



See a Social Security Number? Say Something!  
Report Privacy Problems to <https://public.resource.org/privacy>  
Or call the IRS Identity Theft Hotline at 1-800-908-4490



Form 990



Department of the Treasury  
Internal Revenue Service

Return of Organization Exempt From Income Tax

Under section 501(c), 527, or 4947(a)(1) of the Internal Revenue Code (except private foundations)

Do not enter Social Security numbers on this form as it may be made public By law, the IRS generally cannot redact the information on the form

Information about Form 990 and its instructions is at [www.IRS.gov/form990](http://www.irs.gov/form990)

OMB No 1545-0047

2013

Open to Public Inspection

**A For the 2013 calendar year, or tax year beginning 09-01-2013, 2013, and ending 08-31-2014**

**B** Check if applicable

☐ Address change

☐ Name change

☐ Initial return

☐ Terminated

☐ Amended return

☐ Application pending

**C** Name of organization  
OYA NO KAI

Doing Business As

Number and street (or P O box if mail is not delivered to street address)  
PO Box 13786

Room/suite

City or town, state or province, country, and ZIP or foreign postal code  
Portland, OR 97213

**D Employer identification number**  
  
93-1124364

**E Telephone number**  
  
(503) 720-9915

**G Gross receipts** \$ 855,332

**F** Name and address of principal officer  
Sara Tam  
PO Box 13786  
Portland, OR 97213

**H(a)** Is this a group return for subordinates?

☐ Yes ☒ No

**H(b)** Are all subordinates included?

☐ Yes ☒ No

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

**H(c)** Group exemption number **▶**

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

**J Website:** **▶** www.oyanokai.org

**K** Form of organization ☒ Corporation ☐ Trust ☐ Association ☐ Other **▶**

**L** Year of formation 1993

**M** State of legal domicile OR

| Part I Summary                                                                              |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                      |                                                                            |            |              |                                                                                        |          |        |                                                                                       |          |         |                                                                         |          |     |                                                                                    |           |        |                                                                                            |           |         |                                                                            |  |   |                                                                         |  |   |                                                                                             |  |   |                                                                          |  |   |                                                                               |  |  |                                                                        |         |         |                                                                                    |         |         |                                                               |        |     |  |  |
|---------------------------------------------------------------------------------------------|------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|----------------------------------------------------------------------------|------------|--------------|----------------------------------------------------------------------------------------|----------|--------|---------------------------------------------------------------------------------------|----------|---------|-------------------------------------------------------------------------|----------|-----|------------------------------------------------------------------------------------|-----------|--------|--------------------------------------------------------------------------------------------|-----------|---------|----------------------------------------------------------------------------|--|---|-------------------------------------------------------------------------|--|---|---------------------------------------------------------------------------------------------|--|---|--------------------------------------------------------------------------|--|---|-------------------------------------------------------------------------------|--|--|------------------------------------------------------------------------|---------|---------|------------------------------------------------------------------------------------|---------|---------|---------------------------------------------------------------|--------|-----|--|--|
| Activities & Governance                                                                     | <div><b>1</b> Briefly describe the organization's mission or most significant activities<br/>To support the Japanese language immersion program in Portland, Oregon</div>                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                            |                                                                            |            |              |                                                                                        |          |        |                                                                                       |          |         |                                                                         |          |     |                                                                                    |           |        |                                                                                            |           |         |                                                                            |  |   |                                                                         |  |   |                                                                                             |  |   |                                                                          |  |   |                                                                               |  |  |                                                                        |         |         |                                                                                    |         |         |                                                               |        |     |  |  |
|                                                                                             |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                      |                                                                            |            |              |                                                                                        |          |        |                                                                                       |          |         |                                                                         |          |     |                                                                                    |           |        |                                                                                            |           |         |                                                                            |  |   |                                                                         |  |   |                                                                                             |  |   |                                                                          |  |   |                                                                               |  |  |                                                                        |         |         |                                                                                    |         |         |                                                               |        |     |  |  |
|                                                                                             |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                      |                                                                            |            |              |                                                                                        |          |        |                                                                                       |          |         |                                                                         |          |     |                                                                                    |           |        |                                                                                            |           |         |                                                                            |  |   |                                                                         |  |   |                                                                                             |  |   |                                                                          |  |   |                                                                               |  |  |                                                                        |         |         |                                                                                    |         |         |                                                               |        |     |  |  |
