater than 250, you may be required to e-file (see instructions)	20	165	
3a	Did the organization have unrelated business gross income of \$1,000 or more during the			
	year?	3a	Yes	
b	If "Yes," has it filed a Form 990-T for this year? If "No," provide an explanation in Schedule O	3b	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)?	4a	Yes	
b	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?	5a		
	Did any taxable party notify the organization that it was or is a party to a prohibited tax shelter transaction?	5b		No
	If "Yes" to line 5a or 5b, did the organization file Form 8886-T?) D		
•		5с		
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?	6a		Νo
b	If "Yes," did the organization include with every solicitation an express statement that such contributions or gifts			
	were not tax deductible?	6b		
7	Organizations that may receive deductible contributions under section 170(c).			
а	Did the organization receive a payment in excess of \$75 made partly as a contribution and partly for goods and services provided to the payor?	7a	Yes	
b	If "Yes," did the organization notify the donor of the value of the goods or services provided?	7b	Yes	
c	Did the organization sell, exchange, or otherwise dispose of tangible personal property for which it was required to	7-		N.a
d	file Form 8282?	7c		N o
-	11 res, maleute the number of forms 6262 med during the year 1 1 1 1			
e	Did the organization receive any funds, directly or indirectly, to pay premiums on a personal benefit contract?	7e		Νo
f	Did the organization, during the year, pay premiums, directly or indirectly, on a personal benefit contract?	7f		No
	If the organization received a contribution of qualified intellectual property, did the organization file Form 8899 as			
_	required?	7g		
h	If the organization received a contribution of cars, boats, airplanes, or other vehicles, did the organization file a Form 1098-C?	7h	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?	8		
9	Sponsoring organizations maintaining donor advised funds.	•		
	Did the organization make any taxable distributions under section 4966?	9a		
ь	Did the organization make a distribution to a donor, donor advisor, or related person?	9b		
10	Section 501(c)(7) organizations. Enter			
а	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			
11	Section 501(c)(12) organizations. Enter			
	Gross income from members or shareholders			
	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?	12a		
b	If "Yes," enter the amount of tax-exempt interest received or accrued during the			
13	year Section 501(c)(29) qualified nonprofit health insurance issuers.	-		
	Is the organization licensed to issue qualified health plans in more than one state?			
	Note. See the instructions for additional information the organization must report on Schedule O	13a		
b	Enter the amount of reserves the organization is required to maintain by the states			_
c	In which the organization is licensed to issue qualified health plans Enter the amount of reserves on hand	-		
	13c			
	Did the organization receive any payments for indoor tanning services during the tax year?	14a		N o
b	If "Yes," has it filed a Form 720 to report these payments? If "No," provide an explanation in Schedule O	14b		

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.

Se	ection A. Governing Body and Management						
			Yes	No			
1a	Enter the number of voting members of the governing body at the end of the tax						
b	year						
D	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?	2		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?	3		No			
4	Did the organization make any significant changes to its governing documents since the prior Form 990 was filed?	4		No			
5	Did the organization become aware during the year of a significant diversion of the organization's assets?	5		Νο			
6	Does the organization have members or stockholders?	6		Νo			
7a	Does the organization have members, stockholders, or other persons who may elect one or more members of the governing body?	7a		Νο			
b	Are any decisions of the governing body subject to approval by members, stockholders, or other persons?	7b		Νo			
8	Did the organization contemporaneously document the meetings held or written actions undertaken during the year by the following						
а	The governing body?	8a	Yes				
b	Each committee with authority to act on behalf of the governing body?	8b	Yes				
9							
	ection B. Policies (This Section B requests information about policies not required by the Internal						
RE	evenue Code.)		Yes	No			
10a	Does the organization have local chapters, branches, or affiliates?	10a	103	No			
	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?	10b					
11a	Has the organization provided a copy of this Form 990 to all members of its governing body before filing the form?	11a	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	12a	Yes				
b	Are officers, directors or trustees, and key employees required to disclose annually interests that could give rise to conflicts?	12b	Yes				
С	Does the organization regularly and consistently monitor and enforce compliance with the policy? If "Yes," describe in Schedule O how this is done	12c	Yes				
13	Does the organization have a written whistleblower policy?	13	Yes				
14	Does the organization have a written document retention and destruction policy?	14		Νo			
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?						
а	The organization's CEO, Executive Director, or top management official	15a	Yes				
b	Other officers or key employees of the organization	15b	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?	16a		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?	16b					
Se	ection C. Disclosure						
17	List the States with which a copy of this Form 990 is required to be filed OR, WA						
40							

- 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
 0615 SW PALATINE HILL ROAD

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

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

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

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

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

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

(A) Name and Title	(B) Average hours	(C) on (check all at apply)				(D) Reportable compensation	(E) Reportable compensation	(F) Estimated amount of other		
	per week (describe hours for related organizations in Schedule O)	Individual trustee or director	Institutional Trustee	Officei	Key employee	Highest compensated employee	Former	from the organization (W- 2/1099-MISC)	from related organizations (W- 2/1099- MISC)	compensation from the organization and related organizations
See Additional Data Table										

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

	(A) Name and Title	(B) Average hours	1	(C) osition (check all that apply)					(D) Reportable compensation from the	(E) Reportable compensation from related		(F) Estima amount o	ated fother
		per week (describe hours for related organizations in Schedule O)	Individual trustee or director	Institutional Trustee	Officei	Key employee	Highest compensated employee	Former	organization (W- organizat 2/1099-MISC) (W- 2/10 MISC		;	compens from t organizati relati organiza	the ion and ed
See A	ddıtıonal Data Table												
							1				+		
							+				_		
											+		
											\perp		
											_		
1b	Sub-Total							∓					
c	Total from continuation sheets	to Part VII, Sec	tion A		•	•	•						
d		<u> </u>						•	2,762,684		0		409,710
2	Total number of individuals (incl \$100,000 in reportable compen	-				ted	above) who	received more tha	n			
												Yes	No
3	Did the organization list any for on line 1a? <i>If</i> "Yes," complete Sci					eye •	mploy •	ee, o	r highest compensa	ated employee	3		No
4	For any individual listed on line organization and related organiz										4	Vaa	
5	Did any person listed on line 1a services rendered to the organiz										5	Yes	N o
	action R. Independent Con											ı	

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
I JUIS SW FIRST AVE	CONSTRUCTION CONTRACTING/GENERAL	2,121,760
SKYLINE BUILDING MAINTENANCE 17446 SW BOONES FERRY RD LAKE OSWEGO, OR 97035	JANITORIAL	1,573,089
I PO BOX 396	CONSTRUCTION CONTRACTING/GENERAL	1,000,876
I 1530 SW LAVIOR SI	CONSTRUCTION CONTRACTING/GENERAL	976,870
2 Total number of independent contractors (including but not limited to those listed above) \$100,000 in compensation from the organization ►31) who received more than	

Form 9							Pag	e 9
					(A) Total revenue	(B) Related or exempt function revenue	(C) Unrelated business revenue	(D) Revenue excluded from tax under sections 512, 513, or 514
nts Des	1a	Federated campaigns	1a					
gra	b	Membership dues	. 1b					
Contributions, gifts, grants and other similar amounts	С	Fundraising events	1c	46,118				
<u>=</u>	d	Related organizations	. 1d					
Si E	е	Government grants (contributions)	1 e					
흊	f	All other contributions, gifts, grants similar amounts not included above		7,996,984				j
語る	g	Noncash contributions included in li		1,462,324				
Son	h	Total. Add lines 1a-1f	.		8,043,102			
				Business Code				
III e	2a							
e. Re	Ь	TUITION AND FEES		611600	111,135,087	111,135,087		
ě. E		AUXILIARY SERVICES		900099	13,479,825			13,479,825
Program Serwce Revenue	c d	CONTRACTS/EXCHANGE TRA		900099	2,844,477	2,844,477		
ĕ.	e e							
grag.	_	All other program service re	venue					
Š								
					127,459,389			
	3	Investment income (includir and other similar amounts)			31,244,631		23,605	
	4	Income from investment of tax-ex						31,221,026
	5	Royalties			116,486			116,486
			(ı) Real	(II) Personal				
	6a	Gross Rents	378,732					
	b	Less rental expenses	285,560					
	С	Rental income or (loss)	93,172					
	d	Net rental income or (loss)			93,172			93,172
	7a	Gross amount from sales of assets other	(1) Securities 117,754,508	(II) Other 345,500				
	ь	than inventory Less cost or other basis and sales expenses	113,876,454	305,000				
	С	Gain or (loss)	3,878,054	40,500				
	d	Net gain or (loss)			3,918,554			3,918,554
Other Revenue	8a	Gross income from fundraisi (not including \$ 46,118 of contributions reported on						
Ę.		See Part IV, line 18						
the	_		a	46,104				
Ö		Less direct expenses . Net income or (loss) from fui		41,688	4,416			4,416
			ctivities See Part IV, line 19 . a		,,			1,122
			b					
	С	Net income or (loss) from ga	ming activities					
	10a	Gross sales of inventory, les						
		returns and anowances .	a					
		Less cost of goods sold . Net income or (loss) from sa						
		Miscellaneous Revenue		Business Code	3 342 455	2.646.67	446.65=	
	_	OTHER REVENUE		900099	2,762,678	2,646,071	116,607	
	t							
	•		<u></u>					
		d All other revenue	•					
	e	Total. Add lines 11a-11d			2,762,678			
	12	Total revenue. See Instructi	ons		470.640.45		140 ***	
					173,642,428	116,625,635	140,212	48,833,479
						For	m 990 (20	10)

B					Page 10
Par	t IX Statement of Functional Expenses				
	Section $501(c)(3)$ and $501(c)(4)$ organizations must li other organizations must complete column (A) but are not required to c			(D)	
Do no	ot include amounts reported on lines 6b,	(A) Total expenses	(B) Program service	(C) Management and	(D) Fundraising
/b, 8	b, 9b, and 10b of Part VIII.	Total expenses	expenses	general expenses	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
а	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	5,622,216	2,011,7331	1,00,300	207,210
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)				
а	OVERSEAS PROJ EXPENSE	4,867,899	4,867,899		
b	EQUIPMENT/FINISHING/REF	2,505,234	2,505,234		
c		1,800,971	161,766	†	
d	DUES & SUBSCRIPTIONS	430,852	198,841	220,775	11,236
е	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		3,417,062
26	Joint costs. Check here ► ☐ 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	,	3-2, 33,332	21,12,133	

Pa	rt X	Balance Sheet					- 1 dgc 2.2
					(A)		(B)
	ı				Beginning of year		End of year
	1	Cash—non-interest-bearing			29,537,416		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, trustee highest compensated employees Complete Part II of	s, key	employees, and			
		Schedule L				5	
24	6	Receivables from other disqualified persons (as defined under spersons described in section $4958(c)(3)(B)$, and contributing esponsoring organizations of section $501(c)(9)$ voluntary emploorganizations (see instructions)	mploy	ers, and			
÷		Schedule L				6	
Assets	7	Notes and loans receivable, net			8,356,360	7	8,022,227
ď	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 <i>Complete Part VI of Schedule D</i>	10a	251,338,425			
	ь	Less accumulated depreciation	10b	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
	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		
S	21	Escrow or custodial account liability Complete Part IV of Schedu		21			
bilities	22	Payables to current and former officers, directors, trustees, key employees, highest compensated employees, and disqualified					
Lia		persons Complete Part II of Schedule L				22	
_	23	Secured mortgages and notes payable to unrelated third partie	5.			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
		Organizations that follow SFAS 117, check here 🕨 🔽 and com	plete	lines 27			
Fund Balances		through 29, and lines 33 and 34.	-				
an	27	Unrestricted net assets			79,825,013	27	89,993,437
8	28	Temporarily restricted net assets			68,704,610	28	83,250,036
귤	29	Permanently restricted net assets			101,784,105	29	103,535,115
Ē		Organizations that do not follow SFAS 117, check here ▶ ┌ a	nd cor	nplet e			
10		lines 30 through 34.					
	30	Capital stock or trust principal, or current funds				30	
Assets	31	Paid-in or capital surplus, or land, building or equipment fund				31	
	32	Retained earnings, endowment, accumulated income, or other \boldsymbol{f}	unds			32	
Net	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

Pa	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		1736	542,42
2	Total expenses (must equal Part IX, column (A), line 25)	2			355,69
3	Revenue less expenses Subtract line 2 from line 1	3			, 786,73
4	Net assets or fund balances at beginning of year (must equal Part X, line 33, column (A))	4		250,3	313,72
5	Other changes in net assets or fund balances (explain in Schedule O)	5		- 3	321,87
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		276,7	778,58
Pai	rt XII Financial Statements and Reporting			_	
	Check if Schedule O contains a response to any question in this Part XII		•	୮	
				Yes	No
1	Accounting method used to prepare the Form 990 Cash Accrual Other If the organization changed its method of accounting from a prior year or checked "Other," explain in Schedule O				
2a	Were the organization's financial statements compiled or reviewed by an independent accountant?		2a		No
b	Were the organization's financial statements audited by an independent accountant?		2b	Yes	
c	If "Yes," to 2a or 2b, does the organization have a committee that assumes responsibility for oversight of 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 its Schedule O		2c	Yes	
d	If "Yes" to line 2a or 2b, check a box below to indicate whether the financial statements for the year were on a separate basis, consolidated basis, or both Separate basis Consolidated basis Both consolidated and separated basis	ıssued			
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?	ne	3a	Yes	
Ь	If "Yes," did the organization undergo the required audit or audits? If the organization did not undergo the audit or audits, explain why in Schedule O and describe any steps taken to undergo such audits	required	3b	Yes	

Employer identification number

OMB No 1545-0047

Open to Public Inspection

SCHEDULE A

(Form 990 or 990EZ)

Name of the organization

Department of the Treasury Internal Revenue Service

Public Charity Status and Public Support

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

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

LEWIS & CLARK COLLEGE

		93-0386858			
Pai	τI	Reason for Public Charity Status (All organizations must complete this part.) See instr	uctions		
he o	rganı	zation is not a private foundation because it is (For lines 1 through 11, check only one box)			
1	Γ	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	\sqcap	A hospital or a cooperative hospital service organization described in section 170(b)(1)(A)(iii).			
4	Γ	A medical research organization operated in conjunction with a hospital described in section 170(b)(1)(hospital's name, city, and state	A)(iii). Ente	r the	
5	Γ	An organization operated for the benefit of a college or university owned or operated by a governmental u	ınıt describe	d ın	
		section 170(b)(1)(A)(iv). (Complete Part II)			
6	\sqcap	A federal, state, or local government or governmental unit described in section 170(b)(1)(A)(v).			
7	Γ	An organization that normally receives a substantial part of its support from a governmental unit or from described in section 170(b)(1)(A)(vi) (Complete Part II)	the general	public	
8	\Box	A community trust described in section 170(b)(1)(A)(vi) (Complete Part II)			
9	Ţ.	An organization that normally receives (1) more than 331/3% of its support from contributions, member	ship fees, ar	nd aros	SS
	•	receipts from activities related to its exempt functions—subject to certain exceptions, and (2) no more t	• •	-	-
		its support from gross investment income and unrelated business taxable income (less section 511 tax			
		acquired by the organization after June 30, 1975 See section 509(a)(2). (Complete Part III)	,		
.0	Г	An organization organized and operated exclusively to test for public safety See section 509(a)(4).			
1	,	An organization organized and operated exclusively for the benefit of, to perform the functions of, or to come or more publicly supported organizations described in section 509(a)(1) or section 509(a)(2) Sees 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	, ,	a)(3).	Check
e	Γ	By checking this box, I certify that the organization is not controlled directly or indirectly by one or more other than foundation managers and other than one or more publicly supported organizations described is 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 check this box	supporting o	rganız	ation,
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)		Yes	No
		and (III) below, the governing body of the the supported organization?	11g(i)		
		(ii) a family member of a person described in (i) above?	11g(ii)		
		(iii) a 35% controlled entity of a person described in (i) or (ii) above?	11g(iii)		
h		Provide the following information about the supported organization(s)			

(i) Name of supported organization	(ii) EIN	(iii) Type of organization (described on lines 1- 9 above or IRC section (see	(iv) Is the organizat col (i) list your gove docume	e ion in ted in rning nt?	(v) Did you not organizati col (i) of suppor	on in your t?	(vi) Is the organization in col (i) organized in the U S ?		(vii) A mount of support
		instructions))	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.)

-	action A Public Support	organización i	and to quality t	maci the tests	noted below, pic	ase complete	1 41 (111.)
	ection A. Public Support	1	1	1	1 1		·
Cale	endar 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 ")			1			
2	Tax revenues levied for the						
	organization's benefit and either						
	paid to or expended on its						
_	behalf		1	1			
3	The value of services or facilities						
	furnished by a governmental unit to						
4	the organization without charge			1	+		
4	Total. Add lines 1 through 3			1			
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		1	1			
J	line 4						
- C	ection B. Total Support	1	1	1			·
	endar year (or fiscal year beginning	ı				1	
Cale	in)	(a) 2006	(b) 2007	(c) 2008	(d) 2009	(e) 2010	(f) Total
7	A mounts from line 4						
7	 -						
8	Gross income from interest,	l					
	dividends, payments received on	l					
	securities loans, rents, royalties						
	and income from similar sources	l					
•	Net income from unrelated						
9	business activities, whether or	l					
	not the business is regularly						
	carried on	l					
10	Other income Do not include gain						
10	or loss from the sale of capital	l					
	assets (Explain in Part IV)						
11	Total support (Add lines 7						
	through 10)						
12	Gross receipts from related activities	es, etc (See inst	ructions)			12	
				thind farmer	fifth toy variate		
13	First Five Years If the Form 990 is f	or the organization	on s first, second	, tnira, fourth, or	nith tax year as a	out(c)(3) organi	ization, ►
	check this box and stop here						-1
	ection C. Computation of Pub	lic Support D	arcentage				
<u></u>				11 column (5)			
14	Public Support Percentage for 2010			TT COLUMN (I))		14	
15	Public Support Percentage for 2009	Schedule A, Pai	t II, line 14			15	
16a	33 1/3% support test-2010. If the	organization did	not check the box	x on line 13, and	line 14 is 33 1/3%	or more, check	this box
	and stop here. The organization qua	-		·			▶ □
ь	33 1/3% support test—2009. If the	•			5a, and line 15 is 3	3 3 1/3% or more,	. ,
	box and stop here. The organization				,		▶┌
17a	10%-facts-and-circumstances test-				ne 13, 16a, or 16b	and line 14	•
	is 10% or more, and if the organizat						
	in Part IV how the organization mee			•		•	rted
	organization			J	•		▶ ┌
ь	10%-facts-and-circumstances test-	–2009. If the orga	anızatıon dıd not o	check a box on lii	ne 13, 16a, 16b, o	r 17a and line	•
	15 is 10% or more, and if the organ	_					
	Explain in Part IV how the organizat						у
	supported organization						▶ ┌
18	Private Foundation If the organizati	on dıd not check	a box on line 13,	16a, 16b, 17a o	r 17b, check this	box and see	
	instructions						₽ □

Schedule A (Form 990 or 990-EZ) 2010 Page 3 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 (a) 2006 **(b)** 2007 (c) 2008 (d) 2009 (e) 2010 (f) Total ın) 🟲 Gifts, grants, contributions, and membership fees received (Do not include any "unusual grants") 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 Gross receipts from activities that are not an unrelated trade or business under section 513 Tax revenues levied for the organization's benefit and either paid to or expended on its behalf The value of services or facilities furnished by a governmental unit to the organization without charge Total. Add lines 1 through 5 7a Amounts included on lines 1, 2, and 3 received from disqualified **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 Public Support (Subtract line 7c from line 6) Section B. Total Support Calendar year (or fiscal year beginning **(e)** 2010 (a) 2006 **(b)** 2007 (c) 2008 (d) 2009 (f) Total ın) 9 Amounts from line 6 Gross income from interest, 10a dividends, payments received on securities loans, rents, royalties and income from similar sources Unrelated business taxable income (less section 511 taxes) from businesses acquired after June 30, 1975 Add lines 10a and 10b c Net income from unrelated business activities not included in line 10b, whether or not the business is regularly carried on Other income Do not include 12 gain or loss from the sale of capital assets (Explain in Part Total support (Add lines 9, 10c, 11 and 12) 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	
		•	
Se	ection 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	10	

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

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

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 An	d Circumst	ances Test

Schedule A (Form 990 or 990-EZ) 2010

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

Compensated Employees, and	Independ	ent Co	ntr	act	ors					
(A) Name and Title	(B) Average hours per	Posi t	((tion (hat a	che)			(D) Reportable compensation from the	(E) Reportable compensation from related	(F) Estimated amount of other compensation
	week	Individual trustee or director	Institutional Trustee	Officei	Key employee	Highest compensated employee	Former	organization (W- 2/1099-MISC)	organizations (W- 2/1099- MISC)	from the organization and related organizations
RONALD K RAGEN CHAIR	2 00	Х		х				О	0	0
JAMES T RICHARDSON FIRST VICE CHAIR	2 00	Х		Х				0	0	0
MARK TRATOS SECOND VICE CHAIR	2 00	х		х				0	0	0
STEPHANIE J FOWLER THIRD VICE CHAIR	2 00	Х		Х				0	0	0
AHMED AL BADI TRUSTEE	2 00	Х						0	0	0
D MARK DORMAN TRUSTEE	2 00	Х						0	0	0
STEPHEN H DOVER TRUSTEE	2 00	Х						0	0	0
GERALD W FISCHER TRUSTEE	2 00	Х						0	0	0
JAMES L FORMAN TRUSTEE	2 00	Х						0	0	0
JON V JAQUA TRUSTEE	2 00	Х						0	0	0
CHRISTOPHER E JAY TRUSTEE	2 00	Х						0	0	0
ED JENSEN TRUSTEE	2 00	Х						0	0	0
FREDERICK D JUBITZ TRUSTEE	2 00	Х						0	0	0
JOUNI J KORHONEN TRUSTEE	2 00	Х						0	0	0
WESLEY W LAWRENCE TRUSTEE	2 00	Х						0	0	0
MARILYN LOY TRUSTEE	2 00	Х						0	0	0
PATRICK MAHAFFY TRUSTEE	2 00	Х						0	0	0
PATRICK MARKHAM TRUSTEE	2 00	Х						0	0	0
RANDY MASSENGALE TRUSTEE	2 00	Х						0	0	0
LIBBY MCCASLIN TRUSTEE	2 00	Х						0	0	0
AMY L MILLER TRUSTEE	2 00	Х						0	0	0
M BETH MILLER TRUSTEE	2 00	Х						0	0	0
JIN PARK TRUSTEE	2 00	Х						0	0	0
ERIC PARSONS TRUSTEE	2 00	Х						0	0	0
THO MAS P RASMUSSEN TRUSTEE	2 00	Х						0	0	0

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

Compensated Employees, and Independent Contractors										
(A) Name and Title	(B) Average hours per	Posi t	tion (hat a	che	')			(D) Reportable compensation from the	(E) Reportable compensation from related	(F) Estimated amount of other compensation
	week	Individual trustee or director	Institutional Trustee	Officei	Key employee	Highest compensated employee	Former	organization (W- 2/1099-MISC)	organizations (W- 2/1099- MISC)	from the organization and related organizations
JOHN S ROGERS TRUSTEE	2 00	Х						0	0	0
STEPHEN ROTH TRUSTEE	2 00	Х						0	0	0
MARTHA STEIN-SOCHAS TRUSTEE	2 00	Х						0	0	0
KENT SWANSON TRUSTEE	2 00	Х						0	0	0
JAYT WALDRON TRUSTEE	2 00	Х						0	0	0
M CARR FERGUSON TRUSTEE	2 00	Х						0	0	0
AMELIA J WILCOX TRUSTEE EX-OFFICIO	2 00	Х						0	0	0
TOM BITTNER TRUSTEE EX-OFFICIO	2 00	Х						0	0	0
BARRY GLASSNER PRESIDENT	45 00	Х		х				67,841	0	7,756
GREGORY A VOLK VP FOR INSTITUTIONAL ADVANCEMENT	45 00			х				279,204	0	36,922
JANE M ATKINSON VP AND PROVOST/TRUSTEE	45 00	Х		х				256,160	0	33,477
ROBERT H KLONOFF DEAN OF THE LAW SCHOOL/PROFESSOR	45 00			х				237,024	0	36,608
CARL B VANCE VP FOR BUSINESS & FINANCE/TREASURER	45 00			х				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			х				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			х				127,656	0	26,340
GEORGE P BATTISTEL ASSOCIATE VP FOR FINANCE/CONTROLLER	45 00			х				114,002	0	19,743
WILLIAM F FUNK PROFESSOR OF LAW	45 00					х		196,904	0	29,190
EDWARD J BRUNET HENRY J CASEY PROFESSOR OF LAW	45 00					Х		196,685	0	28,948
BRIAN A BLUM PROFESSOR OF LAW	45 00					Х		194,988	0	26,148
JOHN F CALLAHAN MORGAN SODELL PROFOF HUMANITIES	45 00					Х		177,384	0	24,196
MICHAEL C BLUMM PROFESSOR	45 00					х		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

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DLN: 93493076000332

OMB No 1545-0047

SCHEDULE D (Form 990)

Department of the Treasury

Supplemental Financial Statements

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

Open to Public

ternal F	Revenue Service	► Attach to Fo	orm 990. 🕨 See separate instructions.			Inspect	tion
	ne of the organi			Emp	loyer identificat	ion numbe	er
LEWI	S & CLARK COLLEC	3E		93-0	0386858		
Par	tI Organ	izations Maintaining Donor Ac	dvised Funds or Other Similar F			Complet	te if the
	organiz	zation answered "Yes" to Form 99	, , , , , , , , , , , , , , , , , , ,				
_			(a) Donor advised funds	(b) Funds and otl	her accou	nts
	Total number a	·					
		tributions to (during year)					
		nts from (during year)					
		ue at end of year					
	_		sors in writing that the assets held in dor organization's exclusive legal control?	nor advi	sed	☐ Yes	☐ No
5	used only for c	<u>-</u>	donor advisors in writing that grant funds efit of the donor or donor advisor, or for a			☐ Yes	┌ No
Par	t il Conse	rvation Easements. Complete	ıf the organızatıon answered "Yes" t	o Forn	າ 990, Part IV,	line 7.	
L	Purpose(s) of o	conservation easements held by the or	rganızatıon (check all that apply)				
	_	ion of land for public use (e g , recreati	· · · · · · · · · · · · · · · · · · ·			•	a
	_	of natural habitat	Preservation of a	certified	d historic structi	ıre	
	Preservati	ion of open space					
2	•	s 2a–2d if the organization held a quali he last day of the tax year	fied conservation contribution in the form	n of a co	onservation		
					Held at the E	nd of the	Year
а		of conservation easements		2a			
	_	restricted by conservation easements		2b			
_		servation easements on a certified his	• •	2c			
d	Number of con	servation easements included in (c) ac	cquired after 8/17/06	2d			
		servation easements modified, transfe ar ▶	rred, released, extinguished, or terminate	ed by th	e organization d	uring	
ı	Number of stat	tes where property subject to conserva	ation easement is located 🛌				
5		nization have a written policy regarding f the conservation easements it holds?	g the periodic monitoring, inspection, han	dling of	violations, and	☐ Yes	┌ No
5	Staff and volun	iteer hours devoted to monitoring, insp	pecting and enforcing conservation easen	nents dı	uring the year 🛌		
7	A mount of exp	enses incurred in monitoring, inspectir	ng, and enforcing conservation easement	s during	j the year ► \$ _		
3		servation easement reported on line 2) and 170(h)(4)(B)(ii)?	(d) above satisfy the requirements of sec	ction		☐ Yes	┌ No
	balance sheet,		onservation easements in its revenue and the footnote to the organization's financia nents		•		
art	Organ Comple	izations Maintaining Collectio ete if the organization answered '	ns of Art, Historical Treasures, 'Yes" to Form 990, Part IV, line 8.	or Otl	ner Similar A	ssets.	
La	If the organizations art, historical t	tion elected, as permitted under SFAS treasures, or other similar assets held	116, not to report in its revenue stateme for public exhibition, education or resear ancial statements that describes these i	ch ın fu			∍,
_	historical treas	, ,	116, to report in its revenue statement a public exhibition, education, or research i				
	(i) Revenues I	ncluded in Form 990, Part VIII, line 1			► \$		39,703
	(ii) Assets inc	luded in Form 990, Part X			- \$	2,3	79,826
2	If the organizat	·	orical treasures, or other similar assets f S 116 relating to these items	or finan	·		_
		uded in Form 990, Part VIII, line 1	_		► \$		

b Assets included in Form 990, Part X

Par	tiiii Organizations Maintaining Co	llections of Art,	His	torical	Treas	ures, or (Othe	r Similar A	ssets	(con	tinued)
3	Using the organization's accession and other items (check all that apply)	records, check any	of th	e followi	ng that a	re a sıgnıfıc	ant u	ıse of its collec	tıon		
а	✓ Public exhibition		d	▽ Lo	an or ex	change prog	rams	;			
b	Scholarly research		e	┌ ot	ther						
с	✓ Preservation for future generations										
4	Provide a description of the organization's co Part XIV	llections and explain	n how	v they fui	rther the	organızatıo	n's ex	xempt purpose	ın		
5	During the year, did the organization solicit of assets to be sold to raise funds rather than t							nılar	┌ Yes	. [✓ No
Par	rt IV Escrow and Custodial Arrange Part IV, line 9, or reported an am					n answere	ed "Y	es" to Form	990,		
1a	Is the organization an agent, trustee, custod included on Form 990, Part X?	ian or other intermed	diary	for conti	rıbutıons	or other as	sets	not	┌ Yes	s [Г No
b	If "Yes," explain the arrangement in Part XIV	' and complete the fo	ollow	ıng table	!	,		1			
								A	mount		
С	Beginning balance						1c				
d	Additions during the year						1d				
e	Distributions during the year						1e				
f	Ending balance						1f				
2a	Did the organization include an amount on Fo	rm 990, Part X, line	21?						☐ Yes	; [No
	If "Yes," explain the arrangement in Part XIV										
Pa	rt V Endowment Funds. Complete i	<u>f the organization</u>	ans	wered '	<u>'Yes" to</u>	Form 990	<u>, Paı</u>	rt IV, line 10. (d)Three Years			
		(a)Current Year	(b) Prior Yeai	r (c)	Two Years Ba	ck	Back	(e) Fo	ur Yea	ars Back
1a	Beginning of year balance	179,309,669		165,600	0,644	232,119,	348				
b	Contributions	1,537,363		1,916	5,851	2,155,	728				
c	Investment earnings or losses	34,281,838		24,385	5,644	-55,785,					
d	Grants or scholarships	3,949,546		3,676	5,117	4,388,	776				
е	Other expenditures for facilities and programs	6,280,261		8,400		7,779,					
f	Administrative expenses	757,857			5,482	720,					
g	End of year balance	204,141,206		179,309	9,669	165,600,	644				
2	Provide the estimated percentage of the year	r end balance held as	5								
а	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 posses	sion of the organiza	tıon t	hat are l	held and	administere	d for	the			
	organization by							-		es	No
	(i) unrelated organizations							3a	(i) (ii)	+	N o
h	(ii) related organizations				 D2		•	· · · —	ь	+	100
4	Describe in Part XIV the intended uses of the	•					•				
	rt VI Investments—Land, Buildings					Part X, line	10.				
	Description of investment	, ,		(a) Cost	or other vestment)	(b)Cost or o	ther	(c) Accumulated depreciation	(d)	Book	c value
1a	Land					18,13	2,444			18,	.132,444
	Buildings					178,95	-		5		379,207
	Leasehold improvements					· ·	7,928		_		.087,646
	Equipment					· ·	9,784	<u> </u>	_	-	160,586
	Other	· · · · · · · · · · · · · · · · · · ·	_			· ·	6 107				666 107

Total. Add lines 1a-1e (Column (d) should equal Form 990, Part X, column (B), line 10(c).) .

