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Form 990  Department of the Treasury Internal Revenue Service	Return of Organization Exempt From Income Tax Under section 501(c), 527, or 4947(a)(1) of the Internal Revenue Code (except black lung benefit trust or private foundation)	OMB No 1545-0047 2008 Open to Public Inspection
	The organization may have to use a copy of this return to satisfy state reporting requirements	

A For the 2008 calendar year, or tax year beginning 01-01-2008 and ending 12-31-2008		C Name of organization YAKIMA VALLEY COMMUNITY FOUNDATION		D Employer identification number 20-0697012	
B Check if applicable ☐ Address change ☐ Name change ☐ Initial return ☐ Termination ☒ Amended return ☐ Application pending		Doing Business As		E Telephone number (509) 457-7616	
Please use IRS label or print or type. See Specific Instructions.		Number and street (or P O box if mail is not delivered to street address) Room/suite 111 UNIVERSITY PARKWAY		G Gross receipts \$ 10,254,740	
		City or town, state or country, and ZIP + 4 YAKIMA, WA 98901			
		F Name and address of Principal Officer		H(a) Is this a group return for affiliates? ☐ Yes ☒ No	
I Tax-exempt status ☒ 501(c) (3) (Insert no) ☐ 4947(a)(1) or ☐ 527				H(b) Are all affiliates included? ☐ Yes ☒ No (If "No," attach a list See instructions)	
J Web site: www.yvcf.com				H(c) Group Exemption Number	
K Type of organization ☒ Corporation ☐ trust ☐ association ☐ other				L Year of Formation	
				M State of legal domicile	

Part I Summary

Activities & Governance	1	Briefly describe the organization's mission or most significant activities		
	See Additional Data Table			
	2	Check this box ☐ if the organization discontinued its operations or disposed of more than 25% of its assets		
	3	Number of voting members of the governing body (Part VI, line 1a)	3	22
	4	Number of independent voting members of the governing body (Part VI, line 1b)	4	22
	5	Total number of employees (Part V, line 2a)	5	2
	6	Total number of volunteers (estimate if necessary)	6	
	7a	Total gross unrelated business revenue from Part VIII, line 12, column (C)	7a	0
b	Net unrelated business taxable income from Form 990-T, line 34	7b		
Revenue	8	Contributions and grants (Part VIII, line 1h)	Prior Year	Current Year
	9	Program service revenue (Part VIII, line 2g)	6,006,808	3,047,274
	10	Investment income (Part VIII, column (A), lines 3, 4, and 7d)	79,038	89,126
	11	Other revenue (Part VIII, column (A), lines 5, 6d, 8c, 9c, 10c, and 11e)	583,671	-764,637
	12	Total revenue—add lines 8 through 11 (must equal Part VIII, column (A), line 12)		0
			7,038,709	2,371,763
Expenses	13	Grants and similar amounts paid (Part IX, column (A), lines 1–3)	369,590	725,780
	14	Benefits paid to or for members (Part IX, column (A), line 4)		0
	15	Salaries, other compensation, employee benefits (Part IX, column (A), lines 5–10)	198,234	242,560
	16a	Professional fundraising fees (Part IX, column (A), line 11e)		0
	b	(Total fundraising expenses, Part IX, column (D), line 25 ⁰)		
	17	Other expenses (Part IX, column (A), lines 11a–11d, 11f–24f)	758,605	360,938
	18	Total expenses—add lines 13–17 (must equal Part IX, line 25, column (A))	1,326,429	1,329,278
	19	Revenue less expenses Subtract line 18 from line 12	5,712,280	1,042,485
	Net Assets or Fund Balances			Beginning of Year
20		Total assets (Part X, line 16)	24,159,700	20,706,804
21		Total liabilities (Part X, line 26)		270,230
22		Net assets or fund balances Subtract line 21 from line 20	24,159,700	20,436,574

Part II Signature Block

Please Sign Here	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				
	*****		2010-06-18		
	Signature of officer		Date		
	JOHN COLGAN President Type or print name and title				
Paid Preparer's Use Only	Preparer's signature  Ralph Conner CPA		Date	Check if self-employed 	Preparer's PTIN (See Gen Inst)
	Firm's name (or yours if self-employed), address, and ZIP + 4 		LeMaster & Daniels PLLC 610 N 39th Avenue PO Box 2710 Yakima, WA 98902		EIN 
					Phone no  (509) 453-0123

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

Part III

Statement of Program Service Accomplishments (See the instructions.)

1

Briefly describe the organization’s mission

See Additional Data Table

2

Did the organization undertake any significant program services during the year which were not listed on the prior Form 990 or 990-EZ?

☐ Yes

☒ No

If “Yes,” describe these new services on Schedule O

3

Did the organization cease conducting or make significant changes in how it conducts any program services?

☐ Yes

☒ No

If “Yes,” describe these changes on Schedule O

4

Describe the exempt purpose achievements for each of the organization’s three largest program services by expenses

Section 501(c)(3) and (4) organizations and 4947(a)(1) trusts are required to report the amount of grants and allocations to others, the total expenses, and revenue, if any, for each program service reported

4a

(Code) (Expenses \$ 725,780 including grants of \$ 725,780) (Revenue \$)

The organization is chartered to improve the cultural, economic, social, health and educational quality of life for residents of Yakima and Kittitas Counties and to help donors achieve their philanthropic goals Grants in the amount of \$725,780 were awarded to 62 local non-profit organizations by Yakima Valley Community Foundation during 2008

4b

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

4c

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

4d

Other program services (Describe in Schedule O)

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

4e

Total program service expenses \$ 725,780 Must equal Part IX, Line 25, column (B).