|                                                                                             |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                      |                                                                            |            |              |                                                                                        |          |        |                                                                                       |          |         |                                                                         |          |     |                                                                                    |           |        |                                                                                            |           |         |                                                                            |  |   |                                                                         |  |   |                                                                                             |  |   |                                                                          |  |   |                                                                               |  |  |                                                                        |         |         |                                                                                    |         |         |                                                               |        |     |  |  |
|                                                                                             | <b>2</b> Check this box <input type="checkbox"/> if the organization discontinued its operations or disposed of more than 25% of its net assets                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                      |                                                                            |            |              |                                                                                        |          |        |                                                                                       |          |         |                                                                         |          |     |                                                                                    |           |        |                                                                                            |           |         |                                                                            |  |   |                                                                         |  |   |                                                                                             |  |   |                                                                          |  |   |                                                                               |  |  |                                                                        |         |         |                                                                                    |         |         |                                                               |        |     |  |  |
|                                                                                             |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                      |                                                                            |            |              |                                                                                        |          |        |                                                                                       |          |         |                                                                         |          |     |                                                                                    |           |        |                                                                                            |           |         |                                                                            |  |   |                                                                         |  |   |                                                                                             |  |   |                                                                          |  |   |                                                                               |  |  |                                                                        |         |         |                                                                                    |         |         |                                                               |        |     |  |  |
|                                                                                             |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                      |                                                                            |            |              |                                                                                        |          |        |                                                                                       |          |         |                                                                         |          |     |                                                                                    |           |        |                                                                                            |           |         |                                                                            |  |   |                                                                         |  |   |                                                                                             |  |   |                                                                          |  |   |                                                                               |  |  |                                                                        |         |         |                                                                                    |         |         |                                                               |        |     |  |  |
| Revenue                                                                                     | <table><tr><td><b>3</b> Number of voting members of the governing body (Part VI, line 1a)</td><td><b>3</b></td><td>9</td></tr><tr><td><b>4</b> Number of independent voting members of the governing body (Part VI, line 1b)</td><td><b>4</b></td><td>9</td></tr><tr><td><b>5</b> Total number of individuals employed in calendar year 2013 (Part V, line 2a)</td><td><b>5</b></td><td>0</td></tr><tr><td><b>6</b> Total number of volunteers (estimate if necessary)</td><td><b>6</b></td><td>50</td></tr><tr><td><b>7a</b> Total unrelated business revenue from Part VIII, column (C), line 12</td><td><b>7a</b></td><td>0</td></tr><tr><td><b>b</b> Net unrelated business taxable income from Form 990-T, line 34</td><td><b>7b</b></td><td></td></tr></table>                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                 | <b>3</b> Number of voting members of the governing body (Part VI, line 1a) | <b>3</b>   | 9            | <b>4</b> Number of independent voting members of the governing body (Part VI, line 1b) | <b>4</b> | 9      | <b>5</b> Total number of individuals employed in calendar year 2013 (Part V, line 2a) | <b>5</b> | 0       | <b>6</b> Total number of volunteers (estimate if necessary)             | <b>6</b> | 50  | <b>7a</b> Total unrelated business revenue from Part VIII, column (C), line 12     | <b>7a</b> | 0      | <b>b</b> Net unrelated business taxable income from Form 990-T, line 34                    | <b>7b</b> |         |                                                                            |  |   |                                                                         |  |   |                                                                                             |  |   |                                                                          |  |   |                                                                               |  |  |                                                                        |         |         |                                                                                    |         |         |                                                               |        |     |  |  |
| <b>3</b> Number of voting members of the governing body (Part VI, line 1a)                  | <b>3</b>                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                             | 9                                                                          |            |              |                                                                                        |          |        |                                                                                       |          |         |                                                                         |          |     |                                                                                    |           |        |                                                                                            |           |         |                                                                            |  |   |                                                                         |  |   |                                                                                             |  |   |                                                                          |  |   |                                                                               |  |  |                                                                        |         |         |                                                                                    |         |         |                                                               |        |     |  |  |
| <b>4</b> Number of independent voting members of the governing body (Part VI, line 1b)      | <b>4</b>                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                             | 9                                                                          |            |              |                                                                                        |          |        |                                                                                       |          |         |                                                                         |          |     |                                                                                    |           |        |                                                                                            |           |         |                                                                            |  |   |                                                                         |  |   |                                                                                             |  |   |                                                                          |  |   |                                                                               |  |  |                                                                        |         |         |                                                                                    |         |         |                                                               |        |     |  |  |
