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Form

990Department of the Treasury
Internal Revenue Service**Return of Organization Exempt From Income Tax**

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

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

OMB No 1545-0047

2011**Open to Public Inspection****A For the 2011 calendar year, or tax year beginning****, and ending****B Check if applicable**

- ☐ Address change
- ☐ Name change
- ☐ Initial return
- ☐ Terminated
- ☐ Amended return
- ☐ Application pending

C Name of organization

Grand Canyon Youth, Inc

Doing Business As

Number and street (or P O box if mail is not delivered to street address)

Room/suite

PO Box 23376

City or town, state or country, and ZIP + 4

Flagstaff

AZ

86002

F Name and address of principal officer

Robb Faus, President PO Box 23376, Flagstaff, AZ 86002

D Employer identification number

86-0905180

E Telephone number

928-773-7921

G Gross receipts \$

625,450

H(a) Is this a group return for affiliates? ☐ Yes ☒ No**H(b) Are all affiliates included?** ☐ Yes ☐ No

If "No," attach a list (see instructions)

I Tax-exempt status ☒ 501(c)(3) ☐ 501(c) () ◀ (insert no) ☐ 4947(a)(1) or ☐ 527**J Website:** ▶ www.gcyouth.org**H(c) Group exemption number** ▶**K Form of organization**☒ Corporation ☐ Trust ☐ Association ☐ Other ▶**L Year of formation** 2000**M State of legal domicile** AZ**Part I Summary**

1 Briefly describe the organization's mission or most significant activities To provide outdoor experiential education for youth (ages 11-19) along the rivers and in the canyons of the Southwest to promote personal growth, environmental awareness, community involvement, and teamwork among people of diverse backgrounds

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

3 Number of voting members of the governing body (Part VI, line 1a)

3 19

4 Number of independent voting members of the governing body (Part VI, line 1b)

4 14

5 Total number of individuals employed in calendar year 2011 (Part V, line 2a)

5 58

6 Total number of volunteers (estimate if necessary)

6 370

7a Total unrelated business revenue from Part VIII, column (C), line 12

7a 0

b Net unrelated business taxable income from Form 990-T, line 34

7b 0

8 Contributions and grants (Part VIII, line 1h)

Prior Year Current Year

390,165 373,411

9 Program service revenue (Part VIII, line 2g)

163,790 217,085

10 Investment income (Part VIII, column (A), lines 3, 4, and 7d)

390 1,531

11 Other revenue (Part VIII, column (A), lines 5, 6d, 8c, 9c, 10c, and 11e)

26,336 26,669

12 Total revenue—add lines 8 through 11 (must equal Part VIII, column (A), line 12)

580,681 618,696

13 Grants and similar amounts paid (Part IX, column (A), lines 1–3)

0 0

14 Benefits paid to or for members (Part IX, column (A), line 4)

0 0

15 Salaries, other compensation, employee benefits (Part IX, column (A), lines 5–10)

223,631 281,939

16a Professional fundraising fees (Part IX, column (A), line 11e)

0 0

b Total fundraising expenses (Part IX, column (D), line 25) ▶ 13,260

17 Other expenses (Part IX, column (A), lines 11a–11d, 11f–24e)

336,580 296,348

18 Total expenses. Add lines 13–17 (must equal Part IX, column (A), line 25)

560,211 578,287

19 Revenue less expenses Subtract line 18 from line 12

20,470 40,409

20 Total assets (Part X, line 16)

Beginning of Current Year End of Year

217,713 244,052

21 Total liabilities (Part X, line 26)

34,695 20,626

22 Net assets or fund balances Subtract line 21 from line 20

183,018 223,426

Part II Signature Block

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

Sign Here

Signature of officer

Robb Faus

Type or print name and title

President

Date

5/21/12

Paid Preparer Use Only

Print/Type preparer's name

Mary Ellen Arndorfer

Preparer's signature

Mary Ellen Arndorfer

Date

5/21/2012

Check ☒ if self-employed

PTIN

P00082530

Firm's name ▶ Mary Ellen Arndorfer

Firm's EIN ▶ 45-0496634

Firm's address ▶ 1015 E Apple Way, Flagstaff, AZ 86001

Phone no (928) 525-2585

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

☒ Yes ☐ No

For Paperwork Reduction Act Notice, see the separate instructions.

(HTA)

Form 990 (2011)

617

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Part III**Statement of Program Service Accomplishments**Check if Schedule O contains a response to any question in this Part III ☐

- 1 Briefly describe the organization's mission:
 To provide outdoor experiential education for youth (ages 11-19) along the rivers and in the canyons of the Southwest to promote personal growth, environmental awareness, community involvement, and teamwork among people of diverse backgrounds
- 2 Did the organization undertake any significant program services during the year which were not listed on the prior Form 990 or 990-EZ? ☐ Yes ☒ No
 If "Yes," describe these new services on Schedule O
- 3 Did the organization cease conducting, or make significant changes in how it conducts, any program services? ☐ Yes ☒ No
 If "Yes," describe these changes on Schedule O.
- 4 Describe the organization's program service accomplishments for each of its three largest program services, as measured by expenses. Section 501(c)(3) and 501(c)(4) organizations and section 4947(a)(1) trusts are required to report the amount of grants and allocations to others, the total expenses, and revenue, if any, for each program service reported

4a (Code) (Expenses \$ 529,171 including grants of \$ 0) (Revenue \$ 217,085)
 In 2011, GCY celebrated its 13th year of service. The program season runs from March through August. During that period in 2011, GCY facilitated 31 river education programs serving 475 participants from across the country & internationally on 3,078 participant days. Trip programs took place on five sections of rivers & canyons in Utah and Arizona, including the Grand Canyon. The GCY program continues to be one of the most affordable programs of its kind, charging up to two-thirds less than commercial river trips. Participants paid only 37% of the actual cost of operating the programs in 2011, the rest was funded by grants, contributions and special events. Additionally, over \$20,000 of financial aid was awarded to 49 participants during the year. Participants engaged in over 10,000 hours of community service during 2011, were required to earn a portion of the cost of their trip and presented educational projects of their choice related to the cultural or natural history of the Southwest. (continued below)

4b (Code) (Expenses \$ 0 including grants of \$ 0) (Revenue \$ 0)
 (continued from above) The warehouse and office is based in Flagstaff, AZ. GCY also facilitates 3 service-learning clubs at local schools where students assist in the planning & implementation of community service projects throughout the year. GCY has forged strong partnerships with Grand Canyon National Park, the U.S. Geological Survey, local tribal nations, the Grand Canyon Trust, the "I Have a Dream Foundation" in New York City, and many schools and youth organizations. In 2011, GCY implemented three science initiatives: natural sound, water quality & visitor impact monitoring, where participants worked closely with scientists to gather & analyze data during program trips. GCY collaborated on the 2011 "Hear the World" program where youth with hearing impairments participated in a GCY Grand Canyon trip focusing on natural sound within the national park. The "Grand Inspiration" trip included youth involved in the visual arts, photography and creative writing. This year was also the fourth year for a river program that brings together (continued below)

4c (Code) (Expenses \$ 0 including grants of \$ 0) (Revenue \$ 0)
 (continued from above) low-income youth from Philadelphia with youth from Flagstaff. The Native American Youth Artist program continued in 2011 with acclaimed Navajo artist Baje Whitehorse leading students in daily art workshops. The organization continued to receive excellent post-trip reviews from participants and their parents, 100% of whom would recommend GCY to others and believed that GCY provided the participant with a educational experience, and that the community services was a valuable part of the program

4d Other program services. (Describe in Schedule O.)
 (Expenses \$ 0 including grants of \$ 0) (Revenue \$ 0)

4e Total program service expenses ▶ 529,171

Part IV Checklist of Required Schedules

	Yes	No
1 Is the organization described in section 501(c)(3) or 4947(a)(1) (other than a private foundation)? If "Yes," complete Schedule A	X	
2 Is the organization required to complete Schedule B, Schedule of Contributors (see instructions)?	X	
3 Did the organization engage in direct or indirect political campaign activities on behalf of or in opposition to candidates for public office? If "Yes," complete Schedule C, Part I		X
4 Section 501(c)(3) organizations. Did the organization engage in lobbying activities, or have a section 501(h) election in effect during the tax year? If "Yes," complete Schedule C, Part II		X
5 Is the organization a section 501(c)(4), 501(c)(5), or 501(c)(6) organization that receives membership dues, assessments, or similar amounts as defined in Revenue Procedure 98-19? If "Yes," complete Schedule C, Part III		X
6 Did the organization maintain any donor advised funds or any similar funds or accounts for which donors have the right to provide advice on the distribution or investment of amounts in such funds or accounts? If "Yes," complete Schedule D, Part I		X
7 Did the organization receive or hold a conservation easement, including easements to preserve open space, the environment, historic land areas, or historic structures? If "Yes," complete Schedule D, Part II		X
8 Did the organization maintain collections of works of art, historical treasures, or other similar assets? If "Yes," complete Schedule D, Part III		X
9 Did the organization report an amount in Part X, line 21, serve as a custodian for amounts not listed in Part X, or provide credit counseling, debt management, credit repair, or debt negotiation services? If "Yes," complete Schedule D, Part IV		X
10 Did the organization, directly or through a related organization, hold assets in temporarily restricted endowments, permanent endowments, or quasi-endowments? If "Yes," complete Schedule D, Part V		X
11 If the organization's answer to any of the following questions is "Yes," then complete Schedule D, Parts VI, VII, VIII, IX, or X as applicable.		
a Did the organization report an amount for land, buildings, and equipment in Part X, line 10? If "Yes," complete Schedule D, Part VI	X	
b Did the organization report an amount for investments—other securities in Part X, line 12 that is 5% or more of its total assets reported in Part X, line 16? If "Yes," complete Schedule D, Part VII		X
c Did the organization report an amount for investments—program related in Part X, line 13 that is 5% or more of its total assets reported in Part X, line 16? If "Yes," complete Schedule D, Part VIII		X
d Did the organization report an amount for other assets in Part X, line 15 that is 5% or more of its total assets reported in Part X, line 16? If "Yes," complete Schedule D, Part IX		X
e Did the organization report an amount for other liabilities in Part X, line 25? If "Yes," complete Schedule D, Part X		X
f Did the organization's separate or consolidated financial statements for the tax year include a footnote that addresses the organization's liability for uncertain tax positions under FIN 48 (ASC 740)? If "Yes," complete Schedule D, Part X		X
12a Did the organization obtain separate, independent audited financial statements for the tax year? If "Yes," complete Schedule D, Parts XI, XII, and XIII	X	
b Was the organization included in consolidated, independent audited financial statements for the tax year? If "Yes," and if the organization answered "No" to line 12a, then completing Schedule D, Parts XI, XII, and XIII is optional		X
13 Is the organization a school described in section 170(b)(1)(A)(ii)? If "Yes," complete Schedule E		X
14a Did the organization maintain an office, employees, or agents outside of the United States?		X
b Did the organization have aggregate revenues or expenses of more than \$10,000 from grantmaking, fundraising, business, investment, and program service activities outside the United States, or aggregate foreign investments valued at \$100,000 or more? If "Yes," complete Schedule F, Parts I and IV		X
15 Did the organization report on Part IX, column (A), line 3, more than \$5,000 of grants or assistance to any organization or entity located outside the United States? If "Yes," complete Schedule F, Parts II and IV		X
16 Did the organization report on Part IX, column (A), line 3, more than \$5,000 of aggregate grants or assistance to individuals located outside the United States? If "Yes," complete Schedule F, Parts III and IV		X
17 Did the organization report a total of more than \$15,000 of expenses for professional fundraising services on Part IX, column (A), lines 6 and 11e? If "Yes," complete Schedule G, Part I (see instructions)		X
18 Did the organization report more than \$15,000 total of fundraising event gross income and contributions on Part VIII, lines 1c and 8a? If "Yes," complete Schedule G, Part II	X	
19 Did the organization report more than \$15,000 of gross income from gaming activities on Part VIII, line 9a? If "Yes," complete Schedule G, Part III		X
20a Did the organization operate one or more hospital facilities? If "Yes," complete Schedule H		X
b If "Yes" to line 20a, did the organization attach a copy of its audited financial statements to this return? n/a		