Part IV

Checklist of Required Schedules

		Yes	No
1	Is the organization described in section 501(c)(3) or 4947(a)(1) (other than a private foundation)? <i>If "Yes," complete Schedule A</i> 	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? <i>If "Yes," complete Schedule C, Part I</i>	3	No
4	Section 501(c)(3) organizations Did the organization engage in lobbying activities? <i>If "Yes," complete Schedule C, Part II</i>	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? <i>If "Yes," complete Schedule C, Part III</i>	5	No
6	Did the organization maintain any donor advised funds or any accounts where donors have the right to provide advice on the distribution or investment of amounts in such funds or accounts? <i>If "Yes," complete Schedule D, Part I</i> 	6	Yes
7	Did the organization receive or hold a conservation easement, including easements to preserve open space, the environment, historic land areas or historic structures? <i>If "Yes," complete Schedule D, Part II</i> 	7	No
8	Did the organization maintain collections of works of art, historical treasures, or other similar assets? <i>If "Yes," complete Schedule D, Part III</i> 	8	No
9	Did the organization report an amount in Part X, line 21, serve as a custodian for amounts not listed in Part X, or provide credit counseling, debt management, credit repair, or debt negotiation services? <i>If "Yes," complete Schedule D, Part IV</i> 	9	No
10	Did the organization hold assets in term, permanent, or quasi-endowments? <i>If "Yes," complete Schedule D, Part V</i> 	10	Yes
11	Did the organization report an amount in Part X, lines 10, 12, 13, 15, or 25? <i>If "Yes," complete Schedule D, Parts VI, VII, VIII, IX, or X as applicable</i> 	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? <i>If "Yes," complete Schedule D, Parts XI, XII, and XIII</i> 	12	Yes
13	Is the organization a school as described in section 170(b)(1)(A)(ii)? <i>If "Yes," complete Schedule E</i>	13	No
14a	Did the organization maintain an office, employees, or agents outside of the U S?	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 U S? <i>If "Yes," complete Schedule F, Part I</i>	14b	No
15	Did the organization report on Part IX, column (A), line 3, more than \$5,000 of grants or assistance to any organization or entity located outside the United States? <i>If "Yes," complete Schedule F, Part II</i>	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? <i>If "Yes," complete Schedule F, Part III</i>	16	No
17	Did the organization report more than \$15,000 on Part IX, column (A), line 11e? <i>If "Yes," complete Schedule G, Part I</i>	17	No
18	Did the organization report more than \$15,000 total on Part VIII, lines 1c and 8a? <i>If "Yes," complete Schedule G, Part II</i>	18	No
19	Did the organization report more than \$15,000 on Part VIII, line 9a? <i>If "Yes," complete Schedule G, Part III</i>	19	No
20	Did the organization operate one or more hospitals? <i>If "Yes," complete Schedule H</i>	20	No
21	Did the organization report more than \$5,000 on Part IX, column (A), line 1? <i>If "Yes," complete Schedule I, Parts I and II</i> 	21	Yes
22	Did the organization report more than \$5,000 on Part IX, column (A), line 2? <i>If "Yes," complete Schedule I, Parts I and III</i> 	22	No
23	Did the organization answer "Yes" to Part VII, Section A, questions 3, 4, or 5? <i>If "Yes," complete Schedule J</i>	23	No
24a	Did the organization have a tax-exempt bond issue with an outstanding principal amount of more than \$100,000 as of the last day of the year, that was issued after December 31, 2002? <i>If "Yes," answer questions 24b–24d and complete Schedule K. If "No," go to question 25</i>	24a	No
b	Did the organization invest any proceeds of tax-exempt bonds beyond a temporary period exception?	24b	No
c	Did the organization maintain an escrow account other than a refunding escrow at any time during the year to defease any tax-exempt bonds?	24c	No
d	Did the organization act as an "on behalf of" issuer for bonds outstanding at any time during the year?	24d	No
25a	Section 501(c)(3) and 501(c)(4) organizations Did the organization engage in an excess benefit transaction with a disqualified person during the year? <i>If "Yes," complete Schedule L, Part I</i>	25a	No
b	Did the organization become aware that it had engaged in an excess benefit transaction with a disqualified person from a prior year? <i>If "Yes," complete Schedule L, Part I</i>	25b	No
26	Was a loan to or by a current or former officer, director, trustee, key employee, highly compensated employee, or disqualified person outstanding as of the end of the organization's tax year? <i>If "Yes," complete Schedule L, Part II</i>	26	No
27	Did the organization provide a grant or other assistance to an officer, director, trustee, key employee, or substantial contributor, or to a person related to such an individual? <i>If "Yes," complete Schedule L, Part III</i>	27	No

Part IV Checklist of Required Schedules *(Continued)*

		Yes	No
28	During the tax year, did any person who is a current or former officer, director, trustee, or key employee		
a	Have a direct business relationship with the organization (other than as an officer, director, trustee, or employee), or an indirect business relationship through ownership of more than 35% in another entity (individually or collectively with other person(s) listed in Part VII, Section A)? <i>If "Yes," complete Schedule L, Part IV</i>	28a	No
b	Have a family member who had a direct or indirect business relationship with the organization? <i>If "Yes," complete Schedule L, Part IV</i>	28b	No
c	Serve as an officer, director, trustee, key employee, partner, or member of an entity (or a shareholder of a professional corporation) doing business with the organization? <i>If "Yes," complete Schedule L, Part IV</i>	28c	No
29	Did the organization receive more than \$25,000 in non-cash contributions? <i>If "Yes," complete Schedule M</i>	29	No
30	Did the organization receive contributions of art, historical treasures, or other similar assets, or qualified conservation contributions? <i>If "Yes," complete Schedule M</i>	30	No
31	Did the organization liquidate, terminate, or dissolve and cease operations? <i>If "Yes," complete Schedule N, Part I</i>	31	No
32	Did the organization sell, exchange, dispose of, or transfer more than 25% of its net assets? <i>If "Yes," complete Schedule N, Part II</i>	32	No
33	Did the organization own 100% of an entity disregarded as separate from the organization under Regulations section 301.7701-2 and 301.7701-3? <i>If "Yes," complete Schedule R, Part I</i>	33	No
34	Was the organization related to any tax-exempt or taxable entity? <i>If "Yes," complete Schedule R, Parts II, III, IV, and V, line 1</i>	34	No
35	Is any related organization a controlled entity within the meaning of section 512(b)(13)? <i>If "Yes," complete Schedule R, Part V, line 2</i>	35	No
36	501(c)(3) organizations Did the organization make any transfers to an exempt non-charitable related organization? <i>If "Yes," complete Schedule R, Part V, line 2</i>	36	No
37	Did the organization conduct more than 5 percent of its activities through an entity that is not a related organization and that is treated as a partnership for federal income tax purposes? <i>If "Yes," complete Schedule R, Part VI</i>	37	No

Part V

Statements Regarding Other IRS Filings and Tax Compliance

			Yes	No
1a	Enter the number reported in Box 3 of Form 1096, <i>Annual Summary and Transmittal of U.S. Information Returns</i> . Enter -0- if not applicable	1a1		
b	Enter the number of Forms W-2G included in line 1a. Enter -0- if not applicable	1b0		
c	Did the organization comply with backup withholding rules for reportable payments to vendors and reportable gaming (gambling) winnings to prize winners?	1c		No
2a	Enter the number of employees reported on Form W-3, <i>Transmittal of Wage and Tax Statements</i> filed for the calendar year ending with or within the year covered by this return	2a2		
b	If at least one is reported in 2a, did the organization file all required federal employment tax returns? . . . Note: <i>If the sum of lines 1a and 2a is greater than 250, you may be required to e-file this return.</i>	2b		
3a	Did the organization have unrelated business gross income of \$1,000 or more during the year covered by this return?	3a		No
b	If "Yes," has it filed a Form 990-T for this year? If "No," provide an explanation in Schedule O	3b		No
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		No
b	If "Yes," enter the name of the foreign country _____ 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
b	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, <i>Disclosure by Tax-Exempt Entity Regarding Prohibited Tax Shelter Transaction</i> ?	5c		No
6a	Did the organization solicit any contributions that were not tax deductible?	6a		No
b	If "Yes," did the organization include with every solicitation an express statement that such contributions or gifts were not tax deductible?	6b		No
7	Organizations that may receive deductible contributions under section 170(c).			
a	Did the organization provide goods or services in exchange for any quid pro quo contribution of \$75 or more?	7a		No
b	If "Yes," did the organization notify the donor of the value of the goods or services provided?	7b		No
c	Did the organization sell, exchange, or otherwise dispose of tangible personal property for which it was required to file Form 8282?	7c		No
d	If "Yes," indicate the number of Forms 8282 filed during the year	7d0		
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		No
h	For contributions of cars, boats, airplanes, and other vehicles, did the organization file a Form 1098-C as required?	7h		No
8	Section 501(c)(3) and other sponsoring organizations maintaining donor advised funds and section 509(a)(3) supporting organizations. Did the supporting organization, or a fund maintained by a sponsoring organization, have excess business holdings at any time during the year?	8		No
9	Section 501(c)(3) and other sponsoring organizations maintaining donor advised funds.			
a	Did the organization make any taxable distributions under section 4966?	9a		No
b	Did the organization make a distribution to a donor, donor advisor, or related person?	9b		No
10	Section 501(c)(7) organizations. Enter			
a	Initiation fees and capital contributions included on Part VIII, line 12	10a		
b	Gross receipts, included on Form 990, Part VIII, line 12, for public use of club facilities	10b		
11	Section 501(c)(12) organizations. Enter			
a	Gross income from members or shareholders	11a		
b	Gross income from other sources (Do not net amounts due or paid to other sources against amounts due or received from them)	11b		
12a	Section 4947(a)(1) non-exempt charitable trusts. Is the organization filing Form 990 in lieu of Form 1041?	12a		No
b	If "Yes," enter the amount of tax-exempt interest received or accrued during the year	12b		

