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DLN: 93493133024210

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

Form 990

Department of the Treasury

▶ The organization may have to use a copy of this return to satisfy state reporting requirements Inspection Internal Revenue Service A For the 2008 calendar year, or tax year beginning 07-01-2008 and ending 06-30-2009 D Employer identification number B Check if applicable Please Linfield College use IRS 93-0391586 Address change label or Doing Business As E Telephone number Name change print or type. See (503) 883-2501 Initial return Specific Number and street (or P O box if mail is not delivered to street address) Room/suite **G Gross receipts** \$ 74,423,624 Instruc-900SE Baker Street unit A454 Termination tions. Amended return City or town, state or country, and ZIP + 4 McMinnville, OR 97128 Application pending Name and address of Principal Officer **H(a)** Is this a group return for W Glenn Ford affiliates? 900 SE Baker street McMinnville, OR 97128 H(b) Are all affiliates included? **✓** 501(c) (3) **◄** (insert no) √ 4947(a)(1) or
√ 527 (If "No." attach a list See instructions) Group Exemption Number 🕨 Web site: ► linfield edu L Year of Formation 1858 M State of legal domicile OR Summary Briefly describe the organization's mission or most significant activities Activities & Governance See Additional Data Table Check this box ┌ if the organization discontinued its operations or disposed of more than 25% of its assets Number of voting members of the governing body (Part VI, line 1a) \cdot \cdot 35 34 Number of independent voting members of the governing body (Part VI, line 1b) $\,$. 2,184 Total number of employees (Part V, line 2a) . 109 Total number of volunteers (estimate if necessary) . Total gross unrelated business revenue from Part VIII, line 12, column (C) . 0 Net unrelated business taxable income from Form 990-T, line 34 . 0 7b b **Prior Year Current Year** Contributions and grants (Part VIII, line 1h) . . 5,696,873 6,033,803 8 9 Program service revenue (Part VIII, line 2g) . . 45,959,761 48,591,031 10 Investment income (Part VIII, column (A), lines 3, 4, and 7d) . 8,259,745 1,829,883 11 Other revenue (Part VIII, column (A), lines 5, 6d, 8c, 9c, 10c, and 11e) 2,137,288 1,022,141 Total revenue—add lines 8 through 11 (must equal Part VIII, column (A), line 12 62,053,667 57,476,858 13 Grants and similar amounts paid (Part IX, column (A), lines 1-3) 0 14 Benefits paid to or for members (Part IX, column (A), line 4) 0 Salaries, other compensation, employee benefits (Part IX, column (A), lines 5-15 Expenses 33,175,044 34,767,461 10) 16a Professional fundraising fees (Part IX, column (A), line 11e) 0 (Total fundraising expenses, Part IX, column (D), line 25 $\frac{1,832,948}{}$ b **17** Other expenses (Part IX, column (A), lines 11a-11d, 11f-24f) 21,491,515 21,392,409 Total expenses—add lines 13-17 (must equal Part IX, line 25, column (A)) 56,159,870 18 54,666,559 Revenue less expenses Subtract line 18 from line 12 19 7,387,108 1,316,988 8 % **End of Year** Beginning of Year Assets of Balance 20 Total assets (Part X, line 16) 194,883,912 182,258,404 21 Total liabilities (Part X, line 26) 52,861,446 51,718,402 22 Net assets or fund balances Subtract line 21 from line 20 142,022,466 130,540,002 Part II Signature Block Under penalties of perjury, I declare that I have examined this return, including accompanying schedules and statements, and to the best of my knowledge and belief, it is true, correct, and complete Declaration of preparer (other than officer) is based on all information of which preparer has any knowledge **Please** 2010-02-10 Sign Signature of officer Here W Glenn Ford Vice President Finance & Admin/CFO Type or print name and title Check if Preparer's PTIN (See Gen Inst) Date Preparer's 2010-02-10 prepared internally signature Paid empolyed 🕨 🦵 Preparer's Firm's name (or yours prepared internally if self-employed). **Use Only** address, and ZIP + 4 900 SE Baker Street A454 Phone no (503) 883-2640

McMinnville, OR 97128 May the IRS discuss this return with the preparer shown above? (See instructions) .

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

| 1 | Briefly describe the organization's mission Linfield College advances a vision of learning, lif engages thoughtful dialogue in a climate of mut | | | | neoretical and practical knowledge, |
|------------|---|---|---|--|--|
| | | | | | |
| 2 | Did the organization undertake any sig the prior Form 990 or 990-EZ? | ınıfıcant program ser | 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? | _ | changes in how it co | nducts any program | ┌ Yes ┌ No |
| | If "Yes," describe these changes on S | chedule O | | | |
| 4 | Describe the exempt purpose achieve Section 501(c)(3) and (4) organization others, the total expenses, and revenue | ns and 4947(a)(1) tr | rusts are required to | report the amount of grants | |
| 4a | (Code) (Expenses \$ | 29,265,438 | ıncludıng grants of \$ | 0) (Revenue \$ | 37,349,909) |
| | Linfield College is an independant, comprehe international emphasis. Linfield has a challent concern for individuals and their progress. The humanities, natural sciences, and social and the foundations for reasoned action, wonder | ging and exciting academ e curriculum fosters the d behavorial sciences The I | ic program that fearures a evelopment of wholly edu Linfield curriculum encoura | a broad liberal arts core and an at ucated individuals through a series | mosphere in which there is genuine s of courses spanning the arts and |
| | | | | | |
| 4b | (Code) (Expenses \$ Student support In support of the mission of facilitating and encouraging the intellectual, s the larger community | | | | |
| | | | | | |
| 4 c | (Code) (Expenses \$ Auxilary Enterprises In support of the missio endeavers Auxiliary enterprises includes such | | | | 11,241,122) hile they carry out their educationa |
| | | | | | |
| 4d | Other program services (Describe in | n Schedule O) | | | |
| | (Expenses \$ 0 | including grants of | ⁻ \$ | 0) (Revenue \$ | 0) |
| 4e | Total program service expenses \$ | 46,815,466 | Must equal Part IX | (, Line 25, column (B). | |

Form **990** (2008)

| Part IV | Checklist of | Required | Schedules |
|---------|--------------|----------|-----------|
|---------|--------------|----------|-----------|

| | | | Yes | No |
|-----|---|-----|-----|----|
| 1 | Is the organization described in section 501(c)(3) or 4947(a)(1) (other than a private foundation)? If "Yes," complete Schedule A | 1 | 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 | | Νο |
| 4 | Section 501(c)(3) organizations Did the organization engage in lobbying activities? If "Yes," complete Schedule C, Part II | 4 | | Νο |
| 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 | | 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 | | Νο |
| 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 V | 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 | 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 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? <i>If "Yes," complete Schedule F, Part II</i> | 15 | | Νο |
| 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</i> "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 | | No |
| 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 | | No |
| 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 | | Νο |
| 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 | Yes | |
| 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 | | No |
| 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 | | 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? If "Yes," complete Schedule L, Part III | 27 | Yes | |

Part VI

Part IV Checklist of Required Schedules (Continued)

| | | | 163 | 140 |
|----------|---|-----|-----|-----|
| 8 | 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 | Yes | |
| 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? If "Yes," complete Schedule L, Part IV. | 28c | Yes | |
| 29 | Did the organization receive more than \$25,000 in non-cash contributions? If "Yes," complete Schedule M 🕏 | 29 | Yes | |
| 0 | Did the organization receive contributions of art, historical treasures, or other similar assets, or qualified conservation contributions? If "Yes," complete Schedule M | 30 | Yes | |
| 1 | Did the organization liquidate, terminate, or dissolve and cease operations? If "Yes," complete Schedule N, Part I | 31 | | Νο |
| 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 | | Νο |
| 3 | 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</i> "Yes," complete Schedule R, Part I | 33 | | Νο |
| 4 | 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 | | Νο |
| 5 | 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 |
| 6 | 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 | | Νo |
| 7 | Did the organization conduct more than 5 percent of its activities through an entity that is not a related | 37 | | No |

| Pa | rt V Statements Regarding Other IRS Filings and Tax Complian | ce | | | | |
|-----|--|-----------|---------------------------|-----|-----------|----|
| | | | | | 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 | 3,378 | | | |
| b | Enter the number of Forms W-2G included in line 1a Enter -0- if not applicable | 1b | 0 | | | |
| С | Did the organization comply with backup withholding rules for reportable payments | to ven | dors and reportable | 4- | V | |
| 2- | gaming (gambling) winnings to prize winners? | i . | | 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 | 2a | 2,184 | | | |
| b | If at least one is reported in 2a, did the organization file all required federal employ | ment t | ax returns? | 2b | Yes | |
| 3a | Note: If the sum of lines 1a and 2a is greater than 250, you may be required to e-file the Did the organization have unrelated business gross income of \$1,000 or more duri | | | | Tes | |
| _ | return? | | | 3a | | No |
| | If "Yes," has it filed a Form 990-T for this year? If "No," provide an explanation in Sci | | | 3b | | |
| 4a | At any time during the calendar year, did the organization have an interest in, or a sover, a financial account in a foreign country (such as a bank account, securities a account)? | - | • | 4a | Yes | |
| b | If "Yes," enter the name of the foreign country CS | | | | | |
| | See the instructions for exceptions and filing requirements for Form TD F 90-22.1 , <i>R Financial Accounts</i> . | Report c | f Foreign Bank and | | | |
| 5a | Was the organization a party to a prohibited tax shelter transaction at any time dur | ing the | tax year? | 5a | | Νο |
| ь | Did any taxable party notify the organization that it was or is a party to a prohibited | d tax sl | nelter transaction? | 5b | | Νο |
| c | If "Yes," to 5a or 5b, did the organization file Form 8886-T, <i>Disclosure by Tax-Exem</i> , | pt Enti | tv Reaardina Prohibited | | | |
| _ | Tax Shelter Transaction? | • • | | 5с | | |
| 6a | Did the organization solicit any contributions that were not tax deductible? | | | 6a | | Νο |
| b | If "Yes," did the organization include with every solicitation an express statement to were not tax deductible? | that su | ch contributions or gifts | 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 co more? | ntrıbut | ion of \$75 or | 7a | | |
| ь | If "Yes," did the organization notify the donor of the value of the goods or services \parallel | provide | ed? | 7b | | |
| С | Did the organization sell, exchange, or otherwise dispose of tangible personal prop | erty for | which it was required to | _ | | |
| | file Form 8282? | I | | 7c | | |
| a | If "Yes," indicate the number of Forms 8282 filed during the year | 7d | | | | |
| e | Did the organization, during the year, receive any funds, directly or indirectly, to pa | | niums on a personal | 7e | | |
| f | Did the organization, during the year, pay premiums, directly or indirectly, on a per- | sonalb | enefit contract? | 7f | | |
| 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 required? | file a F | orm 1098-C as | 7h | | |
| 8 | Section 501(c)(3) and other sponsoring organizations maintaining donor advised funds | and se | ction 509(a)(3) | | | |
| | supporting organizations. Did the supporting organization, or a fund maintained by a excess business holdings at any time during the | | | 8 | | |
| 9 | year? | _ | | | _ <u></u> | |
| a | 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 perso | | | 9b | | |
| 10 | Section 501(c)(7) organizations. Enter | | | | | |
| | 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 facilities | 10b | | | | |
| 11 | Section 501(c)(12) organizations Enter | | | | | |
| а | 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) | | | | | |
| 12a | Section 4947(a)(1) non-exempt charitable trusts. Is the organization filing Form 990 | ın lıeu | of Form 1041? | 12a | | |
| b | If "Yes," enter the amount of tax-exempt interest received or accrued during the year | 12b | | | | |
| | / · | | I | | l | |