163,425,990

Part VII Investments—Other Securities. See	Form 990, Part X, line 12		
(a) Description of security or category (including name of security)	(b)Book value		d of valuation f-year market value
(1)Financial derivatives		2032 01 0114 0	year market value
(2)Closely-held equity interests			
(3)O ther			
(A) ALTERNATIVE INVESTMENTS	50,888,252		F
(B) REAL ESTATE AND OTHER	2,855,995		F
(b) REAL ESTATE AND OTHER	2,033,993		<u>'</u>
Total. (Column (b) should equal Form 990, Part X, col (B) line 12)	53,744,247		
Part VIII Investments—Program Related. See		3 	
			d of valuation
(a) Description of investment type	(b) Book value		f-year market value
Total. (Column (b) should equal Form 990, Part X, col (B) line 13)			
Part IX Other Assets. See Form 990, Part X, lin			41.5
(a) Descrip	tion		(b) Book value
Total. (Column (b) should equal Form 990, Part X, col.(B) line 1	5.)		
Part X Other Liabilities. See Form 990, Part X	, line 25.		
1 (a) Description of Liability	(b) A mount		
Federal Income Taxes			
SPLIT INTEREST AGREEMENTS	700,737		
US GOVT GRANTS REFUNDABLE	6,378,274		
INTEREST RATE SWAPS LIABILITY	8,105,028		
Total. (Column (b) should equal Form 990, Part X, col (B) line 25) ▶	15,184,039		

Sche	dule D (Form 990) 2010		Page 4
Pai	t XI Reconciliation of Change in Net Assets from Form 990 to Financial Statemen	nts	
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
Par	TXII Reconciliation of Revenue per Audited Financial Statements With Revenue p	er Retu	rn
1	Total revenue, gains, and other support per audited financial statements	1	141,523,39
2	Amounts included on line 1 but not on Form 990, Part VIII, line 12		
а	Net unrealized gains on investments		
b	Donated services and use of facilities		
c	Recoveries of prior year grants		
d	Other (Describe in Part XIV)		
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		
а	Investment expenses not included on Form 990, Part VIII, line 7b . 4a		
b	Other (Describe in Part XIV)		
c	Add lines 4a and 4b	4c	-210,64
5	Total Revenue Add lines 3 and 4c. (This should equal Form 990, Part I, line 12)	5	173,642,428
Part	Reconciliation of Expenses per Audited Financial Statements With Expenses	per Re	
1	Total expenses and losses per audited financial statements	1	115,058,53
2	Amounts included on line 1 but not on Form 990, Part IX, line 25	-	
а	Donated services and use of facilities		
ь	Prior year adjustments	1	
c	Other losses		
d	Other (Describe in Part XIV)	1	
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:		
а	Investment expenses not included on Form 990, Part VIII, line 7b 4a		
b	Other (Describe in Part XIV)]	
c	Add lines 4a and 4b	4c	32,088,72
5	Total expenses Add lines 3 and 4c. (This should equal Form 990, Part I, line 18)	5	146,855,692
Pai	rt 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

T.J	D. A	Front continue
Ident if ier	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 US 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 US 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

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OMB No 1545-0047

SCHEDULE E

(Form 990 or 990-EZ)

Department of the Treasury Internal Revenue Service

Name of the organization

LEWIS & CLARK COLLEGE

Schools

▶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.

Employer identification number

93-0386858

Pa	rt I		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?	1	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?	2	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 If you need more space use Part II	3	Yes	
		- - -		
	Does the organization maintain the following? Records indicating the racial composition of the student body, faculty, and administrative staff?	4a	Yes	
	Records documenting that scholarships and other financial assistance are awarded on a racially nondiscriminatory basis?	4b	Yes	
c	Copies of all catalogues, brochures, announcements, and other written communications to the public dealing with student admissions, programs, and scholarships?	4c	Yes	
d	Copies of all material used by the organization or on its behalf to solicit contributions?	4d	Yes	
5	If you answered "No" to any of the above, please explain If you need more space, use Part II Does the organization discriminate by race in any way with respect to			
	Students' rights or privileges? Admissions policies?	5a 5b		No No
c	Employment of faculty or administrative staff?	5c		No
d	Scholarships or other financial assistance?	5d		Νo
e	Educational policies?	5e		Νο
f	Use of facilities?	5f		Νο
g	Athletic programs?	5g		Νο
h	Other extracurricular activities? If you answered "Yes" to any of the above, please explain If you need more space, use Part II	5h		No
	Does the organization receive any financial aid or assistance from a governmental agency?	6a	Yes	
	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	6b		No
	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	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)

ldentifier	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

Schedule E (Form 990 or 990-EZ) 2010

efile GRAPHIC print - DO NOT PROCESS | As Filed Data -

DLN: 93493076000332

OMB No 1545-0047

SCHEDULE F (Form 990)

Statement of Activities Outside the United States

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

Open to Public **Inspection**

Department of the Treasury Internal Revenue Service

Name of the organization LEWIS & CLARK COLLEGE Employer identification number

93-0386858

Pa	rt 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

No

For grant makers. Describe in Part V the organization's procedures for monitoring the use of grant funds outside the United States

(a) Region	(b) Number of offices in the region	(c) Number of employees or agents in region or independent contractors	(d) Activities conducted in region (by type) (e g , fundraising, program services, investments, 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 for region/investments in region
CENTRAL AMERICA	0		PRO GRAM SERVICESPRO GRAM SERVICES	STUDY ABROAD PROGRAMS FOR UNDERGRADUATE STUDENTS	173,513
EAST ASIA	0	9	PROGRAM SERVICESPROGRAM SERVICES	STUDY ABROAD PROGRAMS FOR UNDERGRADUATE STUDENTS	858,489
EUROPE	0	6	PROGRAM SERVICES	STUDY ABROAD PROGRAMS FOR UNDERGRADUATE STUDENTS	1,834,911
RUSSIA	0	2		STUDY ABROAD PROGRAMS FOR UNDERGRADUATE STUDENTS	75,419
SOUTH AMERICA	0	4		STUDY ABROAD PROGRAMS FOR UNDERGRADUATE STUDENTS	439,985
SUB-SAHARAN AFRICA	0	2	SERVICES	STUDY ABROAD PROGRAMS FOR UNDERGRADUATE STUDENTS	468,361
MIDDLE EAST	0	1		STUDY ABROAD PROGRAMS FOR UNDERGRADUATE STUDENTS	305,984
					_
Sub total		25			4,156,662
Sub-total Total from continuation sheets					4,150,002
to Part I		0			4.450.000
Totals (add lines 3a and 3b) ivacy Act and Paperwork Reduction		25			4,156,662 le F (Form 990) 2010

Pa	Part IV, I	ine 15, for any	sistance to Organ recipient who recessives receipient who receips are space is needed.	nizations or Entiti erved more than \$5,	es Outside the Ur 000. Check this box	nited States. Composite of the composite	plete if the organiza received more thai	tion answered "Yes' n \$5,000	'to Form 990, ▶ 厂
1	(a) Name of organization	(b) IRS code section and EIN (if applicable)	(c) Region	(d) Purpose of grant	(e) A mount of cash grant	(f) Manner of cash disbursement	(g) A mount of of non-cash assistance	(h) Description of non-cash assistance	(i) Method of valuation (book, FMV, appraisal, other)
2	Enter total nur tax-exempt by	mber of recipie the IRS, or fo	ent organizations lis or which the grante	ted above that are e or counsel has pro	recognized as chari ovided a section 50	ties by the foreign o 1(c)(3) equivalency	country, recognized letter	as . ►	
3	Enter total nur	mber of other	organızatıons or en	tities				. ▶	
								Calcadula F	/Form 990\ 2010

Part III	Grants and Ot	her Assistance to	Individuals	Outside the Unit	ed States. Complete	ıf the organızatıon a	nswered "Yes" to Form 9	990, Part IV, line 16.
	Use Part V ıf ad	ditional space is nee	eded.			_		

(a) Type of grant or assistance	(b) Region	(c) Number of recipients	(d) A mount of cash grant	(e) Manner of cash disbursement	(f) A mount of non-cash assistance	(g) Description of non-cash assistance	(h) Method of valuation (book, FMV, appraisal, other)
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		+	<u> </u>		+	 	1
		J	1	'	<u> </u> '		

Part IV Foreign Forms

1	Was the organization a U S transferor of property to a foreign corporation during the tax year? <i>If "Yes," the organization may be required to file Form 926 (see instructions for Form 926)</i>	굣	Yes	Γ	Νo
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)	Γ	Yes	굣	Νo
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)	Г	Yes	굣	Νo
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)	굣	Yes	Г	Νo
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	Г	Νo
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).	Г	Yes	굣	Νo

Schedule F (Form 990) 2010

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

ldentifier	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

DLN: 93493076000332

OMB No 1545-0047

SCHEDULE G (Form 990 or 990-EZ)

Department of the Treasury

Internal Revenue Service

Supplemental Information Regarding **Fundraising or Gaming Activities**

Complete if the organization answered "Yes" 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.

Name of the organization LEWIS & CLARK COLLEGE **Employer identification number**

93-0386858

						70 000000		
Part I Fundraising Act	t ivities. Complete	e if the c	rganızat	tion a	nswered "Yes"	to Form 990, Part IV	, line 17.	
1 Indicate whether the organ	nization raised funds	through a	ny of the	follow	ing activities Ch	eck all that apply		
a Mail solicitations	☐ Mail solicitations e ☐ Solicitation of non-government grants					n-government grants		
b Internet and e-mail solicitations				Solicitation of government grants				
c Phone solicitations			g		Special fundraisin	g events		
d In-person solicitations	.							
2a Did the organization have a or key employees listed in							Г Yes Г No	
b If "Yes," list the ten highes to be compensated at leas								
(i) Name and address of individual or entity (fundraiser)	(ii) Activity	(iii) Did fundraiser have custody or control of contributions?		(iv) Gross receipts from activity		(v) A mount paid to (or retained by) fundraiser listed in col (i)	(vi) A mount paid to (or retained by) organization	
		res	NO					
Total			.					

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

Pa	rt II	Fundraising Events. Commore than \$15,000 on Form								
			(a) Event #1 GOLF TOURNAMENT (event type)	(b) Event #2 PILP AUCTION (event type)	(c) O ther Events (total number)	(d) Total Events (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				
Expenses	4	Cash prizes								
	5	Non-cash prizes								
	6	Rent/facility costs	22,773	3		22,773				
	7	Food and beverages								
<u>D</u>	8	Entertainment								
Δ	9	Other direct expenses .	3,733	15,182		18,915				
	10	Direct expense summary Add lin	🛌	41,688						
	11	Net income summary Combine li	nes 3 and 10 in column (d)		4,416				
Par	t III	Gaming. Complete if the oi \$15,000 on Form 990-EZ, lii		"Yes" to Form 990, Pa	rt IV, line 19, or rep	orted more than				
Revenue			(a) Bingo	(b) Pull tabs/Instant bingo/progressive bingo	(c) O ther gaming	(d) Total gaming (Add col (a) through col (c))				
	1	Gross revenue								
ಸ Expenses	2	Cash prizes								
	3	Non-cash prizes								
	4	Rent/facility costs								
Direct	5	Other direct expenses								
	6	Volunteer labor	Г Yes % Г No	Γ Yes % Γ No	☐ Yes % ☐ No					
	7	Direct expense summary Add line								
	8 Net gaming income summary Combine lines 1 and 7 in column (d)									
9 a b	i les i no									
10a b		re any of the organization's gaming Yes," Explain			the tax year?	· · Fyes Fno				

11	Does the organization operate ga	ming activities with nonmembers?		· · · · Fyes Fno						
12	Is the organization a grantor, ber	neficiary or trustee of a trust or a m	ember of a partnership or other entity							
	formed to administer charitable g	gaming?		· · · · Γ_{Yes} Γ_{No}						
13	Indicate the percentage of gamir	ig activity operated in								
а	The organization's facility			13a						
b	An outside facility			13b						
14		the person who prepares the organ	ızatıon's gamıng/specıal events books	and						
	records									
	Name 🟲									
	Address 🟲									
15a	Does the organization have a cor	ntract with a third party from whom t	the organization receives gaming							
	=			Гу Г.,						
h		revenue?								
				i tile						
_	amount of gaming revenue retained by the third party 🟲 \$									
•	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	Limployee	i independent contractor							
- <i>,</i> а	·	er state law to make charitable distr	ributions from the gaming proceeds to							
_	retain the state gaming license?			· · Fyes Fno						
ь			d to other exempt organizations or sp							
_		activities during the tax year > \$								
Par			or responses to question on Sch	edule G (see						
	instructions.)		· ·	<u> </u>						
	Identifier	ReturnReference	Explana	tion						

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Schedule I

(Form 990)

Name of the organization

DLN: 93493076000332

OMB No 1545-0047

Department of the Treasury Internal Revenue Service

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

Grants and Other Assistance to Organizations,

Governments and Individuals in the United States

Inspection Employer identification number

LEWIS & CLARK COLLEGE							
						93-0386858	
Part I General Information	on on Grants and	d Assistance					
 Does the organization maintain the selection criteria used to aw Describe in Part IV the organization 	vard the grants or as	sıstance?					ר Yes ⊏
Part II Grants and Other A Form 990, Part IV, lin duplicated if additional	e 21 for any recip	pient that received r	nore than \$5,000. Ch	eck this box if no one	e recipient receive	ed more than \$5,000.	
1 (a) Name and address of organization or government	(b) EIN	(c) IRC Code section if applicable	(d) A mount of cash grant	(e) A mount of non- cash assistance	(f) Method of valuation (book, FMV, appraisal, other)	(g) Description of non-cash assistance	(h) Purpose of gra or assistance
	1	1	13	<u> </u>			
			1				
2 Enter total number of section 50						· · · · · • •_	
3 Enter total number of other orga	inizations					<u> ▶ _</u>	

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)A mount of cash grant	(d)A mount 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.

Ident if ier	Return Reference	Explanation
PROCEDURE FOR MONITORING GRANTS	,	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
IN THE U S		FOR EACH STUDENT/RECIPIENT

efile GRAPHIC print - DO NOT PROCESS | As Filed Data -**Compensation Information**

DLN: 93493076000332

Employer identification number

OMB No 1545-0047

Schedule J (Form 990)

Department of the Treasury Internal Revenue Service

Name of the organization

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.

Open to Public Inspection

LLVV	3 & CLARK COLLEGE		93-0386858			
Pa	t I Questions Regarding Compensation					
					Yes	Νο
1a	Check the appropriate box(es) if the organization provides 990, Part VII, Section A, line 1a Complete Part III to					
	First-class or charter travel	굣	Housing allowance or residence for personal use			
	▼ Travel for companions	Γ	Payments for business use of personal residence			
	Tax idemnification and gross-up payments	Γ	Health or social club dues or initiation fees			
	Discretionary spending account	Γ	Personal services (e g , maid, chauffeur, chef)			
b	If any of the boxes in line 1a are checked, did the orga reimbursement orprovision of all the expenses describ			1b		No
2	Did the organization require substantiation prior to reir officers, directors, trustees, and the CEO/Executive D			2	Yes	
3	Indicate which, if any, of the following the organization organization's CEO/Executive Director Check all that	appl	y			
	Compensation committee	_	Written employment contract			
	Independent compensation consultant	<u> </u>	, ,			
	Form 990 of other organizations	<u> </u>	Approval by the board or compensation committee			
4	During the year, did any person listed in Form 990, Pa or a related organization	rt VII	I, Section A, line $1 extstyle{a}$ with respect to the filing organization			
а	Receive a severance payment or change-of-control pa	ymer	nt from the organization or a related organization?	4a		Νo
b	Participate in, or receive payment from, a supplementa	al non	qualified retirement plan?	4b		Νo
c	Participate in, or receive payment from, an equity-base	ed co	mpensation arrangement?	4c		Νo
	If "Yes" to any of lines $4a-c$, list the persons and prov	ıde th	ne applicable amounts for each item in Part III			
	Only 501(c)(3) and 501(c)(4) organizations only must	comi	plete lines 5-9.			
5	For persons listed in form 990, Part VII, Section A, lin compensation contingent on the revenues of					
а	The organization?			5a		Νo
b	Any related organization?			5b		Νo
	If "Yes," to line 5a or 5b, describe in Part III					
6	For persons listed in form 990, Part VII, Section A, lin compensation contingent on the net earnings of	ne 1a,	, did the organization pay or accrue any			
а	The organization?			6a		Νo
b	Any related organization?			6b		Νo
	If "Yes," to line 6a or 6b, describe in Part III					
7	For persons listed in Form 990, Part VII, Section A, lii payments not described in lines 5 and 6? If "Yes," des			7		No
8	Were any amounts reported in Form 990, Part VII, pair subject to the initial contract exception described in R		·			
	ın Part III			8		Νo
9	If "Yes" to line 8, did the organization also follow the resection 53 4958-6(c)?	ebutt	able presumption procedure described in Regulations	9		

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	f W-2 and/or 1099-MIS	3C compensation	(C) Retirement and	(D) Nontaxable	(E) Total of columns	
		(i) Base compensation	(ii) Bonus & incentive compensation	(iii) Other reportable compensation	other deferred compensation	benefits	(B)(ı)-(D)	reported in prior Form 990 or Form 990-EZ
(1) GREGORY A VOLK	(ı) (ıı)	272,004 0	- 1	7,200 0	24,500 0	12,422 0	316,126	
(2) JANE M ATKINSON	(ı) (ıı)	256,160 0	0	0	21,992 0	11,485 0	289,637	
(3) ROBERT H KLONOFF	(ı) (ıı)	237,024	0	0	24,500 0	12,108	273,632	
(4) CARL B VANCE	(ı) (ıı)	210,676	- 1	0	20,453 0	11,623 0	242,752	
(5) JULIO C DE PAULA	(ı) (ıı)	199,493 0	- 1	0	19,545 0	11,693 0	230,731	
(6) DAVID G ELLIS	(ı) (ıı)	175,853 0	1	0	16,271 0	11,851 0	203,975	
(7) EARL S FLETCHER	(ı) (ıı)	153,774 0	- 1	0	14,677 0	6,447 0	174,898	
(8) JANE HUNTER	(ı) (ıı)	127,656 0	- 1	0	12,657 0	13,683	153,996	
(9) WILLIAM F FUNK	(ı) (ıı)	196,904 0	0	0	18,179 0	11,011	226,094	
(10) EDWARD J BRUNET	(ı) (ıı)	196,685 0	0	0	17,720 0	11,228 0	225,633	
(11) BRIAN A BLUM	(ı) (ıı)	194,988 0	- 1	0	18,414 0	7,734 0	221,136	
(12) JOHN F CALLAHAN	(ı) (ıı)	177,384 0	0	0	16,565 0	7,631 0	201,580	
(13) MICHAEL C BLUMM	(ı) (ıı)	175,040 0	- 1	0	14,478 0	13,344 0	202,862	
(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

Ident if ier	Return Reference	Explanation
	1 A	EXPENSES REIMBURSED TO COLLEGE PRESIDENT BARRY GLASSNER FOR HIS SPOUSE BETSY AMSTER TRAVELING AS A COMPANION, IN PART FOR BONA FIDE BUSINESS PURPOSE ARE TREATED AS TAXABLE COMPENSATION A NON-TAXABLE HOUSING BENEFIT WAS PROVIDED TO COLLEGE PRESIDENT BARRY GLASSNER
		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 J (Form 990) 2010

DLN: 93493076000332

Open to Public

Inspection

OMB No 1545-0047

Schedule K (Form 990)

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.

Department of the Treasury Internal Revenue Service Name of the organization

LEWIS & CLARK COLLEGE

Employer identification number

93-0386858

De	The Bond Toques													-		
Pa	(a) Issuer Name	(b) Issuer EIN	(c) CUSIP #	(d) Date Issued	(e) Issue Pr	ıce (1	f) Descriptior	of Purpose	(g) Defeased		(h) O n Behalf of Issuer			Pool ncing		
									Yes	No	Yes	No	Yes	No		
A	STATE OF OREGON - OREGON FACILITIES AUTHORITY	93-6001787	68608JNN7	03-01-2011	108,610,	REFUNDING OUTSTANDING BONDS, FINANCE CONSTRUCTION COSTS OF RESIDENCE HALL		BONDS, FINANCE CONSTRUCTION COSTS OF		BONDS, FINANCE CONSTRUCTION COSTS OF		х		Х		Х
_																
Pa	rt III Proceeds				<u> </u>				1					<u> </u>		
_					A			В		С			D			
1	A mount of bonds retired				g	5,450,00	0									
2	A mount of bonds legally defe	ased														
3	Total proceeds of issue				10	8,104,97	0									
4	Gross proceeds in reserve funds															
5	Capitalized interest from proceeds															
6	Proceeds in refunding escrow	Proceeds in refunding escrow														
7	Issuance costs from proceed	ls				1,150,875										
8	Credit enhancement from pro	ceeds														
9	Working capital expenditures	from proceeds														
10	Capital expenditures from pro	oceeds			585,058											
11	Other spent proceeds															
12	Other unspent proceeds				1	.0,919,03	7									
13	Year of substantial completion	on					•	•				•				
					Yes	No	Yes	No	Yes		No	Yes	\bot	No		
14	Were the bonds issued as pai	rt of a current refund	ling issue?		X											
15	Were the bonds issued as part of an advance refunding issue?				Х											
16	Has the final allocation of proceeds been made?			Х												
17	Does the organization maintain adequate books and records to support the final allocation of proceeds?			Х												
Pai	t IIII Private Business (Use										_				
				A Van	No	-	B No	V	C	N.	¥	D				
_	Was the organization a partn	er in a narthership o	r a member of an I	IIC which owned	Yes		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?				Х							\perp				

financed property?

Are there any lease arrangements that may result in private business use of bond-

Schedule K (Form 990) 2010

Part III Private Business Use (Continued)

	Fill ate business use (continued)								
			A	ı	В		C	ſ	D
		Yes	No	Yes	No	Yes	No	Yes	No
3a	Are there any management or service contracts that may result in private business use?	Х							
b	A re there any research agreements that may result in private business use of bond-financed property?		х						
С	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?		х						
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?	Х							
			•						

|--|

		Α		В		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?		х						
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						
ь	Name of provider		•						
С .	Term of hedge								
d	Was the hedge superintegrated?								
e	Was a hedge terminated?								
4a	Were gross proceeds invested in a GIC?		Х						
ь	Name of provider								
С	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?		х						
6	Did the bond issue qualify for an exception to rebate?		х						

Part V Supplemental Information

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

Ident if ier	Return Reference	Explanation

OMB No 1545-0047

Open to Public

Inspection

(Form 990)

Department of the Treasury

SCHEDULE M

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

NonCash Contributions

Internal Revenue Service Name of the organization LEWIS & CLARK COLLEGE

Employer identification number

93-0386858

Pa	rt I Types of Property							
		(a) Check if applicable	(b) Number of Contributions or items contributed	(c) Noncash contribution amounts reported on Form 990, Part VIII, line	(d) Method of determining o amounts		ontribut	tion
1	Art—Works of art	X	3	1g 41.733	PRO FESSIO NAL AI	PRAI	SAL	
_	Art—Historical treasures							
	Art—Fractional interests							
4	Books and publications	х		6 970	COST OF DONATE	DITE	M S	
-	Clothing and household			3,370	COSTOT BOWATE	<u> </u>	110	
good	-	Х		8,160	COST OF DONATE	D ITE	MS	
6	Cars and other vehicles .							
7	Boats and planes	Х	1	4,645	COMPARABLE SAL	ES		
8	Intellectual property							
9	Securities—Publicly traded	Х	36	1,395,359	SELLING PRICE			
10	Securities—Closely held stock							
	Securities—Partnership, LLC, or trust interests .							
12	Securities—Miscellaneous							
13	Q ualified conservation contribution—Historic structures							
14	Q ualified conservation contribution—O ther							
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 .							
	MISC SUPPLIES FOR							
25	Other ► (MEETINGS)	x	5	899	COST OF DONATE	DITE	MS	
	MISC							
	SUPPLIES							
26	FOR Other►(EVENTS)	x	3	4 550	COMPARABLE SAL	EC		
	·		3	4,556	COMPARABLE SAL	LJ		
	Other ► ()							
28 29	Other ()		anization during the tay was	r for contributions				
29	Number of Forms 8283 received b for which the organization complete				29		Yes	2 No
30a	During the year, did the organization	on receive	e by contribution any prope	rty reported in Part I. lines	1-28 that it			
	must hold for at least three years f							
	for exempt purposes for the entire				a to be abea	20-		No
						30a		NO
	If "Yes," describe the arrangement							
31 32a	Does the organization have a gift a					31	Yes	
	contributions?					32a	Yes	
	If "Yes," describe in Part II If the organization did not report re describe in Part II	venues i	n column (c) for a type of p	operty for which column (a) is checked,			

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.

Ident if ier	Return Reference	Explanation
THIRD PARTY USE	,	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

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As Filed Data -

DLN: 93493076000332

OMB No 1545-0047

2010

Open to Public Inspection

SCHEDULE 0 (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.