Part VI

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

Section A. Governing Body and Management

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

		Yes	No
1a	Enter the number of voting members of the governing body		
1b	Enter the number of voting members that are independent		
2	Did any officer, director, trustee, or key employee have a family relationship or a business relationship with any other officer, director, trustee, or key employee?		No
3	Did the organization delegate control over management duties customarily performed by or under the direct supervision of officers, directors or trustees, or key employees to a management company or other person?		No
4	Did the organization make any significant changes to its organizational documents since the prior Form 990 was filed?		No
5	Did the organization become aware during the year of a material diversion of the organization's assets?		No
6	Does the organization have members or stockholders?		No
7a	Does the organization have members, stockholders, or other persons who may elect one or more members of the governing body?		No
7b	Are any decisions of the governing body subject to approval by members, stockholders, or other persons?		No
8	Did the organization contemporaneously document the meetings held or written actions undertaken during the year by the following		
8a	the governing body?	Yes	
8b	each committee with authority to act on behalf of the governing body?	Yes	
9a	Does the organization have local chapters, branches, or affiliates?		No
9b	If "Yes," does the organization have written policies and procedures governing the activities of such chapters, affiliates, and branches to ensure their operations are consistent with those of the organization?		No
10	Was a copy of the Form 990 provided to the organization's governing body before it was filed? All organizations must describe in Schedule O the process, if any, the organization uses to review the Form 990	Yes	
11	Is there any officer, director or trustee, or key employee listed in Part VII, Section A, who cannot be reached at the organization's mailing address? If "Yes," provide the names and addresses in Schedule O		No

Section B. Policies

		Yes	No
12a	Does the organization have a written conflict of interest policy? If "No", go to line 13	Yes	
12b	Are officers, directors or trustees, and key employees required to disclose annually interests that could give rise to conflicts?	Yes	
12c	Does the organization regularly and consistently monitor and enforce compliance with the policy? If "Yes," describe in Schedule O how this is done	Yes	
13	Does the organization have a written whistleblower policy?		No
14	Does the organization have a written document retention and destruction policy?	Yes	
15	Did the process for determining compensation of the following persons include a review and approval by independent persons, comparability data, and contemporaneous substantiation of the deliberation and decision		
15a	The organization's CEO, Executive Director, or top management official?	Yes	
15b	Other officers or key employees of the organization?	Yes	
	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?		No
16b	If "Yes," has the organization adopted a written policy or procedure requiring the organization to evaluate its participation in joint venture arrangements under applicable Federal tax law, and taken steps to safeguard the organization's exempt status with respect to such arrangements?		No

Section C. Disclosure

17	List the States with which a copy of this Form 990 is required to be filed <u>WA</u>
18	Section 6104 requires an organization to make its Form 1023 (or 1024 if applicable), 990, and 990-T (501(c)(3)s only) available for public inspection. Indicate how you make these available. Check all that apply. ☒ own website ☐ another's website ☒ upon request
19	Describe in Schedule O whether (and if so, how), the organization makes its governing documents, conflict of interest policy, and financial statements available to the public. See Additional Data Table.
20	State the name, physical address, and telephone number of the person who possesses the books and records of the organization. John Colgan 111 S 33rd Street Suite 103 Yakima, WA 98901 (509) 457-7616

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

☐ Check this box if the organization did not compensate any officer, director, trustee or key employee

[illegible]

(A) Name and Title	(B) Average hours per week	(C) Position (check all that apply)						(D) Reportable compensation from the organization (W-2/1099-MISC)	(E) Reportable compensation from related organizations (W-2/1099-MISC)	(F) Estimated amount of other compensation from the organization and related organizations
		Individual Trustee or Director	Institutional Trustee	Officer	Key employee	Highest compensated employee	Former			
1b Total								184,526		

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

		Yes	No
3	Did the organization list any former officer, director or trustee, key employee, or highest compensated employee on line 1a? <i>If "Yes," complete Schedule J for such individual</i>	3	No
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? <i>If "Yes," complete Schedule J for such individual</i>	4	No
5	Did any person listed on line 1a receive or accrue compensation from any unrelated organization for services rendered to the organization? <i>If "Yes," complete Schedule J for such person</i>	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
2 Total number of independent contractors (including those in 1) who received more than \$100,000 in compensation from the organization		0

Part VIII

Statement of Revenue

				(A) Total Revenue	(B) Related or Exempt Function Revenue	(C) Unrelated Business Revenue	(D) Revenue Excluded from Tax under IRC 512, 513, or 514	
Contributions, gifts, grants and other similar amounts	1a	Federated campaigns 1a		3,047,274				
	b	Membership dues 1b						
	c	Fundraising events 1c						
	d	Related organizations 1d						
	e	Government grants (contributions) 1e						
	f	All other contributions, gifts, grants, and similar amounts not included above 3,047,274 1f						
	g	Noncash contributions included in lines 1a-1f \$						
	h	Total (Add lines 1a-1f) 3,047,274						
	Program Service Revenue	2a	FUND ADMINISTRATIVE FEES					Business Code 561,000
b								
c								
d								
e								
f		All other program service revenue						
g		Total. Add lines 2a-2f \$ 89,126						
Other Revenue		3	Investment income (including dividends, interest other similar amounts)		554,569			554,569
	4	Income from investment of tax-exempt bond proceeds		0				
	5	Royalties		0				
	6a	Gross Rents	(i) Real	(ii) Personal	0			
	b	Less rental expenses						
	c	Rental income or (loss)						
	d	Net rental income or (loss)		0				
	7a	Gross amount from sales of assets other than inventory	(i) Securities	(ii) Other	-1,319,206			-1,319,206
			6,563,771					
			7,882,977					
			-1,319,206					
	b	Less cost or other basis and sales expenses						
	c	Gain or (loss)						
	d	Net gain or (loss)						
	8a	Gross income from fundraising events (not including \$ of contributions reported on line 1c) See Part IV, line 18 Attach Schedule G if total exceeds \$15,000 a			0			
b	Less direct expenses b							
c	Net income or (loss) from fundraising events							
9a	Gross income from gaming activities See part IV, line 19 Complete Schedule G if total exceeds \$15,000 a			0				
b	Less direct expenses b							
c	Net income or (loss) from gaming activities							
10a	Gross sales of inventory, less returns and allowances a			0				
b	Less cost of goods sold b							
c	Net income or (loss) from sales of inventory							
	Miscellaneous Revenue	Business Code						
11a								
b								
c								
d	All other revenue							
e	Total. Add lines 11a-11d \$ 0							
12	Total Revenue. Add lines 1h, 2g, 3, 4, 5, 6d, 7d, 8c, 9c, 10c, and 11e 2,371,763			2,371,763	89,126		-764,637	