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 | |
|--|--|
| | |

| | | | Yes | No |
|----|---|----|-----|----|
| | 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 35 | | | |
| b | Enter the number of voting members that are independent 1b 34 | | | |
| 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 | Yes | |
| 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 | | No |
| 6 | Does the organization have members or stockholders? | 6 | Yes | |
| 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 | |
| 9a | Does the organization have local chapters, branches, or affiliates? | 9a | | Νο |
| 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 | | No |

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 | | Νo |
| 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 | | No |
| | 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 | | Νο |
| 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 another's website upon request

- 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

Greg Copeland 900 SE Baker St A454 McMinnville, OR 97128 (503) 883-2501

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

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

- * 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

| The check this box in the organization and i | · | (C) Position (check all that apply) | | | | | | | (E) | (F) |
|--|--|-------------------------------------|-----------------------|---------|--------------|------------------------------|--------|---|---|--|
| (A) Name and Title | (B) Average hours per week | Individual Trustee or Chrector | 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 |
| | | | | | | | | | | |
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Part VII Continued

| | | | () Ition that a | | | all | | | (F) | (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 |
| | | | | | | | | | | |
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| | | | | | | | | | | |
| 1b Total | | | | | | | - | 1,426,945 | 5 (| 286,048 |

2 Total number of individuals (including those in 1a) who received more than \$100,000 in reportable compensation from the organization ►8

| | | | 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 | | Νο | |
| 4 | For any individual listed online 1a, is the sum of reportable compensation and other compensation from the 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 | | Νο | |

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

| \$100,000 of compensation from the organization | (P) | (6) |
|---|---|---------------------|
| (A) Name and business address | (B) Description of services | (C) Compensation |
| Sodexho Inc PO Box 70060 Chicago, IL 60673 | Food Service | 2,027,554 |
| Skanska USA Build Inc 2801 N Gantenbien Portland, OR 97227 | Construction | 777,420 |
| NW Natural Gas PO Box 4100-72 Portland, OR 97208 | Utilities | 472,417 |
| Cedar Mill Construction 19465 SW 89th Ave Tualatin, OR 97062 | Construction | 299,294 |
| SRG partnership Inc 621 SW Morrison st suite 200 Portland, OR 97205 | Architects | 250,560 |
| Total number of independent contractors (including those in 1) who rece from the organization | . , , , , , , , , , , , , , , , , , , , | . 37 |

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 cam | npaigns 1a | 0 | | | | |
| nts nts | ь | Membership di | ues | 0 | | | | |
| gra | С | Fundraising ev | 1b | 0 | | | | |
| Contributions, gifts, grants and other similar amounts | | _ | 1c | | | | | |
| | d | Related organı | | | | | | |
| ins, | e | Government gran | ts (contributions) 1e | 1,233,908 | | | | |
| utio | f | | ions, gifts, grants, and iot included above | 4,799,895 | | | | |
| き | | N | 1f | | | | | |
| E E | g | lines 1a-1f \$ | ributions included in 293,088 | | | | | |
| O® | h | | es 1a-1f) | | 6,033,803 | | | |
| | | | | Business Code | | | | |
| anu | 2a | Net tuition revenu | ue (net of Financial aid) | 611,310 | 37,349,909 | 37,349,909 | 0 | О |
| еме | ь | Auxilary Services | revenue | 611,310 | 11,241,122 | 11,241,122 | 0 | 0 |
| e P | с | | | | | | | |
| rws | d | | | | | | | |
| 38 | e | | | | | | | |
| Iran | f | All other progr | am service revenue | | | | | |
| Program Service Revenue | g | | es 2a-2f | | | | | |
| | 3 | ► \$ 48,591,03 | 1 come (including divi | dends interest | | | | |
| | | | mounts) | · | 2,287,638 | 0 | 0 | 2,287,638 |
| | 4 | | estment of tax-exempt be | ▶ | 0 | 0 | 0 | 0 |
| | | | and the state of t | ▶ | | 0 | 0 | |
| | 5 | Royalties . 「 | () D | | 0 | 0 | 0 | 0 |
| | 6a | Gross Rents | (ı) Real 630,708 | (II) Personal 0 | | | | |
| | ь | Less rental | 476,179 | 0 | | | | |
| | c | expenses Rental income | 154,529 | 0 | | | | |
| | d | or (loss) | ome or (loss) | | 154,529 | 0 | 0 | 154,529 |
| | | Net rental inco | | • | 20.,,020 | | | |
| | 7a | Gross amount | (ı) Securities 15,998,626 | (II) O ther | | | | |
| | 74 | from sales of assets other | 13,330,020 | | | | | |
| | | than inventory | 16 456 201 | 0 | | | | |
| | ь | Less cost or other basis and | 16,456,381 | U | | | | |
| | c | sales expenses Gain or (loss) | -457,755 | 0 | | | | |
| | d | Net gain or (lo | ss) | | -457,755 | 0 | 0 | -457,755 |
| | 8a | | from fundancing | . ▶ | | | | |
| | oa | events (not inc | from fundraising cluding | | | | | |
| ψ. | | Ψ | 4,066 s reported on line | | | | | |
| 듄 | | 1c) See Part I | [V, line 18 | | | | | |
| je v | | Attach Schedule \$15,000 | e G ıf total exceeds | | | | | |
| - E | ь | , , | xpensesb | 14,206 | | | | |
| Other Revenue | c | | (loss) from fundrais | | 29,860 | 29,860 | 0 | О |
| 0 | 9a | Gross income | from gaming | <u> </u> | | | | |
| | | activities See | part IV , line 19 | | | | | |
| | | Complete Sched exceeds \$15,00 | | | | | | |
| | | | а | | | | | |
| | b | | xpensesb | | | | | |
| | С | Net income or | (loss) from gaming a | activities - | | | | |
| | 10a | | Inventory, less | | | | | |
| | | returns and all | owances . | | | | | |
| | ь | Less cost of g | | | | | | |
| | c | _ | (loss) from sales of | ınventory► | | | | |
| | | Miscellaneou | s Revenue | Business Code | | | | |
| | 11a | Athletics | | 611,310 | | 371,134 | | 0 |
| | ь | Lease | | 531,120 | | 68,563 | | _ |
| | С | Parking Permit | ts | 611,310 | | 70,841 | 0 | |
| | d | All other rever | nue | | 327,214 | 327,214 | 0 | 0 |
| | e | Total. Add line | es 11a-11d | | | | | |
| | 12 | Total Revenue | . Add lines 1h, 2g, 3 | \$ 837,752 3, 4, 5, 6d, 7d, | 57,476,858 | 49,458,643 | 0 | 1,984,412 |
| | | 8c, | | | | | | |
| | j | 9c, 10c, and 1 | 1e | • | | | | Form 990 (2008) |