| <b>5</b> Total number of individuals employed in calendar year 2013 (Part V, line 2a)       | <b>5</b>                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                             | 0                                                                          |            |              |                                                                                        |          |        |                                                                                       |          |         |                                                                         |          |     |                                                                                    |           |        |                                                                                            |           |         |                                                                            |  |   |                                                                         |  |   |                                                                                             |  |   |                                                                          |  |   |                                                                               |  |  |                                                                        |         |         |                                                                                    |         |         |                                                               |        |     |  |  |
| <b>6</b> Total number of volunteers (estimate if necessary)                                 | <b>6</b>                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                             | 50                                                                         |            |              |                                                                                        |          |        |                                                                                       |          |         |                                                                         |          |     |                                                                                    |           |        |                                                                                            |           |         |                                                                            |  |   |                                                                         |  |   |                                                                                             |  |   |                                                                          |  |   |                                                                               |  |  |                                                                        |         |         |                                                                                    |         |         |                                                               |        |     |  |  |
| <b>7a</b> Total unrelated business revenue from Part VIII, column (C), line 12              | <b>7a</b>                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                            | 0                                                                          |            |              |                                                                                        |          |        |                                                                                       |          |         |                                                                         |          |     |                                                                                    |           |        |                                                                                            |           |         |                                                                            |  |   |                                                                         |  |   |                                                                                             |  |   |                                                                          |  |   |                                                                               |  |  |                                                                        |         |         |                                                                                    |         |         |                                                               |        |     |  |  |
| <b>b</b> Net unrelated business taxable income from Form 990-T, line 34                     | <b>7b</b>                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                            |                                                                            |            |              |                                                                                        |          |        |                                                                                       |          |         |                                                                         |          |     |                                                                                    |           |        |                                                                                            |           |         |                                                                            |  |   |                                                                         |  |   |                                                                                             |  |   |                                                                          |  |   |                                                                               |  |  |                                                                        |         |         |                                                                                    |         |         |                                                               |        |     |  |  |
|                                                                                             |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                      |                                                                            |            |              |                                                                                        |          |        |                                                                                       |          |         |                                                                         |          |     |                                                                                    |           |        |                                                                                            |           |         |                                                                            |  |   |                                                                         |  |   |                                                                                             |  |   |                                                                          |  |   |                                                                               |  |  |                                                                        |         |         |                                                                                    |         |         |                                                               |        |     |  |  |
|                                                                                             |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                      |                                                                            |            |              |                                                                                        |          |        |                                                                                       |          |         |                                                                         |          |     |                                                                                    |           |        |                                                                                            |           |         |                                                                            |  |   |                                                                         |  |   |                                                                                             |  |   |                                                                          |  |   |                                                                               |  |  |                                                                        |         |         |                                                                                    |         |         |                                                               |        |     |  |  |