Part IX

Statement of Functional Expenses

Section 501(c)(3) and 501(c)(4) organizations must complete all columns. All other organizations must complete column (A) but are not required to complete columns (B), (C), and (D).					
Do not include amounts reported on lines 6b, 7b, 8b, 9b, and 10b of Part VIII.		(A) Total expenses	(B) Program service expenses	(C) Management and general expenses	(D) Fundraising expenses
1	Grants and other assistance to governments and organizations in the U S See Part IV, line 21	725,780	725,780		
2	Grants and other assistance to individuals in the U S See Part IV, line 22	0			
3	Grants and other assistance to governments, organizations and individuals outside the U S See Part IV, lines 15 and 16	0			
4	Benefits paid to or for members	0			
5	Compensation of current officers, directors, trustees, and key employees	125,525		125,525	
6	Compensation not included above, to disqualified persons (as defined under section 4958(f)(1)) and persons described in section 4958(c)(3)(B)	0			
7	Other salaries and wages	64,001			
8	Pension plan contributions (include section 401(k) and section 403(b) employer contributions)	8,400		8,400	
9	Other employee benefits	30,793		30,793	
10	Payroll taxes	13,841		13,841	
11	Fees for services (non-employees)				
a	Management	0			
b	Legal	0			
c	Accounting	23,114		23,114	
d	Lobbying	0			
e	Professional fundraising See Part IV, line 17	0			
f	Investment management fees	115,821		115,821	
g	Other	6,287		6,287	
12	Advertising and promotion	36,637		36,637	
13	Office expenses	0			
14	Information technology	8,392		8,392	
15	Royalties	0			
16	Occupancy	24,531		24,531	
17	Travel	8,214		8,214	
18	Payments of travel or entertainment expenses for any Federal, state or local public officials	0			
19	Conferences, conventions and meetings	0			
20	Interest	0			
21	Payments to affiliates	0			
22	Depreciation, depletion, and amortization	9,506		9,506	
23	Insurance	0			
24	Other expenses—Itemize expenses not covered above (Expenses grouped together and labeled miscellaneous may not exceed 5% of total expenses shown on line 25 below)				
a	SUPPLIES	6,151		6,151	
b	Postage and Shipping	4,630		4,630	
c	OTHER EXPENSES	5,149		5,149	
d	MEALS AND ENTERTAINMENT	7,294		7,294	
e	ADMINISTRATIVE FEES	89,124		89,124	
f	All other expenses	16,088		16,088	
25	Total functional expenses. Add lines 1 through 24f	1,329,278	725,780	603,498	0
26	Joint Costs. Check ☐ if following SOP 98-2 Complete this line only if the organization reported in column (B) joint costs from a combined educational campaign and fundraising solicitation				

Part X **Balance Sheet**

		(A) Beginning of year		(B) End of year
Assets	1 Cash—non-interest-bearing	84,426	1	66,261
	2 Savings and temporary cash investments	830,300	2	2,358,573
	3 Pledges and grants receivable, net	5,034,469	3	5,549,502
	4 Accounts receivable, net		4	0
	5 Receivables from current and former officers, directors, trustees, key employees or other related parties <i>Complete Part II of Schedule L</i>		5	0
	6 Receivables from other disqualified persons (as defined under section 4958(f)(1)) and persons described in section 4958(c)(3)(B) <i>Complete Part II of Schedule L</i>		6	0
	7 Notes and loans receivable, net		7	0
	8 Inventories for sale or use		8	0
	9 Prepaid expenses and deferred charges		9	0
	10a Land, buildings, and equipment cost basis	10a 83,613		
	b Less accumulated depreciation <i>Complete Part VI of Schedule D</i>	10b 57,046	36,073	10c 26,567
	11 Investments—publicly traded securities	18,048,436	11	12,575,444
	12 Investments—other securities See Part IV, line 11 <i>Complete Part VII of Schedule D</i>		12	0
	13 Investments—program-related See Part IV, line 11 <i>Complete Part VIII of Schedule D</i>		13	0
	14 Intangible assets		14	0
	15 Other assets See Part IV, line 11 <i>Complete Part IX of Schedule D</i>	125,996	15	130,457
16 Total assets. Add lines 1 through 15 (must equal line 34)	24,159,700	16	20,706,804	
Liabilities	17 Accounts payable and accrued expenses		17	5,000
	18 Grants payable		18	
	19 Deferred revenue		19	
	20 Tax-exempt bond liabilities		20	
	21 Escrow account liability <i>Complete Part IV of Schedule D</i>		21	
	22 Payable to current and former officers, directors, trustees, key employees, highest compensated employees, and disqualified persons <i>Complete Part II of Schedule L</i>		22	
	23 Secured mortgages and notes payable to unrelated third parties		23	
	24 Unsecured notes and loans payable		24	
	25 Other liabilities <i>Complete Part X of Schedule D</i>		25	265,230
	26 Total liabilities. Add lines 17 through 25	0	26	270,230
Net Assets or Fund Balances	Organizations that follow SFAS 117, check here ☒ and complete lines 27 through 29, and lines 33 and 34.			
	27 Unrestricted net assets	6,312,032	27	2,622,824
	28 Temporarily restricted net assets	17,847,668	28	17,813,750
	29 Permanently restricted net assets		29	
	Organizations that do not follow SFAS 117, check here ☐ and complete lines 30 through 34.			
	30 Capital stock or trust principal, or current funds		30	
	31 Paid-in or capital surplus, or land, building or equipment fund		31	
	32 Retained earnings, endowment, accumulated income, or other funds		32	
	33 Total net assets or fund balances	24,159,700	33	20,436,574
	34 Total liabilities and net assets/fund balances	24,159,700	34	20,706,804

Part XI **Financial Statements and Reporting**

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

Form 990, Part I, Line 1 - Briefly describe the Organization's mission or most significant activities:

AS A COMMUNITY FOUNDATION THE ORGANIZATION IS CHARTERED TO IMPROVE THE CULTURAL, ECONOMIC, SOCIAL, HEALTH AND EDUCATIONAL QUALITY OF LIFE FOR RESIDENTS OF YAKIMA COUNTY AND TO HELP DONORS ACHIEVE THEIR PHILANTHROPIC GOALS. THE ORGANIZATION ATTRACTS, MANAGES, AND DISTRIBUTES THE INCOME FROM GIFTS OF CAPITAL FOR COMMUNITY BETTERMENT. THE ORGANIZATION ASSISTS COMPATIBLE NON-PROFIT GROUPS IN PROVIDING AND IMPROVING SERVICES IN HEALTH, EDUCATION, THE ARTS/HUMANITIES, COMMUNITY DEVELOPMENT AND SOCIAL PROGRAMS.

Form 990, Part III, Line 1 - Briefly describe the organization's mission:

AS A COMMUNITY FOUNDATION THE ORGANIZATION IS CHARTERED TO IMPROVE THE CULTURAL, ECONOMIC, SOCIAL, HEALTH AND EDUCATIONAL QUALITY OF LIFE FOR RESIDENTS OF YAKIMA COUNTY AND TO HELP DONORS ACHIEVE THEIR PHILANTHROPIC GOALS. THE ORGANIZATION ATTRACTS, MANAGES, AND DISTRIBUTES THE INCOME FROM GIFTS OF CAPITAL FOR COMMUNITY BETTERMENT. THE ORGANIZATION ASSISTS COMPATIBLE NON-PROFIT GROUPS IN PROVIDING AND IMPROVING SERVICES IN HEALTH, EDUCATION, THE ARTS/HUMANITIES, COMMUNITY DEVELOPMENT AND SOCIAL PROGRAMS.