Part IX Statement of Functional Expenses

| | Il other organizations must complete column (A) but are not renot include amounts reported on lines 6b, 7b, 8b, 9b, and 10b of Part VIII. | (A) Total expenses | (B) Program service | (C) Management and | (D) Fundraising |
|----|---|--------------------|-------------------------------|-----------------------|---------------------------|
| 1 | Grants and other assistance to governments and organizations | Total expenses | expenses | general expenses | expenses |
| | 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 | | | | |
| 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 | 1,146,790 | 362,100 | 614,346 | 170,344 |
| 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 | 24,823,132 | 20,729,006 | | 870,810 |
| 8 | Pension plan contributions (include section 401(k) and section 403(b) employer contributions) | 2,665,569 | 2,225,932 | 346,127 | 93,510 |
| 9 | Other employee benefits | 4,190,116 | 3,499,032 | 544,092 | 146,992 |
| 10 | Payroll taxes | 1,941,854 | 1,621,580 | 252,153 | 68,121 |
| 11 | Fees for services (non-employees) | | | | |
| а | Management | | | | |
| b | Legal | | | | |
| c | Accounting | | | | |
| d | Lobbying | | | | |
| е | Professional fundraising See Part IV, line 17 | | | | |
| f | Investment management fees | | | | |
| g | Other | | | | |
| 12 | Advertising and promotion | | | | |
| 13 | Office expenses | | | | |
| 14 | Information technology | | | | |
| 15 | Royalties | | | | |
| 16 | Occupancy | | | | |
| 17 | Travel | | | | |
| 18 | Payments of travel or entertainment expenses for any Federal, state or local public officials | | | | |
| 19 | Conferences, conventions and meetings | | | | |
| 20 | Interest | | | | |
| 21 | Payments to affiliates | | | | |
| 22 | Depreciation, depletion, and amortization | | | | |
| 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 | Auxilary Enterprises | 7,390,159 | 7,390,159 | 0 | 0 |
| b | Instruction | 6,848,559 | 6,848,559 | 0 | 0 |
| c | Student Services | 3,231,980 | 3,231,980 | 0 | 0 |
| d | Institutional Support | 2,070,272 | 0 | 1,587,101 | 483,171 |
| е | A cademic Support | 907,118 | 907,118 | 0 | 0 |
| f | All other expenses | 944,321 | 0 | 944,321 | |
| 25 | Total functional expenses. Add lines 1 through 24f | 56,159,870 | 46,815,466 | 7,511,456 | 1,832,948 |
| 26 | Joint Costs. Check I if following SOP 98-2 Complete this line only if the organization reported in column (B) joint costs from a combined educational campaign and fundraising solicitation | | | | |

| Part X | Balance | Sheet |
|--------|---------|-------|

| | | | (A) | | (B) End of year |
|----------------|-------|--|--------------------------------|----|---|
| | 1 | Cash—non-interest-bearing | Beginning of year 3,941,304 | 1 | 4.550.518 |
| | 2 | Savings and temporary cash investments | 0 | 2 | .,,,,,,,,, |
| | 3 | Pledges and grants receivable, net | 2,404,773 | | 1,819,376 |
| | 4 | Accounts receivable, net | 1,021,500 | | 1,468,246 |
| | 5 | Receivables from current and former officers, directors, trustees, key employees or | 1,021,000 | - | 1, 100,210 |
| | | other related parties Complete Part II of Schedule L | 0 | 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 | 0 | 6 | |
| | 7 | Notes and loans receivable, net | 5,630,936 | 7 | 5,942,153 |
| | 8 | Inventories for sale or use | 946,178 | 8 | 995,502 |
| 2 | 9 | Prepaid expenses and deferred charges | 2,103,891 | 9 | 1,851,149 |
| Assets | 10a | Land, buildings, and equipment cost basis | | | |
| Ą | | 10a 134,216,195 | | | |
| | b | Less accumulated depreciation Complete Part VI of | 00 430 384 | | 05 943 259 |
| | | Schedule D | 96,439,384 | | 95,813,258 |
| | 11 | Investments—publicly traded securities | 81,989,141 | 11 | 69,428,131 |
| | 12 | Investments—other securities See Part IV , line 11 <i>Complete Part VII of Schedule D</i> | 81,989,141 | 12 | |
| | 13 | Investments—program-related See Part IV , line 11 <i>Complete Part VIII</i> of Schedule D . | | 13 | |
| | 14 | Intangible assets | | 14 | |
| | 15 | Other assets See Part IV, line 11 Complete Part IX of Schedule | 406,805 | 15 | 390,071 |
| | 16 | D Total assets. Add lines 1 through 15 (must equal line 34) | 194,883,912 | | 182,258,404 |
| | 17 | Accounts payable and accrued expenses . | 3,212,999 | | 3,253,745 |
| | 18 | Grants payable | 4,627,940 | | 4,629,615 |
| | 19 | Deferred revenue | 1,570,887 | 19 | 2,195,427 |
| | 20 | Tax-exempt bond liabilities | 37,245,140 | | 36,309,264 |
| S. | 21 | Escrow account liability Complete Part IV of Schedule D | , " | 21 | , , |
| Liabilities | 22 | Payable to current and former officers, directors, trustees, key employees, highest compensated employees, and disqualified | | | |
| 逗 | | persons Complete Part II of Schedule L | 0 | 22 | |
| | 23 | Secured mortgages and notes payable to unrelated third parties | 15,264 | | |
| | 24 | Unsecured notes and loans payable | 10,201 | 24 | |
| | 25 | Other liabilities Complete Part X of Schedule D | 6,189,216 | | 5,330,351 |
| | 26 | Total liabilities. Add lines 17 through 25 | 52,861,446 | | 51,718,402 |
| | | Organizations that follow SFAS 117, check here ► 🔽 and complete lines 27 | | | 31,113,132 |
| У ФО | | through 29, and lines 33 and 34. | | | |
| an | 27 | Unrestricted net assets | 80,424,814 | 27 | 74,866,016 |
| Balance | 28 | Temporarily restricted net assets | 25,173,633 | 28 | 17,655,574 |
| F | 29 | Permanently restricted net assets | 36,424,019 | 29 | 38,018,412 |
| Fund | | Organizations that do not follow SFAS 117, check here ► ☐ and complete lines 30 through 34. | | | |
| 0. | 30 | Capital stock or trust principal, or current funds | | 30 | |
| Ą | 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 4 | 33 | Total net assets or fund balances | 142,022,466 | | 130,540,002 |
| ž | 34 | Total liabilities and net assets/fund balances | 194,883,912 | | 182,258,404 |
| | I = | | | | , |
| Pa | rt XI | Financial Statements and Reporting | | | |

| Dowl VI | Financial | Ctatamanta | and Reporting |
|---------|-------------|------------|---------------|
| 7.11.5 | l Financiai | 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 | | Νο |
| b | Were the organization's financial statements audited by an independent accountant? | 2b | Yes | |
| С | 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 | |

Employer identification number

SCHEDULE A

(Form 990 or 990EZ)

Department of the Treasury Internal Revenue Service

Name of the organization

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

Open to Public Inspection

| ınfıel | d Colleg | je | | | | | | 0.3 | 0201594 | • | | |
|--|----------|--------------|--|--|--------------|--------------------|------------------|-------------|----------------------|-------------|------------------------|--|
| Pa | rt I | Reason | for Public C | harity Status (to be co | mnleted | hv all or | nanizatio | | -0391586 Instruct | | | |
| | | | | ation because it is (Please | | | | | moduce | 101137 | | |
| 1 | Ī | | | nurches, or association of ch | | | | | (A)(i). | | | |
| 2 | <u></u> | • | | tion 170(b)(1)(A)(ii). (Attac | | | | | | | | |
| 3 | Г | | | e hospital service organizati | | • | tion 170(l | b)(1)(A)(i | ii). (Attac | h Schedul | e H) | |
| 4 | Γ | A medical i | research organı | zation operated in conjunction | on with a l | hospital d | escribed i | n Section | 170(b)(1) | (A)(iii). E | nter the | |
| | | hospital's r | spital's name, city, and state | | | | | | | | | |
| 5 | Γ | An organiza | n organization operated for the benefit of a college or university owned or operated by a governmental unit described in | | | | | | | | | |
| | | Section 170 | D(b)(1)(A)(iv). | (Complete Part II) | | | | | | | | |
| 6 | Γ | A federal, s | tate, or local g | overnment or governmental | unıt descr | ıbed ın Se | ction 170 | (b)(1)(A) | (v). | | | |
| 7 | Γ | An organiza | ation that norm | ally receives a substantial p | art of its s | support fro | om a gove | rnmental ເ | ınıt or fron | n the gene | ral public | |
| | | described i | n Section 170(l | o)(1)(A)(vi) (Complete Par | tII) | | | | | | | |
| 8 | Γ | A communi | ity trust describ | oed in Section 170(b)(1)(A) | (vi) (Com | plete Par | tII) | | | | | |
| 9 | Γ | An organiza | ation that norm | ally receives (1) more than | 331/3% o | fits supp | ort from c | ontributior | ns, membe | rship fees | , and gross | |
| | | receipts fro | om activities re | lated to its exempt functions | —subject | to certair | n exceptio | ns, and (2 |) no more | than 331/ | 3% of | |
| | | ıts support | from gross inve | estment income and unrelate | ed busines | ss taxable | ıncome (l | less sectio | on 511 tax | k) from bu | sınesses | |
| | | acquired by | the organization | on after June 30, 1975 See | Section 5 | 09(a)(2). | (Complete | e Part III |) | | | |
| 10 | | An organiza | atıon organızed | and operated exclusively to | test for p | ublic safe | ty See Se | ct ion 509 | (a)(4). (Se | ee instruc | tions) | |
| 11 | Γ | _ | = | and operated exclusively for | | | | | • | • | | |
| | | | | orted organizations describe type of supporting organizat | | | | • | | Section 5 | 09(a)(3). Check | |
| | | | ype I b | | | | nally Integ | | '' d | Гтуре | III - Other | |
| е | Γ | By checkin | g this box, I ce | rtify that the organization is | | | | | one or mor | e disquali | fied persons | |
| | | | | agers and other than one or | more publ | ıcly supp | orted orga | nızatıons | described | ın sectior | 1509(a)(1) or | |
| _ | | section 50 | | d =t.a data | +b - TDC | . +6-+ .+ | 5 Tuno I | TunaII.a | . Tuna III | | | |
| f | | check this | | d a written determination fro | in the IRS | S that it is | a Type I, | Type II o | r Type III | Supportin | ig organization, | |
| g | | | | as the organization accepted | d any gift | or contrib | utıon from | any of the | ! | | • | |
| | | following pe | | | | | | | | | | |
| | | | · | r indirectly controls, either a | | _ | th persons | describe | d in (ii) | | Yes No | |
| | | | | ng body of the the supported | _ | tion | | | | 11g | | |
| | | | • | erson described in (i) above | | | | | | 11g(| | |
| L | | | | ty of a person described in (| | | | | | 11g(| ····) | |
| h | | Provide the | e lollowing infor | mation about the organizatio | ns the org | janization | supports | | | | | |
| | (i) Na | ame of | (ii) EIN | (iii) Type of organization | (iv) ī | s the | (v) Did v | ou notify | (vi) T | s the | (vii) A mount of | |
| | | orted | (, = | (described on lines 1-9 | | ation in | | nızatıon | | ation in | support? | |
| Organization above or IRC section col (i) listed in in col (i) of your col (i) organized | | | | | | | | | | | | |
| | | | | (See Instructions)) | your go | | supp | oort? | ın the | US? | | |
| | | | | | Yes | nent? No | Yes | No | Yes | No | - | |
| | | | | | 162 | 140 | 162 | 140 | 162 | 140 | | |
| | | | | | | | | | | | | |
| | | | | | | | | <u> </u> | | | | |
| | | | | | | | | | | | | |
| | | | | | | | + | + | | | | |