Part IV Checklist of Required Schedules (continued)

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

Part V Statements Regarding Other IRS Filings and Tax ComplianceCheck if Schedule O contains a response to any question in this Part V. ☐

		Yes	No
1a	Enter the number reported in Box 3 of Form 1096. Enter -0- if not applicable	6	
b	Enter the number of Forms W-2G included in line 1a. Enter -0- if not applicable	0	
c	Did the organization comply with backup withholding rules for reportable payments to vendors and reportable gaming (gambling) winnings to prize winners?	X	
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	58	
b	If at least one is reported on line 2a, did the organization file all required federal employment tax returns? Note. If the sum of lines 1a and 2a is greater than 250, you may be required to e-file. (see instructions)	X	
3a	Did the organization have unrelated business gross income of \$1,000 or more during the year?		X
b	If "Yes," has it filed a Form 990-T for this year? If "No," provide an explanation in Schedule O	n/a	
4a	At any time during the calendar year, did the organization have an interest in, or a signature or other authority over, a financial account in a foreign country (such as a bank account, securities account, or other financial account)?		X
b	If "Yes," enter the name of the foreign country See instructions for filing requirements for Form TD F 90-22.1, Report of Foreign Bank and Financial Accounts		
5a	Was the organization a party to a prohibited tax shelter transaction at any time during the tax year?		X
b	Did any taxable party notify the organization that it was or is a party to a prohibited tax shelter transaction?		X
c	If "Yes" to line 5a or 5b, did the organization file Form 8886-T?	n/a	
6a	Does the organization have annual gross receipts that are normally greater than \$100,000, and did the organization solicit any contributions that were not tax deductible?		X
b	If "Yes," did the organization include with every solicitation an express statement that such contributions or gifts were not tax deductible?	X	
7	Organizations that may receive deductible contributions under section 170(c).		
a	Did the organization receive a payment in excess of \$75 made partly as a contribution and partly for goods and services provided to the payor?		X
b	If "Yes," did the organization notify the donor of the value of the goods or services provided?	X	
c	Did the organization sell, exchange, or otherwise dispose of tangible personal property for which it was required to file Form 8282?		X
d	If "Yes," indicate the number of Forms 8282 filed during the year	0	
e	Did the organization receive any funds, directly or indirectly, to pay premiums on a personal benefit contract?		X
f	Did the organization, during the year, pay premiums, directly or indirectly, on a personal benefit contract?		X
g	If the organization received a contribution of qualified intellectual property, did the organization file Form 8899 as required?	n/a	
h	If the organization received a contribution of cars, boats, airplanes, or other vehicles, did the organization file a Form 1098-C?	X	
8	Sponsoring organizations maintaining donor advised funds and section 509(a)(3) supporting organizations. Did the supporting organization, or a donor advised fund maintained by a sponsoring organization, have excess business holdings at any time during the year?	n/a	
9	Sponsoring organizations maintaining donor advised funds.		
a	Did the organization make any taxable distributions under section 4966?	n/a	
b	Did the organization make a distribution to a donor, donor advisor, or related person?	n/a	
10	Section 501(c)(7) organizations. Enter		
a	Initiation fees and capital contributions included on Part VIII, line 12	0	
b	Gross receipts, included on Form 990, Part VIII, line 12, for public use of club facilities	0	
11	Section 501(c)(12) organizations. Enter		
a	Gross income from members or shareholders	0	
b	Gross income from other sources (Do not net amounts due or paid to other sources against amounts due or received from them)	0	
12a	Section 4947(a)(1) non-exempt charitable trusts. Is the organization filing Form 990 in lieu of Form 1041?	n/a	
b	If "Yes," enter the amount of tax-exempt interest received or accrued during the year	0	
13	Section 501(c)(29) qualified nonprofit health insurance issuers.		
a	Is the organization licensed to issue qualified health plans in more than one state? Note. See the instructions for additional information the organization must report on Schedule O	n/a	
b	Enter the amount of reserves the organization is required to maintain by the states in which the organization is licensed to issue qualified health plans	0	
c	Enter the amount of reserves on hand	0	
14a	Did the organization receive any payments for indoor tanning services during the tax year?		X
b	If "Yes," has it filed a Form 720 to report these payments? If "No," provide an explanation in Schedule O	n/a	

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

Section A. Governing Body and Management

	Yes	No
1a Enter the number of voting members of the governing body at the end of the tax year If there are material differences in voting rights among members of the governing body, or if the governing body delegated broad authority to an executive committee or similar committee, explain in Schedule O.	19	
b Enter the number of voting members included in line 1a, above, who are independent	14	
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	X
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	X
4 Did the organization make any significant changes to its governing documents since the prior Form 990 was filed?	4	X
5 Did the organization become aware during the year of a significant diversion of the organization's assets?	5	X
6 Did the organization have members or stockholders?	6	X
7a Did the organization have members, stockholders, or other persons who had the power to elect or appoint one or more members of the governing body?	7a	X
b Are any governance decisions of the organization reserved to (or subject to approval by) members, stockholders, or persons other than the governing body?	7b	X
8 Did the organization contemporaneously document the meetings held or written actions undertaken during the year by the following:		
a The governing body?	8a	X
b Each committee with authority to act on behalf of the governing body?	8b	X
9 Is there any officer, director, trustee, or key employee listed in Part VII, Section A, who cannot be reached at the organization's mailing address? If "Yes," provide the names and addresses in Schedule O	9	X

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

	Yes	No
10a Did the organization have local chapters, branches, or affiliates?	10a	X
b If "Yes," did the organization have written policies and procedures governing the activities of such chapters, affiliates, and branches to ensure their operations are consistent with the organization's exempt purposes? n/a	10b	
11a Has the organization provided a complete copy of this Form 990 to all members of its governing body before filing the form?	11a	X
b Describe in Schedule O the process, if any, used by the organization to review this Form 990		
12a Did the organization have a written conflict of interest policy? If "No," go to line 13	12a	X
b Were officers, directors, or trustees, and key employees required to disclose annually interests that could give rise to conflicts?	12b	X
c Did the organization regularly and consistently monitor and enforce compliance with the policy? If "Yes," describe in Schedule O how this was done	12c	X
13 Did the organization have a written whistleblower policy?	13	X
14 Did the organization have a written document retention and destruction policy?	14	X
15 Did the process for determining compensation of the following persons include a review and approval by independent persons, comparability data, and contemporaneous substantiation of the deliberation and decision?		
a The organization's CEO, Executive Director, or top management official	15a	X
b Other officers or key employees of the organization	15b	X
If "Yes" to line 15a or 15b, describe the process in Schedule O (see instructions).		
16a Did the organization invest in, contribute assets to, or participate in a joint venture or similar arrangement with a taxable entity during the year?	16a	X
b If "Yes," did the organization follow a written policy or procedure requiring the organization to evaluate its participation in joint venture arrangements under applicable federal tax law, and take steps to safeguard the organization's exempt status with respect to such arrangements? n/a	16b	

Section C. Disclosure

17 List the states with which a copy of this Form 990 is required to be filed ► AZ

18 Section 6104 requires an organization to make its Forms 1023 (or 1024 if applicable), 990, and 990-T (Section 501(c)(3)s only) available for public inspection. Indicate how you made these available. Check all that apply

☒ Own website ☒ Another's website ☒ Upon request

19 Describe in Schedule O whether (and if so, how), the organization made its governing documents, conflict of interest policy, and financial statements available to the public

20 State the name, physical address, and telephone number of the person who possesses the books and records of the organization ► Emma Wharton, Executive Director 928-773-7921
2131 N 1st Street, Suite B, Flagstaff, AZ 86004

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

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

**Section A. Officers, Directors, Trustees, Key Employees, and Highest Compensated Employees****1a** Complete this table for all persons required to be listed. Report compensation for the calendar year ending with or within the organization's tax year.