Name of the organization LEWIS & CLARK COLLEGE

Employer identification number

93-0386858

ldentifier	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 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

ldentifier	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

ldentifier	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

ldentifier	Return Reference	Explanation
	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
1	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

ldentifier	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

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

DLN: 93493076000332

2010

OMB No 1545-0047

Open to Public Inspection

Schedule R (Form 990) 2010

Employer identification number

Related Organizations and Unrelated Partnerships

► 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

(Form 990)

LEWIS & CLAR	K CÖLLEGE				93-0386858				
Part I	Identification of Disregarded Entities (Comple		·						
	(a) Name, address, and EIN of disregarded entity	(b) Primary activity	(c) Legal domicile (stat or foreign country)	(d) e Total income	(e) End-of-year assets	(f) Direct controlling entity			
Part II	Identification of Related Tax-Exempt Organiz or more related tax-exempt organizations during the	rations (Complete ne tax year.)	ıf the organization	n answered "Yes"	on Form 990, Pari	t IV, line 34 becau	se it had	l one	
	(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	cont	g) 512(b)(13) rolled nization	
							Yes	No	
							+		

Cat No 50135Y

Part III Identifi because				ble as a Partner s reated as a partne					answe	ered "Y	es" on Fo	rm 990,	Part	IV, lır	ne 34
(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)	Share of t	(f) total income		(g) f end-of-year assets	(h Disprop allocat	ortionate	(i) Code V— amount in bo Schedule (Form 10	x 20 of K-1	(j) General or managing partner?		(k) Percentage ownership
									Yes	No			Yes	No	
Part IV Identifi	ication of Relat because it had on	ed Orga e or mo	anizations Taxa re related organız	ble as a Corpora ations treated as a	tion or a corpora	Trust (Co	omplete ust dur	e if the org	anıza year	tion ar .)	nswered "Y	'es" on	Form	990,	Part IV,
	(a) d EIN of related organiz		(b) Primary activity	(c) Legal domicile (state or foreign country)	· .	(d) Direct con entit) ntrolling	(e) Type of er (C corp, S or trust	ntity corp,		(f) f total income		re of f-year ets		(h) Percentage ownership
See Additional Data Table															

(6)

Part	·V	Transactions with Related Organizations (Complete if the organization answered Tes	on Form 990, Par	111V, IIIIe 34, 35, 3	5A, 01 36.)		
	lote. C	omplete line 1 if any entity is listed in Parts II, III or IV				Yes	No
1 Dur	ing the	e tax year, did the orgranization engage in any of the following transactions with one or more related organ	nizations listed in Part	s II-IV?			
a F	Receip	t of (i) ınterest (ii) annuıtıes (iii) royaltıes (iv) rent from a controlled entıty			1a		No
ь (Gıft, gr	ant, or capital contribution to other organization(s)			1b		No
c (Gift, gra	ant, or capital contribution from other organization(s)			1 c		No
d l	oans	or loan guarantees to or for other organization(s)			1d		No
e l	_oans (or loan guarantees by other organization(s)			1e		No
f S	Sale of	assets to other organization(s)			1f		No
g F	urcha	se of assets from other organization(s)			1 g		No
h E	Exchar	nge of assets			1h		No
i L	ease o	of facilities, equipment, or other assets to other organization(s)			1i	+-+	No
j L	.ease c	of facilities, equipment, or other assets from other organization(s)			1 j		No
k F	erforn	nance of services or membership or fundraising solicitations for other organization(s)			1k		No
I P	erform	ance of services or membership or fundraising solicitations by other organization(s)			11		No
m S	Sharing	g of facilities, equipment, mailing lists, or other assets			1m	1	No
n S	Sharıng	g of paid employees			1n	+-+	No
o F	Reimbi	ursement paid to other organization for expenses			10		No
p F	Reimbi	ursement paid by other organization for expenses			1p	\sqcup	No
q (O ther t	ransfer of cash or property to other organization(s)			1 q		No
r C) ther t	ransfer of cash or property from other organization(s)			1 r		No
2 I	f the a	nswer to any of the above is "Yes," see the instructions for information on who must complete this line, in	ncluding covered relati	onships and transact	ion thresholds		
		(a) Name of other organization	(b) Transaction type(a-r)	(c) Amount involved	(d) Method of determing Involved		unt
(1)			71-(-7				
(2)							
(3)							
(4)							
(5)					<u> </u>		

Part VI Unrelated Organizations Taxable as a Partnership (Complete if the organization answered "Yes" on Form 990, Part IV, line 37.)

Provide the following information for each entity taxed as a partnership through which the organization conducted more than five percent of its activities (measured by total assets or gross revenue) that was not a related organization. See instructions regarding exclusion for certain investment partnerships

(a) Name, address, and EIN of entity	(b) Primary activity Li (s		501(c)(3) organizations?		(e) Share of end-of-year assets	(f) Disproprtionate allocations?		(g) Code V—UBI amount in box 20 of Schedule K-1 (Form 1065)	man part	(h) neral or anaging artner?	
			Yes	No		Yes	No		Yes	No	
							+			+	
							+ +			+	
										+	
										T	
										T	
										\perp	
							+			+	
							+			+	
										t	
										T	
										\perp	
			1	\sqcup						\perp	
							+ +			+	

Part VII Supplemental Information

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

Ident if ier	Return Reference	Explanation

Schedule R (Form 990) 2010

Software ID: Software Version:

EIN: 93-0386858

Name: LEWIS & CLARK COLLEGE

Form 990, Schedule R, Part IV - Id	entification of R	Related Organiz	ations Taxable a	as a Corporation	n 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	O R	N/A	т		87,606	100 000 %
L & C - MARLEEN BLDG CRAT 0615 SW PALATINE HILL ROAD PORTLAND, OR97219 93-6283204	CHARITABLE REMAINDER TRUST	O R	N/A	Т		940,487	100 000 %
L & C - H MAGUIRE CRAT 0615 SW PALATINE HILL ROAD PORTLAND, OR97219 91-6570592	CHARITABLE REMAINDER TRUST	OR	N/A	Т		112,875	100 000 %
L & C - RM RUBIN CRUT 0615 SW PALATINE HILL ROAD PORTLAND, OR97219 93-1274341	CHARITABLE REMAINDER TRUST	O R	N/A	Т		79,794	100 000 %
L & C - AD KING CRUT 0615 SW PALATINE HILL ROAD PORTLAND, OR97219 93-6294933	CHARITABLE REMAINDER TRUST	OR	N/A	Т		63,291	100 000 %
L & C - R & A MYERS CRUT 0615 SW PALATINE HILL ROAD PORTLAND, OR97219 72-6220929	CHARITABLE REMAINDER TRUST	O R	N/A	Т		116,957	100 000 %
L & C - RM HOLMAN NIMCRUT 0615 SW PALATINE HILL ROAD PORTLAND, OR97219 93-6266218	CHARITABLE REMAINDER TRUST	O R	N/A	Т		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	Т		314,983	100 000 %
L & C - AB DORMAN NIMCRUT 0615 SW PALATINE HILL ROAD PORTLAND, OR97219 93-6132119	CHARITABLE REMAINDER TRUST	OR	N/A	Т		333,726	100 000 %
L & C - HE WALKER #2 NIMCRUT 0615 SW PALATINE HILL ROAD PORTLAND, OR97219 93-6264730	CHARITABLE REMAINDER TRUST	O R	N/A	Т		1,093,919	100 000 %
L & C - HE WALKER #3 NIMCRUT 0615 SW PALATINE HILL ROAD PORTLAND, OR97219 94-3248079	CHARITABLE REMAINDER TRUST	O R	N/A	Т		879,811	100 000 %
L & C - HE WALKER #1 NIMCRUT 0615 SW PALATINE HILL ROAD PORTLAND, OR97219 93-6162901	CHARITABLE REMAINDER TRUST	O R	N/A	Т		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	Т		131,849	100 000 %
L & C - RW RICHMOND NIMCRUT 0615 SW PALATINE HILL ROAD PORTLAND, OR97219 93-6127127	CHARITABLE REMAINDER TRUST	O R	N/A	Т		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	Т		242,860	66 660 %
L & C - CE MCCARTY NIMCRUT 0615 SW PALATINE HILL ROAD PORTLAND, 0R97219 93-6229782	CHARITABLE REMAINDER TRUST	OR	N/A	Т		55,008	100 000 %
L & C - MA JUBITZ NIMCRUT 0615 SW PALATINE HILL ROAD PORTLAND, OR97219 93-6254605	CHARITABLE REMAINDER TRUST	OR	N/A	Т		81,514	100 000 %
L & C - JUBITZ FAMILY NIMCRUT 0615 SW PALATINE HILL ROAD PORTLAND, OR97219 93-6274605	CHARITABLE REMAINDER TRUST	O R	N/A	Т		183,914	100 000 %
L & C - R & S SCHAAD NIMCRUT 0615 SW PALATINE HILL ROAD PORTLAND, OR97219 20-6756092	CHARITABLE REMAINDER TRUST	O R	N/A	Т		762,188	100 000 %
L & C - S CROW NIMCRUT 0615 SW PALATINE HILL ROAD PORTLAND, OR97219 20-6384849	CHARITABLE REMAINDER TRUST	OR	N/A	Т		218,438	100 000 %

DLN: 93493066000111

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 F	or the	2009 ca	elendar yea	r, or tax year beginning 06-	01-2009 and ending 05-31-2010)	• p. r!	J	
B Ch	neck ıf a	pplicable	Please	C Name of organization LEWIS & CLARK COLLEGE			D Employer i	dentification number	
☐ Ad	dress ch	hange	use IRS label or				93-03868		
┌ Na	me cha	inge	print or	Doing Business As			E Telephone	number	
┌ In	ıtıal retu	ırn	type. See Specific	Number and street (or P.O. bo	x if mail is not delivered to street addres	ss) Room/suite	(503) 768	3-7801	
Гте	mınate	ed	Instruc- tions.	0615 SW PALATINE HILL ROAD	X II Mail is not delivered to street dudies	ss, room, saice	G Gross receip	ts \$ 189,078,953	
┌ An	nended	return		City or town, state or country,	and ZIP + 4		1		
		n pending		PORTLAND, OR 972197899					
,	plication	n penang	F No.		- £6		J		
				ne and address of principal B VANCE	onicer		ıs a group retu ates?	urn for □ Yes 🔽 No	
				SW PALATINE HILL ROAD		a mine		, 105 , 110	
			PORIL	AND,OR 972197899			ll affiliates inclu		
——— т Та	ax-exen	npt status	<u> </u>)(3) ◄ (insert no)	0)(1) or 527			st (see instructions)	
		<u> </u>			1)(1) (1 32)	H(c) Grou	up exemption i	number F	
			/W LCLARK						
		ganızatıon	✓ Corporat	tion Trust Association Ot	her ►	L Year of fo	rmation 1946	M State of legal domicile OR	
Pa	rt I		mary						
	1	•		e organization's mission or	most significant activities ow the traditions of the liberal art	c to tost that	ır bayındarıcı t	brough ongoing	
					erations the tools and discoverie	•			
ပ္					dge for its own sake and to prepa				
<u>ē</u>									
Governance	2	Check	this box 🛏		inued its operations or disposed	of more than	25% of its ne	t assets	
	3	Numbe	r of voting r	members of the governing b	ody (Part VI, line 1a)			3 32	
<u>@</u>	4	Numbe	r of ındeper	ndent voting members of the	governing body (Part VI, line 1b)		432	
Activities &	5	Total n	umber of er	nployees (Part V , line 2a)				5 2,725	
্ৰ	6	Total n	umber of vo	olunteers (estimate if neces	sary)			61,389	
	7a	Total g	ross unrela	ted business revenue from	Part VIII, column (C), line 12 .			7a	
	ь	Net unr	elated busi	iness taxable income from F	orm 990-T, line 34			7b -34,310	
						Pric	or Year	Current Year	
	8	Contri	butions and	d grants (Part VIII, line 1h)			6,029,023	11,700,546	
3	9	Progra	am service	revenue (Part VIII, line 2g)			113,929,173	120,190,605	
Revenue	10	Inves	tment incor	me (Part VIII, column (A), l		-1,773,433	24,316,872		
亡	11	Other	revenue (P	art VIII, column (A), lines		2,159,815 2,125,87			
	12			- ,	equal Part VIII, column (A), line	•	120,344,578	158,333,898	
	13			ar amounts paid (Part IV co	lumn (A), lines 1-3)		25,333,144	28,796,748	
	14				umn (A), line 4)		23,333,144	20,790,748	
	15			ompensation, employee ben	:_				
\$		10)	es, other et	impensation, employee ben		60,367,082	63,054,883		
Expenses	16a	Profes	sional fund	raising fees (Part IX, colum			0		
ŝ	ь	Total fu	ındraısıng exp	enses (Part IX, column (D), line 2	5) န -5,674,389				
ш	17	Other	expenses	(Part IX, column (A), lines 1	1a-11d, 11f-24f)		49,377,773	47,167,136	
	18	Total	expenses /	Add lines 13–17 (must equ	al Part IX, column (A), line 25)		135,077,999	139,018,767	
	19	Reven	ue less exp	penses Subtract line 18 fro	m line 12		-14,733,421	19,315,131	
<u>የ</u>			<u> </u>			_	g of Current	End of Year	
Net Assets or Fund Balances		_					rear		
Ass HBs	20			rt X, line 16)			367,939,364	389,338,525	
200	21		-				136,821,433		
					I from line 20		231,117,931	250,313,728	
Pa	rt II	_	ature Blo		ned this return, including accompanying	schodulos and s	tataments and t	e the best of my knowledge	
					of preparer (other than officer) is based				
Sig: Her		****	*** ature of office	ar.		2011- Date	-02-10		
IIC.	C	'				Date			
			L B VANCE VE e or print nam	P FOR BUSINESS & FINANCE ne and title					
				·	Date	Shoole of	Dwo	ntifuung numb	
.		Preparer signatur		/ Campos	s	Check if self-	Preparer's ider (see instructio	ntifying number ns)	
Paid		1	<u> </u>		ϵ	empolyed 🕨 🦵			
	arer's		ame (or your mployed),	Moss Adams LLP			EIN Þ	_	
use	Only		and ZIP + 4	805 SW Broadway 1200					
				Portland, OR 97205			Phone no 🕨	(503) 242-1447	
May	the IR	S discus	ss this retu	rn with the preparer shown a	ibove? (see instructions)			✓ Yes No	

Form **990** (2009)

Part III Statement of Program Service Accomplishments

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	•	n undertake any significa or 990-EZ?		rvices during the year	which were not listed on	┌ Yes ┌ No
	If "Yes," describe th	nese new services on Sc	hedule O			
3	Did the organization services?	n cease conducting, or n	nake significan	t changes in how it cor	ducts, any program	┌ Yes ┌ No
	If "Yes," describe th	nese changes on Schedu	ıle O			
4	Section 501(c)(3) a	•	ons and section	on 4947(a)(1) trusts ai	argest program services re required to report the a ervice reported	•
4a	(Code) (Expenses \$	78,078,678	ıncludıng grants of \$	28,796,748) (Revenue	\$ 107,090,703)
		ES DIRECTLY RELATED TO AC ENT, AND OTHER COSTS ASS			OR AND SUPPORT STAFF SALA	ARIES AND BENEFITS, VARIOUS
4b	(Code) (Expenses \$	13,045,580	ıncludıng grants of \$) (Revenue s	82,956)
	DIRECTLY ASSIST THE	ACADEMIC FUNCTIONS OF T	HE INSTITUTION,	(3) ACADEMIC ADMINISTRA	DUCATIONAL MATERIALS, (2) [*] ITION AND PERSONNEL DEVELC Y BUDGETED SUPPORT FOR C	
	(Code) (Expenses \$	10,855,037	including grants of \$) (Revenue s	532,909)
	STUDENT SERVICES EX	(PENSES RELATED TO (1) OF ICAL WELL BEING, (3) STUDE	FICE OF ADMISSIO	ONS, OFFICE OF ENROLLMEN	NT AND REGISTRAR, (2) ACTIV	/ITIES that contribute TO STUDENTS' DUNSELING AND CAREER GUIDANCE,
	Other program ser	vices (Describe in Sch	adula O) See a	also Additional Data fo	r Description	
Tu	(Expenses \$	•	uding grants o) (Revenue \$	1,891,183)
4e	Total program serv	rice expenses ⊧ \$	118,578,34	3		

Part TV	Checklist	of De	auired	Schadu	عمار
2 III T V	CHECKHS	. UI KE	uuneu	Scheut	He:

			Yes	No
1	Is the organization described in section 501(c)(3) or 4947(a)(1) (other than a private foundation)? If "Yes," complete Schedule A	1	Yes	
2	Is the organization required to complete Schedule B, Schedule of Contributors? 🕏	2	Yes	
3	Did the organization engage in direct or indirect political campaign activities on behalf of or in opposition to candidates for public office? If "Yes," complete Schedule C, Part I	3		No
4	Section 501(c)(3) organizations. Did the organization engage in lobbying activities? If "Yes," complete Schedule C, Part II	4		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? If "Yes," complete Schedule C, Part III	5		
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? If "Yes," complete Schedule D, Part I	6		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? If "Yes," complete Schedule D, Part II	7		No
8	Did the organization maintain collections of works of art, historical treasures, or other similar assets? If "Yes," complete Schedule D, Part III	8	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? If "Yes," complete Schedule D, Part IV	9		No
10	Did the organization, directly or through a related organization, hold assets in term, permanent,or quasi- endowments? If "Yes," complete Schedule D, Part V	10	Yes	
11	Is the organization's answer to any of the following questions "Yes"? If so,complete Schedule D, Parts VI, VII, VIII, IX, or X as applicable	11	Yes	
	◆ Did the organization report an amount for land, buildings, and equipment in Part X, line10? If "Yes," complete Schedule D, Part VI.			
	◆ Did the organization report an amount for investments—other securities in Part X, line 12 that is 5% or more of its total assets reported in Part X, line 16? If "Yes," complete Schedule D, Part VII.			
	◆ Did the organization report an amount for investments—program related in Part X, line 13 that is 5% or more of its total assets reported in Part X, line 16? If "Yes," complete Schedule D, Part VIII.			
	◆ Did the organization report an amount for other assets in Part X, line 15 that is 5% or more of its total assets reported in Part X, line 16? If "Yes," complete Schedule D, Part IX.			
	◆ Did the organization report an amount for other liabilities in Part X, line 25? If "Yes," complete Schedule D, Part X.			
	◆ 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? If "Yes," complete Schedule D, Part X.			
12	Did the organization obtain separate, independent audited financial statements for the tax year? If "Yes," complete Schedule D, Parts XI, XII, and XIII	12	Yes	
12A	Was the organization included in consolidated, independent audited financial statements for the tax year? Yes No			
	If "Yes," completing Schedule D, Parts XI, XII, and XIII is optional	Į		
13	Is the organization a school described in section 170(b)(1)(A)(ii)? If "Yes," complete Schedule E	13	Yes	
14a	Did the organization maintain an office, employees, or agents outside of the United States?	14a		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 United States? If "Yes," complete Schedule F, Part I	14b	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? If "Yes," complete Schedule F, Part II	15		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 ? If "Yes," complete Schedule F, Part III	16		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? If "Yes," complete Schedule G, Part I	17		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? If "Yes," complete Schedule G, Part II	18	Yes	
19	Did the organization report more than \$15,000 of gross income from gaming activities on Part VIII, line 9a? If "Yes," complete Schedule G, Part III	19		Νο
20	Did the organization operate one or more hospitals? If "Yes," complete Schedule H	20		Νo

Par	t 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? If "Yes," complete Schedule I, Parts I and II	21		Νo
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? If "Yes," complete Schedule I, Parts I and III	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? If "Yes," complete Schedule J	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? If "Yes," answer questions 24b-24d and complete Schedule K. If "No," go to line 25	24a	Yes	
b	Did the organization invest any proceeds of tax-exempt bonds beyond a temporary period exception?	24b		Νo
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		Νο
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? If "Yes," complete Schedule L, Part I	25a		No
	Is the organization aware that it engaged in an excess benefit transaction with a disqualified person in a prior year, and that the transaction has not been reported on any of the organization's prior Forms 990 or 990-EZ? If "Yes," complete Schedule L, Part I	25b		Νο
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? If "Yes," complete Schedule L, Part II	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? If "Yes," complete Schedule L, Part III	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)			
а	A current or former officer, director, trustee, or key employee? If "Yes," complete Schedule L, Part IV	28a		No
b	A family member of a current or former officer, director, trustee, or key employee? If "Yes," complete Schedule L, Part IV	28b		No
С	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? If "Yes," complete Schedule L, Part IV	28c		Νo
29	Did the organization receive more than \$25,000 in non-cash contributions? If "Yes," complete Schedule M 🕏	29	Yes	
30	Did the organization receive contributions of art, historical treasures, or other similar assets, or qualified conservation contributions? If "Yes," complete Schedule M	30	Yes	
31	Did the organization liquidate, terminate, or dissolve and cease operations? If "Yes," complete Schedule N, Part I	31		No
32	Did the organization sell, exchange, dispose of, or transfer more than 25% of its net assets? If "Yes," complete Schedule N, Part II	32		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? If "Yes," complete Schedule R, Part I	33		No
34	Was the organization related to any tax-exempt or taxable entity? If "Yes," complete Schedule R, Parts II, III, IV, and V, line 1	34	Yes	
35	Is any related organization a controlled entity within the meaning of section 512(b)(13)? If "Yes," complete Schedule R, Part V, line 2	35		No
36	Section 501(c)(3) organizations. Did the organization make any transfers to an exempt non-charitable related organization? If "Yes," complete Schedule R, Part V, line 2	36		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? If "Yes," complete Schedule R, Part VI	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	Part V	Statements	Regarding	Other	IRS Filing	sand	Tax (Compliance
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			Yes	No
la	Enter the number reported in Box 3 of Form 1096, Annual Summary and Transmittal of U.S. Information Returns. Enter -0- if not applicable			
b	Enter the number of Forms W-2G included in line 1a Enter -0- if not applicable 1a 384 1b 0			
c	Did the organization comply with backup withholding rules for reportable payments to vendors and reportable gaming (gambling) winnings to prize winners?	1 c	Yes	
2a	Enter the number of employees reported on Form W-3, Transmittal of Wage and Tax Statements filed for the calendar year ending with or within the year covered by this return			
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)	2b	Yes	
Ва	Did the organization have unrelated business gross income of \$1,000 or more during the year covered by this return?	3a	Yes	
ь	If "Yes," has it filed a Form 990-T for this year? If "No," provide an explanation in Schedule O	3b	Yes	
la	At any time during the calendar year, did the organization have an interest in, or a signature or other authority over, a financial account in a foreign country (such as a bank account, securities account, or other financial account)?	4a	Yes	
b	If "Yes," enter the name of the foreign country ►UK See the instructions for exceptions and filing requirements for Form TD F 90-22 1, Report of Foreign Bank and Financial Accounts			
ia	Was the organization a party to a prohibited tax shelter transaction at any time during the tax year?	5a		Νo
b	Did any taxable party notify the organization that it was or is a party to a prohibited tax shelter transaction?	5b		Νo
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?	5c		
а	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?	6a		Νo
b	If "Yes," did the organization include with every solicitation an express statement that such contributions or gifts were not tax deductible?	6b		
	Organizations that may receive deductible contributions under section 170(c).			
	Did the organization receive a payment in excess of \$75 made partly as a contribution and partly for goods and services provided to the payor?	7a	Yes	
	If "Yes," did the organization notify the donor of the value of the goods or services provided?	7b	Yes	
	Did the organization sell, exchange, or otherwise dispose of tangible personal property for which it was required to file Form 8282?	7с		Νo
	If "Yes," indicate the number of Forms 8282 filed during the year			
е	Did the organization, during the year, receive any funds, directly or indirectly, to pay premiums on a personal benefit contract?	7e		Νo
f	Did the organization, during the year, pay premiums, directly or indirectly, on a personal benefit contract?	7f		Νo
g	For all contributions of qualified intellectual property, did the organization file Form 8899 as required?	7g		
h	For contributions of cars, boats, airplanes, and other vehicles, did the organization file a Form 1098-C as required?	7h		
}	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?	8		
	Sponsoring organizations maintaining donor advised funds.			
а	Did the organization make any taxable distributions under section 4966?	9a		
b	Did the organization make a distribution to a donor, donor advisor, or related person?	9b		
0	Section 501(c)(7) organizations. Enter			
	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			
1	Section 501(c)(12) organizations. Enter			
	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)			
.2a	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			

0615 SW PALATINE HILL ROAD PORTLAND, OR 972197899

(503) 768-7801

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.

Se	ection A. Governing Body and Management			
			Yes	No
	Enterthe number of colors according of the colors and the			
1a b	Enter the number of voting members of the governing body 1a 32 Enter the number of voting members that are independent 1b 32			
р 2	Did any officer, director, trustee, or key employee have a family relationship or a business relationship with any			
2	other officer, director, trustee, or key employee?	2		Νo
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?	3		Νο
4	Did the organization make any significant changes to its organizational documents since the prior Form 990 was filed?	4		Νο
5	Did the organization become aware during the year of a material diversion of the organization's assets?	5		Νο
6	Does the organization have members or stockholders?	6		Νo
7a	Does the organization have members, stockholders, or other persons who may elect one or more members of the governing body?	7a		No
b	Are any decisions of the governing body subject to approval by members, stockholders, or other persons?	7b		Νο
8	Did the organization contemporaneously document the meetings held or written actions undertaken during the year by the following			
а	The governing body?	8a	Yes	
b	Each committee with authority to act on behalf of the governing body?	8b	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	9		No
Se	ection B. Policies (This Section B requests information about policies not required by the Internal			
Re	evenue Code.)			
			Yes	No
	Does the organization have local chapters, branches, or affiliates?	10a		Νo
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?	10b		
11	Has the organization provided a copy of this Form 990 to all members of its governing body before filing the form?	11	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	12a	Yes	
b	Are officers, directors or trustees, and key employees required to disclose annually interests that could give rise to conflicts?	12b	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	12c	Yes	
13	Does the organization have a written whistleblower policy?	13	Yes	
14	Does the organization have a written document retention and destruction policy?	14	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?			
а	The organization's CEO, Executive Director, or top management official	15a	Yes	
b	Other officers or key employees of the organization	15b	Yes	
	If "Yes" to line a or b, 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?	16a	Yes	
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?	16b	Yes	
	ection 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 on 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	ne orga	nızatıor	n 🕨
	CARL B VANCE			

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

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

1a Complete this table for all persons required to be listed Report compensation for the calendar year ending with or within the organization's tax year. Use Schedule J-2 if additional space is needed

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

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

Check this box if the organization did r	not compen	sate any	/ curi	ent	or fo	rmer c	ffice	r, director, trustee	or key employee	
(A) Name and Title	(B) Average hours	Posit t	(C non (hat a	chec		I		(D) Reportable compensation	(E) Reportable compensation	(F) Estimated amount of other
	per week	Individual trustee or director	Institutional Trustee	Officei	Key employee	Highest compensated employee	Former	from the organization (W- 2/1099-MISC)	from related organizations (W- 2/1099- MISC)	compensation from the organization and related organizations
See add'l data										

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</i> " <i>Yes,"</i> complete Schedule <i>J</i> for such individual	3		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? If "Yes," complete Schedule J for such individual	4	Yes	
5	Did any person listed on line 1a receive or accrue compensation from any unrelated organization for services rendered to the organization? If "Yes," complete Schedule J for such person	5	103	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) \$100,000 in compensation from the organization ►30) who received more than	

Page 8

449,494

Form 9								Page 9
Part \	<u>/1111</u>	Statement o	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
芸芸	1a	Federated cam	paigns 1a					
필드	ь	Membership du	ıes 1b					
s, g	c	Fundraising ev	ents 1c	34,861				
無っ	d	Related organiz	zations 1d					
Ę,	e	Government grant	s (contributions) 1e					
er S	f	All other contribution	ons, gifts, grants, and 1f ot included above	11,665,685				
돌 돌	g	Noncash contr	ibutions included in					
Contributions, gifts, grants and other similar amounts	١.	lines 1a-1f\$_	,295,772	•	11 700 546			
ें ल	h	Total. Add lines	s 1a-1f		11,700,546			
e				Business Code				
Program Serwce Revenue	2a	TUITION and FEES		611,600	104,776,941	104,776,941		
2 <u>2</u>	Ь .	AUXILIARY SERVIC		900,099	12,408,102			12,408,102
Š	c c	CONTRACTS/EXCH	HANGE IRA	900,099	3,005,562	3,005,562		
Ž	d							
Ē	e _	All other progra	am service revenue					
Š	'	All other progra	alli service reveilue					
	g		s 2a-2f		120,190,605			
	3		ome (including dividen	F	24,543,104		1,578	24,541,526
	4		ar amounts) stment of tax-exempt bond		24,343,104		1,376	24,341,320
	5			proceeds .	95,619			95,619
		,	(ı) Real	(II) Personal				
	6a	Gross Rents	491,623					
	b	Less rental expenses	244,984					
	c	Rental income	246,639					
	d	or (loss) Net rental inco	me or (loss)		246,639			246,639
			(ı) Securities	(II) O ther				
	7a	Gross amount from sales of assets other	29,852,550	375,000				
	ь	than inventory Less cost or other basis and sales expenses	29,859,111	594,671				
	c	Gain or (loss)	-6,561	-219,671				
	d	Net gaın or (los	ss)		-226,232			-226,232
Other Revenue	8a	events (not inc \$34 of contributions	s,861 s reported on line 1c) ne 18					
ē	ь	less director	penses b	50,394 46,289				
₹	c		(loss) from fundraising		4,105			4,105
	9a	Gross income f	from gaming activities ne 19					
	ь		penses b					
	10a	Gross sales of	(loss) from gaming acti	vities				
	IUa	returns and allo						
	b	_	oods sold b					
	С		(loss) from sales of inv					
		Miscellaneou		Business Code 900,099	1,779,512	1,815,248	-35,736	
	11a	OTHER REVEN	NUE	900,099	1,779,512	1,015,248	-35,736	
	Ь							
	C	All other raws						
	d e	All other reven	ue s 11a-11d					
	12		See Instructions .	•	1,779,512			
	1	iotai ievenue.	⊃ ∈ E TII2 FI UCTION 2 .					