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 | | | | | 1 | | |
| 5 | The portion of total contribution by each | | | | | | | |
| 5 | person (other than a government unit or | | | | | | | |
| | publicly supported organization) included | | | | | | | |
| | on line 1 that exceed 2% of the amount | | | | | | | |
| | shown on line 11, column | | | | | | | |
| | · (f) | | | | | | | |
| 6 | Public Support subtract line 5 from line | | | | | | | |
| | 4 | | | | | | | |
| | otal Support | | 1 | | T | | | |
| | endar year (or fiscal year beginning in) | (a) 2004 | (b) 2005 | (c) 2006 | (d) 2007 | (e) : | 2008 | (f) Total |
| 7 | A mounts from line 4 | | | | | | | |
| 8 | Gross income from interest, dividends, | | | | | | | |
| | payments received on securities loans, | | | | | | | |
| | rents, royalties and income from similar | | | | | | | |
| _ | sources | | | | | | | |
| 9 | Net income from unrelated business | | | | | | | |
| | activities, whether or not the business is regularly carried on | | | | | | | |
| 10 | Other income Do not include gain or loss | | | | | | | |
| 10 | from the sale of capital assets (Explain in | | | | | | | |
| | Part IV) | | | | | | | |
| 11 | Total Support (Add lines 7 through 10) | | | | | | | |
| 12 | Gross receipts from related activities, etc | (See instructio | ns) | | • | 12 | | |
| 13 | First Five Years. If the Form 990 is for the | organization's f | irst second thu | d fourth or fifth | ntay vearas a F | | 3) | |
| | organization, check this box and stop here | | mat, second, tim | u, rouren, or mer | rtax year as a s | /O1(C)(C | • • | ▶ □ |
| | | | | | | | | • |
| Co | omputation of Public Support Perc | entage | | | | | | |
| 14 | Public Support Percentage for 2008 (line 6 | 5 column (f) dıvı | ded by line 11 c | olumn (f)) | | 14 | | |
| 15 | Public Support Percentage for 2007 School | dule A , Part IV - | A, line 26f | | | 15 | | |
| 16a | 33 1/3% Test - 2008. If the organization di | d not check the | box on line 13. | and line 14 is 3 | 3 1/3% or more. | | this box | |
| | and stop here. The organization qualifies a | | | | , | | | ▶ □ |
| b | 33 1/3% Test - 2007. If the organization d | | | | 15 is 33 1/3% d | r more, | check th | |
| | box and stop here. The organization qualifi | es as a publicly | supported orga | nızatıon | | | | ▶ □ |
| 17a | 10% Facts and Circumstances Test - 2008. | | | | | | | |
| | more, and if the organization meets the "fa | | • | | | | | · — |
| | organization meets the "facts and circums | | | | | | | ► □ |
| Ь | 10% Facts and Circumstances Test - 2007. | | | | | | | |
| | more, and if the organization meets the "fa | | · | | | | | _ |
| 4.0 | the organization meets the "facts and circu | | | | | | | n ▶ |
| 18 | Private Foundation. If the organization did | not check the b | oux on line 13, 1 | oa, 160, 1/a or | 1/D, check this | oox an | u see | ▶ □ |
| | ınstructions | | | | | | | F-1 |

| Pa | Support Schedule for On (Complete only if you ched | | | | (2) | | |
|------|--|--------------------|-------------------|---------------------|------------------|-----------------|------------|
| | ction A. Public Support | | _ | , | | | |
| Cale | ndar 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 | | | | | | |
| 2 | include any "unusual grants ") Gross receipts from admissions, | | | | | | |
| 2 | merchandise sold or services performed, | | | | | | |
| | or facilities furnished in any activity that | | | | | | |
| | is related to the organization's tax- | | | | | | |
| | exempt purpose | | | | | | |
| 3 | Gross receipts from activities that are | | | | | | |
| | not an unrelated trade or business under | | | | | | |
| | section 513 | | | | | | |
| 4 | Tax revenues levied for the | | | | | | |
| | organization's benefit and either paid to | | | | | | |
| | or expended on its behalf | | | | | | |
| 5 | The value of services or facilities | | | | | | |
| | furnished by a governmental unit to the | | | | | | |
| _ | organization without charge | | | | | | |
| 6 | Total Add lines 1-5 | | | | | | |
| 7a | A mounts included on lines 1, 2, and 3 | | | | | | |
| | received from disqualified persons Amounts included on lines 2 and 3 | | | | | | |
| D | received from other than disqualified | | | | | | |
| | persons that exceed the greater of 1% of | | | | | | |
| | the total of lines 9, 10c, 11, and 12 for | | | | | | |
| | the year or \$5,000 | | | | | | |
| c | Total of lines 7a and 7b | | | | | | |
| 8 | Public Support (Substract line 7c from | | | | | | |
| _ | line 6) | | | | | | |
| То | tal Support | | | | | | |
| Cale | ndar year (or fiscal year beginning in) | (a) 2004 | (b) 2005 | (c) 2006 | (d) 2007 | (e) 2008 | (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 | | | | | | |
| b | Unrelated business taxable income (less | | | | | | |
| | section 511 taxes) from businesses | | | | | | |
| | acquired after 30 June, 1975 | | + | | | | |
| С | Add lines 10a and 10b | | | | | | |
| 11 | Net income from unrelated business | | | | | | |
| | activities not included in line 10b, whether or not the business is regularly | | | | | | |
| | carried on | | | | | | |
| 12 | Other income Do not include gain or loss | | | | | | |
| | from the sale of capital assets | | | | | | |
| | (Explain in Part IV) | | | | | | |
| 13 | Total Support (Add lines 9, 10c, 11 and | | | | | | |
| | 12) | | | | | | |
| 14 | First Five Years If the Form 990 is for the | organızatıon's fı | rst, second, thir | d, fourth, or fifth | ntax year as a 5 | 01(c)(3) organı | zation, |
| | check this box and stop here | | | | | | ▶ □ |
| | manufaction of Dublic Compact Days | | | | | | |
| 15 | mputation of Public Support Perc Public Support Percentage for 2008 (line | | dod by line 12 o | olumn (fl) | | T 4= T | |
| | | | • | .orumin (1)) | | 15 | |
| 16 | Public Support Percentage for 2007 Sche | dule A , Part IV - | A, line 27g | | | 16 | |
| | | D | | | | | |
| | mputation of Investment Income Investment Income Percentage for 2008 (| | | ne 13 column /f | <u> </u> | 17 | |
| | - | | | - | " | 17 | |
| ΤQ | Investment Income Percentage from 2007 | ocnequie A , Pa | TLIV-A, IINE 2/ | H | | 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 **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

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

Schedule A (Form 990 or 990-EZ) 2008

▶□

| 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

Software ID: Software Version:

EIN: 93-0391586

Name: Linfield College

Form 990, Part VII - Section Aaa

| | I | | | | | | | | | |
|---------------------------------|--|-----------------------------------|-----------------------|---------|--------------|------------------------------|--------|---|--|--|
| | | Posit tl | (C ion (e hat a | chec | | I | (D) | (E) | (F) | |
| (A) Name and Title | (B) Average hours per week | Individual Trustee or Errector | 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 |
| Larry Sıms , Board Member | 2 | Χ | | | | | | 0 | 0 | 0 |
| Pamela Jacklın , Board Member | 2 | Χ | | | | | | 0 | 0 | 0 |
| Thomas Sutro , Board Member | 2 | Χ | | | | | | 0 | 0 | 0 |
| Dave Dillon , Board Member | 2 | Х | | | | | | 0 | 0 | 0 |
| Donna Woolley , Board Member | 2 | Χ | | | | | | 0 | 0 | 0 |
| Bernard Turner , Board Member | 2 | Х | | | | | | 0 | 0 | 0 |
| Ronnı Lacroute , Board Member | 2 | Х | | | | | | 0 | 0 | 0 |
| Doug Tunnell , Board Member | 2 | Х | | | | | | 0 | 0 | 0 |
| Thomas Hellie , President | 40 | Х | | Х | | | | 233,381 | 0 | 60,254 |
| Lucında Fournier , Board Member | 2 | Х | | | | | | 0 | 0 | 0 |
| Dave Haugeberg , Board Chair | 5 | Х | | | | | | 0 | 0 | 0 |
| Phillip Bond , Board Member | 2 | Х | | | | | | 0 | 0 | 0 |
| Martha Cox , Board Member | 2 | Х | | | | | | 0 | 0 | 0 |
| Daniel O'Leary , Board Member | 2 | Х | | | | | | 0 | 0 | 0 |
| Sarojini Budden , Board Member | 2 | Х | | | | | | 0 | 0 | 0 |
| Moe Momtazı , Board Member | 2 | Х | | | | | | 0 | 0 | 0 |
| Glenna Kruger , Board member | 2 | Х | | | | | | 0 | 0 | 0 |
| TJ Day , Board Member | 2 | Х | | | | | | 0 | 0 | 0 |
| Kent Harrop , Board Member | 2 | Х | | | | | | 0 | 0 | 0 |
| Pam Claassen , Board Member | 2 | Х | | | | | | 0 | 0 | 0 |
| David Baca , Board Member | 2 | Х | | | | | | 0 | 0 | 0 |
| Kerry Carmody , Board Member | 2 | Х | | | | | | 0 | 0 | 0 |
| Kellannie Henry , Board Member | 2 | Х | | | | | | 0 | 0 | 0 |
| Paul Aslanian , Board Member | 2 | Х | | | | | | 0 | 0 | 0 |
| David Jubb , Board Member | 2 | Х | | | | | | 0 | 0 | 0 |
| Gary Magnuson , Board Member | 2 | Х | | | | | | 0 | 0 | 0 |
| Michael McBride , Board Member | 2 | Χ | | | | | | 0 | 0 | 0 |
| Sandra Thompson , Board Member | 2 | Χ | | | | | | 0 | 0 | 0 |
| Leroy Fails , Board Member | 2 | Χ | | | | | | 0 | 0 | 0 |
| Michelle Giguere , Board member | 2 | Х | | | | | | 0 | 0 | 0 |