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

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

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

(A) Name and Title	(B) Average hours per week (describe hours for related organizations in Schedule O)	(C) Position (do not check more than one box, unless person is both an officer and a director/trustee)						(D) Reportable compensation from the organization (W-2/1099-MISC)	(E) Reportable compensation from related organizations (W-2/1099-MISC)	(F) Estimated amount of other compensation from the organization and related organizations
		Individual trustee or director	Institutional trustee	Officer	Key employee	Highest compensated employee	Former			
(1) Stewart Aitchison (retired 3/11) Director	1 00	X						0	0	0
(2) Reed Allen Director	1.00	X						3,253	0	0
(3) Michael Baron Director	1 00	X						1,750	0	0
(4) George Bain Vice President/Director	1 00	X		X				0	0	0
(5) Patrick Conley (retired from Presidency 1/11) Director	10 00	X						0	0	0
(6) Paul Curtis (retired 6/11) Director	1 00	X						3,510	0	0
(7) Tony Cola Director	3 00	X						3,285	0	0
(8) Robb Faus (became President 1/11) President/Director	3 00	X		X				0	0	0
(9) Janelle Gaun (retired 6/11) Director	1 00	X						0	0	0
(10) Ron Hubert Treasurer/Director	2 00	X		X				0	0	0
(11) Helen Jones Secretary/Director	4 00	X		X				0	0	0
(12) Angela Keith, PhD Director	6.00	X						0	0	0
(13) Tom Myers, MD Director	2.00	X						0	0	0
(14) Kathy Lampros Director	1 00	X						40,644	0	0

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

(A) Name and title	(B) Average hours per week (describe hours for related organizations in Schedule O)	(C) Position (do not check more than one box, unless person is both an officer and a director/trustee)						(D) Reportable compensation from the organization (W-2/1099-MISC)	(E) Reportable compensation from related organizations (W-2/1099-MISC)	(F) Estimated amount of other compensation from the organization and related organizations
		Individual trustee or director	Institutional trustee	Officer	Key employee	Highest compensated employee	Former			
(15) Clare Schneider Vice President/Director	2 00	X		X				0	0	0
(16) Jarred Kay (youth representative) Director	2 00	X						0	0	0
(17) Abbie Downard (youth representative) Director	1 00	X						0	0	0
(18) Brent Schepper Director	2 00	X						0	0	0
(19) George Gumerman Director	1 00	X						0	0	0
(20)										
(21)										
(22)										
(23)										
(24)										
(25)										
1b Sub-total								52,442	0	0
c Total from continuation sheets to Part VII, Section A								0	0	0
d Total (add lines 1b and 1c)								52,442	0	0

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

- 3** Did the organization list any **former** officer, director, or trustee, key employee, or highest compensated employee on line 1a? If "Yes," complete Schedule J for such individual
- 4** For any individual listed on line 1a, is the sum of reportable compensation and other compensation from the organization and related organizations greater than \$150,000? If "Yes," complete Schedule J for such individual
- 5** Did any person listed on line 1a receive or accrue compensation from any unrelated organization or individual for services rendered to the organization? If "Yes," complete Schedule J for such person

	Yes	No
3		X
4		X
5		X

Section B. Independent Contractors

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

(A) Name and business address	(B) Description of services	(C) Compensation
		0
		0
		0
		0
		0
2 Total number of independent contractors (including but not limited to those listed above) who received more than \$100,000 of compensation from the organization	0	

Part VIII Statement of Revenue

			(A) Total revenue	(B) Related or exempt function revenue	(C) Unrelated business revenue	(D) Revenue excluded from tax under sections 512, 513, or 514
Contributions, Gifts, Grants and Other Similar Amounts	1a Federated campaigns	1a 388				
	b Membership dues	1b 0				
	c Fundraising events	1c 0				
	d Related organizations	1d 0				
	e Government grants (contributions)	1e 96,969				
	f All other contributions, gifts, grants, and similar amounts not included above	1f 276,054				
	g Noncash contributions included in lines 1a-1f.	\$ 111,025				
	h Total. Add lines 1a-1f		373,411			
Program Service Revenue	2a Schools, groups & youth participants	Business Code 611600	217,085			
	b		0			
	c		0			
	d		0			
	e		0			
	f All other program service revenue		0			
	g Total. Add lines 2a-2f		217,085			
	Other Revenue	3 Investment income (including dividends, interest, and other similar amounts)		1,531		
4 Income from investment of tax-exempt bond proceeds			0			
5 Royalties			0			
6a Gross rents		(i) Real (ii) Personal				
b Less rental expenses						
c Rental income or (loss)		0 0				
d Net rental income or (loss)			0			
7a Gross amount from sales of assets other than inventory		(i) Securities (ii) Other				
b Less cost or other basis and sales expenses						
c Gain or (loss)		0 0				
d Net gain or (loss)			0			
8a Gross income from fundraising events (not including \$ 0 of contributions reported on line 1c) See Part IV, line 18		a 32,583				
b Less: direct expenses		b 6,754				
c Net income or (loss) from fundraising events			25,829			
9a Gross income from gaming activities See Part IV, line 19		a 0				
b Less: direct expenses		b 0				
c Net income or (loss) from gaming activities			0			
10a Gross sales of inventory, less returns and allowances		a 840				
b Less: cost of goods sold	b 0					
c Net income or (loss) from sales of inventory		840				
Miscellaneous Revenue		Business Code				
11a		0				
b		0				
c		0				
d All other revenue		0				
e Total. Add lines 11a-11d		0				
12 Total revenue. See instructions		618,696	0	0	0	

Part IX Statement of Functional Expenses

Section 501(c)(3) and 501(c)(4) organizations must complete all columns. All other organizations must complete column (A) but are not required to complete columns (B), (C), and (D).

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

☒

Do not include amounts reported on lines 6b, 7b, 8b, 9b, and 10b of Part VIII.		(A) Total expenses	(B) Program service expenses	(C) Management and general expenses	(D) Fundraising expenses
1	Grants and other assistance to governments and organizations in the United States. See Part IV, line 21.	0			
2	Grants and other assistance to individuals in the United States. See Part IV, line 22. See Schedule I.	0			
3	Grants and other assistance to governments, organizations, and individuals outside the United States. See Part IV, lines 15 and 16.	0			
4	Benefits paid to or for members.	0			
5	Compensation of current officers, directors, trustees, and key employees.	52,442	45,181	4,938	2,323
6	Compensation not included above, to disqualified persons (as defined under section 4958(f)(1)) and persons described in section 4958(c)(3)(B).	0			
7	Other salaries and wages.	193,185	172,610	13,991	6,584
8	Pension plan accruals and contributions (include section 401(k) and 403(b) employer contributions).	3,464	2,846	420	198
9	Other employee benefits.	15,902	11,926	2,703	1,273
10	Payroll taxes.	16,946	15,328	1,100	518
11	Fees for services (non-employees):				
a	Management.	0			
b	Legal.	0			
c	Accounting.	8,095		8,095	
d	Lobbying.	0			
e	Professional fundraising services. See Part IV, line 17.	0			
f	Investment management fees.	0			
g	Other.	7,400	7,400		
12	Advertising and promotion.	226	147	68	11
13	Office expenses.	1,739	1,428	212	99
14	Information technology & Telecommunications.	4,277	3,706	388	183
15	Royalties.	0			
16	Occupancy. included in line 5 above.	0			
17	Travel.	625	625		
18	Payments of travel or entertainment expenses for any federal, state, or local public officials.	0			
19	Conferences, conventions, and meetings.	92		92	
20	Interest.	0			
21	Payments to affiliates.	0			
22	Depreciation, depletion, and amortization.	23,339	22,623	648	68
23	Insurance.	25,177	23,995	1,182	
24	Other expenses. Itemize expenses not covered above (List miscellaneous expenses in line 24e. If line 24e amount exceeds 10% of line 25, column (A) amount, list line 24e expenses on Schedule O.)				
a	River permits (including \$19,020 donated).	28,305	28,305		
b	River outfitters (all services donated).	77,734	77,734		
c	River trip transportation & shuttles.	57,062	57,062		
d	River trip supplies (food, ed materials, laundry, etc).	55,518	55,518		
e	All other expenses. See Schedule O.	6,759	2,737	2,019	2,003
25	Total functional expenses. Add lines 1 through 24e.	578,287	529,171	35,856	13,260
26	Joint costs. Complete this line only if the organization reported in column (B) joint costs from a combined educational campaign and fundraising solicitation. Check here ☐ if following SOP 98-2 (ASC 958-720).				

Part X Balance Sheet

		(A) Beginning of year		(B) End of year
Assets	1 Cash—non-interest-bearing	18,491	1	14,759
	2 Savings and temporary cash investments	115,666	2	151,406
	3 Pledges and grants receivable, net	0	3	0
	4 Accounts receivable, net	6,592	4	6,188
	5 Receivables from current and former officers, directors, trustees, key employees, and highest compensated employees. Complete Part II of Schedule L		5	
	6 Receivables from other disqualified persons (as defined under section 4958(f)(1)), persons described in section 4958(c)(3)(B), and contributing employers and sponsoring organizations of section 501(c)(9) voluntary employees' beneficiary organizations (see instructions)		6	
	7 Notes and loans receivable, net	0	7	0
	8 Inventories for sale or use		8	
	9 Prepaid expenses and deferred charges	869	9	9,530
	10a Land, buildings, and equipment: cost or other basis. Complete Part VI of Schedule D	10a 169,331		
	b Less: accumulated depreciation	10b 111,705		
	11 Investments—publicly traded securities	5,825	11	4,543
	12 Investments—other securities See Part IV, line 11	0	12	0
	13 Investments—program-related See Part IV, line 11	0	13	0
	14 Intangible assets	0	14	0
	15 Other assets See Part IV, line 11	0	15	0
16 Total assets. Add lines 1 through 15 (must equal line 34)	217,713	16	244,052	
Liabilities	17 Accounts payable and accrued expenses	5,384	17	176
	18 Grants payable		18	
	19 Deferred revenue	29,311	19	20,450
	20 Tax-exempt bond liabilities		20	
	21 Escrow or custodial account liability Complete Part IV of Schedule D		21	
	22 Payables to current and former officers, directors, trustees, key employees, highest compensated employees, and disqualified persons Complete Part II of Schedule L		22	
	23 Secured mortgages and notes payable to unrelated third parties	0	23	0
	24 Unsecured notes and loans payable to unrelated third parties	0	24	0
	25 Other liabilities (including federal income tax, payables to related third parties, and other liabilities not included on lines 17-24). Complete Part X of Schedule D	0	25	0
	26 Total liabilities. Add lines 17 through 25	34,695	26	20,626
Net Assets or Fund Balances	Organizations that follow SFAS 117, check here ☒ and complete lines 27 through 29, and lines 33 and 34.			
	27 Unrestricted net assets	177,268	27	218,426
	28 Temporarily restricted net assets	5,750	28	5,000
	29 Permanently restricted net assets		29	
	Organizations that do not follow SFAS 117, check here ☐ and complete lines 30 through 34.			
	30 Capital stock or trust principal, or current funds		30	
	31 Paid-in or capital surplus, or land, building, or equipment fund		31	
	32 Retained earnings, endowment, accumulated income, or other funds		32	
	33 Total net assets or fund balances	183,018	33	223,426
	34 Total liabilities and net assets/fund balances	217,713	34	244,052

Part XI Reconciliation of Net AssetsCheck if Schedule O contains a response to any question in this Part XI ☐