	990 (2009)				Page 10					
Pari	t 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).										
	ot include amounts reported on lines 6b,		(B)	(C)	(D)					
	b, 9b, and 10b of Part VIII.	(A) Total expenses	Program service expenses	Management and general expenses	Fundraising expenses					
1	Grants and other assistance to governments and organizations in the U S $$ See Part IV $\!$									
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	 	372,950					
10	Payroll taxes	3,658,776	2,681,142	· · ·	254,222					
11	Fees for services (non-employees)	3,030,770	2,001,142	725,412	254,222					
a	Management									
а ь	Legal	141 600		141 600						
	-	141,609		141,609						
С.	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)									
а	overseas proj expense	4,495,145	4,495,145							
ь	write-offs	2,735,078	171,749	2,563,329						
с	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	· ·	19,874					
25	Total functional expenses. Add lines 1 through 24f	139,018,767	118,578,343	 	5,674,389					
26	Joint costs. Check here ► ☐ If following SOP 98-2 Complete this line only if the organization reported in column (B) joint costs from a combined educational	255,525,757		2.,, 30,033	3,0. 1,503					
	campaign and fundraising solicitation		l							

Pa	rt X	Balance Sheet								
					(A)		(B)			
	Ι.				Beginning of year		End of year			
	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, trustee highest compensated employees Complete Part II of	i i i i i i i i i i i i i i i i i i i							
		Schedule L		5						
	6	Receivables from other disqualified persons (as defined under spersons described in section $4958(c)(3)(B)$ Complete Part II								
		Schedule L				6				
ssets	7	Notes and loans receivable, net			8,229,562	7	8,356,360			
8	8	Inventories for sale or use				8				
⋖	9	Prepaid expenses and deferred charges	red charges				1,630,385			
	10a	Land, buildings, and equipment cost or other basis <i>Complete</i> Part VI of Schedule D	10a	240,975,687						
	ь	Less accumulated depreciation	10b	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					
	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					
68	21	Escrow or custodial account liability Complete Part IV of Schedu			21					
Liabilities	22	Payables to current and former officers, directors, trustees, key employees, highest compensated employees, and disqualified								
- 23		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					
		Organizations that follow SFAS 117, check here 🕨 🔽 and com	plete	lines 27						
Ф		through 29, and lines 33 and 34.								
an	27	Unrestricted net assets			71,751,358	27	79,825,013			
8	28	Temporarily restricted net assets		59,749,879	28	68,704,610				
Fund Balances	29	Permanently restricted net assets			99,616,694	29	101,784,105			
Œ		Organizations that do not follow SFAS 117, check here ► □ a	nd con	nplet e						
5	_	lines 30 through 34.				<u> </u>				
	30	Capital stock or trust principal, or current funds				30				
Assets	31	Paid-in or capital surplus, or land, building or equipment fund				31				
	32	Retained earnings, endowment, accumulated income, or other for	unds			32				
Net	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			
2a	Were the organization's financial statements compiled or reviewed by an independent accountant?	2a		Νo
b	Were the organization's financial statements audited by an independent accountant?	2b	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	2c	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 consolidated basis, separate basis, or both			
	Separate basis Consolidated basis 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?	3a	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	3b	Yes	

Form **990** (2009)

OMB No 1545-0047

OMB No 1545-004

2009

Open to Public Inspection

SCHEDULE A

(Form 990 or 990EZ)

Department of the Treasury Internal Revenue Service

Name of the organization LEWIS & CLARK COLLEGE Complete if the organization is a section 501(c)(3) organization or a section 4947(a)(1) nonexempt charitable trust.

Public Charity Status and Public Support

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

Employer identification number

93-0386858

_												
	rt I			olic Charity Stat						tructions		
he o	rganız			foundation because)			
1	<u>_</u>	A churc	h, conventio	on of churches, or as	sociation of o	churches se	ection 170(b)	(1)(A)(i).				
2	✓	A school described in section 170(b)(1)(A)(ii). (Attach Schedule E)										
3	Г	A hospital or a cooperative hospital service organization described in section 170(b)(1)(A)(iii).										
4	Γ		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	Γ	An orga	An organization operated for the benefit of a college or university owned or operated by a governmental unit described in									
		section	170(b)(1)(#	\)(iv). (Complete Pa	rt II)							
6	Г	A federa	al, state, or l	ocal government or	governmenta	l unit descr	ıbed ın sectio	n 170(b)(1)((A)(v).			
7	Γ	describ	ed ın	t normally receives a (Complete Pa		part of its s	upport from a	ı governmeni	tal unit or fro	m the genera	l public	:
8	Г			described in section)(vi) (Com	plete Part II)				
9				t normally receives					tions, memb	ership fees, a	nd gro	SS
				ties related to its ex								
		-		ss investment incom	•	-		•				
			_	anızatıon after June 3						,		
LO	Г	•		anızed and operated	•			•	•			
l 1	Γ	An orga one or r the box	nization orga nore publicly	anized and operated value supported organizates the type of supported by Type II	exclusively to tions describ orting organiz	for the bene bed in section ation and co	fit of, to perfo on 509(a)(1)	rm the functi or section 50 11e through	ons of, or to 09(a)(2) See	•	(a)(3).	Check
e f g	'	other th section If the or check th Since A	an foundation 509(a)(2) rganization r his box ugust 17, 2	x, I certify that the con managers and othe eceived a written de 006, has the organiz	er than one o termination f	r more publ	that it is a T	d organizatio	ns described	in section 5	09(a)(1) or
			g persons? rson who dir	ectly or indirectly co	introls eithei	ralone orto	aether with n	ersons desci	rihed in (ii)		Yes	No
				overning body of the	•		-	C130113 4C3C1	110 Cu 111 (11)	11 g(i)	163	140
			_	r of a person describ		=				11g(ii)	1	
			•	ed entity of a person	, ,		2010			11g(iii)	_	
h				g information about t						[IIg(III]	'	<u> </u>
		riovide	the lonowin	g illiorillation about t	ine supported	a organizatio) ii(3 <i>)</i>					
(i) Name of supported organization		of rted	(ii) EIN	(iii) Type of organization (described on lines 1- 9 above or IRC section (see	(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 th organizat col (i) org in the U	e Ion in anized	zed A mour	
				instructions))	Yes	No	Yes	No	Yes	No	1	
				.,								
atal									1			

ınstructions

	Part II Support Schedule (Complete only if yo	for Organiza	tions Describ box on line 5.	ed in IRC 170 7. or 8 of Part 1	(b)(1)(A)(iv)	and 170((b)(1)(A)(vi)
S	ection A. Public Support			.,	/		
	endar year (or fiscal year beginning	(-) 2005	(1) 2006	(-) 2007	(4) 2000	(-) 200	(f) T - 1 - 1
	in)	(a) 2005	(b) 2006	(c) 2007	(d) 2008	(e) 200	9 (f) Total
1	Gıfts, grants, contrıbutıons, and						
	membership fees received (Do not						
	ınclude 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						
3	furnished by a governmental unit to	,					
	the organization without charge						
4	Total. Add lines 1 through 3						
5	The portion of total contributions by	v					
_	each person (other than a	'					
	governmental unit or publicly						
	supported organization) included oi	n					
	line 1 that exceeds 2% of the						
	amount shown on line 11, column						
_	(f)						
6	Public Support. Subtract line 5 from line 4	1					
	ection B. Total Support						
	endar year (or fiscal year beginning						
Cai	in)	(a) 2005	(b) 2006	(c) 2007	(d) 2008	(e) 2009	9 (f) Total
7	A mounts from line 4						
8	Gross income from interest,						
Ü	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 activit	ies, etc (See ins	tructions)	•		12	•
13	First Five Years If the Form 990 is	for the organizati	on's first, second	. third, fourth, or	fifth tax vear as a		rganization.
	check this box and stop here	Tor the organizati	ion o mot, occome	, china, roaren, or	men eax year as a	301(0)(3)	▶ □
	•						
_ <u>S</u>	ection C. Computation of Pu	blic Support F	Percentage				
14	Public Support Percentage for 200	9 (line 6 column	(f) dıvıded by lıne	11 column (f))		14	
15	Public Support Percentage for 200	8 Schedule A, Pa	rt II, line 14			15	
16a	33 1/3% support test-2009. If the	organization did	not check the ho	x on line 13 and	line 14 is 33 1/3%		heck this hox
	and stop here. The organization qu				11110 1 1 13 33 1,3 %	o 01 111010, c	▶ □
b	33 1/3% support test-2008. If the	•			5a, and line 15 is	33 1/3% or	more, check this
	box and stop here. The organizatio	-					▶□
17a	10%-facts-and-circumstances test	-2009. If the org	anızatıon dıd not	check a box on lii	ne 13, 16a, or 16l	b and line 14	4
	ıs 10% or more, and ıf the organıza			•		-	•
	in Part IV how the organization me	ets the "facts and	d circumstances"	test The organiz	ation qualifies as	a publicly s	
	organization						▶ □
b	10%-facts-and-circumstances test	_					
	15 is 10% or more, and if the orga			•		-	
	Explain in Part IV how the organiza supported organization	ition meets the "f	acts and circums	tances test the	e organization qua	imes as a pi	ublicly F
18	Private Foundation If the organization	tion did not check	a box on line 13	, 16a, 16b, 17a o	r 17b, check this	box and see	

►□

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

	(Complete only if you	спескеа the	box on line 9 o	r Part I.)			
	ction A. Public Support		<u> </u>	1		1	1
Cale	ndar 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						
3	purpose Gross receipts from activities that						
3	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					+	
/a	A mounts included on lines 1, 2, and 3 received from disqualified						
	persons						
ь	A mounts 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						
С	Add lines 7a and 7b						
8	Public Support (Subtract line 7c						
	from line 6)						
	ction B. Total Support		<u> </u>		I	1	I
Cale	ndar year (or fiscal year beginning in)	(a) 2005	(b) 2006	(c) 2007	(d) 2008	(e) 2009	(f) Total
9	A mounts from line 6						
10a	Gross income from interest,						
	dividends, payments received on						
	securities loans, rents, royalties						
	and income from similar sources						
ь	Unrelated business taxable						
	ıncome (less section 511 taxes)						
	from businesses acquired after						
с	June 30, 1975 Add lines 10a and 10b						
11	Net income from unrelated						
	business activities not included						
	in line 10b, whether or not the						
4.5	business is regularly carried on Other income Do not include						
12	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	or the organizat	ıon's first, second	l, thırd, fourth, or	fifth tax year as a	a 501(c)(3) orgar	ı nızatıon,
	check this box and stop here						▶□
			<u> </u>				
	ction C. Computation of Publ			12 (0)			
15	Public Support Percentage for 2009	-		13 column (f))		15	
16	Public support percentage from 200	8 Schedule A , P	Part III, line 15			16	
	ction D. Computation of Inve				(5)	<u> </u>	
17	Investment income percentage for 2	•		•	n (†))	17	
18	Investment income percentage from	2008 Schedule	A, Part III, line	L 7		18	
19a	33 1/3 % support tests—2009. If the					than 33 1/3% and	d line 17 is not
	more than 33 1/3%, check this box a organization	and stop here. T ► □	he organization q	ualifies as a publ	icly supported		
b	33 1/3% support tests—2008. If the	,	d not check a box	on line 14 or line	e 19a, and line 1	6 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 **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 prograr	m services				
(Code) (Expenses \$	16,599,048	ıncludıng grants of \$) (Revenue \$	1,891,183)
•	` ,	, , , ,	events for the benefit of the loc ore, conferences and computer	, ,	blic, (3) auxiliary

Form 990, Part VII - Compensation of Officers, Directors, Trustees, Key Employees, Highest

Compensated Employees, and	-				LOTS	•		(D)	(E)	(5)
(A) Name and Title	(B) Average hours per		tion (che				(D) Reportable compensation from the	(E) Reportable compensation from related	(F) Estimated amount of other compensation
	week	Individual trustee or director	Institutional Trustee	Officei	Key employee	Highest compensated employee	Former	organization (W- 2/1099-MISC)	organizations (W- 2/1099- MISC)	from the organization and related organizations
RONALD K RAGEN CHAIR	1 00	Х		х				0	0	0
james t richardson FIRST VICE CHAIR	1 00	Х		х				0	0	0
MARK TRATOS SECOND VICE CHAIR	1 00	Х		х				0	0	0
stephanie j fowler THIRD VICE CHAIR	1 00	х		×				0	0	0
ahmed al badı TRUSTEE	1 00	Х						0	0	0
john e bates TRUSTEE	1 00	х						0	0	0
peter d chang trusTEE	1 00	х						0	0	0
d mark dorman TRUSTEE	1 00	х						0	0	0
stephen h dover TRUSTEE	1 00	х						0	0	0
M CARR FERGUSON TRUSTEE	1 00	х						0	0	0
gerald W fischer TRUSTEE	1 00	х						0	0	0
JAMES L forman TRUSTEE	1 00	х						0	0	0
jon v jaqua TRUSTEE	1 00	х						0	0	0
CHRistopher e jay TRUSTEE	1 00	х						0	0	0
frederick d jubitz TRUSTEE	1 00	х						0	0	0
jouni j korhonen TRUSTEE	1 00	х						0	0	0
wesley w lawrence TRUSTEE	1 00	х						0	0	0
MARILYN LOY TRUSTEE	1 00	х						0	0	0
PATRICK MAHAFFY trusTEE	1 00	х						0	0	0
PATRICK MARKHAM TRUSTEE	1 00	х						0	0	0
randy massengale TRUSTEE	1 00	Х						0	0	0
Irbby mccaslin TRUSTEE	1 00	х						0	0	0
amy I miller TRUSTEE	1 00	Х						0	0	0
m beth miller TRUSTEE	1 00	х						0	0	0
eric parsons TRUSTEE	1 00	×						o	0	0

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

Compensated Employees, and Independent Contractors										
(A) Name and Title	(B) A verage hours		tion ((C) on (check all at apply)				(D) Reportable compensation	(E) Reportable compensation	(F) Estimated amount of other compensation
	per week	Individual trustee or director	Institutional Trustee	Officei	Key employee	Highest compensated employee	Former	from the organization (W- 2/1099-MISC)	from related organizations (W- 2/1099- MISC)	from the organization and related organizations
thomas p rasmussen TRUSTEE	1 00	Х						0	0	0
john s rogers trusTEE	1 00	Х						0	0	0
stephen roth TRUSTEE	1 00	Х						0	0	0
martha stein-sochas trusTEE	1 00	Х						0	0	0
kent swanson trusTEE	1 00	Х						0	0	0
jay t waldron trusTEE	1 00	Х						0	0	0
AMELIA J WILCOX TRUSTEE EX-OFFICIO	1 00	Х						0	0	0
TOM BITTNER TRUSTEE EX-OFFICIO	1 00	Х						0	0	0
THOMas j hochstettler PRESIDENT	40 00			х				353,345	0	55,864
GREGORY A VOLK VP INSTITUTIONAL ADVANCE	40 00			х				275,644	0	37,655
JULIO C DE PAULA DEAN OF C A S	40 00			х				245,213	0	36,240
ROBERT H KLONOFF DEAN OF THE LAW SCHOOL	40 00			х				236,684	0	37,043
jane m atkinson INTERIM PRES/TRUS EX-OFF	40 00	Х		х				204,415	0	32,694
CARL B VANCE VP FOR BUS & FIN/TREASUR	40 00			х				201,124	0	35,232
DAVID G Ellis VP, SCTY & GEN COUNSEL	40 00			х				181,609	0	32,905
EARL S FLETCHER DEAN OF THE GRADUATE SCH	40 00			х				149,179	0	22,644
GEORGE P BATTISTEL ASSOC VP FOR FIN/CONTROL	40 00			х				107,104	0	20,080
EDWARD J BRUNET CASEY PROFESSOR OF LAW	40 00					Х		192,126	0	29,786
BRIAN A BLUM PROFESSOR OF LAW	40 00					х		189,681	0	23,803
JAMES L HUFFMAN PROFESSOR OF LAW	40 00					х		183,691	0	32,230
WILLIAM F FUNK PROFESSOR OF LAW	40 00					Х		180,086	0	27,893
JOHN F CALLAHAN ODELL PROF OF HUMANITIES	40 00					х		170,513	0	25,425

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

Do not include amounts reported on line 6b, 8b, 9b, and 10b of Part VIII.	(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		
mıscellaneous	850,930	812,385	38,392	153
other expenses	551,021	38,562	512,459	

efile GRAPHIC print - DO NOT PROCESS

As Filed Data

DLN: 93493066000111

Inspection

OMB No 1545-0047

SCHEDULE D (Form 990)

Supplemental Financial Statements

Open to Public

Department of the Treasury Internal Revenue Service

► 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.

Name of the organization **Employer identification number** LEWIS & CLARK COLLEGE 93-0386858 Organizations Maintaining Donor Advised Funds or Other Similar Funds or Accounts. Complete if the organization answered "Yes" to Form 990, Part IV, line 6. (a) Donor advised funds (b) Funds and other accounts Total number at end of year Aggregate contributions to (during year) 3 Aggregate grants from (during year) Aggregate value at end of year Did the organization inform all donors and donor advisors in writing that the assets held in donor advised □ No funds are the organization's property, subject to the organization's exclusive legal control? 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. Purpose(s) of conservation easements held by the organization (check all that apply) Preservation of land for public use (e.g., recreation or pleasure) Preservation of an historically importantly land area Protection of natural habitat Preservation of a certified historic structure Preservation of open space

			Held at the End of the Year
2	Complete lines 2a-2d if the organization held a qualified conservation contribution in the form easement on the last day of the tax year	n of a co	nservation
	, rieservation of open space		

a	Total number of conservation easements	2a	
b	Total acreage restricted by conservation easements	2b	
С	Number of conservation easements on a certified historic structure included in (a)	2c	
d	Number of conservation easements included in (c) acquired after 8/17/06	2d	
	Number of conservation easements modified, transferred, released, extinguished, or terminate	ed by th	e organization during

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 🛌

Does the organization have a written policy regarding the periodic monitoring, inspection, handling of violations, and

- enforcement of the conservation easements it holds? Staff and volunteer hours devoted to monitoring, inspecting and enforcing conservation easements during the year 🕨
- 7 A mount of expenses incurred in monitoring, inspecting, and enforcing conservation easements during the year ▶ \$ _
- Does each conservation easement reported on line 2(d) above satisfy the requirements of section 170(h)(4)(B)(ı) and 170(h)(4)(B)(ıı)?
- 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.

- 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
- 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

- 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
- Revenues included in Form 990, Part VIII, line 1

2,340,123

Assets included in Form 990, Part X

ar	Till Organizations Maintaining Co	ollections of Art	<u>, His</u>	toric	al Trea	asures, or (Othe	er Similar	Asse	ets (co	ntınued)
3	Using the organization's accession and othe items (check all that apply)	r records, check any	of th	ie follo	wing tha	t are a sıgnıfıc	ant u	use of its coll	ectio	n	
а	Public exhibition		d	<u>~</u>	Loan or e	exchange prog	grams	5			
b	Scholarly research		e	Γ	Other						
c	✓ Preservation for future generations										
	Provide a description of the organization's c Part XIV	ollections and expla	ın hov	v they	further t	he organizatio	n's e	xempt purpos	se in		
5	During the year, did the organization solicit assets to be sold to raise funds rather than							nılar	Г	Yes	√ No
Pa I	t IV Escrow and Custodial Arrang						ed "Y	es" to Forn	n 990),	
	Part IV, line 9, or reported an ar										
.a	Is the organization an agent, trustee, custod included on Form 990, Part X?					ns or other as	sets	not	Γ	Yes	☐ No
b	If "Yes," explain the arrangement in Part XI	V and complete the	follow	ıng ta	ble			1			
									A mou	ınt	
с 	Beginning balance						1c				
d	Additions during the year						1d				
e	Distributions during the year						1e				
f	Ending balance						1f				
а	Did the organization include an amount on F	orm 990, Part X, line	21?						Γ	Yes	┌ No
	If "Yes," explain the arrangement in Part XI\										
Pa	rt V Endowment Funds. Complete									. 	DI
а	Beginning of year balance	(a)Current Year 165,600,644	(0	Prior (c 232.	119,348	(c)Two Years Ba	ick (C	i)inree years b	аск (е	e)rour Ye	ears Back
u b	Contributions	1,916,851		•	155,728						
c	Investment earnings or losses	24,385,644			,785,494						
d	Grants or scholarships	3,676,117			.388,776						
e	Other expenditures for facilities	8,400,871		7,	779,709						
	and programs										
f	Administrative expenses	516,482			720,453						
g	End of year balance	179,309,669		165,	.600,644						
	Provide the estimated percentage of the year	ir end balance held a	is								
а	Board designated or quasi-endowment 🕨	20 000 % %									
Ь	Permanent endowment ► 49 000 % %)									
c	Term endowment ► 31 000 % %										
a	Are there endowment funds not in the posse	ssion of the organiza	ation t	that aı	re held ar	nd administer	ed for	the			
	organization by (i) unrelated organizations							[·	3a(i)	Yes	No No
	•		• •	•				<u> </u>	3a(i) 3a(ii)		No
ь	(ii) related organizations			chedu	ıle R?		٠.	[3b	1	
	Describe in Part XIV the intended uses of th	•						- · · L			
аī	t VI Investments—Land, Building	s, and Equipme	nt. S	ee Fo	rm 990	, Part X, line	10.				
	Description of investment			(a) C	ost or othe (investmer	er (b)Cost or o	other	(c) Accumula depreciation		(d) Boo	ok value
a	Land					17,74	6,871			17	7,746,87
ь	Buildings					170,98	-		,179		5,285,408
	Leasehold improvements					<u>'</u>		<u> </u>			<u> </u>
d	Equipment					37,77	2,856	29,190	,309	;	8,582,547
e	Other					14,47	5,373	5,730,	.099	;	8,745,274

160,360,100

Part VII Investments—Other Securities. See	Form 990, Part X, line 12		
(a) Description of security or category (including name of security)	(b)Book value		d of valuation -year market value
Financial derivatives		2031 01 0114 01	year markee varae
Closely-held equity interests			
Other			
alternative investments	48,545,201		F
AL FOTATE ANUFOTHERE	625.200		_
real estate investments	625,298		F_
Total. (Column (b) should equal Form 990, Part X, col (B) line 12)	, ,		
Part VIII Investments—Program Related. See	e Form 990, Part X, line :		
(a) Description of investment type	(b) Book value		d of valuation -year market value
			7
Total. (Column (b) should equal Form 990, Part X, col (B) line 13)			
Part IX Other Assets. See Form 990, Part X, lin			
			(b) Book value
Part IX Other Assets. See Form 990, Part X, lin			(b) Book value
Part IX Other Assets. See Form 990, Part X, lin			(b) Book value
Part IX Other Assets. See Form 990, Part X, lin			(b) Book value
Part IX Other Assets. See Form 990, Part X, lin			(b) Book value
Part IX Other Assets. See Form 990, Part X, lin			(b) Book value
Part IX Other Assets. See Form 990, Part X, lin			(b) Book value
Part IX Other Assets. See Form 990, Part X, lin			(b) Book value
Part IX Other Assets. See Form 990, Part X, lin			(b) Book value
Part IX Other Assets. See Form 990, Part X, lin			(b) Book value
Part IX Other Assets. See Form 990, Part X, lin			(b) Book value
Part IX Other Assets. See Form 990, Part X, lin			(b) Book value
Part IX Other Assets. See Form 990, Part X, lin			(b) Book value
Part IX Other Assets. See Form 990, Part X, lin			(b) Book value
Part IX Other Assets. See Form 990, Part X, lin			(b) Book value
Part IX Other Assets. See Form 990, Part X, lin			(b) Book value
Part IX Other Assets. See Form 990, Part X, Im (a) Descrip	tion		(b) Book value
Part IX Other Assets. See Form 990, Part X, Im (a) Descrip	5.)		(b) Book value
Total. (Column (b) should equal Form 990, Part X, col.(B) line 1 Part X Other Liabilities. See Form 990, Part X	5.) , line 25.		(b) Book value
Total. (Column (b) should equal Form 990, Part X, col.(B) line 1 Part X Other Liabilities. See Form 990, Part X (a) Description of Liability	5.)		(b) Book value
Total. (Column (b) should equal Form 990, Part X, col.(B) line 1 Part X Other Liabilities. See Form 990, Part X (a) Description of Liability Federal Income Taxes	5.) , line 25.		(b) Book value
Total. (Column (b) should equal Form 990, Part X, col.(B) line 1 Part X Other Liabilities. See Form 990, Part X 1 (a) Description of Liability Federal Income Taxes SPLIT INTEREST A GREEMENTS	5.) , line 25. (b) A mount		(b) Book value
Total. (Column (b) should equal Form 990, Part X, col.(B) line 1 Part X Other Liabilities. See Form 990, Part X 1 (a) Description of Liability Federal Income Taxes SPLIT INTEREST A GREEMENTS US GOVT GRANT REFUNDABLE	5.) , line 25. (b) A mount 669,940 6,447,872		(b) Book value
Total. (Column (b) should equal Form 990, Part X, col.(B) line 1 Part X Other Liabilities. See Form 990, Part X 1 (a) Description of Liability Federal Income Taxes SPLIT INTEREST A GREEMENTS US GOVT GRANT REFUNDABLE	5.) , line 25. (b) A mount		(b) Book value
Total. (Column (b) should equal Form 990, Part X, col.(B) line 1 Part X Other Liabilities. See Form 990, Part X 1 (a) Description of Liability Federal Income Taxes SPLIT INTEREST A GREEMENTS US GOVT GRANT REFUNDABLE	5.) , line 25. (b) A mount 669,940 6,447,872		(b) Book value
Total. (Column (b) should equal Form 990, Part X, col.(B) line 1 Part X Other Liabilities. See Form 990, Part X 1 (a) Description of Liability Federal Income Taxes SPLIT INTEREST A GREEMENTS US GOVT GRANT REFUNDABLE	5.) , line 25. (b) A mount 669,940 6,447,872		(b) Book value
Total. (Column (b) should equal Form 990, Part X, col.(B) line 1 Part X Other Liabilities. See Form 990, Part X 1 (a) Description of Liability Federal Income Taxes SPLIT INTEREST A GREEMENTS US GOVT GRANT REFUNDABLE	5.) , line 25. (b) A mount 669,940 6,447,872		(b) Book value
Total. (Column (b) should equal Form 990, Part X, col.(B) line 1 Part X Other Liabilities. See Form 990, Part X 1 (a) Description of Liability Federal Income Taxes SPLIT INTEREST A GREEMENTS US GOVT GRANT REFUNDABLE	5.) , line 25. (b) A mount 669,940 6,447,872		(b) Book value
Total. (Column (b) should equal Form 990, Part X, col.(B) line 1 Part X Other Liabilities. See Form 990, Part X 1 (a) Description of Liability Federal Income Taxes SPLIT INTEREST A GREEMENTS US GOVT GRANT REFUNDABLE	5.) , line 25. (b) A mount 669,940 6,447,872		(b) Book value
Total. (Column (b) should equal Form 990, Part X, col.(B) line 1 Part X Other Liabilities. See Form 990, Part X 1 (a) Description of Liability Federal Income Taxes SPLIT INTEREST A GREEMENTS US GOVT GRANT REFUNDABLE	5.) , line 25. (b) A mount 669,940 6,447,872		(b) Book value
Total. (Column (b) should equal Form 990, Part X, col.(B) line 1 Part X Other Liabilities. See Form 990, Part X (a) Description of Liability Federal Income Taxes	5.) , line 25. (b) A mount 669,940 6,447,872		(b) Book value
Total. (Column (b) should equal Form 990, Part X, col.(B) line 1 Part X Other Liabilities. See Form 990, Part X 1 (a) Description of Liability Federal Income Taxes SPLIT INTEREST A GREEMENTS US GOVT GRANT REFUNDABLE	5.) , line 25. (b) A mount 669,940 6,447,872		(b) Book value
Total. (Column (b) should equal Form 990, Part X, col.(B) line 1 Part X Other Liabilities. See Form 990, Part X 1 (a) Description of Liability Federal Income Taxes SPLIT INTEREST A GREEMENTS US GOVT GRANT REFUNDABLE	5.) , line 25. (b) A mount 669,940 6,447,872		(b) Book value
Total. (Column (b) should equal Form 990, Part X, col.(B) line 1 Part X Other Liabilities. See Form 990, Part X (a) Description of Liability Federal Income Taxes SPLIT INTEREST AGREEMENTS US GOVT GRANT REFUNDABLE	5.) , line 25. (b) A mount 669,940 6,447,872		(b) Book value
Total. (Column (b) should equal Form 990, Part X, col.(B) line 1 Part X Other Liabilities. See Form 990, Part X 1 (a) Description of Liability Federal Income Taxes SPLIT INTEREST A GREEMENTS US GOVT GRANT REFUNDABLE	5.) , line 25. (b) A mount 669,940 6,447,872		(b) Book value

Part XI Reconciliation of Change in Net Assets from Form 990 to Financial Statemen	ts	
1 Total revenue (Form 990, Part VIII, column (A), line 12)	1	158,333,898
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	er R	eturn
1 Total revenue, gains, and other support per audited financial statements	1	129,544,984
A mounts included on line 1 but not on Form 990, Part VIII, line 12		
a Net unrealized gains on investments		
b Donated services and use of facilities		
c Recoveries of prior year grants		
d Other (Describe in Part XIV)		
e Add lines 2a through 2d	2e	-29,115,923
3 Subtract line 2e from line 1	3	158,660,907
4 A mounts 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)		
c Add lines 4a and 4b	4c	-327,009
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	
Total expenses and losses per audited financial statements	1	110,349,187
A mounts included on line 1 but not on Form 990, Part IX, line 25		
a Donated services and use of facilities		
b Prior year adjustments		
c Other losses		
d Other (Describe in Part XIV)		
e Add lines 2a through 2d	2e	291,273
3 Subtract line 2e from line 1	3	110,057,914
4 A mounts 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)		
c Add lines 4a and 4b	4c	28,960,853
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

Ident if ier	Return Reference	Explanation				
Part III, Line 4		Paintings, sculptures and other works of art for public exhibitio 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 - O ther A djustments		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				

Employer identification number

SCHEDULE E

(Form 990 or 990-EZ)

Department of the Treasury Internal Revenue Service

LEWIS & CLARK COLLEGE

Name of the organization

Schools

►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.