Form 990, Part VII - Section Aaa

| Form 990, Part VII - Section Aaa | | | | | | | | | | |
|--|--|-----------------------------------|-----------------------|---------|--------------|------------------------------|--------|---|--|--|
| | | Posit t | (C tion (hat a | chec | | I | | | | (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 |
| Christopher Norman , Board member | 2 | Χ | | | | | | 0 | 0 | 0 |
| Mark Patterson , Board Member | 2 | Х | | | | | | 0 | 0 | 0 |
| Timothy Phillips , Board member | 2 | Х | | | | | | 0 | 0 | 0 |
| Brıan Wınkenweder , Board member | 2 | Х | | | | | | 0 | 0 | 0 |
| Dick Withnell , Board Member | 2 | Х | | | | | | 0 | 0 | 0 |
| W Glenn Ford , Vice President | 40 | | | Х | | | | 167,073 | 0 | 28,619 |
| Dan Preston , Dean of Enrollment | 40 | | | Х | | | | 95,126 | 0 | 18,498 |
| David Hansen , VP Student Services | 40 | | | Х | | | | 110,865 | 0 | 22,166 |
| Bruce Wyatt , VP College Relations | 40 | | | Х | | | | 142,293 | 0 | 17,786 |
| Victoria McGillin , VP Academic Affairs | 40 | | | Х | | | | 73,558 | 0 | 13,179 |
| David Groff , Assoc VP for Academic Affairs | 40 | | | х | | | | 95,050 | 0 | 18,127 |
| Bonnie Saucier , Dean of Nursing | 40 | | | | | Х | | 115,358 | 0 | 16,065 |
| John Hall , Capital Planning Director | 40 | | | | | Х | | 96,528 | 0 | 20,788 |
| Greg Copeland , Controller | 40 | | | | | Х | | 95,790 | 0 | 24,178 |
| Irving Wiswall , Chief Technology off | 40 | | | | | Х | | 98,893 | 0 | 19,801 |
| William Millar , Professor | 40 | | | | | Х | | 103,030 | 0 | 26,587 |

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

Linfield College is an independent, comprehensive institution, nationally recognized for its strong teaching faculty, outstanding science programs, and distinctive international emphasis. Linfield has a challenging and exciting academic program that features a broad liberal arts core and an atmosphere in which there is genuine concern for individuals and their progress. Linfield College advances a vision of learning, life, and community that promotes intellectual challenge and creativity, values both theoretical and practical knowlegge, engages thoughtful dialogue in a a climate of mutual respect and inspires the courage to live by moral and spiritual principles.

Aggregate value at end of year

OMB No 1545-0047

Open to Public

□ No

SCHEDULE D (Form 990)

Department of the Treasury

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

Supplemental Financial Statements

Inspection Internal Revenue Service **Employer identification number** Name of the organization Linfield College 93-0391586 Organizations Maintaining Donor Advised Funds or Other Similar Funds or Accounts. Complete if the Part I 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)

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.

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?

| Pur | pose(s) of conservation easements held by the organization (chec | k all | that apply) |
|-----|--|----------|---|
| Γ | Preservation of land for public use (e g , recreation or pleasure) | \Box | Preservation of an historically importantly land area |
| Γ | Protection of natural habitat | \vdash | Preservation of certified historic structure |
| Γ | 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 h 2b Total acreage restricted by conservation easements 2c 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 2d

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

- 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

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

Assets included in Form 990, Part X For Paperwork Reduction Act Notice, see the Intructions for Form 990

Cat No 52283D

Schedule D (Form 990) 2008

☐ Yes

| | TITL Organizations Maintaining Co | diections of Art, | HIST | coric | <u>cai ireasu</u> | res, or otne | er Similar Ass | ets (co | ontinued) |
|-----|--|-------------------------------|--------|----------|------------------------------|---|-------------------------|----------------|------------|
| 3 | Using the organization's accession and othe items (check all that apply) | r records, check any | of the | e foll | owing that are | e a sıgnıfıcant ı | use of its collection | on | |
| а | Public exhibition | | d | Γ | Loan or exch | nange program: | 5 | | |
| ь | Scholarly research | | e | Γ | Other | | | | |
| С | Preservation for future generations | | | | | | | | |
| 4 | Provide a description of the organization's c Part XIV | ollections and explai | n how | they | further the o | rganızatıon's e | xempt purpose ın | | |
| 5 | During the year, did the organization solicit assets to be sold to raise funds rather than | | | | | | | Yes | ┌ No |
| Par | t IV Trust, Escrow and Custodial | | | | | nızatıon ansv | vered "Yes" to I | orm 9 | 90, |
| | Part IV, line 9, or reported an ar | | | | | | | | |
| 1a | Is the organization an agent, trustee, custod included on Form 990, Part X? | | | for co | ontributions o | or other assets | | Yes | ┌ No |
| b | If "Yes," explain why in Part XIV and comple | ete the following table | 9 | | | | | | |
| | | | | | | | A mo | unt | |
| с | Beginning balance | | | | | 1c | | | |
| d | Additions during the year | | | | | 1d | | | |
| е | Distributions during the year | | | | | 1e | | | |
| f | Ending balance | | | | | 1f | | | |
| 2a | Did the organization include an amount on F | orm 990, Part X, line | 21? | | | | Г | Yes | ┌ No |
| | If "Yes," explain the arrangement in Part XIV | | | | | | | | |
| Pa | rt V Endowment Funds. Complete | | | | | | | -\Faur V | aara Daali |
| 1a | Beginning of year balance | (a)Current Year 70,177,892 | (D) | Prior ' | rear (c) iw | o Years Back (d |) i nree Years Back (| e)Four Y | ears Back |
| ь | Contributions | 1,330,732 | | | | | | | |
| c | Investment earnings or losses | -10,493,899 | | | | | | | |
| d | Grants or scholarships | 993,794 | | | | | | | |
| e | Other expenditures for facilities | 1,778,265 | | | | | | | |
| | and programs | | | | | | | | |
| f | Administrative expenses | 30,250 | | | | | | | |
| g | End of year balance | 58,212,416 | | | | | | | |
| 2 | Provide the estimated percentage of the year | ir end balance held a | S | | | | | | |
| а | Board designated or quasi-endowment 🕨 | 38 13 % | | | | | | | |
| b | Permanent endowment ► 61 87 % | | | | | | | | |
| c | Term endowment ► 0 % | | | | | | | | |
| 3а | Are there endowment funds not in the posse | ssion of the organiza | tıon t | hat a | re held and a | dmınıstered foı | r the | F | |
| | organization by (i) unrelated organizations | | | | | | 3a(i) | Yes | No No |
| | (ii) related organizations | | | • | | | 3a(ii | | No |
| ь | If "Yes" to 3a(II), are the related organization | | | | | | 3b | ' | 1 |
| 4 | Describe in Part XIV the intended uses of th | • | | | | | | | |
| Par | t VI Investments—Land, Building | s, and Equipmer | ıt. Se | ee Fo | orm 990, Pa | art X, line 10. | | | |
| | Description of investment | | | | Cost or other s (investment) | (b) Cost or other basis (other) | (c) Depreciation | (d) Boo | ok value |
| 1a | Land | | | | 15,112,642 | 0 | | 1 | 5,112,642 |
| Ь | Buildings | | | | 90,381,597 | 0 | 19,521,727 | 7 | 0,859,870 |
| _ | Leasehold improvements | | | | E 712 224 | 0 | | | 3,853,802 |
| | | | • | 1 | 5,712,224 | ا | 1,858,422 | | 3,033,002 |
| | Equipment | | | | 14,044,606 | - | 11,072,851 | | 2,971,755 |

95,813,258

| Part VII Investments—Other Securities. See | Form 990, Part X, line 1 | 2. | |
|---|---------------------------|------------|-------------------------------------|
| (a) Description of security or cateory (including name of security) | (b)Book value | (c) Method | d of valuation 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) | | | |
| Part VIII Investments—Program Related. Se | ee Form 990, Part X, line | 13. | |
| (a) Description of investment type | (b) Book value | (c) Method | d of valuation 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, I | | | (1) 5 1 1 |
| (a) Descr | ption | | (b) Book value |
| Interest Receivable | | | 390,071 |
| | | | |
| | | | |
| | | | |
| | | | |
| | | | |
| | | | |
| | | | |
| | | | |
| Total. (Column (b) should equal Form 990, Part X, col.(B) line | 15.) | | 390,071 |
| Part X Other Liabilities. See Form 990, Part | | | |
| (a) Description of Liability | (b) A mount | | |
| Federal Income Taxes | | | |
| O bligations for split interest agreements | 5,330,351 | | |
| | | | |
| | | | |
| | | | |
| | | | |
| | | | |
| | | | |
| | | | |
| | | | |
| | | | |
| Total. (Column (b) should equal Form 990, Part X, col (B) line 25) | 5,330,351 | | |