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.

OMB No 1545-0047

2008

Open to Public Inspection

Name of the organization YAKIMA VALLEY COMMUNITY FOUNDATION	Employer identification number 20-0697012
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Part I Reason for Public Charity Status (to be completed by all organizations) (See Instructions)

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

1	☐	A church, convention of churches, or association of churches described in Section 170(b)(1)(A)(i).
2	☐	A school described in Section 170(b)(1)(A)(ii). (Attach Schedule E)
3	☐	A hospital or a cooperative hospital service organization described in Section 170(b)(1)(A)(iii). (Attach Schedule H)
4	☐	A medical research organization operated in conjunction with a hospital described in Section 170(b)(1)(A)(iii). Enter the hospital's name, city, and state
5	☐	An organization operated for the benefit of a college or university owned or operated by a governmental unit described in Section 170(b)(1)(A)(iv). (Complete Part II)
6	☐	A federal, state, or local government or governmental unit described in Section 170(b)(1)(A)(v).
7	☒	An organization that normally receives a substantial part of its support from a governmental unit or from the general public described in Section 170(b)(1)(A)(vi) (Complete Part II)
8	☐	A community trust described in Section 170(b)(1)(A)(vi) (Complete Part II)
9	☐	An organization that normally receives (1) more than 33 1/3% of its support from contributions, membership fees, and gross receipts from activities related to its exempt functions—subject to certain exceptions, and (2) no more than 33 1/3% of its support from gross investment income and unrelated business taxable income (less section 511 tax) from businesses acquired by the organization after June 30, 1975 See Section 509(a)(2). (Complete Part III)
10	☐	An organization organized and operated exclusively to test for public safety See Section 509(a)(4). (See instructions)
11	☐	An organization organized and operated exclusively for the benefit of, to perform the functions of, or to carry out the purposes of one or more publicly supported organizations described in section 509(a)(1) or section 509(a)(2) See Section 509(a)(3). Check the box that describes the type of supporting organization and complete lines 11e through 11h a ☐ Type I b ☐ Type II c ☐ Type III - Functionally Integrated d ☐ Type III - Other
e	☐	By checking this box, I certify that the organization is not controlled directly or indirectly by one or more disqualified persons other than foundation managers and other than one or more publicly supported organizations described in section 509(a)(1) or section 509(a)(2)
f	☐	If the organization received a written determination from the IRS that it is a Type I, Type II or Type III supporting organization, check this box
g	☐	Since August 17, 2006, has the organization accepted any gift or contribution from any of the following persons? (i) a person who directly or indirectly controls, either alone or together with persons described in (ii) and (iii) below, the governing body of the the supported organization? (ii) a family member of a person described in (i) above? (iii) a 35% controlled entity of a person described in (i) or (ii) above?
h	☐	Provide the following information about the organizations the organization supports

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

(i) Name of Supported Organization	(ii) EIN	(iii) Type of organization (described on lines 1- 9 above or IRC section (See Instructions))	(iv) Is the organization in col (i) listed in your governing document?		(v) Did you notify the organization in col (i) of your support?		(vi) Is the organization in col (i) organized in the U S ?		(vii) Amount of support?
			Yes	No	Yes	No	Yes	No	
Total									

Part II

Support Schedule for Organizations Described in IRC 170(b)(1)(A)(iv) and 170(b)(1)(A)(vi)
(Complete only if you checked the box on line 5, 7, or 8 of Part I.)

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 ")		16,449,045	1,317,668	6,006,808	1,797,274	25,570,795
2 Tax revenues levied for the organization's benefit and either paid to or expended on its behalf						0
3 The value of services or facilities furnished by a governmental unit to the organization without charge						0
4 Total. Add line 1-3		16,449,045	1,317,668	6,006,808	1,797,274	25,570,795
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)						11,186,883
6 Public Support subtract line 5 from line 4						14,383,912

Total Support

Calendar year (or fiscal year beginning in)	(a) 2004	(b) 2005	(c) 2006	(d) 2007	(e) 2008	(f) Total
7 Amounts from line 4		163,757	1,317,668	6,006,808	1,797,274	25,570,795
8 Gross income from interest, dividends, payments received on securities loans, rents, royalties and income from similar sources		163,757	402,645	583,671	554,564	1,704,637
9 Net income from unrelated business activities, whether or not the business is regularly carried on						0
10 Other income Do not include gain or loss from the sale of capital assets (Explain in Part IV)						0
11 Total Support (Add lines 7 through 10)						27,275,432
12 Gross receipts from related activities, etc (See instructions)					12	
13 First Five Years. If the Form 990 is for the organization's first, second, third, fourth, or fifth tax year as a 501(c)(3) organization, check this box and stop here						☒

Computation of Public Support Percentage

14 Public Support Percentage for 2008 (line 6 column (f) divided by line 11 column (f))	14	0 %
15 Public Support Percentage for 2007 Schedule A, Part IV-A, line 26f	15	
16a 33 1/3% Test - 2008. If the organization did not check the box on line 13, and line 14 is 33 1/3% or more, check this box and stop here. The organization qualifies as a publicly supported organization	☒	
b 33 1/3% Test - 2007. If the organization did not check the box on line 13 or 16a, and line 15 is 33 1/3% or more, check this box and stop here. The organization qualifies as a publicly supported organization	☒	
17a 10% Facts and Circumstances Test - 2008. If the organization did not check a box on line 13, 16a, or 16b and line 14 is 10% or more, and if the organization meets the "facts and circumstances" test, check this box and stop here. Explain in Part IV how the organization meets the "facts and circumstances" test The organization qualifies as a publicly supported organization	☒	
b 10% Facts and Circumstances Test - 2007. If the organization did not check a box on line 13, 16a, 16b, or 17a and line 15 is 10% or more, and if the organization meets the "facts and circumstances" test, check this box and stop here. Explain in Part IV how the organization meets the "facts and circumstances" test The organization qualifies as a publicly supported organization	☒	
18 Private Foundation. If the organization did not check the box on line 13, 16a, 16b, 17a or 17b, check this box and see instructions	☒	

Part IIISupport 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
1Gifts, grants, contributions, and membership fees received (Do not include any "unusual grants ")						
2Gross receipts from admissions, merchandise sold or services performed, or facilities furnished in any activity that is related to the organization's tax-exempt purpose						
3Gross receipts from activities that are not an unrelated trade or business under section 513						
4Tax revenues levied for the organization's benefit and either paid to or expended on its behalf						
5The value of services or facilities furnished by a governmental unit to the organization without charge						
6Total Add lines 1-5						
7aAmounts included on lines 1, 2, and 3 received from disqualified persons						
bAmounts 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						
cTotal of lines 7a and 7b						
8Public Support (Subtract line 7c from line 6)						

Total Support						
Calendar year (or fiscal year beginning in)	(a) 2004	(b) 2005	(c) 2006	(d) 2007	(e) 2008	(f) Total
9Amounts from line 6						
10aGross income from interest, dividends, payments received on securities loans, rents, royalties and income from similar sources						
bUnrelated business taxable income (less section 511 taxes) from businesses acquired after 30 June, 1975						
cAdd lines 10a and 10b						
11Net income from unrelated business activities not included in line 10b, whether or not the business is regularly carried on						
12Other income Do not include gain or loss from the sale of capital assets (Explain in Part IV)						
13Total Support (Add lines 9, 10c, 11 and 12)						
14First 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	
16	Public Support Percentage for 2007 Schedule A, Part IV -A, line 27g	16	