OMB No 1545-0047

2009

Open to Public Inspection

	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?	1	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?	2	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,"		103	
	please explain	3	Yes	
	LEWIS & CLARK COLLEGE INCLUDES A STATEMENT OF ITS RACIALLY NONDISCRIMINATORY POLICY TO WARDS 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 WELLKNOWN TO ALL SEGMENTS OF THE GENERAL COMMUNITY SERVED	-		
4	Does the organization maintain the following?			
а	Records indicating the racial composition of the student body, faculty, and administrative staff?	4a	Yes	
b	Records documenting that scholarships and other financial assistance are awarded on a racially nondiscriminatory basis?	4b	Yes	
c	Copies of all catalogues, brochures, announcements, and other written communications to the public dealing with student admissions, programs, and scholarships?	4c	Yes	
d	Copies of all material used by the organization or on its behalf to solicit contributions?	4d	Yes	
	If you answered "No" to any of the above, please explain If you need more space, use Schedule O (Form 990)			
	Does the organization discriminate by race in any way with respect to Students' rights or privileges?	5a		No
а	Students Tights of privileges?	<u></u>		140
b	Admissions policies?	5b		No
c	Employment of faculty or administrative staff?	5c		No
d	Scholarships or other financial assistance?	5d		No
е	Educational policies?	5e		No
f	Use of facilities?	5f		No
g	Athletic programs?	5g		No
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)	5h		No.
	Does the organization receive any financial aid or assistance from a governmental agency? Has the organization's right to such aid ever been revoked or suspended?	6a 6b	Yes	No
	If you answered "Yes" to either line 6a or line 6b, explain on Schedule O (Form 990) 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	7	Yes	

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DLN: 93493066000111

OMB No 1545-0047

SCHEDULE F (Form 990)

Department of the Treasury

Internal Revenue Service

Statement of Activities Outside the United States

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

Open to Public **Inspection**

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.				

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 ┌ Yes No

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

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

(a) Number of offices in the region (c) Number of offices in the region of fices in the region (c) Number of offices in the region of fices in the region of fices in the region of fices in the region of services) in region (s) a program service, describe specific type of services of services of services of services of services. (f) For region CENTRAL AMERICA 0 0 PRO GRAM SERVICES STUDY ABROAD NUMBERGRADUATE STUDENTS 219,394 EAST ASIA 0 0 PRO GRAM SERVICES STUDY ABROAD PRO GRAM SFOR UNDERGRADUATE STUDENTS 1,038,108 EUROPE 0 0 PRO GRAM SERVICES STUDY ABROAD PRO GRAM SFOR UNDERGRADUATE STUDENTS 1,397,739 RUSSIA 0 0 PRO GRAM SERVICES STUDY ABROAD PRO GRAMS FOR UNDERGRADUATE STUDENTS 152,869 SOUTH AMERICA 0 0 PRO GRAM SERVICES STUDY ABROAD PRO GRAMS FOR UNDERGRADUATE STUDENTS 469,200 SOUTH ASIA 0 0 PRO GRAM SERVICES STUDY ABROAD PRO GRAMS FOR UNDERGRADUATE STUDENTS 208,044 SUB-SAHARAN AFRICA 0 0 PRO GRAM SERVICES STUDY ABROAD PRO GRAMS FOR UNDERGRADUATE STUDENTS 550,054	3 Activites per Region (U	se Schedule F-1	(Form 990) if add			
CENTRAL AMERICA 0 0 PROGRAM SERVICES STUDENTS SERVICE(S) Tregion	(a) Region	offices in the	employees or	fundraising, program services,	is a program service,	
CENTRAL A MERICA O O PROGRAM SERVICES STUDY ABROAD UNDERGRADUATE STUDENTS		region	agents in region		1	
PROGRAM FOR UNDERGRADUATE STUDENTS PROGRAM SERVICES STUDY ABROAD STUDY ABROAD PROGRAM SERVICES STUDY ABROAD STUDY ABROAD STUDY ABROAD PROGRAM SERVICES STUDY ABROAD S	CENTRAL AMERICA	0	0		STUDY ABROAD PROGRAMS FOR UNDERGRADUATE	219,394
RUSSIA 0 0 PROGRAM SERVICES STUDENTS SOUTH AMERICA 0 0 PROGRAM SERVICES STUDY ABBOAD PROGRAMS FOR UNDERGRADUATE STUDENTS SOUTH ASIA 0 0 PROGRAM SERVICES STUDY ABBOAD PROGRAMS FOR UNDERGRADUATE STUDENTS SOUTH ASIA 0 0 PROGRAM SERVICES STUDY ABROAD 208,044 PROGRAMS FOR UNDERGRADUATE STUDENTS SUB-SAHARAN AFRICA 0 PROGRAM SERVICES STUDY ABROAD PROGRAMS FOR UNDERGRADUATE STUDENTS SUB-SAHARAN AFRICA 0 PROGRAM SERVICES STUDY ABROAD 550,054 PROGRAMS FOR UNDERGRADUATE STUDENTS MIDDLE EAST 0 PROGRAM SERVICES STUDY ABROAD 6,029 PROGRAMS FOR UNDERGRADUATE STUDENTS TOTAL STUDENTS	EAST ASIA	0	0	PROGRAM SERVICES	STUDY ABROAD PROGRAMS FOR UNDERGRADUATE	1,038,108
PROGRAMS FOR UNDERGRADUATE STUDENTS SOUTH AMERICA O PROGRAM SERVICES STUDY ABROAD PROGRAMS FOR UNDERGRADUATE STUDENTS SOUTH ASIA O PROGRAM SERVICES STUDY ABROAD PROGRAMS FOR UNDERGRADUATE STUDENTS SUB-SAHARAN AFRICA O PROGRAM SERVICES STUDENTS SUB-SAHARAN AFRICA O PROGRAM SERVICES STUDENTS MIDDLE EAST O PROGRAM SERVICES MIDDLE EAST O A PROGRAM SERVICES MIDDL	EUROPE	0	0	PROGRAM SERVICES	PROGRAMS FOR UNDERGRADUATE	1,397,739
PROGRAMS FOR UNDERGRADUATE STUDENTS SOUTH ASIA O PROGRAM SERVICES STUDY ABROAD PROGRAMS FOR UNDERGRADUATE STUDENTS SUB-SAHARAN AFRICA O PROGRAM SERVICES STUDY ABROAD PROGRAMS FOR UNDERGRADUATE STUDENTS MIDDLE EAST O PROGRAM SERVICES STUDY ABROAD PROGRAMS FOR UNDERGRADUATE STUDENTS STUDENTS TOTAL STUDENTS TOT	RUSSIA	0	0	PROGRAM SERVICES	PROGRAMS FOR UNDERGRADUATE	152,869
PROGRAMS FOR UNDERGRADUATE STUDENTS SUB-SAHARAN AFRICA O PROGRAM SERVICES STUDY ABROAD PROGRAMS FOR UNDERGRADUATE STUDENTS MIDDLE EAST O PROGRAM SERVICES STUDY ABROAD PROGRAMS FOR UNDERGRADUATE STUDENTS MIDDLE EAST O PROGRAM SERVICES STUDY ABROAD FOR UNDERGRADUATE STUDENTS TOTAL STUDENTS Totals	SOUTH AMERICA	0	0	PROGRAM SERVICES	PROGRAMS FOR UNDERGRADUATE	469,200
PROGRAM S FOR UNDERGRADUATE STUDENTS MIDDLE EAST 0 0 PROGRAM SERVICES STUDY ABROAD PROGRAMS FOR UNDERGRADUATE STUDENTS STUDENTS 6,029 WORLD FOR THE STUDENTS Totals ▶ 0 0 0 4,041,437	SOUTH ASIA	0	0	PROGRAM SERVICES	PROGRAMS FOR UNDERGRADUATE	208,044
PROGRAMS FOR UNDERGRADUATE STUDENTS Totals ▶ 0 0 0 4,041,437	SUB-SAHARAN AFRICA	0	0	PROGRAM SERVICES	PROGRAMS FOR UNDERGRADUATE	550,054
Totals	MIDDLE EAST	0	0	PROGRAM SERVICES	PROGRAMS FOR UNDERGRADUATE	6,029
Totals						
Totals						
Totals						
Totals						
Totals						
For Privacy Act and Paperwork Reduction Act Notice, see the Instructions for Form 990. Cat No 50082W Schedule F (Form 990) 2009		0	0			4,041,437
	For Privacy Act and Paperwork R	eduction Act Notic	e, see the Instruc	tions for Form 990.	Cat No 50082W Sche	edule F (Form 990) 2009

Part IV,	line 15, for an		eived more than \$5	es Outside the Un ,000. Check this box				
(a) Name of organization	(b) IRS code section and EIN (if applicable)	(c) Region	(d) Purpose of grant	(e) A mount of cash grant	(f) Manner of cash disbursement	(g) A mount of of non-cash assistance	(h) Description of non-cash assistance	(i) Method of valuation (book, FMV, appraisal, other)
2 Enter total nu tax-exempt b	imber of recipions by the IRS, or f	ent organizations lis or which the grante	ted above that are e or counsel has pr	recognized as chari ovided a section 50:	ties by the foreign o 1(c)(3) equivalency	country, recognized letter	as . ►	
3 Enter total nu	ımber of other	organızatıons or en	tities					· / Farra 000) 2000

Part III Grants and Other Assistance to Individuals Outside the United States. Complete if the organization answered "Yes" to Form 990, Part IV, line 16. Use Schedule F-1 (Form 990) if additional space is needed. (c) Number of (b) Region (d) A mount of (e) Manner of cash (a) Type of grant or (f) A mount of (g) Description (h) Method of cash grant dısbursement of non-cash valuation assistance recipients non-cash (book, FMV, assistance assistance appraisal, other)

Schedule F (Form 990) 2009

T 4 E	ReturnReference	ın Part I, line 2, and any additional information.
Identifier	ReturnReference	Explanation
	1	

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DLN: 93493066000111

OMB No. 1545-0047

(Form 990 or 990-EZ)

Department of the Treasury

Internal Revenue Service

Name of the organization

licensing

SCHEDULE G

Supplemental Information Regarding Fundraising or Gaming Activities

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.

Employer identification number

LEV	VIS & CLARK COLLEGE						93-0386858		
Pa	Form 990-EZ filer					es" to Form	n 990, Part IV	, line 17.	
	Indicate whether the organ Mail solicitations Internet and e-mail so Phone solicitations In-person solicitations Did the organization have or key employees listed in If "Yes," list the ten highes to be compensated at leas	olicitations s a written or oral agr Form 990, Part VII st paid individuals o	eement wi I) or entity r entities	e f g th any ind / in conne (fundraise	Solicitation of Solicitation of Solicitation of Special fundry of Special fundry of Solicitation with profession with professions of Solicitation with professions of Solicitation with professions of Solicitation of Solicit	of non-govern of government raising events officers, directional fundraisi	ment grants t grants s tors, trustees ng activities? er which the fur		No
	(i) Name of individual or entity (fundraiser)	(ii) Activity	(iii) fundrais custo contribi Yes	er have dy or rol of	(iv) Gross receip from activity	ots (or r fundra	mount paid to etained by) iiser listed in col (i)	(vi) A mount paid t (or retained by) organization	o
Tota	al			.					

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

			(a) Event #1 GOLF TOURNAMENT	(b) Event #2 PILP AUCTION	(c) O ther Events	(Add col	tal Eve (a) th	
			(event type)	(event type)	(total number)			
Ē	1	Gross receipts	39,875	45,380			8	5,255
Revenue	2	Less Charitable contributions	27,359	7,502			3-	4,861
	3	Gross income (line 1 minus line 2)	12,516	37,878			5	0,394
	4	Cash prizes						
မှာ	5	Non-cash prizes	1,000					1,000
»use	6	Rent/facility costs	20,275	5			2	0,275
Expenses	7	Food and beverages						
Direct	8	Entertainment						
ā	9	Other direct expenses .	4,665	20,349			2	5,014
	10	Direct expense summary Add lin	es 4 through 9 ın column	(d)	🛌		4	6,289
	11	Net income summary Combine li	nes 3, column d, and line	10				4,105
Par	t III	Gaming. Complete if the oi \$15,000 on Form 990-EZ, lii		"Yes" to Form 990, Pai	rt IV, line 19, or repo	orted mor	e thar	า
Revenue			(a) Bingo	(b) Pull tabs/Instant bingo/progressive bingo	(c) O ther gaming	(Add col	tal gam (a) th	
_	1	Gross revenue				1		
မွ	2	Cash prizes						
Expenses	3	Non-cash prizes						
	4	Rent/facility costs						
<u>D</u> ed	5	Other direct expenses						
	6	Volunteer labor	Г Yes	Г Yes	Г Yes	-1		
		Direct expense summary Add line			•			
	8	Net gaming income summary Com	ibine lines 1, column d, ai	nd line 7			Yes	No
9 a		er the state(s) in which the organiza the organization licensed to operate				· 9a	res	INO
b	If"I	No," Explain						
4-		611						
10a b		re any of the organization's gaming Yes," Explain	licenses revoked, susper	nded or terminated during	the tax year?	10a		
	Doe	es the organization operate gaming	activities with nonmembe	ers?				
11							1	

			Yes	No
L3	Indicate the percentage of gaming activity operated in			
а	The organization's facility			
b	An outside facility			
L 4	Enter the name and address of the person who prepares the organization's gaming/special events books and records			
	Name 🟲			
	Address 🟲			
5a	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 📂			
.6	Gaming manager information			
	Name 🕨			
	Gaming manager compensation 🕨 \$			
	Description of services provided 🟲			
	Director/officer Employee Independent contractor			
_				
7	Mandatory distributions			
а	Is the organization required under state law to make charitable distributions from the gaming proceeds to retain the state gaming license?			
ь	Enter the amount of distributions required under state law distributed to other exempt organizations or spent	17a		
	in the organization's own exempt activities during the tax year 🕨 \$			

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Schedule I

DLN: 93493066000111

OMB No 1545-0047

2009

Grants and Other Assistance to Organizations, (Form 990) **Governments and Individuals in the United States** Complete if the organization answered "Yes," to Form 990, Part IV, line 21 or 22.

Open to Public **Inspection**

Department of the Treasury Attach to Form 990 Internal Revenue Service Name of the organization LEWIS & CLARK COLLEGE

Employer identification number

93-0386858

Par	General Info	rmation on Gran	ts and Assistance					
	the selection criteria us	ed to award the gran	ubstantiate the amount of t ts or assistance? dures for monitoring the us					✓ Yes
Pari	Grants and Or Form 990, Part	ther Assistance IV, line 21 for an	to Governments and y recipient that receive 990) if additional space	d Organizations in d more than \$5,000	the United States . Check this box if n	o one recipient receiv	ed more than \$5,00	0. Use
(a)	Name and address of organization or government	(b) EIN	(c) IRC Code section if applicable	(d) A mount of cash grant	(e) A mount of non- cash assistance	(f) Method of valuation (book, FMV, appraisal, other)		(h) Purpose of grant or assistance
							_	
3	Enter total number of ot	her organizations .	government organizations					
For Pri	vacy Act and Paperwork R	Reduction Act Notice, s	see the Instructions for Forn	n 990.	Cat No 50055P		Sched	lule I (Form 990) 2009

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)A mount of cash grant	(d)A mount 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.

Ident if ier	Return Reference	Explanation
Procedure for Monitoring Grants in the U S		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

efile GRAPHIC print - DO NOT PROCESS | As Filed Data -**Compensation Information**

DLN: 93493066000111

Employer identification number

OMB No 1545-0047

Schedule J (Form 990)

Department of the Treasury Internal Revenue Service

Name of the organization

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.

Open to Public Inspection

LEW	IS & CLARK COLLEGE			93-0386858			
Pa	rt I Questions Regarding Compensation			93-0300030			
	tuoonene magarami groompeneamen					Yes	Νo
1a	Check the appropriate box(es) if the organization provid 990, Part VII, Section A, line 1a Complete Part III to						
	First-class or charter travel	▽ H	lousing allowance or residence for p	personal use			
	Travel for companions	ΓP	ayments for business use of perso	nal residence			
	Tax idemnification and gross-up payments	Гн	lealth or social club dues or initiati	on fees			
	Discretionary spending account	ГР	ersonal services (e g , maid, chauf	feur, chef)			
b	If any of the boxes in line 1a are checked, did the organ reimbursement orprovision of all the expenses describe				1b		No
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?						
3	Indicate which, if any, of the following the organization organization's CEO/Executive Director Check all that Compensation committee Independent compensation consultant Form 990 of other organizations	apply マ w マ C	establish the compensation of the Vritten employment contract Compensation survey or study Opproval by the board or compensat				
4	During the year, did any person listed in Form 990, Par or a related organization	rt VII, S	Section A , line 1a with respect to th	ne filing organization			
а	Receive a severance payment or change-of-control pay	yment?			4a	Yes	
b	Participate in, or receive payment from, a supplemental	ıl nonqu	ialified retirement plan?		4b		Νo
С	Participate in, or receive payment from, an equity-base	ed comp	pensation arrangement?		4c		Νo
	If "Yes" to any of lines 4a-c, list the persons and provide	ide the a	applicable amounts for each item ir	n Part III			
5	Only 501(c)(3) and 501(c)(4) organizations only must of For persons listed in form 990, Part VII, Section A, line compensation contingent on the revenues of			ny			
а	The organization?				5a		Νo
b	Any related organization?				5b		Νo
	If "Yes," to line 5a or 5b, describe in Part III						
6	For persons listed in form 990, Part VII, Section A, line compensation contingent on the net earnings of	e 1a, dı	id the organization pay or accrue ar	ny			
а	The organization?				6a		Νo
b	Any related organization?				6b		Νo
	If "Yes," to line 6a or 6b, describe in Part III						
7	For persons listed in Form 990, Part VII, Section A, lin payments not described in lines 5 and 6? If "Yes," desc			ı-fıxed	7		Νo
8	Were any amounts reported in Form 990, Part VII, paid subject to the initial contract exception described in Re in Part III				8		No
9	If "Yes" to line 8, did the organization also follow the re	ebuttab!	le presumption procedure describe	d in Regulations			

section 53 4958-6(c)?

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-MIS	SC compensation	(C) Retirement and	(D) Nontaxable	(E) Total of columns	(F) Compensation
HOMAS J hochstettler REGORY A VOLK JLIO C DE PAULA DBERT H KLONOFF ne m atkinson ARL B VANCE AVID G Ellis ARL S FLETCHER DWARD J BRUNET RIAN A BLUM MMES L HUFFMAN ILLIAM F FUNK		(i) Base compensation	(ii) Bonus & ıncentive compensation	(iii) Other reportable compensation	other deferred compensation	benefits	(B)(ı)-(D)	reported in prior Form 990 or Form 990-EZ
THO Mas j hochstettler	(1) (11)	242,259 0	0 0	111,086 0	24,484 0	31,380 0	409,209 0	C
GREGORY A VOLK	(ı) (ıı)	271,769 0	0	3,875 0	24,500 0	13,155 0	313,299 0	C
JULIO C DE PAULA	(ı) (ıı)	225,213 0	0	20,000	23,000	13,240	281,453	C
ROBERT H KLONOFF	(ı) (ıı)	236,684 0	0	0	24,398 0	12,645 0	273,727 0	C
jane m atkınson	(ı) (ıı)	204,415 0	0	0	20,996 0	11,698 0	237,109	C
CARL B VANCE	(ı) (ıı)	201,124 0	0	0	20,757 0	14,475 0	236,356	C
DAVID G Ellis	(ı) (ıı)	181,609 0	0	0	18,711 0	14,194	214,514	C
EARL S FLETCHER	(ı) (ıı)	149,179 0	0	0	15,075 0	7,569 0	171,823	C
EDWARD J BRUNET	(ı) (ıı)	192,126 0	0	0	18,250 0	11,536 0	221,912	C
BRIAN A BLUM	(ı) (ıı)	189,681 0	0	0	16,648 0	7,155 0	213,484	C
JAMES L HUFFMAN	(ı) (ıı)	183,691 0	0	0	18,250 0	13,980	215,921	C
WILLIAM F FUNK	(ı) (ıı)	180,086 0	0	0	16,870 0	11,023	207,979	C
JOHN F CALLAHAN	(ı) (ıı)	170,513 0	0	0	16,932 0	8,493 0	·	C

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

Ident if ier	Return Reference	Explanat ion
	Part I, Line 1a	A non-taxable housing benefit was provided to Thomas Hochstettler, and a housing allowance was provided to Julio de Paula
		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 J (Form 990) 2009

DLN: 93493066000111

Open to Public

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.

Department of the Treasury Internal Revenue Service Name of the organization

LEWIS & CLARK COLLEGE

Schedule K

(Form 990)

Inspection Employer identification number

02 0206050

	15 d CLANK COLLEGE									93-03	86858			
Pa	art I Bond Issues									•	_			_
	(a) Issuer Name	(b) Issuer EIN	(c) CUSIP #	(d) Date	Issued	(e) Issue	Price	(f) Des	cription of l	Purpose	(g) De	feased	Beha Iss	On alf of uer
											Yes	No	Yes	No
Α	STATE OF OREGON - OREGON FACILITIES AUTHORITY	93-6001787	68608JJF9	06-18-	2008	106,4	100,000	REFINANCI FUNDS NEE AND RETIR BONDS	DED TO R	EDEEM		X		×
Pa	rt III Proceeds			1		1				I		_		
	Total and a day of a con-					_	3			D	1	+	E	
1	Total proceeds of issue			10	6,400,000									
	Gross proceeds in reserve funds													
	Proceeds in refunding or defeasan	nce escrows												
4	Other unspent proceeds													
5	Issuance costs from proceeds				975,000									
6	Working capital expenditures from	<u> </u>												
7	Capital expenditures from proceed	ds		10	5,425,000									
8	Year of substantial completion			20	03			,						
				Yes	No	Yes	No	Yes	No	Yes	No	Ye	5	No
9	Were the bonds issued as part of a	a current refunding is —————	sue?	Х										
10	Were the bonds issued as part of a	an advance refundınç	j issue?		Х									
11	Has the final allocation of proceed	ds been made?		X										
12	Does the organization maintain ad the final allocation of proceeds?		cords to support	х										
Par	TETTE Private Business Use	<u> </u>				T								
					A 	. E				D		—	E	
	Was the organization a partner in a	a partnership or a m	ombor of an II C	Yes	No	Yes	No	Yes	No	Yes	No	Ye	5	No
1 —	which owned property financed by				Х									
2	Are there any lease arrangements which may result in private busine	•	financed property		Х									
For F	Privacy Act and Paperwork Reduction Ac	Act Notice, see the Inst	ructions for Form 990			Cat No 50	0193E				Schedule	K (Form	990) 20	09

Schedule K (Form 990) 2009

Par	Private Business Use (Continued)										
			Α	E	3		С		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?	Х									
3b	Are there any research agreements with respect to the financed property which may result in private business use?		Х								
Зс	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?	Х									
Pai	t IV Arbitrage										

FGI	HV Arbitrage										
			A		В		С	I	D		E
		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?		х								
2	Is the bond issue a variable rate issue?	Х									
3a	Has the organization or the governmental issuer identified a hedge with respect to the bond issue on its books and records?		х								
b	Name of provider										
С	Term of hedge										
4a	Were gross proceeds invested in a GIC?		Х								
ь	Name of provider										
С	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?		х								
6	Did the bond issue qualify for an exception to rebate?		х								

DLN: 93493066000111

OMB No 1545-0047

Open to Public

Inspection

SCHEDULE M (Form 990)

Department of the Treasury

Internal Revenue Service

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

NonCash Contributions

Name of the organization LEWIS & CLARK COLLEGE

Employer identification number

93-0386858

Pa	rt I Types of	Property			•				
			(a) Check If	(b) Number of Contributions	(c) Revenues reported on Form 990, Part VIII, line	(d) Method of do reven	etermi	nıng	
1	Art-Works of art .		X	2		OPINION OF EXPE	RTS		
2	Art—Historical treas	sures .			ĺ ,				
	Art—Fractional inte								
4	Books and publicati		Х		20,925	OPINION OF EXPE	RTS		
	Clothing and housel								
	goods								
6	Cars and other vehi	cles							
7	Boats and planes $\ .$								
8	Intellectual property	у							
9	Securities—Publicly	traded .	Х	33	1,219,491	SELLING PRICE			
10	${\tt Securities-Closely}$	held stock .							
11	Securities—Partners or trust interests								
12	Securities—Miscella	aneous							
13	Qualified conservat contribution—Histo structures	rıc							
14	Qualified conservat	ion							
15	Real estate—Reside	ential .							
16	Real estate—Comm	ercial							
17	${\tt Real\ estate-O\ ther}$								
18	Collectibles								
19	Food inventory .								
20	Drugs and medical s	supplies .							
21	Taxidermy								
22	Historical artifacts		Х	1	5,845	OPINION OF EXPE	RTS		
23	Scientific specimen	s							
24	Archeological artifa	cts							
	ATHLETIC				4 000				
25	Other ► (<u>EQUIPME</u>	: <u>N I</u>)	X	2	4,800	Estimated replacem	ent co	st	
	MISC SUPPLIES	5							
	FOR								
26	Other ► (MEETING	S/EVENTS)	Х	2	2,501	Cost of donated iter	ns		
27	O ther ►()							
28	O ther ▶ ()				<u> </u>			
29				anızatıon durıng the tax yea 3283, Part IV, Donee Ackn		29			1
	ior winer the organ	ization compi	icted i oiiii t	5205, Fait IV, Bolice Acki	iowicagement i i i			Yes	No
30a	During the year, did	d the organiza	ation receiv	e by contribution any prope	erty reported in Part I, lines	1-28 that it			
	must hold for at lea	st three year	s from the o	date of the initial contribution	on, and which is not require	d to be used			
	for exempt purpose	s for the enti	re holding p	eriod?			30a		No
Ь	If "Yes," describe t	the arrangem	ent in Part I	II					
31	Does the organizat	ıon have a gıf	ft acceptand	ce policy that requires the r	review of any non-standard	contributions?	31	Yes	
32a	Does the organizat	ion hire or us	e third parti	es or related organizations	to solicit, process, or sell	non-cash	32a	Yes	
b	If "Yes," describe i	n Part II							
33			t revenues i	n column (c) for a type of p	roperty for which column (a) is checked.			
	describe in Part II					,			

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.

Ident if ier	Return Reference	Explanation
Third Party Use		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

As Filed Data -

DLN: 93493066000111

OMB No 1545-0047

SCHEDULE 0

(Form 990)

Department of the Treasury Internal Revenue Service

Supplemental Information to Form 990

2009

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

Attach to Form 990.