| Pai | rt 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 | 57,476,858 |
| 2 | Total expenses (Form 990, Part IX, column (A), line 25) | 2 | 56,159,870 |
| 3 | Excess or (deficit) for the year Subtract line 2 from line 1 | 3 | 1,316,988 |
| 4 | Net unrealized gains (losses) on investments | 4 | -13,028,324 |
| 5 | Donated services and use of facilities | 5 | (|
| 6 | Investment expenses | 6 | (|
| 7 | Prior period adjustments | 7 | C |
| 8 | Other (Describe in Part XIV) | 8 | 228,872 |
| 9 | Total adjustments (net) Add lines 4 - 8 | 9 | -12,799,452 |
| 10 | Excess or (deficit) for the year per financial statements Combine lines 3 and 9 | 10 | -11,482,464 |
| Par | t XII Reconciliation of Revenue per Audited Financial Statements With Revenue p | er R | eturn |
| 1 | Total revenue, gains, and other support per audited financial statements | 1 | 43,877,343 |
| 2 | Amounts included on line 1 but not on Form 990, Part VIII, line 12 | | |
| а | Net unrealized gains on investments | | |
| ь | 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 | -13,613,721 |
| 3 | Subtract line 2e from line 1 | 3 | 57,491,064 |
| 4 | A mounts 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 0 | | |
| b | Other (Describe in Part XIV) 4b -14,206 | | |
| c | Add lines 4a and 4b | 4c | -14,206 |
| 5 | Total Revenue Add lines 3 and 4c. (This should equal Form 990, Part I, line 12) | 5 | 57,476,858 |
| Part | Reconciliation of Expenses per Audited Financial Statements With Expenses | per | |
| 1 | Total expenses and losses per audited financial statements | 1 | 55,359,807 |
| 2 | A mounts included on line 1 but not on Form 990, Part IX, line 25 | | |
| a | Donated services and use of facilities | | |
| Ь | Prior year adjustments | | |
| с | Losses reported on Form 990, Part IX, line 25 | | |
| d | Other (Describe in Part XIV) | _ | |
| е _ | Add lines 2a through 2d | 2e | (|
| 3 | Subtract line 2e from line 1 | 3 | 55,359,807 |
| 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 0 | | |
| b | Other (Describe in Part XIV) | | 200.00 |
| с - | Add lines 4a and 4b | 4c | 800,063 |
| 5 | Total expenses Add lines 3 and 4c. (This should equal Form 990, Part I, line 18) | 5 | 56,159,870 |

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

| Ident if ier | Return Reference | Explanation |
|-------------------|--------------------------------|--|
| SchD_P05_S00_L04 | Schedule D, Part V, Line 4 | The college's endowment fund spending is used for scholarships, lectureships, and department funding |
| SchD_P10_S00_L00 | Schedule D, Part X | Line 11 Obligation for Split Interest Agreements |
| SchD_P11_S00_L08 | Schedule D, Part XI, Line 8 | Change in Accrued Gift Receivable \$585,397 Change in Actuarial Liability (passage of time) (\$814,269) |
| SchD_P12_S00_L02d | Schedule D, Part XII, Line 2d | Change in Accrued Gift Receivable |
| SchD_P12_S00_L04b | Schedule D, Part XII, Line 4b | Financial statement expense that reduced 990 Revenue |
| SchD_P13_S00_L04b | Schedule D, Part XIII, Line 4b | Financial statement expense that reduced 990 Revenue <\$14,206>, Actuarial change in Split Interest Agreements \$814,269 |
| | | |

OMB No 1545-0047

16 NO 1545-004

2008

Open to Public Inspection

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 Linfield College 93-0391586 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 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 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 3 Yes The school draws its students from a wide geographic section of the western US and from overseas. The college complies by enrolling meaningful numbers of minority students and by using recruiting efforts that inform students of all racial segments 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 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, 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? 5c Νo d Scholarships or other financial assistance? 5d Νo e Educational policies? No_ 5e f Use of facilities? 5f Νo g Athletic programs? 5g Νo h Other extracurricular activities? 5h 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? 6a Yes **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 C B 587, covering racial nondiscrimination? If "No," attach an explanation

efile GRAPHIC print - DO NOT PROCESS

As Filed Data -

DLN: 93493133024210

2008

OMB No 1545-0047

SCHEDULE F (Form 990)

Department of the Treasury

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

Statement of Activities Outside the United States

Open to Public

| Interna | al Revenue Service | | roim 9 | 90, Part 1V, line 14b. | | Inspection |
|---------|--|---|----------------------------|---|---|---------------------------|
| | ne of the organization ield College | | | | Employer id | entification number |
| | J | | | | 93-039158 | 6 |
| Pa | | nformation on Acommon 990, Part IV, lin | | ide the United States | s. Complete if the orga | nızatıon answered |
| 1 | For grantmakers. | Does the organiza | ition maintain i | ecords to substantiate | the amount of the gran | ts or |
| | assistance, the gr | antees' eligibility fo | or the grants or | assistance, and the se | lection criteria used to a | award |
| | the grants or assis | stance | | | | . Tyes No |
| 2 | For grant makers. De United States | escribe in Part IV the | organization's pi | rocedures for monitoring th | ne use of grant funds outsi | de the |
| 3 | Activites per Regior | ı (Use Schedule F-1 | (Form 990) ıf ad | ditional space is needed) | | |
| | (a) Region | (b) Number of offices in the | (c) Number of employees or | fundraising, program services, | (e) If activity listed in (d) is a program service, describe specific type of | (f) Total expenditures in |
| | | region | agents in region | grants to recipients located in the region) | service(s) in region | region |
| | ntral America and the ibbean | 0 | 1 | Program Services | Higher Education-Study abroad program | 66,630 |
| | | | | | | |
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Totals.

66,630

| (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 |
|--------------------------|---|------------|-------------------------|------------------------------|---------------------------------------|---|--|---|
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| | F-1 (Form 990) if a | | | ted States. Complete | ii ule organization a | iliswered tes to form | 990, Part IV, line 16. |
|------------------------------------|---------------------|--------------------------|------------------------------|------------------------------------|---|--|--|
| (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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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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Software ID: 08000095

Software Version: v1.00

EIN: 93-0391586

Name: Linfield 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, appraisal, other) |
|--------------------------|---|------------|-------------------------|------------------------------|------------------------------------|---|--|--|
|--------------------------|---|------------|-------------------------|------------------------------|------------------------------------|---|--|--|

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As Filed Data -

DLN: 93493133024210

OMB No 1545-0047

Department of the Treasury Internal Revenue Service

(Form 990 or 990-EZ)

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

Fundraising or Gaming Activities

Open to Public

| ame of the organization | | | | | Employer ide | ntification number |
|--|--------------------------|---|---|---|---|--|
| nfield College | | | | | 02 0201506 | |
| | | | | | 93-0391586 | |
| art I Fundraising Ac | tivities. Complet | e if the org | ganızatı | on answered "Yes" t | to Form 990, Part IV | /, line 17. |
| Indicate whether the organ | nization raised funds | through any | y of the f | ollowing activities. Che | eck all that apply | |
| a Mail solicitations | | | | e Solicitation of r | non-government grants | |
| b F Email solicitations | | | | f Solicitation of | jovernment grants | |
| c Phone solicitations | | | | g Special fundrais | sing events | |
| d In-person solicitations | | | | | | |
| a Did the organization have or key employees listed in | - | | • | ` _ | • | Гуеѕ Г |
| b If "Yes," list the ten highes | | | | rs) pursuant to agreeme -EZ filers are not requi | | |
| to be compensated at leas | t \$5,000 by the org | anization Fo | 01111 990 | -LZ mers are not requi | red to complete this ta | Die |
| to be compensated at leas | t \$5,000 by the org | (iii) D | Old | -LZ mers are not requi | <u>'</u> | Пе |
| <u> </u> | | (iii) D fundraise | old r have | · | (v) A mount paid to | (vi) A mount paid to |
| (i) Name of Individual | (ii) Activity | (iii) D | Old r have ly or | (iv) Gross receipts from activity | <u>'</u> | (vi) A mount paid to (or retained by) |
| · | | (iii) D fundraise custod | Old Ir have Iy or Ol of | (iv) Gross receipts | (v) A mount paid to (or retained by) | (vi) A mount paid to |
| (i) Name of individual | | (iii) D fundraise custod contro | Old Ir have Iy or Ol of | (iv) Gross receipts | (v) A mount paid to (or retained by) fundraiser listed in | (vi) A mount paid to (or retained by) |
| (i) Name of individual | | (iii) D fundraise custod contro contribut | Old r have ly or ol of tions? | (iv) Gross receipts | (v) A mount paid to (or retained by) fundraiser listed in | (vi) A mount paid to (or retained by) |
| (i) Name of individual | | (iii) D fundraise custod contro contribut | Old r have ly or ol of tions? | (iv) Gross receipts | (v) A mount paid to (or retained by) fundraiser listed in | (vi) A mount paid to (or retained by) |
| (i) Name of individual | | (iii) D fundraise custod contro contribut | Old r have ly or ol of tions? | (iv) Gross receipts | (v) A mount paid to (or retained by) fundraiser listed in | (vi) A mount paid to (or retained by) |
| (i) Name of individual | | (iii) D fundraise custod contro contribut | Old r have ly or ol of tions? | (iv) Gross receipts | (v) A mount paid to (or retained by) fundraiser listed in | (vi) A mount paid to (or retained by) |
| (i) Name of Individual | | (iii) D fundraise custod contro contribut | Old r have ly or ol of tions? | (iv) Gross receipts | (v) A mount paid to (or retained by) fundraiser listed in | (vi) A mount paid to (or retained by) |
| (i) Name of Individual | | (iii) D fundraise custod contro contribut | Old r have ly or ol of tions? | (iv) Gross receipts | (v) A mount paid to (or retained by) fundraiser listed in | (vi) A mount paid to (or retained by) |
| (i) Name of Individual | | (iii) D fundraise custod contro contribut | Old r have ly or ol of tions? | (iv) Gross receipts | (v) A mount paid to (or retained by) fundraiser listed in | (vi) A mount paid to (or retained by) |
| (i) Name of Individual | | (iii) D fundraise custod contro contribut | Old r have ly or ol of tions? | (iv) Gross receipts | (v) A mount paid to (or retained by) fundraiser listed in | (vi) A mount paid to (or retained by) |