Computation of Investment Income Percentage			
17	Investment Income Percentage for 2008 (line 10c column (f) divided by line 13 column (f))	17	
18	Investment Income Percentage from 2007 Schedule A, Part IV -A, line 27h	18	
19a	33 1/3% Tests - 2008. If the organization did not check the box on line 14, and line 15 is more than 33 1/3%, and line 17 is not more than 33 1/3%, check this box and stop here. The organization qualifies as a publicly supported organization		
b	33 1/3% Tests - 2007. If the organization did not check a box on line 14 or line 19a, and line 16 is more than 33 1/3% and line 18 is not more than 33 1/3%, check this box and stop here. The organization qualifies as a publicly supported organization		
20	Private Foundation If the organization did not check a box on line 14, 19a or 19b, check this box and see instructions		

Part IV

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

Facts and Circumstances Test

SCHEDULE D
(Form 990)

Department of the Treasury
Internal Revenue Service

Supplemental Financial Statements

OMB No 1545-0047

2008

Open to Public Inspection

Name of the organization
YAKIMA VALLEY COMMUNITY FOUNDATION

Employer identification number
20-0697012

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

	(a) Donor advised funds	(b) Funds and other accounts
1	Total number at end of year	7
2	Aggregate Contributions to (during year)	99,989
3	Aggregate Grants from (during year)	90,666
4	Aggregate value at end of year	2,763,730
5	Did the organization inform all donors and donor advisors in writing that the assets held in donor advised funds are the organization's property, subject to the organization's exclusive legal control? ☒ Yes ☐ No	
6	Did the organization inform all grantees, donors, and donor advisors in writing that grant funds may be used only for charitable purposes and not for the benefit of the donor or donor advisor or other impermissible private benefit? ☒ Yes ☐ No	

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

1

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

☐ Preservation of land for public use (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

2

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

	Held at the End of the Year
a	Total number of conservation easements
b	Total acreage restricted by conservation easements
c	Number of conservation easements on a certified historic structure included in (a)
d	Number of conservation easements included in (c) acquired after 8/17/06

3

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

4

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

5

Does the organization have a written policy regarding the periodic monitoring, inspection, violations, and enforcement of the conservation easements it holds?

☐ Yes ☐ No

6

Staff or volunteer hours devoted to monitoring, inspecting and enforcing easements during the year ▶

7

Amount of expenses incurred in monitoring, inspecting, and enforcing easements during the year ▶ \$

8

Does each conservation easement reported on line 2(d) above satisfy the requirements of section 170(h)(4)(B)(i) and 170(h)(4)(B)(ii)?

☐ Yes ☐ No

9

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

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

1a

If the organization elected, as permitted under SFAS 116, not to report in its revenue statement and balance sheet works of art, historical treasures, or other similar assets held for public exhibition, education or research in furtherance of public service, provide, in Part XIV, the text of the footnote to its financial statements that describes these items

b

If the organization elected, as permitted under SFAS 116, to report in its revenue statement and balance sheet works of art, historical treasures, or other similar assets held for public exhibition, education, or research in furtherance of public service, provide the following amounts relating to these items

(i) Revenues included in Form 990, Part VIII, line 1 ▶ \$

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

2

If the organization received or held works of art, historical treasures, or other similar assets for financial gain, provide the following amounts required to be reported under SFAS 116 relating to these items

a

Revenues included in Form 990, Part VIII, line 1 ▶ \$

b

Assets included in Form 990, Part X ▶ \$

Part III

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

3

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

a

☐ Public exhibition

b

☐ Scholarly research

c

☐ Preservation for future generations

d

☐ Loan or exchange programs

e

☐ Other

4

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

5

During the year, did the organization solicit or receive donations of art, historical treasures or other similar assets to be sold to raise funds rather than to be maintained as part of the organization's collection?

☐ Yes

☐ No

Part IV

Trust, Escrow and Custodial Arrangements. Complete if the organization answered "Yes" to Form 990, Part IV, line 9, or reported an amount on Form 990, Part X, line 21.

1a

Is the organization an agent, trustee, custodian or other intermediary for contributions or other assets not included on Form 990, Part X?

☐ Yes

☐ No

b

If "Yes," explain why in Part XIV and complete the following table

c

Beginning balance

d

Additions during the year

e

Distributions during the year

f

Ending balance

	Amount
1c	
1d	
1e	
1f	

2a

Did the organization include an amount on Form 990, Part X, line 21?

☐ Yes

☐ No

b

If "Yes," explain the arrangement in Part XIV

Part V

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

	(a)Current Year	(b)Prior Year	(c)Two Years Back	(d)Three Years Back	(e)Four Years Back
1a Beginning of year balance	17,622,474				
b Contributions	820,762				
c Investment earnings or losses	-4,738,506				
d Grants or scholarships					
e Other expenditures for facilities and programs					
f Administrative expenses	1,597,944				
g End of year balance	12,106,786				

2

Provide the estimated percentage of the year end balance held as

a

Board designated or quasi-endowment ▶ 100 000 %

b

Permanent endowment ▶

c

Term endowment ▶

3a

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

(i) unrelated organizations

(ii) related organizations

b

If "Yes" to 3a(ii), are the related organizations listed as required on Schedule R?

	Yes	No
3a(i)		No
3a(ii)		No
3b		No

4

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

Part VI

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

Description of investment	(a) Cost or other basis (investment)	(b)Cost or other basis (other)	(c) Depreciation	(d) Book value
1a Land				
b Buildings				
c Leasehold improvements				
d Equipment				
e Other		83,613	57,046	26,567
Total. Add lines 1a-1e (Column (d) should equal Form 990, Part X, column (B), line 10(c).) ▶				26,567

(a) Description of security or category (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		
Total. (Column (b) should equal Form 990, Part X, col (B) line 12)		

(a) Description of investment type	(b) Book value	(c) Method of valuation Cost or end-of-year market value
Total. (Column (b) should equal Form 990, Part X, col (B) line 13)		

(a) Description	(b) Book value
Total. (Column (b) should equal Form 990, Part X, col.(B) line 15.)	

(a) Description of Liability	(b) Amount
Federal Income Taxes	
FUNDS HELD FOR OTHERS	265,230
Total. (Column (b) should equal Form 990, Part X, col (B) line 25)	265,230

Schedule D (Form 990) 2008

Part XI

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

1	Total revenue (Form 990, Part VIII, column (A), line 12)	1	2,371,763
2	Total expenses (Form 990, Part IX, column (A), line 25)	2	1,329,278
3	Excess or (deficit) for the year Subtract line 2 from line 1	3	1,042,485
4	Net unrealized gains (losses) on investments	4	-4,500,379
5	Donated services and use of facilities	5	
6	Investment expenses	6	
7	Prior period adjustments	7	
8	Other (Describe in Part XIV)	8	-265,230
9	Total adjustments (net) Add lines 4 - 8	9	-4,765,609
10	Excess or (deficit) for the year per financial statements Combine lines 3 and 9	10	-3,723,124

Part XII

Reconciliation of Revenue per Audited Financial Statements With Revenue per Return