Open to Public Inspection

Name of the organization LEWIS & CLARK COLLEGE Employer identification number

93-0386858

line 11 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 Trustees. 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 Form 990, Part VI, Section B, line 15 Form 990, Part VI, Section B, line 16 Form 990, Part VI, Section B, line 17 Form 990, Part VI, Section B, line 18 Form 990, Part VI, Section C, line 18 Form 990, Part VI, Section C	ldentifier	Return Reference	Explanation
Part VI, Section B, Inne 12c 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 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 acknow ledge compliance. Form 990, Part VI, Section B, Inne 15 In fiscal year 2009-2010, the Board of Trustees created a Compensation Committee to review the compensation 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 ne 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, Ine 18 Form 990, Part VI, Section C, Ine 19 Annually all members of the believe with be disclosed to the public on the Lew is & Clark website In ferse disclosed with a conflict of interest policy is made available to the public upon request. Form 990, Part VI, Section C, Ine 19 SCHEDULE K, PART II, LINE 5, ISSUANCE COSTS FROM PROCEEDS. TOTAL ISSUANCE COSTS FROM PROCEEDS.	Part VI, Section B,		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
Part VI, Section B, Ine 15 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 ne 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, Ine 18 Form 990, Part VI, Section C, Ine 19 SCHEDULE K, PART II, LINE 5, ISSUANCE COSTS FROM PROCEEDS. TOTAL ISSUANCE COSTS FROM PROCEEDS.	Part VI, Section B,		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.
Part VI, Section C, Ine 18 Form 990, Part VI, Section C, Ine 19 Governing documents (corporate by-laws) and the audited financial statements are made available to the public on 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	Part VI, Section B,		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
Part VI, Section C, Inne 19 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.	Part VI, Section C,		acknow ledging the organization's tax exempt status under section 501(C)(3) of the Internal Revenue Code is
	Part VI, Section C,		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

efile GRAPHIC print - DO NOT PROCESS | As Filed Data -**SCHEDULE R**

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

DLN: 93493066000111

OMB No 1545-0047

Open to Public Inspection

Schedule R (Form 990) 2009

Related Organizations and Unrelated Partnerships

▶ 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

(Form 990)

Name of the organization LEWIS & CLARK COLLEGE				Employer identi	fication number
				93-0386858	
Part I Identification of Disregarded Entities (Complete	ıf the organızatıon a	inswered "Yes" on	Form 990, Part I	V, line 33.)	
(a) Name, address, and EIN of disregarded entity	(b) Primary activity	(c) Legal domicile (state or foreign country)	(d) Total income E	(e) nd-of-year assets	(f) Direct controlling entity
Part II Identification of Related Tax-Exempt Organization or more related tax-exempt organizations during the t	i ons (Complete ıf th ax year.)	ne organization an	swered "Yes" on	Form 990, Part I	V, line 34 because it had one
(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 statu (if section 501(c)(3	s Direct controlling)) entity

Cat No 50135Y

Part III Identific because I	ation of Related t had one or more	Organiz related o	zations Taxable a organizations treate	s a Partnership (C d as a partnership d	complete if the org uring the tax year	janization ans .)	wered '	'Yes" c	n For	m 990, F	Part IV, line	34	
(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 asset	-of-year	(h Disprop allocat	rtionate	Code amount ır Sched	i) V—UBI 1 box 20 of ule K-1 1065)	(j Gener mana parti	al or ging
								Yes	No			Yes	No
								1					
								-					
				s a Corporation or s treated as a corpor				nswer	ed "Y	es" on Fo	orm 990, Pa	art IV,	
(a) Name, address, and EIN o	f related organization	(b) Primary a		(c) Legal domicile (state or foreign country)	(d) Direct controlling entity	(e) Type of entity (C corp, S corp, or trust)	(f Share o Incol	f total	Sh end	(g) nare of -of-year essets	(h) Percentage ownership		
See Additional Data Table													

	Note. Complete line 1 if any entity is listed in Parts II, III or IV			Yes	No
1 D	uring the tax year, did the orgranization engage in any of the following transactions with one or more related organizations listed in Parts II-IV	7			
а	Receipt of (i) interest (ii) annuities (iii) royalties (iv) rent from a controlled entity		1a		No
b	Gift, grant, or capital contribution to other organization(s)		1b		No
c	Gift, grant, or capital contribution from other organization(s)		1 c		No
d	Loans or loan guarantees to or for other organization(s)		1d		No
e	Loans or loan guarantees by other organization(s)		1e		No
f	Sale of assets to other organization(s)		1f		No
g	Purchase of assets from other organization(s)		1 g		No
h	Exchange of assets		1h		No
i	Lease of facilities, equipment, or other assets to other organization(s)		1i		No
j	Lease of facilities, equipment, or other assets from other organization(s)		1j		No
k	Performance of services or membership or fundraising solicitations for other organization(s)		1k		No
ı	Performance of services or membership or fundraising solicitations by other organization(s)		11		No
m	Sharing of facilities, equipment, mailing lists, or other assets		1m		No
n	Sharing of paid employees		1n		No
0	Reimbursement paid to other organization for expenses		10		No
P	Reimbursement paid by other organization for expenses		1р		No
q	O ther transfer of cash or property to other organization(s)		1q		No
r	O ther transfer of cash or property from other organization(s)		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 thres	holds		
	(a) Name of other organization	(b) Transaction type(a-r)		(c) t involve	ed
1) 2)					
2)					
3)					
4)					
5)					
- ,					
5)					

Part VI Unrelated Organizations Taxable as a Partnership (Complete if the organization answered "Yes" on Form 990, Part IV, line 37.)

Provide the following information for each entity taxed as a partnership through which the organization conducted more than five percent of its activities (measured by total assets or gross revenue) that was not a related organization. See instructions regarding exclusion for certain investment partnerships

(a) Name, address, and EIN of entity	(b) Primary activity	(c) Legal domicile (state or foreign country)	(d Are parti sect 501(c organiz	ners ion :)(3) :ations?	(e) Share of end-of-year assets) ortionate nons?	(g) Code V—UBI amount in box 20 of Schedule K-1 (Form 1065)		agıng tner?
			Yes	No		Yes	No		Yes	No
										1
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										-
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Software ID: Software Version:

EIN: 93-0386858

Name: LEWIS & CLARK COLLEGE

Form 990, Schedule R, Part IV - Id	lentification of F	Related Organi	zations Taxable :	a _, s a Corporatio	n 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	Т		81,404	100 000 %
L & C - MARLEEN BLDG CRAT 0615 SW Palatine Hill Road portland, OR97219 93-6283204	CHARITABLE REMAINDER TRUST	OR	N/A	Т		851,398	100 000 %
L & C - H MAGUIRE CRAT 0615 SW Palatine Hill Road portland, 0R97219 91-6570592	CHARITABLE REMAINDER TRUST	OR	N/A	Т		111,895	100 000 %
L & C - RM RUBIN CRUT 0615 SW Palatine Hill ROad portland, OR97219 93-1274341	CHARITABLE REMAINDER TRUST	OR	N/A	Т		73,182	100 000 %
L & C - AD KING CRUT 0615 SW Palatine Hill ROad portland, OR97219 93-6294933	CHARITABLE REMAINDER TRUST	OR	N/A	Т		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	Т		107,055	100 000 %
L & C - RM HOLMAN NIMCRUT 0615 SW Palatine Hill ROad portland, OR97219 93-6266218	CHARITABLE REMAINDER TRUST	OR	N/A	Т		148,813	100 000 %
L & C - RM HOLMAN NIMCRUT #II 0615 SW Palatine Hill ROad portland, OR97219 91-1857209	CHARITABLE REMAINDER TRUST	OR	N/A	T		282,359	100 000 %
L & C - AB DORMAN NIMCRUT 0615 SW Palatine Hill ROad portland, OR97219 93-6132119	CHARITABLE REMAINDER TRUST	OR	N/A	Т		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	Т		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	Т		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	Т		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	Т		121,231	100 000 %
L & C - RW RICHMOND NIMCRUT 0615 SW Palatine Hill ROad portland, OR97219 93-6127127	CHARITABLE REMAINDER TRUST	OR	N/A	Т		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	Т		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	Т		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	Т		75,175	100 000 %
L & C - JUBITZ FAMILY NIMCRUT 0615 SW Palatine Hill ROad portland, OR97219 93-6274605	CHARITABLE REMAINDER TRUST	OR	N/A	Т		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 ROad portland, OR97219 20-6384849	CHARITABLE REMAINDER TRUST	OR	N/A	Т		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



DLN: 93493068011500

Form **990**

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)

2008

OMB No 1545-0047

Open to Public

Department of the Treasury

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

ilemai Nevei				· <i>,</i>			Inspection		
		2008 calendar year, or tax year beginning 06-01-2008 and ending 05-31-2009 C Name of organization				D Employer identification number			
_	rapplicable Please LEWIS & CLARK COLLEGE								
Address —	ress change use IRS label or Doing Business As					93-0386858 E Telephone number			
Name c	print or type. See				· ·				
Initial re	eturn	Specific Instruc-		r If mail is not delivered to street ad	dress) Room/suite	(503) 768-7 G Gross receipts			
Termina	ition	tions.	0615 SW PALATINE HILL ROAD			d dioss recapts	y 193,213,197		
– Amende	ed return		City or town, state or country,	and ZIP + 4	I				
– Applicat	on pending		PORTLAND, OR 972197899						
		E Na	 me and address of Principal () fficer	11/-2				
			B VANCE	/ilicei	n(a) Is this	s a group return i tes?	for □Yes ▼No		
			SW PALATINE HILL ROAD				,		
Tay-ey	emnt status		LAND,OR 972197899 c)(3) ◀ (insert no)		` '	all affiliates included? Yes No			
					—	•	See instructions)		
Webs	ite: 🟲 WW	/W LCLAR	KEDU		H(c) Grou	H(c) Group Exemption Number ►			
		<u> </u>	. F F F		1				
lype of	organization	✓ Corpora	ition trust association oth	er 🟲	L Year of For	mation 1946 M S	State of legal domicile OF		
Part I		mary							
1			ne organization's mission or r						
ט צ				w the traditions of the liberal					
€	•	•		erations the tools and discover k knowledge for its own sake a	•	•	_		
	•			ued its operations or dispose					
2 3		•		dy (Part VI, line 1a)			33		
							32		
0 4			_	governing body (Part VI, line	10)				
5		number of employees (Part V, line 2a)							
6 4 6 7		Total number of volunteers (estimate if necessary) Total gross unrelated business revenue from Part VIII, line 12, column (C) .					-49,549		
-	_		ated business revenue from F iness taxable income from F			/a 7b	-49,549		
	b Netum	erated bus	THESS LAXABLE IIICOINE ITOM P	7111 990-1, lille 34			· · · · · · · · · · · · · · · · · · ·		
	_				Prio	r Year	Current Year		
9 S		Contributions and grants (Part VIII, line 1h)			•	17,187,331	6,029,02		
<u> </u>	=	Program service revenue (Part VIII, line 2g)				106,731,137	113,929,17		
9 10			ome (Part VIII, column (A), lines 3, 4, and 7d)			19,704,920	-1,773,43		
**		•	enue (Part VIII, column (A), lines 5, 6d, 8c, 9c, 10c, and 11e)			2,437,993	2,159,81		
12	1 otal 1 12)	revenue—a	add lines 8 through 11 (must	line	146,061,381	120,344,578			
13		and simil	ar amounts paid (Part IX, co	umn (A), lines 1-3)		24,573,765	25,333,144		
14			or for members (Part IX, colu			, ,	, ,		
15		•	ompensation, employee bene	es 5-					
8 1	10)	,			56,609,579	60,367,082			
EXD (#) (#) (#) (#) (#) (#) (#) (#) (#) (#)	a Profes	rofessional fundraising fees (Part IX, column (A), line 11e)					(
ੜੀਂਾ	b (Total f	undraising ex	xpenses, Part IX, column (D), line 2	5,710,302					
ш ₁₇	Other	expenses	(Part IX, column (A), lines 1		46,416,814	49,377,773			
18	Total	expenses-	–add lines 13–17 (must equa	al Part IX, line 25, column (A)) :	127,600,158	135,077,999		
19	Reven	ue less ex	penses Subtract line 18 from	n line 12		18,461,223	-14,733,421		
5 9.					Beginni	ng of Year	End of Year		
2 ∰ 20 2 ∰ 20	Total	assets (Pa	irt X, line 16)		441,761,080	367,939,364			
8 9 9 9 9 9 9 9 9 9 9 9 9 9 9 9 9 9 9 9		•	Part X, line 26)			130,514,876	136,821,433		
		`	,	from I.m. 20		, ,			
			nd balances Subtract line 21	from line 20	-	311,246,204	231,117,93		
Part I	_	ature Bl		and this rature including accommo	una schodulos and -	tatements and to the	na hast of my knowledge		
		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	***	******* 2010-02-22							
Sign	Sign	Signature of officer Date							
lere	L CAR	L B VANCE T	REASURER, VP OF BUS & FIN						
		or print nar							
	Preparer	's k		Date	Check If	Preparer's PTIN (S	See Gen Inst)		
^D aid	signatur		ly Campos		self-		,		
Paid					empolyed 🕨				
Jse Only		ame (or you nployed),	rs Moss Adams LLP			EIN Þ			
oe Only		and ZIP + 4	805 SW Broadway 1200						

Portland, OR 97205 May the IRS discuss this return with the preparer shown above? (See instructions) .

Phone no 🕨 (503) 242-1447

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 generations the tools and discoveries of this que prepare for civic leadership				
2	Did the organization undertake any sign the prior Form 990 or 990-EZ?	gnıfıcant program se	rvices during the yea	r which were not listed on	┌ Yes ┌ No
	If "Yes," describe these new services	on Schedule O			
3	Did the organization cease conducting services?		t changes in how it co	nducts any program	┌ Yes ┌ No
_	If "Yes," describe these changes on S				
4	Describe the exempt purpose achieve Section 501(c)(3) and (4) organizatio others, the total expenses, and revenu	ns and 4947(a)(1) t	trusts are required to	report the amount of grants a	
4a	(Code) (Expenses \$ INSTRUCTION EXPENSES DIRECTLY RELATED SUPPLIES AND EQUIPMENT, AND OTHER COS			25,332,119) (Revenue \$ SSOR AND SUPPORT STAFF SALARIE	101,669,103) ES AND BENEFITS, VARIOUS
4b	(Code) (Expenses \$ ACADEMIC SUPPORT EXPENSES RELATE TO (DIRECTLY ASSIST THE ACADEMIC FUNCTION SUPPORT FOR COURSE AND CURRICULUM D	1) RETENTION, PRESER'S OF THE INSTITUTION,	(3) ACADEMIC ADMINISTR	RATION AND PERSONNEL DEVELOPM	IENT PROVIDING ADMINISTRATIVE
4c	(Code) (Expenses \$ STUDENT SERVICES EXPENSES RELATE TO (1 STUDENT'S EMOTIONAL AND PHYSICAL WELL GUIDANCE AND (5) STUDENT AND ADMINIST	BEING (3) STUDENT'S A			
	(Code) (Expenses \$	17,201,881	including grants of \$	1,025) (Revenue \$	13,600,263)
4d	Other program services (Describe ii	n Schedule O)			
	(Expenses \$	including grants of	f\$) (Revenue \$)
4e	Total program service expenses \$	116,308,72	5 Must equal Part IX	′, Lıne 25, column (B).	

Part IV	Chec	klist of	Required	Schedules

			Yes	No
1	Is the organization described in section 501(c)(3) or 4947(a)(1) (other than a private foundation)? If "Yes," complete Schedule A	1	Yes	
2	Is the organization required to complete Schedule B, Schedule of Contributors? 🕏	2	Yes	
3	Did the organization engage in direct or indirect political campaign activities on behalf of or in opposition to candidates for public office? If "Yes," complete Schedule C, Part I	3		N o
4	Section 501(c)(3) organizations Did the organization engage in lobbying activities? If "Yes," complete Schedule C, Part II	4		Νo
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? If "Yes," complete Schedule C, Part III	5		
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? If "Yes," complete Schedule D, Part I	6		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? If "Yes," complete Schedule D, Part II	7		Νο
8	Did the organization maintain collections of works of art, historical treasures, or other similar assets? If "Yes," complete Schedule D, Part III	8	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? If "Yes," complete Schedule D, Part IV	9		No
10	Did the organization hold assets in term, permanent,or quasi-endowments? If "Yes," complete Schedule D, Part 🕬	10	Yes	
11	Did the organization report an amount in Part X, lines 10, 12, 13, 15, or 25? If "Yes," complete Schedule D, Parts VI, VII, VIII, IX, or X as applicable	11	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? If "Yes," complete Schedule D, Parts XI, XII, and XIII .	12	Yes	
13	Is the organization a school as described in section 170(b)(1)(A)(ii)? If "Yes," complete Schedule E	13	Yes	
14a	Did the organization maintain an office, employees, or agents outside of the U S ?	14a		Νο
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 ? If "Yes," complete Schedule F, Part I	14b	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? If "Yes," complete Schedule F, Part II	15		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? If "Yes," complete Schedule F, Part III	16		Νο
17	Did the organization report more than \$15,000 on Part IX, column (A), line 11e? If "Yes," complete Schedule G, Part I	17		No
18	Did the organization report more than \$15,000 total on Part VIII, lines 1c and 8a? If "Yes," complete Schedule G, Part II	18	Yes	
19	Did the organization report more than \$15,000 on Part VIII, line 9a? If "Yes," complete Schedule G, Part III	19		Νο
20	Did the organization operate one or more hospitals? If "Yes," complete Schedule H	20		Νο
21	Did the organization report more than \$5,000 on Part IX, column (A), line 1? If "Yes," complete Schedule I, Parts I and II	21		Νο
22	Did the organization report more than \$5,000 on Part IX, column (A), line 2? If "Yes," complete Schedule I, Parts I and III	22	Yes	
23	Did the organization answer "Yes" to Part VII, Section A, questions 3, 4, or 5? If "Yes," complete Schedule J	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? If "Yes," answer questions 24b-24d and complete Schedule K. If "No," go to question 25	24a	Yes	
b	Did the organization invest any proceeds of tax-exempt bonds beyond a temporary period exception?	24b		Νo
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		Νο
d	Did the organization act as an "on behalf of" issuer for bonds outstanding at any time during the year?	24d		Νο
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? If "Yes," complete Schedule L, Part I	25a		Νο
b	Did the organization become aware that it had engaged in an excess benefit transaction with a disqualified person from a prior year? If "Yes," complete Schedule L, Part 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? If "Yes," complete Schedule L, Part II	26		Νο
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? If "Yes," complete Schedule L, Part III	27		No

Part IV Checklist of Required Schedules (Continued)

			res	NO
28	During the tax year, did any person who is a current or former officer, director, trustee, or key employee			
а	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)? If "Yes," complete Schedule L, Part			
	IV	28a	Yes	
b	Have a family member who had a direct or indirect business relationship with the organization? If "Yes," complete Schedule L, Part IV	28b		Νo
С	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? If "Yes," complete Schedule L, Part IV.	28c		Νo
29	Did the organization receive more than \$25,000 in non-cash contributions? If "Yes," complete Schedule M 🕏	29	Yes	
30	Did the organization receive contributions of art, historical treasures, or other similar assets, or qualified conservation contributions? If "Yes," complete Schedule M	30	Yes	
31	Did the organization liquidate, terminate, or dissolve and cease operations? If "Yes," complete Schedule N, Part I	31		Νo
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		Νo
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? If "Yes," complete Schedule R, Part I	33		Νo
34	Was the organization related to any tax-exempt or taxable entity? If "Yes," complete Schedule R, Parts II, III, IV, and V, line 1	34	Yes	
35	Is any related organization a controlled entity within the meaning of section 512(b)(13)? If "Yes," complete Schedule R, Part V, line 2	35		Νο
36	501(c)(3) organizations Did the organization make any transfers to an exempt non-charitable related organization? If "Yes," complete Schedule R, Part V, line 2	36		Νο
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? If "Yes," complete Schedule R,	37		Νo
	Part VI	•		

Pa	rt V Statements Regarding Other IRS Filings and Tax Compliance			
			Yes	No
1a	Enter the number reported in Box 3 of Form 1096, Annual Summary and Transmittal			
	of U.S. Information Returns. Enter -0- if not applicable			
	1a 354			
Ь	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?	1c	Yes	
2a	Enter the number of employees reported on Form W-3, Transmittal of Wage and Tax Statements filed for the calendar year ending with or within the year covered by this return			
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.	2b	Yes	
3a	Did the organization have unrelated business gross income of \$1,000 or more during the year covered by this	3a	Yes	
h	return?	3b	Yes	
4a	If "Yes," has it filed a Form 990-T for this year? If "No," provide an explanation in Schedule O	30	162	
40	over, a financial account in a foreign country (such as a bank account, securities account, or other financial account)?	4a	Yes	
b	If "Yes," enter the name of the foreign country XS			
	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?	5a		No
Ь	Did any taxable party notify the organization that it was or is a party to a prohibited tax shelter transaction?	5b		No
c	If "Yes," to 5a or 5b, did the organization file Form 8886-T, Disclosure by Tax-Exempt Entity Regarding Prohibited	5c		
6a	Tax Shelter Transaction?	6a		N o
	If "Yes," did the organization include with every solicitation an express statement that such contributions or gifts	0a		IN O
	were not tax deductible?	6b		
7	Organizations that may receive deductible contributions under section 170(c).			
а	Did the organization provide goods or services in exchange for any quid pro quo contribution of \$75 or more?	7a	Yes	
b	If "Yes," did the organization notify the donor of the value of the goods or services provided?	7b	Yes	
c	Did the organization sell, exchange, or otherwise dispose of tangible personal property for which it was required to			N.a
d	file Form 8282?	7c		No
u	If ites, indicate the number of forms 5252 filed during the year			
e	Did the organization, during the year, receive any funds, directly or indirectly, to pay premiums on a personal benefit contract?	7e		No
f	Did the organization, during the year, pay premiums, directly or indirectly, on a personal benefit contract?	7f		No
g	For all contributions of qualified intellectual property, did the organization file Form 8899 as required?	7g		Νo
h	For contributions of cars, boats, airplanes, and other vehicles, did the organization file a Form 1098-C as	76		N.a
8	required?	7h		No
0	supporting organizations. Did the supporting organization, or a fund maintained by a sponsoring organization, have excess business holdings at any time during the	8		
9	year?	 [
	Did the organization make any taxable distributions under section 4966?	9a		
a b	Did the organization make a distribution to a donor, donor advisor, or related person?	9b		
10	Section 501(c)(7) organizations. Enter	90		
	Initiation fees and capital contributions included on Part VIII, line 12 10a			
	Gross receipts, included on Form 990, Part VIII, line 12, for public use of club 10b			
_	facilities			
11	Section 501(c)(12) organizations Enter			
а	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	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			

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 Boa	y and Management	

			1 03	140					
	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.								
1a	Enter the number of voting members of the governing body 1a 33								
Ь	Enter the number of voting members that 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?	2		Νο					
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?								
4	Did the organization make any significant changes to its organizational documents since the prior Form 990 was filed?								
5	Did the organization become aware during the year of a material diversion of the organization's assets?								
6	Does the organization have members or stockholders?								
7a	Does the organization have members, stockholders, or other persons who may elect one or more members of the governing body?	7a		Νο					
Ь	Are any decisions of the governing body subject to approval by members, stockholders, or other persons?	7b		Νo					
8	Did the organization contemporaneously document the meetings held or written actions undertaken during the year by the following								
а	the governing body?	8a	Yes						
Ь	each committee with authority to act on behalf of the governing body?	8b	Yes						
9a	Does the organization have local chapters, branches, or affiliates?	9a		Νo					
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?	9b							
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	10	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	11		Νο					

Section B. Policies

			Yes	No
12a	Does the organization have a written conflict of interest policy? If "No", go to line 13 \cdot .	12a	Yes	
b	Are officers, directors or trustees, and key employees required to disclose annually interests that could give rise to conflicts?	12b	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	12c	Yes	
13	Does the organization have a written whistleblower policy?	13	Yes	
14	Does the organization have a written document retention and destruction policy?	14	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			
а	The organization's CEO, Executive Director, or top management official?	15a	Yes	
b	Other officers or key employees of the organization?	15b	Yes	
	Describe the process in Schedule O			
16a	Did the organization invest in, contribute assets to, or participate in a joint venture or similar arrangement with a taxable entity during the year?	16a		Νo
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?	16b		

Section C. Disclosure

- 17 List the States with which a copy of this Form 990 is required to be filed OR
- 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. value values values values values.
- 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

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

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

1a Complete this table for all persons required to be listed. Use Schedule J-2 if additional space is needed

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

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

Check this box if the organization did not compensate any officer, director, trustee or key employee												
	(B) Average hours per week	Posit t	(C ion (hat a	chec	:k al)	I				(F)		
(A) Name and Title		Individual Trustee or Director	Institutional Trustee	Officei	Key employee	Highest compensated employee	Former	(D) Reportable compensation from the organization (W- 2/1099MISC)	Reportable compensation from related organizations (W- 2/1099-MISC)	Estimated amount of other compensation from the organization and related organizations		
				<u> </u>								
								-				
_												

Software ID: Software Version:

EIN: 93-0386858

Name: LEWIS & CLARK COLLEGE

Form 990, Part VII - Section Aaa

Form 990, Part VII - Section Aaa	4									
		Posit t	(C non (hat a	chec		1			(5)	(F)
(A) Name and Title	(B) Average hours per week	Individual Trustee or Director	Institutional Trustee	Officei	Key employee	Highest compensated employee	Former	(D) Reportable compensation from the organization (W- 2/1099MISC)	(E) Reportable compensation from related organizations (W- 2/1099- MISC)	Estimated amount of other compensation from the organization and related organizations
RONALD K RAGEN , CHAIR	1 00	Х		Х				0	0	0
james t richardson , FIRST VICE CHAIR	1 00	Х		х				0	0	0
MARK TRATOS , SECOND VICE CHAIR	1 00	Х		х				0	0	0
stephanie j fowler , THIRD VICE CHAIR	1 00	Х		Х				0	0	0
ahmed al badı , TRUSTEE	1 00	Х						0	0	0
john e bates , TRUSTEE	1 00	Х						0	0	0
peter d chang , trusTEE	1 00	Х						0	0	0
d mark dorman , TRUSTEE	1 00	Х						0	0	0
stephen h dover , TRUSTEE	1 00	Х						0	0	0
M CARR FERGUSON , TRUSTEE	1 00	Х						0	0	0
gerald W fischer , TRUSTEE	1 00	Х						0	0	0
JAMES L forman , TRUSTEE	1 00	Х						0	0	0
CHRistopher e jay , TRUSTEE	1 00	Х						0	0	0
jon v jaqua , TRUSTEE	1 00	Х						0	0	0
frederick d jubitz , TRUSTEE	1 00	Х						0	0	0
jouni j korhonen , TRUSTEE	1 00	Х						0	0	0
wesley w lawrence , TRUSTEE	1 00	Х						0	0	0
PATRICK MARKHAM , TRUSTEE	1 00	Х						0	0	0
randy massengale , TRUSTEE	1 00	Х						0	0	0
libby mccaslin , TRUSTEE	1 00	Х						0	0	0
amy I miller , TRUSTEE	1 00	Х						0	0	0
m beth miller , TRUSTEE	1 00	Х						0	0	0
eric parsons , TRUSTEE	1 00	Х						0	0	0
thomas p rasmussen , TRUSTEE	1 00	Х						0	0	0
john s rogers , trusTEE	1 00	Х						0	0	0
stephen roth , TRUSTEE	1 00							0	0	0
martha stein-sochas , trusTEE	1 00	Х						0	0	0
kent swanson , trusTEE	1 00	Х						0	0	0
jay t waldron , trusTEE	1 00	Х						0	0	0
john a wright , trusTEE	1 00	Χ						0	0	0

Form 990, Part VII - Section Aaa

Form 990, Part VII - Section Aaa											
		(C) Position (check all that apply)							(5)	(F)	
(A) Name and Title	(B) Average hours per week	Individual Trustee or Director	Institutional Trustee	Officei	Key employee	Highest compensated employee	Former	(D) Reportable compensation from the organization (W- 2/1099MISC)	(E) Reportable compensation from related organizations (W- 2/1099- MISC)	Estimated amount of other compensation from the organization and related organizations	
ALAN HUMPHREY JR , TRUSTEE EX- OFFICIO	1 00	Х						0	0	0	
RICHARD MAIZELS JD , TRUSTEE EX- OFFICIO	1 00	х						0	0	0	
THOMas j hochstettler , PRESIDENT	40 00			Х				344,549	0	70,791	
GREGORY VOLK , VP INSTITUTIONAL ADVANCE	40 00			х				279,185	0	35,514	
ROBERT H KLONOFF , DEAN OF THE LAW SCHOOL	40 00			х				229,418	0	36,538	
JULIO C DE PAULA , DEAN OF C A S	40 00			Х				200,462	0	32,360	
CARL B VANCE , TREASURER, VP OF BUS & F	40 00			x				190,467	0	33,859	
jane m atkınson , VP & Provost	40 00			Х				184,409	0	30,376	
DAVID G Ellis , VP, SECRETARY & GENERAL	40 00			х				155,102	0	29,738	
WILLIAM SCHAEFFER , ASST VP FINANCE, CONTROL	40 00			х				75,954	0	13,627	
E SCOTT FLETCHER , DEAN OF THE GRADUATE SCH	40 00			х				62,271	0	9,679	
GEORGE BATTISTEL , ASST VP FINANCE, CONTROL	40 00			х				44,006	0	8,200	
EDWARD J BRUNET , HENRY J CASEY PROFESSOR	40 00					×		183,789	0	28,806	
WILLIAM F FUNK , PROFESSOR OF LAW	40 00					Х		173,792	0	27,033	
BRIAN A BLUM , PROFESSOR OF LAW	40 00					Х		171,302	0	18,134	
CRAIG NOBLE JOHNSTON , PROFESSOR OF LAW	40 00					Х		167,232	0	16,429	
SUSAN F MANDIBERG , PROFESSOR OF LAW	40 00					х		163,902	0	24,680	