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

| Pai | rt II | Fundraising Events. Commore than \$15,000 on Form | | | | | r repor | ted |
|-----------------|-------|--|-----------------------------|---|--------------------------|----------|---|---------------------------|
| | | | (a) Event #1 Wildcat Open | (b) Event #2 | (c) O ther Events | (Add co | otal Eve ol (a) th ol (c)) | rough |
| Ф | | | (event type) 44,066 | (event type) | (total number) | | | 4,066 |
| Ě | 1 | Gross receipts | 44,000 | 7 | | | | 4,000 |
| Revenue | 2 | Less Charitable contributions | C | | | | | C |
| <u> </u> | 3 | Gross revenue (line 1 minus line 2) | 44,066 | 5 | | | 4 | 4,066 |
| | 4 | Cash Prizes | C | | | | | C |
| မ္ဘာ | 5 | Non-cash Prizes | С | | | | | 0 |
| ğ | | Rent/Facility costs | 13,788 | 3 | | | 1 | 3,788 |
| Direct Expenses | 6 | | 418 | 3 | 1 | | | 418 |
| 텇 | 7 | Other direct expenses | | | | | | 4,206 |
| 5 | 8 | Direct expense summary Add lin | es 4 through 7 ın column | (d) | • | | 1 | 4,200 |
| | 9 | Net income summary Combine li | | | | | | 9,860 |
| Par | t III | Gaming. Complete if the oi \$15,000 on Form 990-EZ, lii | | "Yes" to Form 990, Pa | art IV, line 19, or repo | orted mo | re tha | n |
| Revenue | | | (a) Bingo | (b) Pull tabs/Instant bingo/progressive bingo | (c) O ther gaming | (d) Tot | al gamıng through c | g (Add ol (c)) |
| ~ | 1 | Gross revenue | | | | | | |
| | 2 | Cash prizes | | | | | | |
| suedo | 3 | Non-cash prizes | | | | | | |
| Direct Expenses | 4 | Rent/facility costs | | | | | | |
| Ĕ | 5 | Other direct expenses | | | | | | |
| | 6 | Volunteer labor | ┌ Yes | ┌ Yes | ┌ Yes%_ | | | |
| | 7 | Direct expense summary Add line | s 2 through 5 in column (| (d) | | | | |
| | 8 | Net gaming income summary Com | nbine lines 1 and 7 in colu | umn (d) | | | | |
| | | | | | | | Yes | No |
| 9 a | | er the state(s) in which the organiza he organization licensed to operate | | | | | | |
| b | | No," Explain | gaming activities in each | in or these states. | | · 9a | 1 | 1 |
| | | | | | | | | |
| | | | | | | | | |
| 10a L | | e any of the organization's gaming Yes," Explain | licenses revoked, suspen | ided or terminated durin | g the tax year? | 10 | a | 1 |
| b | 11 1 | res, Explain | | | | | | |
| | | | | | | | | |
| 11 | Doe | es the organization operate gaming | activities with nonmembe | ers? | | 1: | <u>. </u> | |
| 12 | | he organization a grantor, beneficia | | | | | | |
| | тоrm | ned to administer charitable gaming | | | | | . 1 | 1 |

| | | | |
|-----|---|-----|-----------------|
| 13 | Indicate the percentage of gaming activity operated in | | |
| а | The organization's facility | | |
| b | 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? | 15a | |
| Ь | 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? | 17a | |
| b | Enter the amount of distributions required under state law distributed to other exempt organizations or spent in the organization's own exempt activities during the tax year 📂 💲 | | |

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Part I Questions Regarding Compensation

As Filed Data -

DLN: 93493133024210

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.

OMB No 1545-0047 2008

> Open to Public Inspection

Name of the organization **Employer identification number** Linfield College 93-0391586

| | | | | | Yes | Νo |
|----|---|----------|---|----|-----|----|
| 1a | Check the appropiate 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 | \sqcap | Payments for business use of personal residence | | | |
| | Tax idemnification and gross-up payments | ~ | Health or social club dues or initiation fees | | | |
| | Discretionary spending account | Γ | Personal services (e g , maid, chauffeur, chef) | | | |
| b | If line 1a is checked, did the organization follow a wri provision of all the expenses described above? If "No | | | 1b | Yes | |
| 2 | Did the organization require substantiation prior to re officers, directors, trustees, and the CEO/Executive | | | 2 | Yes | |
| 3 | Indicate which, if any, of the following the organizatio organization's CEO/Executive Director Check all tha | | | | | |
| | Compensation committee | Γ | Written employment contract | | | |
| | Independent compensation consultant | Γ | Compensation survey or study | | | |
| | Form 990 of other organizations | 굣 | Approval by the board or compensation committee | | | |
| 4 | During the year, did any person listed in Form 990, P | art VII | I, Section A, line 1a | | | |
| а | Receive a severance payment or change of control pa | ayment | ? | 4a | | Νo |
| b | Participate in, or receive payment from, a supplemen | tal non | qualified retirement plan? | 4b | | Νo |
| С | Participate in, or receive payment from, an equity-ba | sed co | mpensation arrangement? | 4c | | Νo |
| | If "Yes" to any of lines 4a-c, list the persons and pro | vide th | e applicable amounts for each item in Part III | | | |
| | 501(c)(3) and 501(c)(4) organizations only must con | 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 | | No |
| 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," de | | | 7 | | No |
| 8 | Were any amounts reported in Form 990, Part VII, pasubject to the initial contract exception described in in Part III | | | 8 | | No |

Cat No 50053T

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-MI | SC compensation | (C) Deferred | (D) Nontaxable | (E) Total of columns | (F) Compensation |
|---------------|-------------|--------------------------|---|-----------------------------|--------------|----------------|----------------------|--|
| | | (i) Base compensation | (ii) Bonus & incentive compensation | (iii) Other compensation | compensation | benefits | (B)(ı)-(D) | reported in prior Form 990 or Form 990-EZ |
| Thomas Hellie | (i) (ii) | 233,221 0 | 0 | 160 0 | 26,561 0 | 33,693 0 | 293,635 0 | |
| Bruce Wyatt | (i) (ii) | 141,069 0 | 0 | 1,224 0 | 16,059 0 | 1,727 0 | 160,079 0 | |
| W Glenn Ford | (i) (ii) | 164,605 0 | 1,083 0 | 1,385 0 | 18,926 0 | 9,693 0 | 195,692 0 | |
| | (ii) | | | | | | | |
| | (i) | | | | | | | |
| | (ii) | | | | | | | |
| | (i) | | | | | | | |
| | (ii) | | | | | | | |
| | (i) | | | | | | | |
| | (ii) | | | | | | | |
| | (i) | | | | | | | |
| | (ii) | | | | | | | |
| | (i) | | | | | | | |
| | (ii) | | | | | | | |
| | (i) | | | | | | | |
| | (ii) | | | | | | | |

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 | Ret urn Ref erence | Explanation |
| SchJ_P01_S00_L01a | Part I, Line 1a | The college provides housing for the President. He is required to live there as a condition of his employment and for the convenience of the employer. The college pays club dues to Michelbook Country Club, the University Club and The Arlington Club, as part of the President's role (e.g., fundraising, external relations, meeting space, etc) |
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DLN: 93493133024210

OMB No 1545-0047

Department of the Treasury Internal Revenue Service

Schedule K

(Form 990)

Supplemental Information on Tax Exempt Bonds To be completed by organizations that answered "Yes" to Form 990, Part IV, line 24a.

Provide descriptions, explanations, and any additional information in Schedule O.

Open to Public Inspect ion

Name of the organization **Employer identification number** Linfield College 93-0391586 Part I Bond Issues (Required for 2008) (h) O n (g) Defeased Behalf of (a) Issuer Name (b) Issuer EIN (c) CUSIP # (d) Date Issued (e) Issue Price (f) Description of Purpose Issuer Yes No Yes No Fund Deferred maintenance and State of Oregon Treasurer Χ 93-6001787 68608FMQ9 11-05-1998 14,938,867 Χ purchase land and buildings State of Oregon Treasurer Student apartments, renovate 93-6001787 68608FQF9 06-06-2000 14,320,300 Χ Χ dining hall, and capital projects State of Oregon Treasurer 93-6001787 68608CAA4 09-14-2001 2,000,000 Student apartments Х Χ Refund 2000 Bonds, residence State of Oregon Treasurer 93-6001787 68608Jxxx 05-19-2005 20.602.766 halls, parking lots, and capital Х Χ projects Proceeds (Optional for 2008) C D Α Total Proceeds of Issue Gross Proceeds in Reserve Funds 2 Proceeds in Refunding or Defeasance Escrows 3 Other Unspent Proceeds 5 Issuance Costs from Proceeds 6 Working Capital Expenditures from Proceeds 7 Capital Expenditures from Proceeds Year of Substantial Completion 8 Yes Yes Yes Yes No Yes No No No No Were the bonds issued as part of a current refunding issue? Were the bonds issued as part of an advance refunding issue? 10 Has the final allocation of proceeds been made? 11 Does the organization maintain adequate books and records to support the final allocation of proceeds? Part III Private Business Use (Optional for 2008) C D Ε Yes No Yes No Yes No Yes No Yes Was the organization a partner in a partnership, or a member of an LLC, which owned property financed by tax-exempt bonds?

which may result in private business use?