1	Total revenue (must equal Part VIII, column (A), line 12)	1	618,696
2	Total expenses (must equal Part IX, column (A), line 25)	2	578,287
3	Revenue less expenses. Subtract line 2 from line 1	3	40,409
4	Net assets or fund balances at beginning of year (must equal Part X, line 33, column (A))	4	183,018
5	Other changes in net assets or fund balances (explain in Schedule O)	5	-1
6	Net assets or fund balances at end of year. Combine lines 3, 4, and 5 (must equal Part X, line 33, column (B))	6	223,426

Part XII Financial Statements and ReportingCheck if Schedule O contains a response to any question in this Part XII ☐

- 1** Accounting method used to prepare the Form 990 ☐ Cash ☒ Accrual ☐ Other _____
If the organization changed its method of accounting from a prior year or checked "Other," explain in Schedule O.
- 2a** Were the organization's financial statements compiled or reviewed by an independent accountant?
- b** Were the organization's financial statements audited by an independent accountant?
- c** If "Yes" to line 2a or 2b, does the organization have a committee that assumes responsibility for oversight of the audit, review, or compilation of its financial statements and selection of an independent accountant?
If the organization changed either its oversight process or selection process during the tax year, explain in Schedule O.
- d** If "Yes" to line 2a or 2b, check a box below to indicate whether the financial statements for the year were issued on a separate basis, consolidated basis, or both:
☒ Separate basis ☐ Consolidated basis ☐ Both consolidated and separate basis
- 3a** As a result of a federal award, was the organization required to undergo an audit or audits as set forth in the Single Audit Act and OMB Circular A-133?
- b** If "Yes," did the organization undergo the required audit or audits? If the organization did not undergo the required audit or audits, explain why in Schedule O and describe any steps taken to undergo such audits. n/a

	Yes	No
2a		X
2b	X	
2c	X	
3a		X
3b		

SCHEDULE A
(Form 990 or 990-EZ)

Department of the Treasury
Internal Revenue Service

Public Charity Status and Public Support

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

▶ Attach to Form 990 or Form 990-EZ.

▶ See separate instructions.

OMB No 1545-0047

2011

**Open to Public
Inspection**

Name of the organization

Grand Canyon Youth, Inc

Employer identification number

86-0905180

Part I Reason for Public Charity Status (All organizations must complete this part.) See instructions

The organization is not a private foundation because it is: (For lines 1 through 11, check only one box.)

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

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

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

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

(i) Name of supported organization	(ii) EIN	(iii) Type of organization (described on lines 1–9 above or IRC section (see instructions))	(iv) Is the organization in col (i) listed in your governing document?		(v) Did you notify the organization in col (i) of your support?		(vi) Is the organization in col (i) organized in the U.S.?		(vii) Amount of support
			Yes	No	Yes	No	Yes	No	
(A)									0
(B)									0
(C)									0
(D)									0
(E)									0
Total									0

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

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

Section A. Public Support

Calendar year (or fiscal year beginning in) ►	(a) 2007	(b) 2008	(c) 2009	(d) 2010	(e) 2011	(f) Total
1 Gifts, grants, contributions, and membership fees received. (Do not include any "unusual grants.")						0
2 Tax revenues levied for the organization's benefit and either paid to or expended on its behalf						0
3 The value of services or facilities furnished by a governmental unit to the organization without charge						0
4 Total. Add lines 1 through 3	0	0	0	0	0	0
5 The portion of total contributions by each person (other than a governmental unit or publicly supported organization) included on line 1 that exceeds 2% of the amount shown on line 11, column (f)						
6 Public support. Subtract line 5 from line 4						0

Section B. Total Support

Calendar year (or fiscal year beginning in) ►	(a) 2007	(b) 2008	(c) 2009	(d) 2010	(e) 2011	(f) Total
7 Amounts from line 4	0	0	0	0	0	0
8 Gross income from interest, dividends, payments received on securities loans, rents, royalties and income from similar sources						0
9 Net income from unrelated business activities, whether or not the business is regularly carried on						0
10 Other income. Do not include gain or loss from the sale of capital assets (Explain in Part IV.)						0
11 Total support. Add lines 7 through 10						0
12 Gross receipts from related activities, etc. (see instructions)					12	
13 First five years. If the Form 990 is for the organization's first, second, third, fourth, or fifth tax year as a section 501(c)(3) organization, check this box and stop here ► ☐						

Section C. Computation of Public Support Percentage

14 Public support percentage for 2011 (line 6, column (f) divided by line 11, column (f))	14	0 00%
15 Public support percentage from 2010 Schedule A, Part II, line 14	15	0 00%
16a 33 1/3% support test—2011. If the organization did not check the box on line 13, and line 14 is 33 1/3% or more, check this box and stop here. The organization qualifies as a publicly supported organization. ► ☐		
b 33 1/3% support test—2010. If the organization did not check a box on line 13 or 16a, and line 15 is 33 1/3% or more, check this box and stop here. The organization qualifies as a publicly supported organization. ► ☐		
17a 10%-facts-and-circumstances test—2011. If the organization did not check a box on line 13, 16a, or 16b, and line 14 is 10% or more, and if the organization meets the "facts-and-circumstances" test, check this box and stop here. Explain in Part IV how the organization meets the "facts-and-circumstances" test. The organization qualifies as a publicly supported organization. ► ☐		
b 10%-facts-and-circumstances test—2010. If the organization did not check a box on line 13, 16a, 16b, or 17a, and line 15 is 10% or more, and if the organization meets the "facts-and-circumstances" test, check this box and stop here. Explain in Part IV how the organization meets the "facts-and-circumstances" test. The organization qualifies as a publicly supported organization. ► ☐		
18 Private foundation. If the organization did not check a box on line 13, 16a, 16b, 17a, or 17b, check this box and see instructions. ► ☐		

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

(Complete only if you checked the box on line 9 of Part I or if the organization failed to qualify under Part II.
If the organization fails to qualify under the tests listed below, please complete Part II.)

Section A. Public Support

Calendar year (or fiscal year beginning in) ►	(a) 2007	(b) 2008	(c) 2009	(d) 2010	(e) 2011	(f) Total
1 Gifts, grants, contributions, and membership fees received (Do not include any "unusual grants.")	200,043	278,196	282,525	281,358	277,196	1,319,318
2 Gross receipts from admissions, merchandise sold or services performed, or facilities furnished in any activity that is related to the organization's tax-exempt purpose	140,031	157,769	202,436	196,412	249,968	946,616
3 Gross receipts from activities that are not an unrelated trade or business under section 513						0
4 Tax revenues levied for the organization's benefit and either paid to or expended on its behalf						0
5 The value of services or facilities furnished by a governmental unit to the organization without charge	28,000	61,760	98,024	108,807	96,754	393,345
6 Total. Add lines 1 through 5	368,074	497,725	582,985	586,577	623,918	2,659,279
7a Amounts included on lines 1, 2, and 3 received from disqualified persons	152,700	187,200	135,800	142,109	146,002	763,811
b Amounts included on lines 2 and 3 received from other than disqualified persons that exceed the greater of \$5,000 or 1% of the amount on line 13 for the year	0	31,693	23,182	0	0	54,875
c Add lines 7a and 7b	152,700	218,893	158,982	142,109	146,002	818,686
8 Public support (Subtract line 7c from line 6)						1,840,593

Section B. Total Support

Calendar year (or fiscal year beginning in) ►	(a) 2007	(b) 2008	(c) 2009	(d) 2010	(e) 2011	(f) Total
9 Amounts from line 6	368,074	497,725	582,985	586,577	623,918	2,659,279
10a Gross income from interest, dividends, payments received on securities loans, rents, royalties and income from similar sources	1,959	3,851	-1,564	725	1,531	6,502
b Unrelated business taxable income (less section 511 taxes) from businesses acquired after June 30, 1975						0
c Add lines 10a and 10b	1,959	3,851	-1,564	725	1,531	6,502
11 Net income from unrelated business activities not included in line 10b, whether or not the business is regularly carried on						0
12 Other income. Do not include gain or loss from the sale of capital assets (Explain in Part IV.)						0
13 Total support. (Add lines 9, 10c, 11, and 12.)	370,033	501,576	581,421	587,302	625,449	2,665,781
14 First five years. If the Form 990 is for the organization's first, second, third, fourth, or fifth tax year as a section 501(c)(3) organization, check this box and stop here ☐						

Section C. Computation of Public Support Percentage

15 Public support percentage for 2011 (line 8, column (f) divided by line 13, column (f))	15	69.05%
16 Public support percentage from 2010 Schedule A, Part III, line 15	16	97.48%

Section D. Computation of Investment Income Percentage

17 Investment income percentage for 2011 (line 10c, column (f) divided by line 13, column (f))	17	0.24%
18 Investment income percentage from 2010 Schedule A, Part III, line 17	18	0.23%

19a **33 1/3% support tests—2011.** If the organization did not check the box on line 14, and line 15 is more than 33 1/3%, and line 17 is not more than 33 1/3%, check this box and **stop here.** The organization qualifies as a publicly supported organization ☒

b **33 1/3% support tests—2010.** If the organization did not check a box on line 14 or line 19a, and line 16 is more than 33 1/3%, and line 18 is not more than 33 1/3%, check this box and **stop here.** The organization qualifies as a publicly supported organization ☐

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

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

Area for supplemental information with horizontal dashed lines.

SCHEDULE D
(Form 990)

Department of the Treasury
Internal Revenue Service

Supplemental Financial Statements

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

OMB No 1545-0047

2011

Open to Public Inspection

Name of the organization

Grand Canyon Youth, Inc

Employer identification number

86-0905180

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

	(a) Donor advised funds	(b) Funds and other accounts
1 Total number at end of year		
2 Aggregate contributions to (during year)		
3 Aggregate grants from (during year) .		
4 Aggregate value at end of year		
5 Did the organization inform all donors and donor advisors in writing that the assets held in donor advised funds are the organization's property, subject to the organization's exclusive legal control? ☐ Yes ☐ No		
6 Did the organization inform all grantees, donors, and donor advisors in writing that grant funds can be used only for charitable purposes and not for the benefit of the donor or donor advisor, or for any other purpose conferring impermissible private benefit? ☐ Yes ☐ No		

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

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

☐ Preservation of land for public use (e g , recreation or education)	☐ Preservation of an historically important land area
☐ Protection of natural habitat	☐ Preservation of a certified historic structure
☐ Preservation of open space	

2 Complete lines 2a through 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 Tax Year
a Total number of conservation easements	2a
b Total acreage restricted by conservation easements	2b
c Number of conservation easements on a certified historic structure included in (a)	2c
d Number of conservation easements included in (c) acquired after 8/17/06, and not on a historic structure listed in the National Register	2d

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

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

5 Does the organization have a written policy regarding the periodic monitoring, inspection, handling of violations, and enforcement of the conservation easements it holds? ☐ Yes ☐ No

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

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

8 Does each conservation easement reported on line 2(d) above satisfy the requirements of section 170(h)(4)(B)(i) and section 170(h)(4)(B)(ii)? ☐ Yes ☐ No

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

Part III Organizations Maintaining Collections of Art, Historical Treasures, or Other Similar Assets.