Part VII Continued

(A) Name and Title (B) Average hours Name and Title (C) Reportable compensation from related organizations from the organization from the organization from the organizations from the organization from th		Average hours per		(i ition that a		all			(E)	(F)
			Individual Trustee or Director	Institutional Trustee	 Key employee	l B.	Former	compensation from the organization (W-	Reportable compensation from related organizations (W- 2/1099-	amount of other compensation from the organization and related
							T			
				<u> </u>			$ldsymbol{f eta}$			
							\vdash			
			-	1	-		\vdash			
				1	-					
				1						
1b Total	1b Total						►	2,625,840) (415,764

Total number of individuals (including those in 1a) who received more than \$100,000 in reportable compensation from the organization ►59

			Yes	No
3	Did the organization list any former officer, director or trustee, key employee, or highest compensated employee on line 1a? <i>If</i> " <i>Yes,"</i> complete Schedule J for such individual	3		Νο
4	For any individual listed online 1a, is the sum of reportable compensation and other compensation from the organization and related organizations greater than \$150,000? If "Yes," complete Schedule J for such			
	ındıvıdual	4	Yes	
5	Did any person listed on line 1a receive or accrue compensation from any unrelated organization for services rendered to the organization? If "Yes," complete Schedule J for such person	5		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 Avenue 400 Palo Alto, CA 94301	CAFETERIA FOOD SERVICE/CATERING	3,407,597
Kem's Wood Works PO Box 396 Cornelius, OR 97113	construction contracting	1,523,244
Skyline Building Maintenance 17446 SW Boones Ferry Rd Lake Oswego, OR 97035	janitorial	1,458,138
Fortis Construction 1705 SW Taylor St 200 Portland, OR 97205	construction contracting	591,625
UNIVERSITY OF MUNICH LEOPOLDSTR 3 80802 MUNICH GM	OVERSEAS PROGRAM ADMINISTRATION	431,308
2 Total number of independent contractors (including those in 1) who received more than \$ from the organization	•	31

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
	1a	Federated campaigns	1a		Revenue		512,513,01514
数数	ь	Membership dues					
듄			1b				
Other Revenue Contributions, gifts, grants and other similar amounts	С	Fundraising events	70,523				
£ ä	d	Related organizations	1c				
S, C	e						
ution Per si	f	All other contributions, gifts, grants, an similar amounts not included above	d 5,958,500				
記号	_	Noncash contributions included	1f				
<u> </u>	g	lines 1a-1f \$	1111				
O 10	h	Total (Add lines 1a-1f)	- <u>.</u>	6,029,023			
			Business Code				
an	2a	TUITION & FEES	611,600	99,537,518	99,537,518		
гисе Вечепце	ь	AUXILIARY SERVICES	900,099	,,-	,,		11,955,644
æ	c	CONTRACTS AND EXCHANGE	900,099	, ,	2,436,011		11,555,011
JC 6	d	CONTINUE D'AND EXCHANGE	900,099	2,430,011	2,430,011		
<u>\$</u>			_				
Ξ	e						
¥ogra	f	All other program service rever					
	g	Total. Add lines 2a-2f					
	3	Investment income (including d	·	,			
		other similar amounts)		4,054,441			4,054,441
	4	Income from investment of tax-exemp	ot bond proceeds				
	5	Royalties					
		(ı) Real	(II) Personal				
	6a	Gross Rents 347,9					
	ь	Less rental 98,1	95				
	c	expenses Rental income 249,7	52				
	d	or (loss) Net rental income or (loss)		249,752			249,752
				213,732			213,732
		(i) Securities	(II) O ther				
	7a	Gross amount 68,885,56 from sales of assets other than inventory	+z				
	ь	Less cost or 74,713,4 other basis and	16				
		sales expenses					
	C	Gain or (loss) -5,827,8	/4	-5,827,874			-5,827,874
	d	Net gain or (loss)		-3,027,074			-3,027,074
	8a	Gross income from fundraising					
		events (not including \$ 60,132					
ne		\$60,132 of contributions reported on line					
듄		1c) See Part IV, line 18					
é		Attach Schedule G if total exceeds \$15,000					
40	ь		.b 59,008				
Ě	c	Net income or (loss) from fundra	,	1,124			1,124
0	9a	Gross income from gaming	<u> </u>				
	"	activities See part IV, line 19					
		Complete Schedule G ıf total exceeds \$15,000					
		CACCCO \$15,000	а				
	ь	Less direct expenses	.ь				
	С	Net income or (loss) from gamii					
	10a	Gross sales of inventory, less	<u> </u>				
		returns and allowances .	а				
	ь	Less cost of goods sold	ь				
	С	Net income or (loss) from sales					
		Miscellaneous Revenue	Business Code				
	11a	OTHER REVENUE	900,099	1,908,939	1,874,243	-49,549	84,245
	ь						
	с						
	d	All other revenue					
	e	Total. Add lines 11a-11d					
			\$ 1,908,939	430 344 575	100.047.77	40.515	10 517 000
	12	Total Revenue. Add lines 1h, 2g 8c,		120,344,578	103,847,772	-49,549	10,517,332
		9c, 10c, and 11e	▶				

Part IX Statement of Functional Expenses

A	Section 501(c)(3) and 501(c)(4) org	anizations mu equired to com	ıst complete plete columns	all columns. (B), (C), and (D)	
Do r	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)				
а	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 24	Insurance				
	total expenses shown on line 25 below)				
а	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 Tiffollowing SOP 98-2 Complete this line only if the organization reported in column (B) joint costs from a combined educational campaign and fundraising solicitation				

istian en Kajance Sneet	Part X	Balance	Sheet
-------------------------	--------	---------	-------

			(A)		(B)
	1	Cash—non-interest-bearing	Beginning of year 10,370,155	1	End of year 23,066,558
	2	Savings and temporary cash investments	10,570,133	2	23,000,330
	3	- · · · · ·	5,270,837	3	4,021,074
	4	Pledges and grants receivable, net	1,377,879	4	590,315
	5	Accounts receivable, net	1,577,679	4	390,313
		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 $4958(c)(3)(B)$ Complete Part II of Schedule L		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
Assets	10a	Land, buildings, and equipment cost basis 10a 238,178,405			
-	b	Less accumulated depreciation Complete Part VI of			
		Schedule D	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 Complete Part VII of Schedule D	62,188,658	12	43,396,449
	13	Investments—program-related See Part IV, line 11 Complete Part VIII of Schedule D .		13	
	14	Intangible assets		14	
	15	Other assets See Part IV, line 11 Complete Part IX of Schedule	3,870,000	15	3,480,000
	16	D Total assets. Add lines 1 through 15 (must equal line 34)	441,761,080		367,939,364
	17	Accounts payable and accrued expenses .	11,303,133	17	11,550,907
	18	Grants payable	11,500,105	18	11,000,007
	19	Deferred revenue	2,005,222	19	1,992,870
	20	Tax-exempt bond liabilities	105,425,000	20	104,400,000
<u>ن</u> 1	21	Escrow account liability Complete Part IV of Schedule D	103,423,000	21	104,400,000
¥	21	Payable to current and former officers, directors, trustees, key		21	
Liabilities	22	employees, highest compensated employees, and disqualified		l	
		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		24	
	25	Other liabilities Complete Part X of Schedule D	11,781,521	25	18,877,656
	26	Total liabilities. Add lines 17 through 25	130,514,876	26	136,821,433
\$ 90		Organizations that follow SFAS 117, check here ► ✓ and complete lines 27 through 29, and lines 33 and 34.			
ลมั	27	Unrestricted net assets	193,261,528	27	71,751,358
Balance	28	Temporarily restricted net assets	17,585,968	28	59,749,879
둳	29	Permanently restricted net assets	100,398,708	29	99,616,694
r Fund		Organizations that do not follow SFAS 117, check here ▶ ☐ and complete lines 30 through 34.			
s or	30	Capital stock or trust principal, or current funds		30	
φ	31	Paid-in or capital surplus, or land, building or equipment fund		31	
Assets	32	Retained earnings, endowment, accumulated income, or other funds		32	
Net /	33	Total net assets or fund balances	311,246,204	33	231,117,931
ž	34	Total liabilities and net assets/fund balances	441,761,080		367,939,364
	1	• • • • •	,,,	- •	1,,
Pa	rt XI	Financial Statements and Reporting			

Dart YT	Financial	Statements	and Reporting

			Yes	No
1	Accounting method used to prepare the Form 990			
2a	Were the organization's financial statements compiled or reviewed by an independent accountant?	2a		Νo
b	Were the organization's financial statements audited by an independent accountant?	2b	Yes	
c	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?	2c	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?	3a	Yes	
ь	If "Yes," did the organization undergo the required audit or audits?	3b	Yes	

OMB No 1545-0047

SCHEDULE A

(Form 990 or 990EZ)

Department of the Treasury Internal Revenue Service

Public Charity Status and Public Support

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.

2008

Open to Public Inspection

		ne organizati RK COLLEGE	on					En	iployer ide	ent if icat i	on nı	ımber		
LLVVIO	a con	KK COLLEGE						93	-038685	8				
Pa	rt I	Reason	for Public C	harity Status (to be co	mpleted	by all or	ganızatıo							
The	organi	zation is not	a private found	ation because it is (Please	check on	ly one org	janization)						
1	Γ	A church, c	onvention of ch	nurches, or association of ch	urches d	escribed i	n Section :	170(b)(1)	(A)(i).					
2	!	A school de	escribed in Sec	t ion 170(b)(1)(A)(ii). (Attac	ch Schedi	ule E)								
3	Γ	A hospital o	or a cooperativ	e hospital service organizati	on descri	bed in Sec	ct ion 170(l	b)(1)(A)(iii). (Attad	:h Schedi	ıle H)		
4	Γ	A medical r	esearch organi	zatıon operated ın conjunctı	on with a	hospital d	lescribed i	n Sect ion	170(b)(1)	(A)(iii).	Ente	r the		
		hospital's r	name, city, and	state										
5	Γ	An organiza	ation operated 1	or the benefit of a college or	universit	y owned o	or operated	l by a gov	ernmental	unit des	crıbe	d ın		
		Section 170)(b)(1)(A)(iv).	(Complete Part II)										
6	Γ	A federal, s	tate, or local g	overnment or governmental	unıt desc	rıbed ın S e	ection 170	(b)(1)(A)	(v).					
7	Γ	An organiza	ation that norm	ally receives a substantial p	art of its	support fr	om a gove	rnmental	unit or froi	m the gen	eral	public		
		described i	n Section 170(l	o)(1)(A)(vi) (Complete Par	tII)									
8	Γ	A communi	ty trust describ	oed in Section 170(b)(1)(A)	(vi) (Con	nplete Par	rt II)							
9	Γ	An organiza	ation that norm	ally receives (1) more than	3 3 1/3%	of its supp	ort from c	ontributio	ns, membe	ership fee	s, ar	d gros	s s	
		receipts fro	m activities re	lated to its exempt functions	-subject	t to certai	n exceptio	ns, and (2	:) no more	than 331	1/3%	of		
		ıts support	from gross inv	estment income and unrelate	ed busine	ss taxable	e income (l	ess secti	on 511 ta	x) from b	usıne	sses		
		acquired by	uired by the organization after June 30, 1975 See Section 509(a)(2). (Complete Part III)											
10	\sqcap	An organiza	atıon organızed	and operated exclusively to	test for p	ublic safe	ety See Se	ct ion 509	(a)(4). (S	ee instru	ctıon	s)		
11	Г	_	=	and operated exclusively fo					•	•				
				orted organizations describe type of supporting organiza						Sect ion	509(a)(3).	Check	
		_	ype I b				nally Integ		. '' d	Гтур	e III	- 0 th	ner	
e	Г		•	rtify that the organization is					one or mo	re disqua	lıfıed	perso	ons	
		other than 1	foundation man	agers and other than one or	more pub	licly supp	orted orga	nızations	described	ın sectio	n 50	9(a)(1) or	
•		section 50		d	th - ID:	C 46-4 .4	T I	T II -		·				
f		check this		d a written determination fro	in the IR:	5 that it is	saryper,	Type II o	r rype III	i supporti	ing o	rganiz		
g				as the organization accepted	d any gift	or contrib	ution from	any of the	e				,	
		following pe			_									
			•	r indirectly controls, either a		_	ith persons	describe	d in (ii)			Yes	No	
				ng body of the the supported	-	ition?					g(i)		<u> </u>	
		(ii) a family member of a person described in (i) above?									J(ii)			
				ty of a person described in (119	(iii)			
h		Provide the	tollowing infori	mation about the organizatio	ns the or	ganization	supports							
	(i) N:	ame of	(ii) ETN	(iii) Type of organization	(iv)	Is the	(v) Did v	vou notify	(vi)	Is the	1/1/	ii) A m	ount of	
(i) Name of (ii) EIN (iii) Type of organization (iv) Is the (v) Did you notify (vi) Is the Supported (described on lines 1-9 organization in the organization organization in								supp	ount of ort?					
		nization		above or IRC section	_	listed in	ın col (i	i) of your	col (i)	organized		• •		
				(See Instructions))		verning	supp	ort?	in the	US?				
						ment?	V	N-	V	N-	-			
					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.)

Pι	ıblic Support							
Cale	endar 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							
•	The value of services or facilities							
3	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							
Т,	4							
	otal Support endar year (or fiscal year beginning in)	(a) 2004	(b) 2005	(a) 2006	(4) 2007	(0)	2008	(f) Total
	Amounts from line 4	(a) 2004	(b) 2003	(c) 2006	(d) 2007	(6)	2008	(I) I Otal
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)							
	Total Support (Add lines 7 through 10)	/C + +						
12	Gross receipts from related activities, etc					12		
13	First Five Years. If the Form 990 is for the		ırst, second, thır	d, fourth, or fifth	ntax year as a 5	01(c)(3)	
	organization, check this box and stop here							► □
	omputation of Public Support Perc	ontogo						
	Public Support Percentage for 2008 (line 6		dad by line 11 ce	olumn (fl)		T T		
		• •	·	oranni (1))		14		
15	Public Support Percentage for 2007 Sched	ule A , Part IV - A	A, line 26f			15		
16a	33 1/3% Test - 2008. If the organization di				3 1/3% or more,	check	this box	. —
	and stop here. The organization qualifies as				. =			► □
b	33 1/3% Test - 2007. If the organization di			•	15 is 33 1/3% c	r more,	check th	
17-	box and stop here. The organization qualifi 10% Facts and Circumstances Test - 2008.	, ,			2 165 55166	and lin-	. 14 :- 17	▶ □
1/a	more, and if the organization meets the "fa-	•			, ,			
	organization meets the "facts and circums		· ·					ow the ►
ь	10% Facts and Circumstances Test - 2007.							
_	more, and if the organization meets the "fa-							
	the organization meets the "facts and circu							
18	Private Foundation. If the organization did							
	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) 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") Gross receipts from admissions, merchandise sold or services performed, or facilities furnished in any activity that is related to the organization's taxexempt purpose Gross receipts from activities that are not an unrelated trade or business under section 513 Tax revenues levied for the organization's benefit and either paid to or expended on its behalf The value of services or facilities furnished by a governmental unit to the organization without charge 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 Public Support (Substract line 7c from line 6) **Total Support** (a) 2004 **(b)** 2005 (d) 2007 **(e)** 2008 Calendar year (or fiscal year beginning in) (c) 2006 (f) Total 9 Amounts from line 6 Gross income from interest, dividends, 10a payments received on securities loans, rents, royalties and income from similar sources Unrelated business taxable income (less section 511 taxes) from businesses acquired after 30 June, 1975 Add lines 10a and 10b Net income from unrelated business 11 activities not included in line 10b, whether or not the business is regularly carried on Other income Do not include gain or loss 12 from the sale of capital assets (Explain in Part IV) Total Support (Add lines 9, 10c, 11 and 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 **Computation of Public Support Percentage** 15 Public Support Percentage for 2008 (line 8 column (f) divided by line 13 column (f)) 15 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

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

17 is not more than 33 1/3%, check this box and **stop here.** The organization qualifies as a publicly supported organization **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

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

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 A (Form 990 or 990-EZ) 2008

DLN: 93493068011500

OMB No 1545-0047

Open to Public **Inspection**

SCHEDULE D

(Form 990)

Department of the Treasury Internal Revenue Service

► Attach to Form 990. To be completed by organizations that

Supplemental Financial Statements

answered "Yes," to Form 990, Part IV, line 6, 7, 8, 9, 10, 11, or 12.

Employer identification number Name of the organization LEWIS & CLARK COLLEGE 93-0386858 Organizations Maintaining Donor Advised Funds or Other Similar Funds or Accounts. Complete if the organization answered "Yes" to Form 990, Part IV, line 6. (a) Donor advised funds (b) Funds and other accounts Total number at end of year Aggregate Contributions to (during year) 3 Aggregate Grants from (during year) Aggregate value at end of year Did the organization inform all donors and donor advisors in writing that the assets held in donor advised ☐ No T Yes funds are the organization's property, subject to the organization's exclusive legal control? 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 other impermissible private benefit? Part II Conservation Easements. Complete if the organization answered "Yes" to Form 990, Part IV, line 7 Purpose(s) of conservation easements held by the organization (check all that apply) Preservation of land for public use (e.g., recreation or pleasure) Preservation of an historically importantly land area Protection of natural habitat Preservation of certified historic structure Preservation of open space 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 Held at the End of the Year 2a Total number of conservation easements 2b Total acreage restricted by conservation easements c Number of conservation easements on a certified historic structure included in (a) 2c 2d Number of conservation easements included in (c) acquired after 8/17/06 Number of conservation easements modified, transferred, released, extinguished, or terminated by the organization during 3 Number of states where property subject to conservation easement is located Does the organization have a written policy regarding the periodic monitoring, inspection, violations, and enforcement of the conservation easements it holds? Staff or volunteer hours devoted to monitoring, inspecting and enforcing easements during the year 🕨 7 A mount of expenses incurred in monitoring, inspecting, and enforcing easements during the year 🕨 \$ Does each conservation easement reported on line 2(d) above satisfy the requirements of section 170(h)(4)(B)(ı) and 170(h)(4)(B)(ıı)? 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 Organizations Maintaining Collections of Art, Historical Treasures, or Other Similar Assets. Part III Complete if the organization answered "Yes" to Form 990, Part IV, line 8. 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 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 0 (i) Revenues included in Form 990, Part VIII, line 1

If the organization received or held works of art, historical treasures, or other similar assets for financial gain, provide the

Cat No 52283D

following amounts required to be reported under SFAS 116 relating to these items

(ii) Assets included in Form 990, Part X

Assets included in Form 990, Part X

Revenues included in Form 990, Part VIII, line 1

► \$

2,144,277

0

Par	Organizations Maintaining Colle	ections of Art, I	Hist	<u>tori</u>	<u>cal Trea</u>	sures, or (<u> Othe</u>	<u>r Similaı</u>	· Asse	ts (co	ntınued)
3	Using the organization's accession and other relitems (check all that apply)	ecords, check any c	ofthe	e foll	owing that	t are a sıgnıfıc	ant u	se of its co	llection	1	
а	Public exhibition		d	굣	Loan or e	xchange prog	rams				
ь	Scholarly research		e	Γ	Other						
c	Preservation for future generations										
4	Provide a description of the organization's colle Part XIV	ctions and explain	how	they	further th	ne organizatio	n's ex	empt purp	ose in		
5	During the year, did the organization solicit or rassets to be sold to raise funds rather than to b							ular	Г	Yes	√ No
Pa	Trust, Escrow and Custodial Are Part IV, line 9, or reported an amo						answ	ered "Yes	" to Fo	orm 99	90,
1a	Is the organization an agent, trustee, custodiar included on Form 990, Part X?	n or other intermedi	ary	for co	ontributioi	ns or other as:	sets	not	Г	Yes	┌ No
b	If "Yes," explain why in Part XIV and complete	the following table									
									A mou	nt	
c	Beginning balance						1 c				
d	Additions during the year						1d				
e	Distributions during the year						1e				
f	Ending balance						1f				
2a	Did the organization include an amount on Form	n 990, Part X, line 2	21?						Γ	Yes	┌ No
b	If "Yes," explain the arrangement in Part XIV										
Pa	rt V Endowment Funds. Complete if t										
4_	Paginana of ware balance	(a)Current Year 232,119,348	(b)	Prior '	Year (c)Two Years Bacl	< (d)	Three Years I	Back (e	Four Ye	ars Back
1a L	Beginning of year balance	2,155,728									
b	Investment earnings or losses	-55,785,494									
c d	Grants or scholarships	4,388,776									
e	Other expenditures for facilities	7,779,709									
_	and programs										
f	Administrative expenses	720,453									
g	End of year balance	165,600,644									
2	Provide the estimated percentage of the year e	nd balance held as									
а	Board designated or quasi-endowment 🕨 19	9 000 %									
b	Permanent endowment ► 52 000 %										
c	Term endowment ► 29 000 %										
3a	Are there endowment funds not in the possessi	on of the organızatı	on t	hat a	re held ar	nd administere	d for	the			
	organization by (i) unrelated organizations								2-/:\	Yes	No
			•	•			•		3a(i) 3a(ii)		No No
ь	(ii) related organizations			· ·	ule R?.		•		3b		
4	Describe in Part XIV the intended uses of the o	•					-				
Pai	t VI Investments—Land, Buildings,	and Equipment	:. Se	ee Fo	orm 990	, Part X, line	10.				
	Description of investment				Cost or othe (investmen			(c) Depreci	ation	(d) Boo	ok value
1a	Land					17,85	7,244			17	7,857,244
b	Buildings					168,28		42,09	2,248		5,193,805
c	Leasehold improvements		.								
d	Equipment		.			36,57	6,106	27,08	1,432	ġ	9,494,674
e	Other		İ			15,45	9,002	5,26	6,590	10),192,412

Part VII Investments—Other Securities. See	Form 990, Part X, line 12	2.
(a) Description of security or cateory (including name of security)	(b)Book value	(c) Method of valuation Cost or end-of-year market value
Financial derivatives and other financial products		
Closely-held equity interests		
Other alternative investments	41,776,785	F
Other reAL ESTATE INVESTMENTS	1,619,664	F
Total. (Column (b) should equal Form 990, Part X, col (B) line 12)	43,396,449	
Part VIII Investments—Program Related. See	e Form 990 Part X line 1	13.
(a) Description of investment type	(b) Book value	(c) Method of valuation
(a) Description of investment type	(b) Book value	Cost or end-of-year market value
Total. (Column (b) should equal Form 990, Part X, col (B) line 13)		
Part IX Other Assets. See Form 990, Part X, III	ne 15.	
(a) Descrip	otion	(b) Book value
Total. (Column (b) should equal Form 990, Part X, col.(B) line 1	(5.)	
Part X Other Liabilities. See Form 990, Part X		
(a) Description of Liability	(b) A mount	
Federal Income Taxes		
SPLIT INTEREST AGREEMENTS	828,578	
US GOVT GRANT REFUNDABLE	6,447,433	
interest rate swaps liability	11,601,645	
Total. (Column (b) should equal Form 990, Part X, col (B) line 25)	10 077 656	
- Commit (b) Should Equal Form 550, rait A, cor (b) line 25)	18,877,656	

 Total revenue (Form 990, Part VIII, column (A), line 12) Total expenses (Form 990, Part IX, column (A), line 25) 	1	120,344,578
2 Total expenses (Form 990, Part IX, column (A.), line 25)		120,344,370
rotal expenses (rothinssoft are 1x, column (x), into 20)	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 p	er R	eturn
1 Total revenue, gains, and other support per audited financial		29,638,009
statements	1	
2 A mounts included on line 1 but not on Form 990, Part VIII, line 12		
a Net unrealized gains on investments		
b Donated services and use of facilities		
c Recoveries of prior year grants		
d Other (Describe in Part XIV)		
e Add lines 2a through 2d	2e	-65,521,169
3 Subtract line 2e from line 1	3	95,159,178
4 A mounts 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)		
c Add lines 4a and 4b	4c	25,185,400
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		
b Prior year adjustments 2b		
c Losses reported on Form 990, Part IX, line 25		
d Other (Describe in Part XIV)		
e Add lines 2a through 2d	2e	98,195
3 Subtract line 2e from line 1	3	109,668,087
4 A mounts 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)		
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 XI, line 8, Part XII, lines 2d and 4b, and Part XIII, lines 2d and 4b

Identifier Return Reference Explanation

OMB No 1545-0047

SCHEDULE E

(Form 990 or 990-EZ)

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.

Schools

Name of the organization **Employer identification number** LEWIS & CLARK COLLEGE 93-0386858 YES NO 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? 1 Yes 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 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 Yes 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 4 Does the organization maintain the following? a Records indicating the racial composition of the student body, faculty, and administrative staff? 4a Yes b Records documenting that scholarships and other financial assistance are awarded on a racially nondiscriminatory basis? 4b Yes Copies of all catalogues, brochures, announcements, and other written communications to the public dealing with student admissions, programs, and scholarships? 4c Yes d Copies of all material used by the organization or on its behalf to solicit contributions? 4d Yes If you answered "No" to any of the above, please explain (If you need more space, attach a separate statement) Does the organization discriminate by race in any way with respect to a Students' rights or privileges? 5a Νo **b** Admissions policies? 5b Νo c Employment of faculty or administrative staff? Νo 5c d Scholarships or other financial assistance? 5d Νo e Educational policies? 5e Νo f Use of facilities? 5f Νo g Athletic programs? 5g Νo h Other extracurricular activities? Νo If you answered "Yes" to any of the above, please explain (If you need more space, attach a separate statement) 6a Does the organization receive any financial aid or assistance from a governmental agency? Yes 6a **b** Has the organization's right to such aid ever been revoked or suspended? 6b Νo If you answered "Yes" to either 6a or b, please explain using an attached statement 🦸 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 CB 587, covering racial nondiscrimination? If "No," attach an explanation

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DLN: 93493068011500

OMB No 1545-0047

Open to Public Inspect ion

SCHEDULE F (Form 990)

Department of the Treasury Internal Revenue Service

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

Statement of Activities Outside the United States

Name of the organization LEWIS & CLARK COLLEGE **Employer identification number**

93-0386858

Par	tΙ	General Information on Activities Outside the United States. Complete if the organization answered
		"Yes" to Form 990, Part IV, line 14b.
	_	grantmakers. Does the organization maintain records to substantiate the amount of the grants or stance, the grantees' eligibility for the grants or assistance, and the selection criteria used to award

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

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

(a) Region (b) Number of offices in the offices in	3 Activites per Region (U	se Schedule F-1	(Form 990) if add			
TOTALE	(a) Region	offices in the	employees or	region (by type) (i e , fundraising, program services, grants to recipients located in	is a program service, describe specific type of	(f) Total expenditures in
EUROPE 0	CENTRAL AMERICA	0	0		STUDY ABROAD PROGRAMS FOR UNDERGRADUATE	37,617
RUSSIA 0 0 PROGRAM SERVICES STUDENTS SOUTH AMERICA 0 0 PROGRAM SERVICES STUDENTS SOUTH ASIA 0 0 PROGRAM SERVICES STUDENTS SOUTH ASIA 0 0 PROGRAM SERVICES STUDENTS SUB-SAHARAN AFRICA 0 0 PROGRAM SERVICES STUDENTS SUB-SAHARAN AFRICA 0 0 PROGRAM SERVICES STUDY ABROAD PROGRAMS FOR UNDERGRADUATE STUDENTS TOTAL STUDENTS	EAST ASIA	0	0	PROGRAM SERVICES	PROGRAMS FOR UNDERGRADUATE	1,102,408
PROGRAMS FOR UNDERGRADUATE STUDENTS SOUTH AMERICA O PROGRAM SERVICES STUDENTS SOUTH ASIA O PROGRAM SERVICES STUDENTS SUB-SAHARAN AFRICA O PROGRAM SERVICES STUDY ABROAD A 33,621 PROGRAMS FOR UNDERGRADUATE STUDENTS SUB-SAHARAN AFRICA O PROGRAM SERVICES STUDY ABROAD A 381,926 PROGRAMS FOR UNDERGRADUATE STUDENTS SUB-SAHARAN AFRICA Totals	EUROPE	0	0	PROGRAM SERVICES	PROGRAMS FOR UNDERGRADUATE	2,013,127
SOUTH ASIA O PROGRAM SERVICES STUDY ABROAD SUB-SAHARAN AFRICA O PROGRAM SERVICES SUB-SAHARAN AFRICA O PROGRAM SERVICES STUDY ABROAD PROGRAMS FOR UNDERGRADUATE STUDENTS SUB-SAHARAN AFRICA O PROGRAM SERVICES STUDY ABROAD PROGRAMS FOR UNDERGRADUATE STUDENTS ABILITY ABROAD ABILITY ABILITY ABROAD ABILITY A	RUSSIA	0	0	PROGRAM SERVICES	PROGRAMS FOR UNDERGRADUATE	59,403
PROGRAMS FOR UNDERGRADUATE STUDENTS SUB-SAHARAN AFRICA O PROGRAM SERVICES STUDY ABROAD PROGRAMS FOR UNDERGRADUATE STUDENTS STUDENTS A 4,075,660	SOUTH AMERICA	0	0	PROGRAM SERVICES	PROGRAMS FOR UNDERGRADUATE	447,558
PROGRAMS FOR UNDERGRADUATE STUDENTS Totals	SOUTH ASIA	0	0	PROGRAM SERVICES	PROGRAMS FOR UNDERGRADUATE	33,621
intain.	SUB-SAHARAN AFRICA	0	0	PROGRAM SERVICES	PROGRAMS FOR UNDERGRADUATE	381,926
intain.						
intain.						
intain.						
intain.						
intain.	Totals					4,075,660
. o apo. no. n. nounce, not not not actions for rollings of the notation of rollings of the notation of the		tice, see the instri	 uctions for Form 9	 90.	 50082W s	chedule F (Form 990) 2008

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

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) A mount of cash grant	(f) Manner of cash disbursement	(g) A mount of non- cash assistance	(h) Description of non-cash assistance	(ı) Method of valuatıon (book, FMV, appraısal, other)
--------------------------	---	------------	-------------------------	------------------------------	------------------------------------	---	--	--

a) Type of grant or assistance	(b) Region	(c) Number of recipients	(d) A mount of cash grant	(e) Manner of cash disbursement	(f) A mount of non- cash assistance	(g) Description of non-cash assistance	(h) Method o valuation (book, FMV, appraisal, oth

Schedule F (Form 990) 2008

Complete this part t	o provide the information required	ın Part I, line 2, and any other additional information.
Identifier	ReturnReference	Explanation

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DLN: 93493068011500

OMB No 1545-0047

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2008

(Form 990 or 990-EZ) Fundraising or Gaming Activities

Part IV, Op

Department of the Treasury Internal Revenue Service

SCHEDULE G

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.