Are there any lease arrangements with respect to the financed property

| Schedule K | (Form 990) 20 | 800 | |
|------------|---------------|------------|-------------|
| Part III | Private Bu | siness Use | (Continued) |

| | | 4 | A | E | 3 | (| С | I | D | I | E |
|-----|--|-----|----|-----|----|-----|----------|-----|----------|-----|----|
| | | Yes | No | Yes | No | Yes | No | Yes | No | Yes | No |
| 3a | Are there any management or service contracts with respect to the financed property which may result in private business use? | | | | | | | | | | |
| 3b | Are there any research agreements with respect to the financed property which may result in private business use? | | | | | | | | | | |
| 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) | | | | | | | | | | |
| | | ı | Α | E | 3 | (| <u>c</u> | ı | <u> </u> | ı | Ε |
| | | Yes | No | Yes | No | Yes | No | Yes | No | 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? | | | | | | | | | | |
| ь | Name of provider | | | | | | | | | | |
| С | Term of hedge | | | | | | | | | | |
| 4a | Were gross proceeds invested in a GIC? | | | | | | | | | | |
| 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? | | | | | | | | | | |

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DLN: 93493133024210

OMB No 1545-0047

Schedule L

(Form 990 or 990-EZ)

Department of the Treasury Internal Revenue Service

Name of the organization

► 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

Open to Public Inspection

Employer identification number

| driffed College | | | | ۰ | 3-039 | 1 5 8 6 | | | | |
|---|---|---|--------------------------|----------------------------|-------------|---------|----------------------|----------------|--------------------|-----------------|
| art I Excess Benefit Transac | | | | 1) organı | zatıor | ns on | ly). | | | 401 |
| To be completed by organizati | ons that answered "Ye I | es" on Form 990, Part | IV, line . | 25a or 25t | o, or F | orm 9 | 90-EZ | | c) Corr | |
| 1 (a) Name of disqualified | ed person | (b) De | scriptio | n of transa | ection | | | 4 | Yes | No |
| | | | | | | | | | 165 | 140 |
| | | | | | | | | | | |
| | | | | | | | | | | |
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| | | | | | | | | | | |
| 2 Enter the amount of tax imposed on section 4958 | | | | | | | \$ | I | | |
| 3 Enter the amount of tax, if any, on liart II Loans to and/or Fron | ı Interested Pers | sons | | | | | | | | |
| To be completed by organize | ations that answered " | Yes" on Form 990, Pa | rt IV , lın | e 26, or F | orm 9' | 90-E | Z, Part (f | | <u>e 38a</u> T | |
| (a) Name of interested person and purpose | (b) Loan to or from the organization? | (c)O riginal principa amount | (d) Ba | lance due | (e) defa | | Appr | oved ard or | agree | /rıtte ement |
| | To From | | | | Yes | No | Yes No | | Yes | No |
| | | • | | | | | | | | |
| | | | | | | | | | +- | ₩ |
| | | | | | | | | | +- | + |
| | | | | | | | | | + | + |
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| al | | | | | | | | | | |
| TO be completed by organical | | | 990, P | art IV, lır | ne 27 | | | | | |
| (a) Name of interested person | (b)Relationshi | ıp between ınterested d the organızatıon | | | | | nt or ty | pe of | assista | nce |
| culty trustee | Received a facul are awarded ann | lty research grant, of w | hich 40 | | | | | | | 1,20 |
| • | | · | | | | | | | | |
| | | | | | | | | | | |
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| | | | | | | | | | | |
| art IV Business Transactions | Involvina Intere | ested Persons | | | | | | | | |
| To be completed by orga | | | 990, P | art IV, lır | ie 28 | a, 28 | b, or 2 | 28c. | | |
| | (b) Relationsh | | | | | | | | (e) Sha organiz | |
| (a) Name of interested person | between interes person and th | 1 , , | | (d) Descr | iption | of tra | ansactı | on | reven | |
| | organization | | | | | | | | Yes | No |
| istee | Trustee | | f | oard mem | ovides | lega | lcouns | | | Νο |
| | | | | or Linfield nember's o | _ | | | | | |
| | | | | ttorney) a | | | | | | |
| | | | | he firm bill he ordinar | | _ | - | | | |
| | | | F | rimary leg rovided by | alcou | ınsel | IS | | | |
| | | | 1. | n the same | | | _ | a11, | | |
| | | | | 1cKeegan | • | | | | | |
| | | | | najority of College | iegal : | ervio | es for | гпе | | |
| lege President-Trustee | College President- Trustee | - 1 | | ash gift to | the c | olleg | e | | | Νo |
| | | | | | | | | | | |
| | | | | | | | | | | |
| | | | 1 | | | | | 1 | | |

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DLN: 93493133024210

OMB No 1545-0047

Open to Public Inspection

SCHEDULE M Non-Cash Contributions (Form 990)

Department of the Treasury

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

Internal Revenue Service Name of the organization Employer identification number Linfield College

| | | | | | 93-0391586 | | | |
|---------|--|----------------------------------|---------------------------------------|---|---------------------------------------|--------|------------|----|
| Pa | rt I Types of Property | | | | <u> </u> | | | |
| | | (a) Check If applicable | (b) Number of Contributions | (c) Revenues reported on Form 990, Part VIII, line 1g | (d) Method of de reven | etermi | nıng | |
| 1 | Art—Works of art | Х | 2 | 0 | NA | | | |
| 2 | Art—Historical treasures . | | | | | | | |
| 3 | Art—Fractional interests | | | | | | | |
| 4 | Books and publications | Х | | 0 | NA | | | |
| 5 | Clothing and household goods | | | | | | | |
| 6 | Cars and other vehicles | | | | | | | |
| 7 | Boats and planes | | | | | | | |
| 8 | Intellectual property | | | | | | | |
| 9 | Securities—Publicly traded . | Х | 7 | 293,088 | Financial Market | | | |
| 10 | Securities—Closely held stock $$. | | | | | | | |
| 11 | Securities—Partnership, LLC, or trust interests | | | | | | | |
| 12 | Securities—Miscellaneous | | | | | | | |
| | Qualified conservation contribution (historic structures) | | | | | | | |
| 14 | Qualified conservation contribution (other) | | | | | | | |
| 15 | Real estate—Residential . | | | | | | | |
| 16 | Real estate—Commercial | | | | | | | |
| 17 | Real estate—Other | | | | | | | |
| | Collectibles | | | | | | | |
| 19 | Food inventory | | | | | | | |
| 20 | Drugs and medical supplies . | | | | | | | |
| | Taxidermy | | | | | | | |
| | Historical artifacts | | | | | | | |
| | Scientific specimens | | | | | | | |
| 24 | Archeological artifacts | | | | | | | |
| | Other (describe) | | | | | | | |
| | Other (describe) | | | | | | | |
| | Other (describe) | | | | | | | |
| | Other (describe) | | | | | | | |
| 29 | Number of Forms 8283 received which the organization complete Acknowledgement | d Form 828 | | ar for contributions for | 29 | | l I | 0 |
| 30a | During the year, did the organiza | | | | | | Yes | No |
| | least three years from the date of | | | not required to be used for (| exempt purposes | | | |
| | for the entire holding period? . | | | | | 30a | | No |
| b 31 | If "Yes", describe the arrangement Does the organization have a gif | | | review of any pon-standard | contributions? | 31 | Yes | |
| | | | | | | | 163 | |
| 32a | Does the organization hire or use contributions? | e third parti | es or related organizations | to solicit, process, or sell i | non-cash • • • • • | 32a | | No |
| b | If "Yes", describe in Part II | | | | | | | |
| 33 | If the organization did not report | revenuesı | n Column (c) for a type of p | roperty for which Column (a | 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. ReturnReference Identifier Explanation Schedule M, Part I, Line 33 SchM_P01_S00_L33 Line 33 The college does not record in-kind gifts as revenue unless there is a ready market for the gifts such as publicly traded stock Generally, the college uses in-kind gifts internally such as works of art, books, and musical instruments but does not record the value as revenue

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 Linfield College **Employer identification number**

93-0391586

| ldentifier | Return Reference | Explanation |
|------------------|--------------------------------------|--|
| F990_P06_S0A_L02 | Form 990, Part VI, Section A, Line 2 | Several trustees sit on other boards of trustees with each other |

| ldentifier | Return Reference | Explanation |
|------------------|--------------------------------------|-------------------------------------|
| F990_P06_S0A_L06 | Form 990, Part VI, Section A, Line 6 | The College has a Board of Trustees |

| ldentifier | Return Reference | Explanation |
|------------------|---|--|
| F990_P06_S0A_L10 | Form 990, Part VI, Section A, Line 10 | Before the filing of college's tax return, the return (form 990) and supplemental schedules are forw arded to the audit committee, for review, comment, and approval. After the approval and before the return is filed, copies are delivered to each of the board of trustees for their review. Ample time is allowed for comments and changes, if any, prior to the extended due date of the return. Any material changes in the return or any proposed changes to the governance section would require an additional approval by the audit committee. |

| ldentifier | | Return Reference | Explanation |
|--------------|-------|---|--|
| F990_P06_S0B | _L12c | Form 990, Part VI, Section B, Line 12c | Conflict of Interest policies and questionaires are disbursed, collected, and review ed annually After review, the conflicts, if any, are forwarded to the college's audit committee for further review and action as deemed necessary |

| ldentifier | Return Reference | Explanation |
|------------------|---|--|
| F990_P06_S0B_L15 | Form 990, Part VI, Section B, Line 15 | The process for determining the compensation of the president of the College is completed periodically based on the direction and review of the Executive Committee of the Board of Trustees Data collection is performed by Linfield's Senior Director of Human Resources & Administration via survey of comparable institutions. The data is analyzed and reviewed by the Executive Committee of the Board of Trustees who determines the President's compensation. It was last completed during the spring of 2008. |

| ldentifier | Return Reference | Explanation |
|------------------|--|--|
| F990_P06_S0C_L19 | Form 990, Part VI, Section C, Line 19 | Linfield College's financial statements are available on the college's wiebsite and by request. The college has not previously had requests for copies of its governing documents or conflict of interest policy. We would however, provide them if requested to do so |

| ldentifier | Return Reference | Explanation |
|------------------|---------------------------|--|
| F990_P10_S00_L11 | Form 990, Part X, Line 11 | Obligation for Split Interest Agreements |