Complete if the organization answered "Yes" to Form 990, Part IV, line 8.

1a If the organization elected, as permitted under SFAS 116 (ASC 958), not to report in its revenue statement and balance sheet works of art, historical treasures, or other similar assets held for public exhibition, education, or research in furtherance of public service, provide, in Part XIV, the text of the footnote to its financial statements that describes these items

b If the organization elected, as permitted under SFAS 116 (ASC 958), to report in its revenue statement and balance sheet works of art, historical treasures, or other similar assets held for public exhibition, education, or research in furtherance of public service, provide the following amounts relating to these items:

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

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

2 If the organization received or held works of art, historical treasures, or other similar assets for financial gain, provide the following amounts required to be reported under SFAS 116 (ASC 958) relating to these items

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

b Assets included in Form 990, Part X ▶ \$

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

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

a ☐ Public exhibition

d ☐ Loan or exchange programs

b ☐ Scholarly research

e ☐ Other

c ☐ Preservation for future generations

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

5 During the year, did the organization solicit or receive donations of art, historical treasures, or other similar assets to be sold to raise funds rather than to be maintained as part of the organization's collection? ☐ Yes ☐ No

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

1a Is the organization an agent, trustee, custodian or other intermediary for contributions or other assets not included on Form 990, Part X? ☐ Yes ☐ No

b If "Yes," explain the arrangement in Part XIV and complete the following table:

	Amount
1c Beginning balance	0
1d Additions during the year	
1e Distributions during the year	
1f Ending balance	0

2a Did the organization include an amount on Form 990, Part X, line 21? ☐ Yes ☒ No

b If "Yes," explain the arrangement in Part XIV

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

	(a) Current year	(b) Prior year	(c) Two years back	(d) Three years back	(e) Four years back
1a Beginning of year balance	0				
b Contributions					
c Net investment earnings, gains, and losses					
d Grants or scholarships					
e Other expenditures for facilities and programs					
f Administrative expenses					
g End of year balance	0	0	0	0	

2 Provide the estimated percentage of the current year end balance (line 1g, column (a)) held as:

a Board designated or quasi-endowment %

b Permanent endowment %

c Temporarily restricted endowment %

The percentages in lines 2a, 2b, and 2c should equal 100%.

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

(i) unrelated organizations

(ii) related organizations

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

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

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

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

Description of property	(a) Cost or other basis (investment)	(b) Cost or other basis (other)	(c) Accumulated depreciation	(d) Book value
1a Land	0	0		0
b Buildings	0	0	0	0
c Leasehold improvements	0	0	0	0
d Equipment	0	169,331	111,705	57,626
e Other	0	0	0	0

Total. Add lines 1a through 1e. (Column (d) must equal Form 990, Part X, column (B), line 10(c).) 57,626

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

(a) Description of security or category (including name of security)	(b) Book value	(c) Method of valuation Cost or end-of-year market value
(1) Financial derivatives	0	
(2) Closely-held equity interests	0	
(3) Other	0	
(A)	0	
(B)	0	
(C)	0	
(D)	0	
(E)	0	
(F)	0	
(G)	0	
(H)	0	
(I)	0	
Total (Column (b) must equal Form 990, Part X, col. (B) line 12) ▶	0	

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

(a) Description of investment type	(b) Book value	(c) Method of valuation Cost or end-of-year market value
(1)	0	
(2)	0	
(3)	0	
(4)	0	
(5)	0	
(6)	0	
(7)	0	
(8)	0	
(9)	0	
(10)	0	
Total (Column (b) must equal Form 990, Part X, col. (B) line 13) ▶	0	

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

(a) Description	(b) Book value
(1)	0
(2)	0
(3)	0
(4)	0
(5)	0
(6)	0
(7)	0
(8)	0
(9)	0
(10)	0
Total. (Column (b) must equal Form 990, Part X, col. (B) line 15) ▶	0

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

1. (a) Description of liability	(b) Book value
(1) Federal income taxes	0
(2)	0
(3)	0
(4)	0
(5)	0
(6)	0
(7)	0
(8)	0
(9)	0
(10)	0
(11)	0
Total (Column (b) must equal Form 990, Part X, col. (B) line 25) ▶	0

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

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

1	Total revenue (Form 990, Part VIII, column (A), line 12)	1	618,696
2	Total expenses (Form 990, Part IX, column (A), line 25)	2	578,287
3	Excess or (deficit) for the year Subtract line 2 from line 1	3	40,409
4	Net unrealized gains (losses) on investments	4	
5	Donated services and use of facilities	5	
6	Investment expenses	6	
7	Prior period adjustments	7	
8	Other (Describe in Part XIV.)	8	
9	Total adjustments (net). Add lines 4 through 8	9	0
10	Excess or (deficit) for the year per audited financial statements Combine lines 3 and 9	10	40,409

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

1	Total revenue, gains, and other support per audited financial statements	1	625,450
2	Amounts included on line 1 but not on Form 990, Part VIII, line 12:		
a	Net unrealized gains on investments	2a	
b	Donated services and use of facilities	2b	
c	Recoveries of prior year grants	2c	
d	Other (Describe in Part XIV)	2d	
e	Add lines 2a through 2d	2e	0
3	Subtract line 2e from line 1	3	625,450
4	Amounts included on Form 990, Part VIII, line 12, but not on line 1:		
a	Investment expenses not included on Form 990, Part VIII, line 7b	4a	
b	Other (Describe in Part XIV)	4b	-6,754
c	Add lines 4a and 4b	4c	-6,754
5	Total revenue Add lines 3 and 4c. (This must equal Form 990, Part I, line 12)	5	618,696

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

1	Total expenses and losses per audited financial statements	1	585,041
2	Amounts included on line 1 but not on Form 990, Part IX, line 25:		
a	Donated services and use of facilities	2a	
b	Prior year adjustments	2b	
c	Other losses	2c	
d	Other (Describe in Part XIV.)	2d	6,754
e	Add lines 2a through 2d	2e	6,754
3	Subtract line 2e from line 1	3	578,287
4	Amounts included on Form 990, Part IX, line 25, but not on line 1:		
a	Investment expenses not included on Form 990, Part VIII, line 7b	4a	
b	Other (Describe in Part XIV.)	4b	
c	Add lines 4a and 4b	4c	0
5	Total expenses. Add lines 3 and 4c. (This must equal Form 990, Part I, line 18.)	5	578,287

Part XIV Supplemental Information

Complete this part to provide the descriptions required for Part II, lines 3, 5, and 9, Part III, lines 1a and 4, Part IV, lines 1b and 2b; Part V, line 4; Part X, line 2; Part XI, line 8, Part XII, lines 2d and 4b, and Part XIII, lines 2d and 4b. Also complete this part to provide any additional information.

Part XII Line 4b - Represents direct expenses associated with fundraising special events

(Form 990, p. 9, Part VIII, Line 8b).

Part XIII Line 2d - Represents direct expenses associated with fundraising special events

included as contra-income amounts on Form 990 Statement of Revenue (990, p. 9, Part VIII,

line 8b).

Part XIV **Supplemental Information** *(continued)*

SCHEDULE G
(Form 990 or 990-EZ)

Department of the Treasury
Internal Revenue Service

**Supplemental Information Regarding
Fundraising or Gaming Activities**

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

OMB No 1545-0047

2011

**Open to Public
Inspection**

Name of the organization

Grand Canyon Youth, Inc.

Employer identification number

86-0905180

Part I

Fundraising Activities. Complete if the organization answered "Yes" to Form 990, Part IV, line 17
Form 990-EZ filers are not required to complete this part

- 1** Indicate whether the organization raised funds through any of the following activities. Check all that apply.
- | | |
|--|---|
| a ☐ Mail solicitations | e ☐ Solicitation of non-government grants |
| b ☐ Internet and email solicitations | f ☐ Solicitation of government grants |
| c ☐ Phone solicitations | g ☐ Special fundraising events |
| d ☐ In-person solicitations | |
- 2a** Did the organization have a written or oral agreement with any individual (including officers, directors, trustees or key employees listed in Form 990, Part VII) or entity in connection with professional fundraising services? ☐ Yes ☐ No
- b** If "Yes," list the ten highest paid individuals or entities (fundraisers) pursuant to agreements under which the fundraiser is to be compensated at least \$5,000 by the organization.

(i) Name and address of individual or entity (fundraiser)	(ii) Activity	(iii) Did fundraiser have custody or control of contributions?		(iv) Gross receipts from activity	(v) Amount paid to (or retained by) fundraiser listed in col (i)	(vi) Amount paid to (or retained by) organization
		Yes	No			
1				0	0	0
2				0	0	0
3				0	0	0
4				0	0	0
5				0	0	0
6				0	0	0
7				0	0	0
8				0	0	0
9				0	0	0
10				0	0	0
Total				0	0	0

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

Part II

Fundraising Events. Complete if the organization answered "Yes" to Form 990, Part IV, line 18, or reported more than \$15,000 of fundraising event contributions and gross income on Form 990-EZ, lines 1 and 6b. List events with gross receipts greater than \$5,000.