1	Total revenue, gains, and other support per audited financial statements	1	-2,393,846
2	Amounts included on line 1 but not on Form 990, Part VIII, line 12		
a	Net unrealized gains on investments	2a	-4,500,379
b	Donated services and use of facilities	2b	
c	Recoveries of prior year grants	2c	
d	Other (Describe in Part XIV)	2d	-265,230
e	Add lines 2a through 2d	2e	-4,765,609
3	Subtract line 2e from line 1	3	2,371,763
4	Amounts included on Form 990, Part VIII, line 12, but not on line 1		
a	Investment expenses not included on Form 990, Part VIII, line 7b	4a	
b	Other (Describe in Part XIV)	4b	
c	Add lines 4a and 4b	4c	
5	Total Revenue Add lines 3 and 4c. (This should equal Form 990, Part I, line 12)	5	2,371,763

Part XIII

Reconciliation of Expenses per Audited Financial Statements With Expenses per Return

1	Total expenses and losses per audited financial statements	1	1,329,278
2	Amounts included on line 1 but not on Form 990, Part IX, line 25		
a	Donated services and use of facilities	2a	
b	Prior year adjustments	2b	
c	Losses reported on Form 990, Part IX, line 25	2c	
d	Other (Describe in Part XIV)	2d	
e	Add lines 2a through 2d	2e	
3	Subtract line 2e from line 1	3	1,329,278
4	Amounts included on Form 990, Part IX, line 25, but not on line 1:		
a	Investment expenses not included on Form 990, Part VIII, line 7b	4a	
b	Other (Describe in Part XIV)	4b	
c	Add lines 4a and 4b	4c	
5	Total expenses Add lines 3 and 4c. (This should equal Form 990, Part I, line 18)	5	1,329,278

Part XIV

Supplemental Information

Complete this part to provide the descriptions required for Part II, lines 3, 5, and 9, Part III, lines 1a and 4, Part XIV, lines 1b and 2b, Part V, line 4, Part X, Part XI, line 8, Part XII, lines 2d and 4b, and Part XIII, lines 2d and 4b

Identifier	Return Reference	Explanation
Part XI, Line 8	Part XI, Line 8 Other Changes in Net Assets or Fund Balances	CONTRIBUTIONS OF FUNDS HELD FOR OTHERS \$ -265230
Part V, Line 4	Part V, Line 4 Intended uses of the endowment fund	THE INTENDED USES OF THE ENDOWMENT FUNDS ARE TO PROVIDE GENERAL CHARITABLE DONATIONS IDENTIFIED BY THE DONOR, TO SUPPORT A PARTICULAR ORGANIZATION, TO SUPPORT CHARITABLE CAUSES SPECIFIED BY THE DONOR, AND TO SUPPORT A PARTICULAR NONPROFIT AGENCY

Schedule I
(Form 990)

Department of the Treasury
Internal Revenue Service

Name of the organization
YAKIMA VALLEY COMMUNITY FOUNDATION

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

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

OMB No 1545-0047

2008

Open to Public
Inspection

Employer identification number
20-0697012

Part I General Information on Grants and Assistance

1

Does the organization maintain records to substantiate the amount of the grants or assistance, the grantees' eligibility for the grants or assistance, and the selection criteria used to award the grants or assistance?

☐ Yes ☐ No

2

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

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

☐

1(a) Name and address of organization or government	(b) EIN	(c) IRC section if applicable	(d) Amount of cash grant	(e) Amount of non-cash assistance	(f) Method of valuation (book, FMV, appraisal, other)	(g) Description of non-cash assistance	(h) Purpose of grant or assistance
See Additional Data Table							

2

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

26

3

Enter total number of other organizations

4

Part III

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

(a)Type of grant or assistance	(b)Number of recipients	(c)Amount of cash grant	(d)Amount of non-cash assistance	(e) Method of valuation (book, FMV , appraisal, other)	(f)Description of non-cash assistance

Part IV

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

Identifier	Return Reference	Explanation

Software ID: 08000091
Software Version: 2008v2.7
EIN: 20-0697012
Name: YAKIMA VALLEY COMMUNITY FOUNDATION

Form 990, Schedule I, Part II, Grants and Other Assistance to Governments and Organizations in the United States

(a) Name and address of organization or government	(b) EIN	(c) IRC Code section if applicable	(d) Amount of cash grant	(e) Amount of non-cash assistance	(f) Method of valuation (book, FMV, appraisal, other)	(g) Description of non-cash assistance	(h) Purpose of grant or assistance
YWCA OF YAKIMA215 W YAKIMA AVE YAKIMA, WA 98902	91-0565583		2,000	0			
YOUNG LIFE OF YAKIMA YAKIMA YAKIMA, WA 98908	84-0385934		2,000	0			
YMCA OF YAKIMA5 N NACHES AVE YAKIMA, WA 98903	91-0568717		2,000	0			
YAKIMA YOUTH SOCCER ASSOCIATION313 S 11TH AVE YAKIMA, WA 98903	91-1238415		46,000	0			
YAKIMA YOUTH GOLF ORGANIZATION2612 W Nob Hill Boulevard Suite 101 YAKIMA, WA 98902	20-5416294		3,000	0			
YAKIMA VALLEY SCHOOL 609 Speyers Rd selah, WA 98942	91-6013974		12,000	0			
YAKIMA VALLEY MEMORIAL HOSTIPIAL CHARIT2811 Tieton Drive YAKIMA, WA 98908	91-1022358		13,000	0			
YAKIMA VALLEY COMMUNITY COLLEGE SOUTH 16TH NOB HILL BLVD YAKIMA, WA 98902	91-1028928		40,000	0			
YAKIMA VALLEY COMMINTY BANDYAKIMA YAKIMA, WA 98908	94-3238873		1,000	0			
YAKIMA TOWN HALL5000 WEST LINCOLN AVENUE YAKIMA, WA 98908	23-7209728		5,000	0			

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YAKIMA SYMPHONY ORCHESTRA32 N 3rd St Ste 333 YAKIMA, WA 98902	23-7346119		10,500	0			
YAKIMA SCHOOLS FOUNDATION6 SOUTH 2ND STREET SUITE 919 YAKIMA, WA 98901	91-1548926		2,000	0			
YAKIMA COUNTY SHERIFF SEARCH AND RESCUEYAKIMA YAKIMA, WA 98908	91-1510289		2,000	0			
YAKIMA COUNTY MEDICAL SOCIETY YAKIMA YAKIMA, WA 98908	91-6048285		2,000	0			
YAKIMA AREA ARBORETUM1401 ARBORETUM DR YAKIMA, WA 98901	91-6073776		9,000	0			
YAKAMA NATION AAOA YAKIMA YAKIMA, WA 98903	91-0576806		2,000	0			
WASHINGTON STATE UNIVERSITY FOUNDATOIN255 E Main Street Suite 301 PULLMAN, WA 99164	91-1075542		31,000	0			
WASHINGTON APPLE EDUCATION FOUNDATIONYAKIMA YAKIMA, WA 98903	91-1638890		1,500	0			
WAPATO YOUTH SPORTS3274 BRANCH RD WAPATO, WA 98951	20-4397096		6,000	0			
UPSTREAM NORTHWEST INC11750 Pear Tree Court Leavenworth, WA 98826	05-0576642		9,500	0			