Supplemental Information Regarding

Open to Public Inspection

Name of the organization					Employer ider	ntification number
LEWIS & CLARK COLLEGE					93-0386858	
Part I Fundraising Act	i vities. Complete	e if the oi	rganızatı	ion answered "Yes"	to Form 990, Part IV	, line 17.
 Indicate whether the organ Mail solicitations Email solicitations Phone solicitations In-person solicitations 				Solicitation of r Solicitation of r Solicitation of r Special fundrais	non-government grants government grants sing events	
or key employees listed in b If "Yes," list the ten highes to be compensated at least	t paid individuals or	entities (f	undraiser	rs) pursuant to agreeme	ents under which the fur	
(i) Name of individual or entity (fundraiser)	(ii) Activity	(iii) fundrais custo contr contribu	er have dy or ol of	(iv) Gross receipts from activity	(v) A mount paid to (or retained by) fundraiser listed in col (i)	(vi) A mount paid to (or retained by) organization
		Yes	No			

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

Par	t II	Fundraising Events. Com more than \$15,000 on Form	plete if the organization 990-EZ, line 6a. List o	on answered "Yes" to events with gross rec	Form 990, Part IV, lin eipts greater than \$5,0	e 18, or 000.	report	ed
			(a) Event #1	(b) Event #2	(c) O ther Events	(d) ⊤o		
			GOLF TOURNAMENT (event type)	GOLF TOURNAMENT (event type)	(total number)	(Add col co	(a) th I (c))	rough
en Cle	1	Gross receipts	45,838	41,350	43,467		130	0,655
Revenue	2	Less Charitable contributions	31,483	29,98!	9,055		7(0,523
_	3	Gross revenue (line 1 minus line 2)	14,355	11,369	34,412		60	0,132
	4	Cash Prizes						
ses.	5	Non-cash Prizes	3,838	1,280	0		!	5,118
Expenses	6	Rent/Facility costs	17,083	17,280	2,457		3 (5,820
ā	7	Other direct expenses	1,554	3,899	11,617		1	7,070
Direct	8	Direct expense summary Add line	es 4 through 7 in column	(d)	•		5 9	9,008
۵	9	Net income summary Combine lir	_					1,124
Par	3111		ganızatıon answered '		art IV, line 19, or repo	rted mor	e thar	1
Revenue		\$13,000 ON FORM 950 EZ, IIII	(a) Bingo	(b) Pull tabs/Instant bingo/progressive bingo	(c) O ther gaming	(d) Total col (a) th		
æ								
	1	Gross revenue						
မွ	2	Cash prizes						
Direct Expenses	3	Non-cash prizes						
ы Б	4	Rent/facility costs						
<u>ā</u>	5	Other direct expenses						
	6	Volunteer labor	┌ Yes%_ ┌ No	┌ Yes	┌ Yes			
	7	Direct expense summary Add lines	s 2 through 5 in column (d)				
	8	Net gaming income summary Com	bine lines 1 and 7 in colu	ımn (d)	•			
9 a		er the state(s) in which the organiza the organization licensed to operate			· · · · · · · · · · · · · · · · · · ·	· 9a	Yes	No
b	If"	No," Explain						
10a b		re any of the organization's gaming l Yes," Explain	icenses revoked, suspen	ded or terminated during	g the tax year?	10a		
11 12		es the organization operate gaming a				11		

			Yes	NO
13	Indicate the percentage of gaming activity operated in			
а	The organization's facility			
Ь	An outside facility			
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?	L5a		
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			
а	Is the organization required under state law to make charitable distributions from the gaming proceeds to retain the state gaming license?	L7a		
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		\neg	

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DLN: 93493068011500 OMB No 1545-0047

2008

Department of the Treasury Internal Revenue Service

Schedule I

(Form 990)

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

Grants and Other Assistance to Organizations,

Governments and Individuals in the U.S.

Open to Public **Inspection**

Name of the organization						Em	oloyer identifi	cation number
LEWIS & CLARK COLLEGE						93	-0386858	
Part I General Inform	nation on Gra	nts and Assistance	•			'		
 Does the organization mathe selection criteria used Describe in Part IV the or Part II Grants and Oth 	d to award the graing the graing the desired the desired the grade the desired	nts or assistance? edures for monitoring th	e use of grant funds ın t	he United States				∀Yes □
Form 990, Part I Part IV and Scho	IV, line 21 for aredule I-1 if addi	ny recipient that rece tional space is	eived more than \$5,0	00. Check this box	of no one recipient rec	ceived mor		
1(a) Name and address of organization or government	(b) EIN	(c) IRC section if applicable	(d) A mount of cash grant	(e) A mount of non- cash assistance	(f) Method of valuation (book, FMV, appraisal, other)	1 10/	ription of assistance	(h) Purpose of grant or assistance
2 Enter total number of sec				_		ı		
organizations					<u></u>			

Part IIII 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) A mount of cash grant	(d)A mount 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	воок	
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

Ident if ier	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

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DLN: 93493068011500

2008

OMB No 1545-0047

Schedule J (Form 990)

Department of the Treasury

Internal Revenue Service

Compensation Information 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.

Open to Public **Inspection**

Name of the organization LEWIS & CLARK COLLEGE

Employer identification number

93-0386858

Pa	rt I Questions Regarding Compensation					
					Yes	Νo
1a	Check the appropriate box(es) if the organization prov 990, Part VII, Section A, line 1a Complete Part III					
	First class or charter travel	굣	Housing allowance or residence for personal use			
	Travel for companions	Γ	Payments for business use of personal residence			
	Tax idemnification and gross-up payments		Health or social club dues or initiation fees			
	Discretionary spending account	Г	Personal services (e g , maid, chauffeur, chef)			
Ь	If line 1a is checked, did the organization follow a wriprovision of all the expenses described above? If "No			1b	Yes	
2	Did the organization require substantiation prior to reofficers, directors, trustees, and the CEO/Executive			2	Yes	
3	Indicate which, if any, of the following the organization organization's CEO/Executive Director Check all the	at appl	ly			
	Compensation committee	<u> </u>	Written employment contract			
	☐ Independent compensation consultant☐ Form 990 of other organizations	। -	Compensation survey or study Approval by the board or compensation committee			
	Form 990 of other organizations	14	Approval by the board of compensation committee			
4	During the year, did any person listed in Form 990, P	art V I	I, Section A, line 1a			
а	Receive a severance payment or change of control p	aymen	t?	4a		Νo
b	Participate in, or receive payment from, a supplemen	tal nor	nqualified retirement plan?	4b		Νo
c	Participate in, or receive payment from, an equity-ba	sed co	ompensation arrangement?	4c		Νo
	If "Yes" to any of lines 4a-c, list the persons and pro	vide tl	he applicable amounts for each item in Part III			
	501(c)(3) and 501(c)(4) organizations only must cor	nplete	lines 5-8.			
5	For persons listed in form 990, Part VII, Section A, I compensation contingent on the revenues of	ıne 1a	, did the organization pay or accrue any			
а	The organization?			5a		Νo
b	Any related organization?			5b		Νo
	If "Yes," to line 5a or 5b, describe in Part III					
6	For persons listed in form 990, Part VII, Section A, I compensation contingent on the net earnings of	ıne 1a	, did the organization pay or accrue any			
а	The organization?			6a		Νo
b	Any related organization?			6b		Νo
	If "Yes," to line 6a or 6b, describe in Part III					
7	For persons listed in form 990, Part VII, Section A, I payments not described in lines 5 and 6? If "Yes," described in lines 5 and 6.		, ,	7		Νο
8	Were any amounts reported in Form 990, Part VII, posubject to the initial contract exception described in					

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

(F) Compensation

Software ID: Software Version:

EIN: 93-0386858

Name: LEWIS & CLARK COLLEGE

(A) Name (B) Breakdown of W-2 and/or 1099-MISC compensation (C) Deferred (D) Nontaxable (E) Total of columns

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

(11)		(=)=:::::::::::::::::::::::::::::::::::	=, =		() = 0.0	()	[-	and the state of the state of the state of
		(i) Base Compensation	(ii) Bonus & incentive compensation	(iii) Other compensation	compensation	benefits	(B)(ı)-(D)	reported in prior Form 990 or Form 990-EZ
THO Mas j hochstettler	(ı) (ıı)			1,391		70,791	415,340	166,992
GREGORY VOLK	(ı) (ıı)	270,310	5,000	3,875		35,514	314,699	132,329
ROBERT H KLONOFF	(ı) (ıı)	224,418	5,000			36,538	265,956	111,867
JULIO C DE PAULA	(ı) (ıı)	190,462		10,000		32,360	232,822	86,783
CARL B VANCE	(ı) (ıı)					33,859	224,326	94,419
jane m atkınson	(ı) (ıı)					30,376	214,785	91,883
DAVID G Ellis	(ı) (ıı)		5,000			29,738	184,840	74,863
EDWARD J BRUNET	(ı) (ıı)					28,806	212,595	89,346
WILLIAM F FUNK	(ı) (ıı)					27,033	200,825	84,761
BRIAN A BLUM	(ı) (ıı)					18,134	189,436	73,201
CRAIG NOBLE JOHNSTON	(ı) (ıı)					16,429	183,661	66,631
SUSAN F MANDIBERG	(ı) (ıı)	163,902				24,680	188,582	71,271

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

Ident if ier	Return Reference	Explanation

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DLN: 93493068011500

OMB No 1545-0047

Schedule K **Supplemental Information on Tax Exempt Bonds** (Form 990)

Department of the Treasury Internal Revenue Service

To be completed by organizations that answered "Yes" to Form 990, Part IV, line 24a. Provide descriptions, explanations, and any additional information in Schedule 0.

Open to Public Inspect ion

	ne of the organization									Employer id	dentifica	tion num	er	
LEV	NIS & CLARK COLLEGE									93-03868	358			
P	art I Bond Issues (Required	d for 2008)									,			
	(a) Issuer Name	(b) Issuer EIN	(c) CUSIP #	(d) Date	Issued	(e) Issue	e Price	(f) De:	cription of F	Purpose	(g) De	efeased	Beh	On alf of suer
											Yes	No	Yes	No
A	STATE OF OREGON - OREGON FACILITIES AUTHORITY	93-6001787	68608JJF9	06-18-	2008	106,	400,000	REFINANC FUNDS NEE RETIRE OU	DED TO RE	DEEM AND		x		x
Pa	Proceeds (Optional for	⁻ 2008)				_		<u> </u>			•			
1	Total Proceeds of Issue			•	Α	ı	В		С	D			Е	
2	Gross Proceeds in Reserve Fund	S												
3	Proceeds in Refunding or Defeasa	ance Escrows												
4	Other Unspent Proceeds													
5	Issuance Costs from Proceeds													
6	Working Capital Expenditures fro	m Proceeds												
7	Capital Expenditures from Procee	eds												
8	Year of Substantial Completion					•								
				Yes	No	Yes	No	Yes	No	Yes	No	Yes	;	No
9	Were the bonds issued as part of	a current refunding iss	sue?											
10	Were the bonds issued as part of	an advance refunding	ıssue?											
11	Has the final allocation of procee	ds been made?												
12	Does the organization maintain a final allocation of proceeds?	dequate books and rec	ords to support the											
Pa	rt IIII Private Business Use	(Optional for 2008))	1										
				<u> </u>	A	<u> </u>	В		C .	D		+	E	
1	Was the organization a partner in which owned property financed by		mber of an LLC,	Yes	No	Yes	No	Yes	No	Yes	No	Yes		No
2	Are there any lease arrangement which may result in private busin		nanced property											
For	Paperwork Reduction Act Notice, see tl	he Instructions for Form	1990.			Cat No 50:	193E			Sch	edule K	(Form 99	0) 2008	į.

Schedule K	(Form 990) 2008	
Part III	Private Business Use	(Continued)

		A B		1	С	I	D	E			
		Yes	No								
За	Are there any management or service contracts with respect to the										
	financed property which may result in private business use?										
3b	A re there any research agreements with respect to the financed property which may result in private business use?										
3с	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?										
Pai	rt IV Arbitrage (Optional for 2008)										
			A	E	3		С		D		E
		Yes	No								
1	Has a Form 8038-T been filed wth 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										
С	Term of hedge										
4a	Were gross proceeds invested in a GIC?										
b	Name of provider										
С	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?										

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OMB No 1545-0047

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Schedule L

(Form 990 or 990-EZ)

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.

Transactions with Interested Persons

Name of the organization LEWIS & CLARK COLLEGE

Employer identification number

Part I Excess Benefit Transact	ions (section 501/c	-)(3) ar	nd section 501	1 (c)		3-038 zatior					
To be completed by organization									, Par	t V , lıne	40b
1 (a) Name of disqualified	d person		(h) Des	crint	on of trans	ection				(c) Cor	rected?
			(5) 5 63	СПРС						Yes	No
2 Enter the amount of tax imposed on section 4958					during the y	ear ui	nder F	\$	'		
3 Enter the amount of tax, if any, on lin							•	\$			
Part III Loans to and/or From	•							· ·			
To be completed by organiza			Form 990, Part	IV, I	ine 26, or F	orm 9	90-E	Z, Part	V, lir	ne 38a	
	(b) Loan to or						_	(f	-		
(a) Name of interested person and	from the	(c)0 rı	gınal prıncıpal	(d)B	Salance due	(e) defa		Appr by boa		1	Vritten ement?
purpose	organization?		amount	ומיט	alalice due	""	uit.	comm			. III CIII C
	To From					Yes	No	Yes	No	Yes	No
											1
											-
Part III Grants or Assistance B	enefitting Interes	sted D	ersons								
To be completed by organ				90,	Part IV, lır	ne 27					
(a) Name of interested person	(b)Relationship							nt or tu	na of	assista	
(a) Name of interested person	and	the orga	anızatıon		(C)AIII	ount c	or gra	iit or ty	pe oi	d551516	ance
					+						
Part IV Business Transactions	Involvina Interes	sted P	ersons								
To be completed by organ				90,	Part IV, lır	ie 28	a, 28	b, or	28c.		
	(b) Relationship	р								(e) Sha	arıng of
(a) Name of interested person	between intereste		(c) A mount of	f	(d) Descr	ıptıon	oftra	ansactı	on	-	ation's
,	person and the organization		transaction			•				Yes	No
Gregory A Volk	Vice President for	_	544	500	Purchase o	fther	erso	nal		1 65	No No
Cicycly A Volk	Institutional Advancement		J-4,	300	residence of July of 200	of Gre			ın		
					,				-		

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SCHEDULE M (Form 990)

Department of the Treasury

Internal Revenue Service

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

Non-Cash Contributions

Name of the organization LEWIS & CLARK COLLEGE

Employer identification number

					93-0386858			
Pa	rt 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 de reven	etermır	ning	
1	Art-Works of art	X	2	5.610	OPINION OF EXPE	RTS		
	Art—Historical treasures .		_	5,610				
3	Art—Fractional Interests							
4	Books and publications	X		131.880	OPINION OF EXPE	RTS		
5	Clothing and household							
_	goods	Х		2,120	ESTIMATED RESAI	LEVAL	UE	
6	Cars and other vehicles							
7	Boats and planes							
8	Intellectual property							
9	Securities—Publicly traded .	Х	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							
	Other (describe							
	SICAL	l .,						
INS	TRUMENTS)	X	1	499	ESTIMATED RESAI	LEVAL	_UE	
26	SHEET Other (describe MUSIC)	×	,	1 000	OPINION OF EXPE	DTC		
	Other (describe			7,333	OTTNION OF EXIL	KIS		
	EIMBURSED							
EXP	ENSES							
	TRAVEL							
AND	CELLANEOUS)	l x	16	13 033	COST OF DONATE	D PRO	PFRT	·Y
	Other (describe)			10,000				<u> </u>
29	Number of Forms 8283 received	l by the ora	enization during the tay ve	r for contributions for				
	which the organization complete			ar for contributions for	29			2
	Acknowledgement		•					
							Yes	No
30a	During the year, did the organization hold for at	ition receiv	e by contribution any prope	rty reported in Part I, lines	1-28 that it must			
	least three years from the date o	of the initial	contribution, and which is	not required to be used for	exempt purposes			1
	for the entire holding period? .					30a		No
b	If "Yes", describe the arrangeme	ent in Part 1	II					
31	Does the organization have a gif	tacceptan	ce policy that requires the i	eview of any non-standard	contributions?	31	Yes	<u> </u>
32a	Does the organization hire or use contributions?	e third part	es or related organizations	to solicit, process, or sell	non-cash	32a	Yes	
ь	If "Yes", describe in Part II							
	If the organization did not report	: revenues i	n Column (c) for a type of p	roperty for which Column (a	a) is			1

checked, describe in Part II

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. ReturnReference Identifier 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

DLN: 93493068011500

OMB No 1545-0047

2008

Open to Public Inspection

SCHEDULE 0

(Form 990)

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.

Supplemental Information to Form 990

Employer identification number

93-0386858

Name of the organization LEWIS & CLARK COLLEGE

ldentifier	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

ldentifier	Return Reference	Explanation
Form 990, Part VI, Section A, Inne 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.

ldentifier	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.

ldentifier	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 Lew is & 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.

ldentifier	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 acknow ledging the organization's tax exempt status under section 501(C)(3) of the Internal Revenue Code is made available to the public on the Lew is & Clark wiebsite.

ldentifier	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 Lew is & Clark website. The conflict of interest policy is made available to the public upon request.

ldentifier	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

OMB No 1545-0047 2008

> Open to Public Inspection

Related Organizations and Unrelated Partnerships

Department of the Treasury Internal Revenue Service

(Form 990)

SCHEDULE R

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.

Name of the organization **Employer identification number** LEWIS & CLARK COLLEGE 93-0386858 Part I Identification of Disregarded Entities (D) (B) (C) Name, address, and EIN of disregarded entity Legal domicile (state End-of-year assets Direct controlling Primary activity Total income or foreign country) entity Part II Identification of Related Tax-Exempt Organizations Name, address, and EIN of related organization Legal domicile (state Exempt Code section Public charity status Direct controlling Primary activity or foreign country) (if section 501(c)(3)) entity

(A) Name, address, and EIN of related organization	Prim	(B) nary activity	(C) Legal domicile (state or foreign country)	(D) Direct controlling entity	(E) Predominant income(related, investment, unrelated)		(F) e of total income	(G) Share of end-of- year assets	(H) Disproprtionate allocations?		(I) Code V—UBI amount on Box 20 of K-1	(J) General managu partner	
									Yes	No		Yes	No
						+							
						+							
Part IV Identification of R	?elated	∣∩raanizatione											
			i axable as					/E)					
(A) Name, address, and EIN of related organ		(B) Primary activity	S laxable as	(C) Legal domicile (state or foreign country)			(E) Type of entity (C corp, S corp or trust)	(F) Share of total income	end	(G) hare of I-of-yea assets	(H) Percentage r ownership		
(A) Name, address, and EIN of related orgar		(B)	s laxable as	(C) Legal domicile (state or foreign	(D) Direct contr		(C corp, S corp	Share of total	end	hare of I-of-yea	Percentage		
(A) Name, address, and EIN of related organ		(B)	s laxable as	(C) Legal domicile (state or foreign	(D) Direct contr		(C corp, S corp	Share of total	end	hare of I-of-yea	Percentage		
		(B)	s laxable as	(C) Legal domicile (state or foreign	(D) Direct contr		(C corp, S corp	Share of total	end	hare of I-of-yea	Percentage		
		(B)	s laxable as	(C) Legal domicile (state or foreign	(D) Direct contr		(C corp, S corp	Share of total	end	hare of I-of-yea	Percentage		
		(B)	s laxable as	(C) Legal domicile (state or foreign	(D) Direct contr		(C corp, S corp	Share of total	end	hare of I-of-yea	Percentage		
		(B)	s laxable as	(C) Legal domicile (state or foreign	(D) Direct contr		(C corp, S corp	Share of total	end	hare of I-of-yea	Percentage		
		(B)	s laxable as	(C) Legal domicile (state or foreign	(D) Direct contr		(C corp, S corp	Share of total	end	hare of I-of-yea	Percentage		
		(B)	s laxable as	(C) Legal domicile (state or foreign	(D) Direct contr		(C corp, S corp	Share of total	end	hare of I-of-yea	Percentage		
		(B)	s laxable as	(C) Legal domicile (state or foreign	(D) Direct contr		(C corp, S corp	Share of total	end	hare of I-of-yea	Percentage		

Software ID: Software Version:

EIN: 93-0386858

Name: LEWIS & CLARK COLLEGE

Form 990, Schedule R, Part IV - Ide	entification of I	Related Organiz	ations Taxable a	s a Corporation	or Trust	ı	
(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, 0R97219 93-0883258	CHARITABLE REMAINDER TRUST	OR	N/A	Т		75,962	100 000 %
L & C - MARLEEN BLDG CRAT 0615 SW Palatine Hill Rd portland, 0R97219 93-6283204	CHARITABLE REMAINDER TRUST	OR	N/A	Т		778,366	100 000 %
L & C - JE BRYSON CRAT 0615 SW Palatine Hill Rd portland, 0R97219 93-0946264	CHARITABLE REMAINDER TRUST	OR	N/A	Т		99,355	100 000 %
L & C - JT BRYSON CRAT 0615 SW Palatine Hill Rd portland, 0R97219 93-0946265	CHARITABLE REMAINDER TRUST	OR	N/A	Т		99,407	100 000 %
L & C - H MAGUIRE CRAT 0615 SW Palatine Hill Rd portland, 0R97219 91-6570592	CHARITABLE REMAINDER TRUST	OR	N/A	т		111,428	100 000 %
L & C - RM RUBIN CRUT 0615 SW Palatine Hill Rd portland, 0R97219 93-1274341	CHARITABLE REMAINDER TRUST	OR	N/A	Т		66,995	100 000 %
L & C - AD KING CRUT 0615 SW Palatine Hill Rd portland, 0R97219 93-6294933	CHARITABLE REMAINDER TRUST	O R	N/A	Т		42,407	100 000 %
L & C-R & A MYERS CRUT 0615 SW Palatine Hill Rd portland, 0R97219 72-6220929	CHARITABLE REMAINDER TRUST	OR	N/A	Т		97,940	100 000 %
L & C - RM HOLMAN NIMCRUT 0615 SW Palatine Hill Rd portland, 0R97219 93-6266218	CHARITABLE REMAINDER TRUST	OR	N/A	т		126,072	100 000 %
L&C-RM HOLMAN NIMCRUT #II 0615 SW Palatine Hill Rd portland, 0R97219 91-1857209	CHARITABLE REMAINDER TRUST	OR	N/A	т		242,915	100 000 %
L & C - AB DORMAN NIMCRUT 0615 SW Palatine Hill Rd portland, 0R97219 93-6132119	CHARITABLE REMAINDER TRUST	OR	N/A	т		272,477	100 000 %
L&C-HE WALKER #2 NIMCRUT 0615 SW Palatine Hill Rd portland, 0R97219 93-6264730	CHARITABLE REMAINDER TRUST	OR	N/A	Т		859,172	100 000 %
L&C-HE WALKER #3 NIMCRUT 0615 SW Palatine Hill Rd portland, 0R97219 94-3248079	CHARITABLE REMAINDER TRUST	OR	N/A	Т		880,080	100 000 %
L & C-CT BEALS #1 NIMCRUT 0615 SW Palatine Hill Rd portland, 0R97219 93-6162900	CHARITABLE REMAINDER TRUST	OR	N/A	Т		14,086	100 000 %
L&C-HE WALKER #1 NIMCRUT 0615 SW Palatine Hill Rd portland, 0R97219 93-6162901	CHARITABLE REMAINDER TRUST	OR	N/A	т		77,052	100 000 %
L&C-HC & V NELSON NIMCRUT 0615 SW Palatine Hill Rd portland, 0R97219 93-6137002	CHARITABLE REMAINDER TRUST	OR	N/A	Т		105,358	100 000 %
L&C-RW RICHMOND NIMCRUT 0615 SW Palatine Hill Rd portland, 0R97219 93-6127127	CHARITABLE REMAINDER TRUST	OR	N/A	Т		13,349	100 000 %
L & C-G & E BEARD NIMCRUT 0615 SW Palatine Hill Rd portland, 0R97219 93-6229781	CHARITABLE REMAINDER TRUST	OR	N/A	Т		188,867	100 000 %
L & C-CE MCCARTY NIMCRUT 0615 SW Palatine Hill Rd portland, 0R97219 93-6229782	CHARITABLE REMAINDER TRUST	OR	N/A	Т		43,092	100 000 %
L & C-MA JUBITZ NIMCRUT 0615 SW Palatine Hill Rd portland, 0R97219 93-6254605	CHARITABLE REMAINDER TRUST	OR	N/A	Т		65,397	100 000 %
L&C-C & M BEALS #2 NIMCRUT 0615 SW Palatine Hill Rd portland, 0R97219 93-6254689	CHARITABLE REMAINDER TRUST	OR	N/A	Т		19,602	100 000 %
L&C-JUBITZ FAMILY NIMCRUT 0615 SW Palatine Hill Rd portland, 0R97219 93-6274605	CHARITABLE REMAINDER TRUST	OR	N/A	Т		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	Т		3,137,963	100 000 %

Part VI Unrelated Organizations Taxable as a Partnership

Provide the following information for each entity taxed as a partnership through which the organization conducted more than five percent of its activities (measured by total assets or gross revenue) that was not a related organization. See instructions regarding exclusion for certain investment partnerships

(A) Name, address, and EIN of entity	(B) Primary activity	(C) Legal domicile (state or foreign country)	(D) Are all partners section 501(c)(3) organization	s?	(E) Share of end-of-year assets	(F) Disproprtions allocations?		(G) Code V—UBI amount on Box 20 of K-1	(H) General of managing partner?	
			Yes	No		Yes	No		Yes	No
			-	-	-	-	-	Schedule	R (Form	990) 2008

Part V Transactions with Related Organization

	Note. Complete line 1 if any entity is listed in Parts II, III or IV			,	Yes	No	
1 D	L During the tax year, did the orgranization engage in any of the following transactions with one or more rela	ated organizations listed in Parts II-	-IV?				
а	a Receipt of (i) interest (ii) annuities (iii) royalties (iv) rent from a controlled entity		[La		No	
ь	b Gift, grant, or capital contribution to other organization(s)		1	Lb		No	
c	c Gift, grant, or capital contribution from other organization(s)		ı	lc		No	
d	d Loans or loan guarantees to or for other organization(s)		1	Ld		No	
e	e Loans or loan guarantees by other organization(s)		[1	le		No	
f	f Sale of assets to other organization(s)			Lf		No	
g	g Purchase of assets from other organization(s)						
h	h Exchange of assets		[1	Lh		No	
i	i Lease of facilities, equipment, or other assets to other organization(s)			1i		No	
j	j Lease of facilities, equipment, or other assets from other organization(s)		[1j		No	
k	k Performance of services or membership or fundraising solicitations for other organization(s)		[1	Lk		No	
1	I Performance of services or membership or fundraising solicitations by other organization(s)			11		No	
m	m Sharing of facilities, equipment, mailing lists, or other assets		[1	Lm		No	
n	n Sharing of paid employees		[1	Ln		No	
0	• Reimbursement paid to other organization for expenses			Lo		No	
р	p Reimbursement paid by other organization for expenses		[Ĺр		No	
q	q O ther transfer of cash or property to other organization(s)		[3	Lq		No	
r	r Other transfer of cash or property from other organization(s)		[1r		No	
			_	•	•		
2	2 If the answer to any of the above is "Yes," see the instructions for information on who must complete t	:his line, including covered relations	hips and transaction thresholds				
	(A)	(B)	(C)				
	Name of other organization(s)	Transaction type(a-r)	Amount Involved				
(1)	1)						
(2)	2)						
(3)	3)						
(4)	4)						
(5)	5)						