		(a) Event #1 <u>Film festival/auction</u> (event type)	(b) Event #2 <u>Board open house</u> (event type)	(c) Other events <u>NONE</u> (total number)	(d) Total events (add col (a) through col (c))
Revenue	1 Gross receipts	32,043	540	0	32,583
	2 Less: Charitable contributions	0	0	0	0
	3 Gross income (line 1 minus line 2)	32,043	540	0	32,583
Direct Expenses	4 Cash prizes	0	0	0	0
	5 Noncash prizes	373	0	0	373
	6 Rent/facility costs	1,425	0	0	1,425
	7 Food and beverages	2,672	203	0	2,875
	8 Entertainment	0	0	0	0
	9 Other direct expenses	2,081	0	0	2,081
	10 Direct expense summary. Add lines 4 through 9 in column (d)				(6,754)
	11 Net income summary. Combine line 3, column (d), and line 10				25,829

Part III

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

		(a) Bingo	(b) Pull tabs/instant bingo/progressive bingo	(c) Other gaming	(d) Total gaming (add col (a) through col (c))
Revenue	1 Gross revenue				0
Direct Expenses	2 Cash prizes				0
	3 Noncash prizes				0
	4 Rent/facility costs				0
	5 Other direct expenses				0
	6 Volunteer labor	☐ Yes _____% ☐ No	☐ Yes _____% ☐ No	☐ Yes _____% ☐ No	
	7 Direct expense summary. Add lines 2 through 5 in column (d)				(0)
	8 Net gaming income summary. Combine line 1, column d, and line 7				0

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

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

b If "No," explain _____

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

b If "Yes," explain: _____

- 11 Does the organization operate gaming activities with nonmembers? ☐ Yes ☐ No
- 12 Is the organization a grantor, beneficiary or trustee of a trust or a member of a partnership or other entity formed to administer charitable gaming? ☐ Yes ☐ No
- 13 Indicate the percentage of gaming activity operated in
- | | | |
|-------------------------------|-----|---|
| a The organization's facility | 13a | % |
| b An outside facility | 13b | % |
- 14 Enter the name and address of the person who prepares the organization's gaming/special events books and records.

Name ▶

Address ▶

- 15a Does the organization have a contract with a third party from whom the organization receives gaming revenue? ☐ Yes ☐ No
- b If "Yes," enter the amount of gaming revenue received by the organization ▶ \$ 0 and the amount of gaming revenue retained by the third party ▶ \$ 0
- c If "Yes," enter name and address of the third party.

Name ▶

Address ▶

16 Gaming manager information

Name ▶

Gaming manager compensation ▶ \$ 0

Description of services provided ▶

☐ Director/officer ☐ Employee ☐ Independent contractor

17 Mandatory distributions

- a Is the organization required under state law to make charitable distributions from the gaming proceeds to retain the state gaming license? ☐ Yes ☐ No
- b Enter the amount of distributions required under state law to be distributed to other exempt organizations or spent in the organization's own exempt activities during the tax year ▶ \$ 0

Part IV Supplemental Information. Complete this part to provide the explanations required by Part I, line 2b, columns (iii) and (v), and Part III, lines 9, 9b, 10b, 15b, 15c, 16, and 17b, as applicable. Also complete this part to provide any additional information (see instructions).

**SCHEDULE I
(Form 990)**

Department of the Treasury
Internal Revenue Service

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

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

OMB No 1545-0047

2011

**Open to Public
Inspection**

Name of the organization

Grand Canyon Youth, Inc

Employer identification number

86-0905180

Part I General Information on Grants and Assistance

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

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

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

Form 990, Part IV, line 21, for any recipient that received more than \$5,000. Check this box if no one recipient received more than \$5,000. Part II can be duplicated if additional space is needed.

1 (a) Name and address of organization or government	(b) EIN	(c) IRC section if applicable	(d) Amount of cash grant	(e) Amount of non-cash assistance	(f) Method of valuation (book, FMV, appraisal, other)	(g) Description of non-cash assistance	(h) Purpose of grant or assistance
(1)			0	0			
(2)			0	0			
(3)			0	0			
(4)			0	0			
(5)			0	0			
(6)			0	0			
(7)			0	0			
(8)			0	0			
(9)			0	0			
(10)			0	0			
(11)			0	0			
(12)			0	0			

2 Enter total number of section 501(c)(3) and government organizations listed in the line 1 table

3 Enter total number of other organizations listed in the line 1 table

0

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

(HTA)

Part III **Grants and Other Assistance to Individuals in the United States.** Complete if the organization answered "Yes" to Form 990, Part IV, line 22.
Part III can be duplicated if additional space is needed

(a) Type of grant or assistance	(b) Number of recipients	(c) Amount of cash grant	(d) Amount of non-cash assistance	(e) Method of valuation (book, FMV, appraisal, other)	(f) Description of non-cash assistance
1 river program financial aid	49	0	20,525	FMV	partial waiver of trip fees
2	0	0	0		
3	0	0	0		
4	0	0	0		
5	0	0	0		
6	0	0	0		
7	0	0	0		

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

Part I Line 2 - Financial aid (in the form of partial trip fee waivers) is awarded based on the following criteria: amount requested, funds available, financial needs of the participant & their family, free & reduced lunch income levels, written essay by the participant and extenuating circumstances. Participants do not receive cash awards, but rather receive a partial waiver of program trip fees (and therefore the value of these scholarships is not recorded in the financial statements).

SCHEDULE L
(Form 990 or 990-EZ)

Department of the Treasury
Internal Revenue Service

Transactions With Interested Persons

► **Complete if the organization answered**
"Yes" on Form 990, Part IV, line 25a, 25b, 26, 27, 28a, 28b, or 28c,
or Form 990-EZ, Part V, line 38a or 40b.
► **Attach to Form 990 or Form 990-EZ.** ► **See separate instructions.**

OMB No 1545-0047

2011

**Open To Public
Inspection**

Name of the organization

Grand Canyon Youth, Inc

Employer identification number

86-0905180

Part I

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

Complete if the organization answered "Yes" on Form 990, Part IV, line 25a or 25b, or Form 990-EZ, Part V, line 40b.

1	(a) Name of disqualified person	(b) Description of transaction	(c) Corrected?	
			Yes	No
(1)				
(2)				
(3)				
(4)				
(5)				
(6)				

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

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

Part II

Loans to and/or From Interested Persons.

Complete if the organization answered "Yes" on Form 990, Part IV, line 26, or Form 990-EZ, Part V, line 38a

(a) Name of interested person and purpose	(b) Loan to or from the organization?		(c) Original principal amount	(d) Balance due	(e) In default?		(f) Approved by board or committee?		(g) Written agreement?	
	To	From			Yes	No	Yes	No	Yes	No
(1)			0	0						
(2)			0	0						
(3)			0	0						
(4)			0	0						
(5)			0	0						
(6)			0	0						
(7)			0	0						
(8)			0	0						
(9)			0	0						
(10)			0	0						
Total				\$ 0						

Part III

Grants or Assistance Benefiting Interested Persons.

Complete if the organization answered "Yes" on Form 990, Part IV, line 27

(a) Name of interested person	(b) Relationship between interested person and the organization	(c) Amount and type of assistance
(1)		
(2)		
(3)		
(4)		
(5)		
(6)		
(7)		
(8)		
(9)		
(10)		

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

Schedule L (Form 990 or 990-EZ) 2011

(HTA)

Complete if the organization answered "Yes" on Form 990, Part IV, line 28a, 28b, or 28c

SCHEDULE M
(Form 990)

Department of the Treasury
Internal Revenue Service

Noncash Contributions

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

OMB No 1545-0047

2011

**Open To Public
Inspection**

Name of the organization

Grand Canyon Youth, Inc

Employer identification number

86-0905180

Part I **Types of Property**

	(a) Check if applicable	(b) Number of contributions or items contributed	(c) Noncash contribution amounts reported on Form 990, Part VIII, line 1g	(d) Method of determining noncash contribution amounts
1 Art—Works of art				
2 Art—Historical treasures				
3 Art—Fractional interests				
4 Books and publications				
5 Clothing and household goods				
6 Cars and other vehicles				
7 Boats and planes				
8 Intellectual property				
9 Securities—Publicly traded	X	1	4,543	proceeds rec'd upon sale
10 Securities—Closely held stock				
11 Securities—Partnership, LLC, or trust interests				
12 Securities—Miscellaneous				
13 Qualified conservation contribution—Historic structures				
14 Qualified conservation contribution—Other				
15 Real estate—Residential				
16 Real estate—Commercial				
17 Real estate—Other				
18 Collectibles				
19 Food inventory				
20 Drugs and medical supplies				
21 Taxidermy				
22 Historical artifacts				
23 Scientific specimens				
24 Archeological artifacts				
25 Other ► (outfitter services)	X	5	77,734	cost
26 Other ► (permits, access fee)	X	7	19,020	FMV
27 Other ► (river gear/eqmt)	X	6	7,228	FMV
28 Other ► (special event food)	X	1	2,500	FMV

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

29

0

30a During the year, did the organization receive by contribution any property reported in Part I, lines 1–28 that it must hold for at least three years from the date of the initial contribution, and which is not required to be used for exempt purposes for the entire holding period?

b If "Yes," describe the arrangement in Part II.

31 Does the organization have a gift acceptance policy that requires the review of any non-standard contributions?

32a Does the organization hire or use third parties or related organizations to solicit, process, or sell noncash contributions?

b If "Yes," describe in Part II

33 If the organization did not report an amount in column (c) for a type of property for which column (a) is checked, describe in Part II.

	Yes	No
30a		X
31	X	
32a	X	
33		

Part II **Supplemental Information.** Complete this part to provide the information required by Part I, lines 30b, 32b, and 33, and whether the organization is reporting in Part I, column (b), the number of contributions, the number of items received, or a combination of both. Also complete this part for any additional information

Part I Line Part 1, Line 32a - The organization uses the services of TD AmeriTrade to

hold/sell donations of publicly-traded securities, which are sold soon after receipt of

such donations

SCHEDULE O
(Form 990 or 990-EZ)

Supplemental Information to Form 990 or 990-EZ

OMB No 1545-0047

2011

**Open to Public
Inspection**

Department of the Treasury
Internal Revenue Service

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

Name of the organization

Employer identification number

Grand Canyon Youth, Inc.

86-0905180

Form 990 Part VII Section A Line 1a - Board member compensation. Several board members are compensated as river guides, drivers or for other services associated with river trips, at the standard rates paid to all such employees or contractors. One board member and her husband receive rent payments from the organization for the office & warehouse facility that houses the organization, management believes that rental costs are similar to what would be paid to a non-related party.

Form 990 Part VI Section B Line 11 - The Treasurer, Finance Committee, Executive Director and Assistant Director all perform a detailed review of the Form 990 and all related schedules/attachments before it is finalized. The 990 is then forwarded to the President and entire Board for review, questions and comments before it is finalized and filed.

Form 990 Part VI Section B Line 12 - The conflict of interest policy is given to each new board member as their term begins. Additionally, an annual review of the policy is done by each current board member. Each is asked to review the policy, disclose potential conflicts and sign the policy. Also, as conflicts arise throughout the year, they are addressed at regularly scheduled board meetings. Board members with conflicts or potential conflicts are excused from discussions and from voting on related issues.

Form 990 Part VI Section B Line 15 - All employee compensation is reviewed upon hiring & annually in conjunction with performance reviews. Compensation is determined by 1) online national surveys of nonprofits, 2) informal survey of local nonprofit salaries, and 3) informal survey of local commercial river outfitters. The results are documented.