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UNIVERSITY OF WASHINGTONBOX 355060 SEATTLE, WA 98195	91-6001537		35,000	0			
UNITED WAY FOUNDATION OF YAKIMA COUNTY116 S 4TH ST YAKIMA, WA 98901	91-1726189		494	0			
ST JOSEPHMARQUETTE SCHOOLYAKIMA YAKIMA, WA 98908	91-0567739		2,000	0			
SO CENTRAL WA RESOURCE CONSERVATION & D1606 Perry STE E YAKIMA, WA 98902	91-1810332		82,950	0			
SEASONS MUSIC FESTIVAL101 N Naches Ave YAKIMA, WA 98903	20-3242324		40,000	0			
SALVATION ARMY310 N 16th Ave YAKIMA, WA 98908	94-1156347		2,000	0			
PROSSER MEMORIAL HOSPITAL723 MEMORIAL STREET PROSSER, WA 99350	91-2081470		20,000	0			
PRIME TIME INC6 S 2ND STREET 802 WHITE PASS, WA 98901	91-1348128		2,000	0			
PLANNED PARENTHOOD OF CENTRAL WA1117 Tieton Drive YAKIMA, WA 98902	91-6071384		25,000	0			
PERRY TECHINICAL INSTITUTE2011 W WASHINGTON YAKIMA, WA 98903	91-0570848		6,000	0			

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PEGASUS PROJECT4680 US Highway 12 YAKIMA, WA 98908	87-0700052		12,000	0			
PACIFIC NORTHWEST UNIVERSITY OF HEALTH S111 UNIVERSITY PARKWAY YAKIMA, WA 98901	06-1744054		33,333	0			
OIC OF WASHINGTON YAKIMA YAKIMA, WA 98908	91-0873024		2,000	0			
NUESTRA CASA730 SKYLINE DRIVE SUNNYSIDE, WA 98944	65-1206137		15,000	0			
NORTHWEST HARVEST 701 N 1ST ST YAKIMA, WA 98901	91-0826037		7,000	0			
NORTHWEST COMMUNITIES EDUCATION CENTER YAKIMA YAKIMA, WA 98902	91-0969818		2,000	0			
LOWER VALLEY HOSPICESUNNYSIDE SUNNYSIDE, WA 98944	91-1067873		2,000	0			
LATINAS NETWORKING FOR JUSTICE121 SUNNYSIDE AVE GRANGER, WA 98932	14-2001415		25,000	0			
LARSON GALLERY GUILD YAKIMA YAKIMA, WA 98908	23-7450104		1,500	0			
LA CASA HOGAR106 SO 6TH STREET YAKIMA, WA 98902	94-3070007		32,000	0			

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IMPACT CAPITALIMPACT WASHINGTON401 2nd avenue s seattle,WA 98104	94-3196958		8,333	0			
INSPIRE KIDS33 S SECOND AVENUE YAKIMA,WA 98902	20-3987157		21,000	0			
HERITAGE UNIVERSITY 3240 FORT ROAD TOPPENISH,WA 98948	91-1160585		4,500	0			
GRANVIEW SCHOOL DISTRICT # 200913 W 2nd Street GRANDVIEW,WA 98930	91-6001612		12,000	0			
GHORMLEY MEADOW CHRISTIAN CAMP640 Lost Lake Rd RIMROCK,WA 98937	23-6393377		2,170	0			
GALLERY ONE VISUAL ARTS CENTERYAKIMA YAKIMA,WA 98903	91-0850195		5,000	0			
FOR A BETTER TOMORROW32 N 3RD ST YAKIMA,WA 98902	56-2379533		6,000	0			
CONSUMER CREDIT COUNSELING SERVICE 1115 W Lincoln Ave Ste 119 YAKIMA,WA 98902	91-1785524		9,000	0			
CHILDRENS ACTIVITY MUSEUM OF ELLENSBURG400 N MAIN ELLENSBURG,WA 98926	91-1448171		5,000	0			
CENTRAL WASHINGTON COMPREHENSIVE MENTAL402 S 4TH AVE YAKIMA,WA 98902	91-1043304		2,000	0			

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CENTRAL WA MONTAIN RESCUEP O BOX 2663 YAKIMA, WA 98907	94-3096734		5,000	0			
CATHOLIC FAMILY & CHILD SERVICES5301 TIETON DRIVE YAKIMA, WA 98908	91-0564959		24,000	0			
CATHOLIC CHARITIES HOUSING SERVICES 5301 TIETON DRIVE YAKIMA, WA 98908	91-1955616		21,000	0			
CAMP FIRE USA ROGANUNDA COUNCIL YAKIMA YAKIMA, WA 98902	91-0569879		5,000	0			
BETHEL RIDGE FAMILY RESOURCES1450 N 16th Ave YAKIMA, WA 98908	01-0613834		2,000	0			
AWARE INC312 W Washington Ave YAKIMA, WA 98901	32-0033925		30,000	0			
ALLIED ARTS OF YAKIMA VALLEY5000 WEST LINCOLN AVE YAKIMA, WA 98902	91-0749380		15,000	0			

SCHEDULE O
(Form 990)

Department of the Treasury
Internal Revenue Service

Supplemental Information to Form 990

► **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.**

OMB No 1545-0047

2008

Open to Public Inspection

Name of the organization YAKIMA VALLEY COMMUNITY FOUNDATION	Employer identification number 20-0697012
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Identifier	Return Reference	Explanation
Amended Explanation		The purpose of the amended return is to correct agency accounts IN ACCORDANCE WITH GAAP, CORRECT ENDOWMENT CONTRACT INFORMATION ON SCHEDULE D and schedule A support test contribuitions

Identifier	Return Reference	Explanation
Form 990, Part VI, Line 19	Form 990, Part VI, Line 19 Other Organization Documents Publicly Available	All governing documents including policies, financials statements, 990's, and conflict of interest statements are included on the companies external website, w hich is available to the public Please see w w w yvcf com

Identifier	Return Reference	Explanation
Form 990, Part VI, Line 15b	Form 990, Part VI, Line 15b Compensation Review and Approval Process for Officers and Key Employees	THE COMPENSATION PLAN IS ADMINISTERED BY THE EXECUTIVE COMMITTEE OF THE BOARD OF DIRECTORS OF THE EMPLOYER(THE "BOARD") THE BOARD MAY AT ANY TIME APPOINT AN ADMINISTRATIVE COMMITTEE CONSISTING OF NO LESS THAN TWO MEMBERS TO ADMINISTER THE PLAN ON BEHALF OF THE BOARD THE ADMINISTRATIVE COMMITTEE HAS THE AUTHORITY TO ADMINISTER THE COMPENSATION PLAN IN ACCORDANCE WITH THE EXPRESSED TERMS OF THE PLAN ALL DECISIONS MADE BY THE COMMITTEE THAT ARE MADE IN GOOD FAITH, SHALL BE FINAL, CONCLUSIVE, AND BINDING UPON ALL PERSONS ALL ACTIONS OF THE ADMINISTRATIVE COMMITTEE SHALL REQUIRE THE AFFIRMATIVE VOTE OF MEMBERS WHO CONSTITUTE A MAJORITY OF A QUORUM

Identifier	Return Reference	Explanation
Form 990, Part VI, Line 12c	Form 990, Part VI, Line 12c Explanation of Monitoring and Enforcement of Conflicts	Yakima Valley Community Foundation expects representatives to fully disclose perceived, potential, and actual conflicts of interest to the appropriate individuals in accordance w ith this policy in advance of any decision-making, and excuse themselves from decisions w here a conflict of interest could interfere w ith objective decision-making

Identifier	Return Reference	Explanation
Form 990, Part VI, Line 10	Form 990, Part VI, Line 10 Form 990 Review Process	Board of Directors or finance committee review s the form 990 annually prior to filing