Additionally, the Executive Director's compensation is reviewed by the Executive and Finance Committees. (Note: Directors/Board members/Officers are not compensated, there are no qualifying "key employees".)

Form 990 Part VI Section C Line 19 - The organization makes its governing documents, conflict of interest policy and audited financial statements available to the public upon request.

Form 990 Part IX Line 24e - Other Expenses. Merchant fees \$833 (Prog: 708, Admin: 83, FR: 42).

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

Schedule O (Form 990 or 990-EZ) (2011)

(HTA)

Name of the organization

Employer identification number

Grand Canyon Youth, Inc.

86-0905180

Repairs & Maintenance \$919 (Prog. 352, Admin. 567), Printing & Postage \$3540 (Prog. 1509,

Admin. 1369, FR. 662), Dues & Subscriptions \$168 (Prog. 168), Merchandise & Other Fundraising

Costs \$1299 (FR. 1299)

Part I, Lines 25-28 (Sch M (990)) - Other Types of Property

	Non-Cash Contribution	Description	Number of contributions or items contributed	Noncash contribution amounts reported on Form 990, Pt VIII, line 1g	Method of determining noncash contribution amounts
1	X	outfitter services	5	77,734	cost
2	X	permits, access fees	7	19,020	FMV
3	X	river gear/eqmt	6	7,228	FMV
4	X	special event food	1	2,500	FMV
5					
6					
7					
8					
9					
10					
11					
12					
13					
14					
15					
16					
17					
18					
19					
20					

Part VIII, Lines 1a-h (990) - Contributions, Gifts, Grants, and Other Amounts

		Cash	Noncash
1 Federated Campaigns	1	388	
2 Membership dues	2		
3 Fundraising events	3		
4 Related organizations	4		
5 Government grants (contributions)	5	215	96,754
6 All other contributions, gifts, grants, and similar amounts not included above:			
Contributions from businesses/individuals		45,703	14,271
Foundation grants		216,080	
Other contributions total	6	261,783	14,271
7 Total	7	262,386	111,025

Part VIII, Line 10 (990) - Gross Sales of Inventory

Category		Gross Sales	Cost of Goods Sold	Net
1	logo t-shirts, hats, chums	840		840
2				0
3				0
4				0
5				0
6				0
7				0
8				0
9				0
10				0
11				0
12				0
13				0
14				0
15				0
16				0
17				0
18				0
19				0
20				0

Part X, Line 4 (990) - Accounts Receivable

		Accounts receivable		Allowance for doubtful accounts	
		Beginning	End	Beginning	End
1	Due from AZ State Worker's Comp Fund	1	3,592	6,030	0
2	Due from Global Explorers	2	3,000	0	0
3	Other	3	0	158	
4		4			
5		5			
6		6			
7		7			
8		8			
9		9			
10		10			
11	Total accounts receivable	11	6,592	6,188	0

Part X, Lines 11 and 12 (990) - Investments - Securities

Check one box below to indicate how securities are reported

☐ Cost☒ End of year market value (FMV)

	Description	Check if Publicly Traded Securities?	Check if Financial Derivatives	Check if Closely-Held Equity Interests	Number of Shares/ Face Value	Value at Time of Donation	Beginning Balance Book Value FMV	Ending Balance Book Value FMV
1	donated publicly traded stock, held for sale	X			0.00	4,543	5,825	4,543
2								
3					0.00	0	0	0
4					0.00	0	0	0
5					0.00	0	0	0
6					0.00	0	0	0
7					0.00	0	0	0
8					0.00	0	0	0
9					0.00	0	0	0
10					0.00	0	0	0
11					0.00	0	0	0
12					0.00	0	0	0
13					0.00	0	0	0
14					0.00	0	0	0
15					0.00	0	0	0
16					0.00	0	0	0
17					0.00	0	0	0
18					0.00	0	0	0
19					0.00	0	0	0
20					0.00	0	0	0

Part II (Sch G (990/990EZ)) - Events

Event type		Line 1	Line 2 Less (Charitable contributions)	Line 3 Gross income (line 1 minus line 2)	Line 4 Cash prizes	Line 5 Noncash prizes	Line 6 Rent/facility costs	Line 7 Food and beverages	Line 8 Entertainment	Line 9 Other direct expenses
1	Film festival/auction	32,043		32,043				2,672		2,081
2	Board open house	540		540				203		
3				0						
4				0						
5				0						
6				0						
7				0						
8				0						
9				0						
10				0						
11				0						
12				0						
13				0						
14				0						
15				0						
16				0						
17				0						
18				0						
19				0						
20				0						

GRAND CANYON YOUTH, INC.

**Financial Statements
and
Auditors' Report**

**December 31, 2011
(with comparative totals for 2010)**

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Fester & Chapman P.C.

Certified
Public
Accountants

4001 North 3rd Street
Suite 275
Phoenix, AZ 85012-2086

Tel: (602) 264-3077
Fax (602) 265-6241

INDEPENDENT AUDITORS' REPORT

To the Board of Directors of
Grand Canyon Youth, Inc
Flagstaff, Arizona

We have audited the accompanying statement of financial position of Grand Canyon Youth, Inc. (GCY, an Arizona nonprofit corporation) as of December 31, 2011, and the related statements of activities and cash flows for the year then ended. These financial statements are the responsibility of GCY's management. Our responsibility is to express an opinion on these financial statements based on our audit. The prior year summarized comparative information has been derived from GCY's 2010 financial statements and, in our report dated April 27, 2011, we expressed an unqualified opinion on those financial statements.

We conducted our audit in accordance with U.S. generally accepted auditing standards. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free of material misstatement. An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the financial statements. An audit also includes assessing the accounting principles used and significant estimates made by management, as well as evaluating the overall financial statement presentation. We believe that our audit provides a reasonable basis for our opinion.

In our opinion, the financial statements referred to above present fairly, in all material respects, the financial position of Grand Canyon Youth, Inc. as of December 31, 2011, and the changes in its net assets and its cash flows for the year then ended in conformity with U.S. generally accepted accounting principles.

Fester & Chapman P.C.

May 10, 2012

Grand Canyon Youth, Inc.

STATEMENT OF FINANCIAL POSITION

December 31, 2011

(with comparative financial information as of December 31, 2010)

ASSETS

	2011	2010
Cash and cash equivalents	\$ 166,165	\$ 134,323
Accounts receivable	6,188	6,592
Investments	4,543	5,659
Prepaid expenses	9,530	869
Furniture and equipment, net of \$111,705 and \$88,366 in accumulated depreciation, respectively	<u>57,626</u>	<u>70,270</u>
Total assets	<u>\$ 244,052</u>	<u>\$ 217,713</u>

LIABILITIES AND NET ASSETS

Liabilities:

Accounts payable and accrued expenses	\$ 176	\$ 5,384
Trip deposits	<u>20,450</u>	<u>29,311</u>
Total liabilities	20,626	34,695

Net assets:

Unrestricted	218,426	177,268
Temporarily restricted	<u>5,000</u>	<u>5,750</u>
Total net assets	<u>223,426</u>	<u>183,018</u>

Total liabilities and net assets	<u>\$ 244,052</u>	<u>\$ 217,713</u>
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The accompanying notes are an integral part of these statements.

Grand Canyon Youth, Inc.

STATEMENT OF ACTIVITIES

Year Ended December 31, 2011

(with comparative financial information for the year ended December 31, 2010)

	Unrestricted	Temporarily Restricted	Totals	
			2011	2010
Support and revenues:				
Program fees	\$ 217,085		\$ 217,085	\$ 163,790
Grant revenue	211,295	\$ 5,000	216,295	210,666
In-kind contributions	106,482		106,482	111,297
Contributions	51,174		51,174	68,202
Special event income	32,043		32,043	31,775
Miscellaneous income	2,371		2,371	1,572
Net assets released from restrictions	<u>5,750</u>	<u>(5,750)</u>		
Total support and revenues	<u>626,200</u>	<u>(750)</u>	<u>625,450</u>	<u>587,302</u>
Expenses:				
Program expenses	529,171		529,171	505,291
Management and general	35,856		35,856	42,921
Fundraising and public relations	<u>20,014</u>		<u>20,014</u>	<u>18,620</u>
Total expenses	<u>585,041</u>		<u>585,041</u>	<u>566,832</u>
Change in net assets	41,159	(750)	40,409	20,470
Net assets, beginning of year	<u>177,267</u>	<u>5,750</u>	<u>183,017</u>	<u>162,548</u>
Net assets, end of year	<u>\$ 218,426</u>	<u>\$ 5,000</u>	<u>\$ 223,426</u>	<u>\$ 183,018</u>

The accompanying notes are an integral part of these statements.

Grand Canyon Youth, Inc.

STATEMENT OF CASH FLOWS

Year Ended December 31, 2011

(with comparative financial information for the year ended December 31, 2010)

	<u>2011</u>	<u>2010</u>
Cash flows from operating activities:		
Change in net assets	\$ 40,409	\$ 20,470
Adjustments to reconcile change in net assets to net cash provided by operating activities:		
Depreciation	23,339	23,158
Donation of stock	(4,543)	(5,659)
Change in:		
Accounts receivable	403	(6,592)
Prepaid expenses	(8,661)	3,072
Accounts payable and accrued expenses	(5,208)	(9,181)
Trip deposits	<u>(8,861)</u>	<u>24,589</u>
Net cash provided by operating activities	36,878	49,857
Cash flows from investing activities:		
Purchase of furniture and equipment	(10,695)	(13,855)
Proceeds from liquidation of donated stock	<u>5,825</u>	<u>10,300</u>
Net cash used by investing activities	<u>(4,870)</u>	<u>(3,555)</u>
Net increase in cash and cash equivalents	32,008	46,302
Cash and cash equivalents, beginning of year	<u>134,157</u>	<u>87,855</u>
Cash and cash equivalents, end of year	<u>\$ 166,165</u>	<u>\$ 134,157</u>
<u>Supplemental disclosure of cash flow information:</u>		
Cash paid for interest	<u>\$ 0</u>	<u>\$ 0</u>

The accompanying notes are an integral part of these statements.

Grand Canyon Youth, Inc.

NOTES TO FINANCIAL STATEMENTS

December 31, 2011

(with comparative financial information as of and for the year ended December 31, 2010)

NOTE 1 - BACKGROUND AND SUMMARY OF ACCOUNTING POLICIES

Grand Canyon Youth, Inc. (GCY) is an Arizona nonprofit corporation, incorporated in February, 2000. GCY's purpose is to give youth (ages 11–19) an experiential education along the rivers and canyons of the Southwest in an effort to promote environmental awareness, community involvement, personal growth, and teamwork among people of diverse backgrounds.

The significant accounting policies of GCY are as follows:

Basis of Presentation: Financial statement presentation follows the recommendations of the Financial Accounting Standards Board Accounting Standards Codification (FASB ASC) topic of *Not-for-Profit Entities*, requiring GCY to report information regarding its financial position and activities according to three classes of net assets: unrestricted net assets, temporarily restricted net assets, and permanently restricted net assets. GCY did not have any permanently restricted net assets at December 31, 2011 and 2010.

Use of Estimates: In preparing financial statements in conformity with U.S. generally accepted accounting principles, management is required to make estimates and assumptions that affect the reported amounts of assets and liabilities, the disclosure of contingent assets and liabilities at the date of the financial statements, and the reported amounts of revenues and expenses during the reporting period. Actual results could differ from those estimates.

Cash and Cash Equivalents: For the purposes of the statement of cash flows, GCY considers all unrestricted highly liquid investments with an initial maturity of three months or less to be cash equivalents. GCY maintains all of its cash with one financial institution which is insured by the Federal Deposit Insurance Corporation (FDIC). There were no uninsured cash balances at December 31, 2011 and 2010.

Furniture and Equipment: Furniture and equipment are recorded at cost or fair value at time of purchase or gift. All furniture and equipment with a useful life of more than one year is capitalized. Depreciation is provided over estimated useful lives of three to seven years using the straight-line method.

Prepaid Expenses: Prepaid expenses consist of amounts paid in advance for expenses relating the subsequent year river trips.

In-Kind Contributions: In-kind contributions represent services and property which meet the criteria specified in the FASB ASC topic of *Not-for-Profit Entities*; among other things, services requiring specialized skills and services that GCY would typically purchase. Contributed services and property are measured at the estimated fair value of the contributions received.

Grand Canyon Youth, Inc.

NOTES TO FINANCIAL STATEMENTS

December 31, 2011

(with comparative financial information as of and for the year ended December 31, 2010)

NOTE 1 - BACKGROUND AND SUMMARY OF ACCOUNTING POLICIES - CONTINUED

Contributions: Contributions are reported in accordance with the FASB ASC topic of *Not-for-Profit Entities, Accounting for Contributions Received and Contributions Made*. Contributions are recognized when the donor makes a pledge to give, that is, in substance, an unconditional promise. Contributions are recorded as unrestricted, temporarily restricted, or permanently restricted depending on the nature of donor restrictions and depending on whether the restrictions are met in the current fiscal period. Restricted contributions are reported as increases in unrestricted net assets if the restrictions have been met in the current fiscal period. If the restriction has not been met by fiscal year end, the amount is reported as an increase in temporarily or permanently restricted net assets. When the restriction is finally met on a contribution received in a prior fiscal period, the amount is shown as a reclassification of restricted net assets to unrestricted net assets.

Income Taxes: GCY is exempt from federal and state income taxes as an organization other than a private foundation under Section 501(c)(3) of the Internal Revenue Code. However, income from certain activities not directly related to GCY's tax-exempt purpose is subject to taxation as unrelated business income. GCY's Forms 990 *Return of Organization Exempt From Income Tax* are generally subject to examination for three years after they are filed, and the related State of Arizona Forms 99 are generally subject to examination for four years from the later of the due date or the file date of the tax return.

Fair Value of Financial Instruments: GCY's cash and cash equivalents, investments, accounts receivable and accounts payable represent financial instruments. The carrying value of these financial instruments approximates their fair value.

Expense Allocation: The costs of providing the various programs and activities have been summarized on a functional basis in the statement of activities. Accordingly, certain costs have been allocated among the programs and supporting services benefited.

GCY defines program expenses as any cost directly contributing to its mission of providing youth (ages 11–19) an experiential education along the rivers and canyons of the Southwest in an effort to promote environmental awareness, community involvement, personal growth, and teamwork among people of diverse backgrounds.

Reclassifications: Certain reclassifications were made to the 2010 financial statements in order to conform to the 2011 presentation.

Grand Canyon Youth, Inc.

NOTES TO FINANCIAL STATEMENTS

December 31, 2011

(with comparative financial information as of and for the year ended December 31, 2010)

NOTE 1 - BACKGROUND AND SUMMARY OF ACCOUNTING POLICIES - CONTINUED

Prior year summarized information: The financial statements include certain prior year summarized comparative information in total but not by net asset class. Such information does not include sufficient detail to constitute a presentation in conformity with U.S. generally accepted accounting principles. Accordingly, such information should only be read in conjunction with the GCY's financial statements for the year ended December 31, 2010 from which the summarized information was derived.

NOTE 2 - ACCOUNTS RECEIVABLE

GCY had \$6,188 and \$6,592 in accounts receivable at December 31, 2011 and 2010. Management expects full payment to be received and has, as such, elected to not provide an allowance for doubtful accounts.

NOTE 3 - INVESTMENTS

GCY has adopted a policy to liquidate all donated securities upon confirmation of receipt. As of December 31, 2011 and 2010, the fair market value of donated securities awaiting liquidation was \$4,543 and \$5,659, respectively.

GCY maintains its investments at a national financial institution. Balances are protected by Securities Investors Protection Corporation (SIPC) against theft, loss or failure of the brokerage firm up to \$500,000.

NOTE 4 - OPERATING LEASE

GCY leases its office space and warehouse under an operating lease agreement that expires August 31, 2013. Future minimum payments are due as follows:

2012	\$	36,000
2013		<u>24,000</u>
	\$	<u>60,000</u>

NOTE 5 - CONCENTRATION OF REVENUES

GCY received supporting grants from two separate grantors which comprised 22% and 8% and 23% and 9% of total support and revenues, respectively, for the years ended December 31, 2011 and 2010.

Grand Canyon Youth, Inc.

NOTES TO FINANCIAL STATEMENTS

December 31, 2011

(with comparative financial information as of and for the year ended December 31, 2010)

NOTE 6 - IN-KIND REVENUE AND EXPENSE

During the years ended December 31, 2011 and 2010, GCY received donated services and materials which amounted to \$106,482 and \$111,297, respectively. This support is reflected in the financial statements as revenue and expense in accordance with U.S. generally accepted accounting principles.

NOTE 7 - RELATED PARTY TRANSACTIONS

During the years ended December 31, 2011 and 2010, members of the Board of Directors were paid \$8,575 and \$6,913, respectively for driving and guiding services. Also, during the year ended December 31, 2011, GCY paid \$40,644 in rent and utilities expenses for a facility owned by a member of the Board of Directors. Management believes that rental costs are similar to what would be paid to a non-related party.

NOTE 8 - SUBSEQUENT EVENTS

Subsequent events have been evaluated through May 10, 2012, which was the date GCY's financial statements were issued.

Application for Extension of Time To File an Exempt Organization Return

OMB No 1545-1709

► File a separate application for each return.

- If you are filing for an **Automatic 3-Month Extension**, complete only **Part I** and check this box. ☒
 - If you are filing for an **Additional (Not Automatic) 3-Month Extension**, complete only **Part II** (on page 2 of this form).
- Do not complete Part II unless** you have already been granted an automatic 3-month extension on a previously filed Form 8868

Electronic filing (e-file). You can electronically file Form 8868 if you need a 3-month automatic extension of time to file (6 months for a corporation required to file Form 990-T), or an additional (not automatic) 3-month extension of time. You can electronically file Form 8868 to request an extension of time to file any of the forms listed in Part I or Part II with the exception of Form 8870, Information Return for Transfers Associated With Certain Personal Benefit Contracts, which must be sent to the IRS in paper format (see instructions). For more details on the electronic filing of this form, visit www.irs.gov/efile and click on *e-file for Charities & Nonprofits*.

Part I Automatic 3-Month Extension of Time. Only submit original (no copies needed).

A corporation required to file Form 990-T and requesting an automatic 6-month extension—check this box and complete Part I only ☐

All other corporations (including 1120-C filers), partnerships, REMICs, and trusts must use Form 7004 to request an extension of time to file income tax returns

Type or print	Name of exempt organization or other filer, see instructions	Enter filer's identifying number, see instructions
File by the due date for filing your return. See instructions	Grand Canyon Youth, Inc.	☒ Employer identification number (EIN) or 86-0905180
	Number, street, and room or suite no. If a P O box, see instructions	☐ Social security number (SSN)
	PO Box 23376	
	City, town or post office, state, and ZIP code. For a foreign address, see instructions	
	Flagstaff	AZ 86002

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

01

Application Is For	Return Code	Application Is For	Return Code
Form 990	01	Form 990-T (corporation)	07
Form 990-BL	02	Form 1041-A	08
Form 990-EZ	01	Form 4720	09
Form 990-PF	04	Form 5227	10
Form 990-T (sec. 401(a) or 408(a) trust)	05	Form 6069	11
Form 990-T (trust other than above)	06	Form 8870	12

- The books are in the care of ► Emma Wharton, Executive Director

Telephone No. ► 928-773-7921

FAX No. ►

- If the organization does not have an office or place of business in the United States, check this box ☐
- If this is for a Group Return, enter the organization's four digit Group Exemption Number (GEN) _____ If this is for the whole group, check this box ☐ If it is for part of the group, check this box ☐ and attach a list with the names and EINs of all members the extension is for

1 I request an automatic 3-month (6 months for a corporation required to file Form 990-T) extension of time until 8/15/2012, to file the exempt organization return for the organization named above. The extension is for the organization's return for:
► ☒ calendar year 2011 or

► ☐ tax year beginning _____, and ending _____

2 If the tax year entered in line 1 is for less than 12 months, check reason. ☐ Initial return ☐ Final return
☐ Change in accounting period

3a If this application is for Form 990-BL, 990-PF, 990-T, 4720, or 6069, enter the tentative tax, less any nonrefundable credits. See instructions.	3a	\$
b If this application is for Form 990-PF, 990-T, 4720, or 6069, enter any refundable credits and estimated tax payments made. Include any prior year overpayment allowed as a credit.	3b	\$
c Balance due. Subtract line 3b from line 3a. Include your payment with this form, if required, by using EFTPS (Electronic Federal Tax Payment System). See instructions.	3c	\$ 0

Caution. If you are going to make an electronic fund withdrawal with this Form 8868, see Form 8453-EO and Form 8879-EO for payment instructions.

For Privacy Act and Paperwork Reduction Act Notice, see Instructions.

Form **8868** (Rev. 1-2012)