|                                                                                             |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                      |                                                                            |            |              |                                                                                        |          |        |                                                                                       |          |         |                                                                         |          |     |                                                                                    |           |        |                                                                                            |           |         |                                                                            |  |   |                                                                         |  |   |                                                                                             |  |   |                                                                          |  |   |                                                                               |  |  |                                                                        |         |         |                                                                                    |         |         |                                                               |        |     |  |  |
|                                                                                             |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                      |                                                                            |            |              |                                                                                        |          |        |                                                                                       |          |         |                                                                         |          |     |                                                                                    |           |        |                                                                                            |           |         |                                                                            |  |   |                                                                         |  |   |                                                                                             |  |   |                                                                          |  |   |                                                                               |  |  |                                                                        |         |         |                                                                                    |         |         |                                                               |        |     |  |  |
|                                                                                             |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                      |                                                                            |            |              |                                                                                        |          |        |                                                                                       |          |         |                                                                         |          |     |                                                                                    |           |        |                                                                                            |           |         |                                                                            |  |   |                                                                         |  |   |                                                                                             |  |   |                                                                          |  |   |                                                                               |  |  |                                                                        |         |         |                                                                                    |         |         |                                                               |        |     |  |  |
|                                                                                             |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                      |                                                                            |            |              |                                                                                        |          |        |                                                                                       |          |         |                                                                         |          |     |                                                                                    |           |        |                                                                                            |           |         |                                                                            |  |   |                                                                         |  |   |                                                                                             |  |   |                                                                          |  |   |                                                                               |  |  |                                                                        |         |         |                                                                                    |         |         |                                                               |        |     |  |  |
| Expenses                                                                                    | <table><tr><th></th><th>Prior Year</th><th>Current Year</th></tr><tr><td><b>8</b> Contributions and grants (Part VIII, line 1h)</td><td>12,542</td><td>61,569</td></tr><tr><td><b>9</b> Program service revenue (Part VIII, line 2g)</td><td>379,762</td><td>426,552</td></tr><tr><td><b>10</b> Investment income (Part VIII, column (A), lines 3, 4, and 7d)</td><td>214</td><td>133</td></tr><tr><td><b>11</b> Other revenue (Part VIII, column (A), lines 5, 6d, 8c, 9c, 10c, and 11e)</td><td>127,302</td><td>32,669</td></tr><tr><td><b>12</b> Total revenue—add lines 8 through 11 (must equal Part VIII, column (A), line 12)</td><td>519,820</td><td>520,923</td></tr><tr><td><b>13</b> Grants and similar amounts paid (Part IX, column (A), lines 1–3)</td><td></td><td>0</td></tr><tr><td><b>14</b> Benefits paid to or for members (Part IX, column (A), line 4)</td><td></td><td>0</td></tr><tr><td><b>15</b> Salaries, other compensation, employee benefits (Part IX, column (A), lines 5–10)</td><td></td><td>0</td></tr><tr><td><b>16a</b> Professional fundraising fees (Part IX, column (A), line 11e)</td><td></td><td>0</td></tr><tr><td><b>b</b> Total fundraising expenses (Part IX, column (D), line 25) <b>▶</b>0</td><td></td><td></td></tr><tr><td><b>17</b> Other expenses (Part IX, column (A), lines 11a–11d, 11f–24e)</td><td>490,806</td><td>521,022</td></tr><tr><td><b>18</b> Total expenses Add lines 13–17 (must equal Part IX, column (A), line 25)</td><td>490,806</td><td>521,022</td></tr><tr><td><b>19</b> Revenue less expenses Subtract line 18 from line 12</td><td>29,014</td><td>-99</td></tr></table> |                                                                            | Prior Year | Current Year | <b>8</b> Contributions and grants (Part VIII, line 1h)                                 | 12,542   | 61,569 | <b>9</b> Program service revenue (Part VIII, line 2g)                                 | 379,762  | 426,552 | <b>10</b> Investment income (Part VIII, column (A), lines 3, 4, and 7d) | 214      | 133 | <b>11</b> Other revenue (Part VIII, column (A), lines 5, 6d, 8c, 9c, 10c, and 11e) | 127,302   | 32,669 | <b>12</b> Total revenue—add lines 8 through 11 (must equal Part VIII, column (A), line 12) | 519,820   | 520,923 | <b>13</b> Grants and similar amounts paid (Part IX, column (A), lines 1–3) |  | 0 | <b>14</b> Benefits paid to or for members (Part IX, column (A), line 4) |  | 0 | <b>15</b> Salaries, other compensation, employee benefits (Part IX, column (A), lines 5–10) |  | 0 | <b>16a</b> Professional fundraising fees (Part IX, column (A), line 11e) |  | 0 | <b>b</b> Total fundraising expenses (Part IX, column (D), line 25) <b>▶</b> 0 |  |  | <b>17</b> Other expenses (Part IX, column (A), lines 11a–11d, 11f–24e) | 490,806 | 521,022 | <b>18</b> Total expenses Add lines 13–17 (must equal Part IX, column (A), line 25) | 490,806 | 521,022 | <b>19</b> Revenue less expenses Subtract line 18 from line 12 | 29,014 | -99 |  |  |
|                                                                                             | Prior Year                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                           | Current Year                                                               |            |              |                                                                                        |          |        |                                                                                       |          |         |                                                                         |          |     |                                                                                    |           |        |                                                                                            |           |         |                                                                            |  |   |                                                                         |  |   |                                                                                             |  |   |                                                                          |  |   |                                                                               |  |  |                                                                        |         |         |                                                                                    |         |         |                                                               |        |     |  |  |
| <b>8</b> Contributions and grants (Part VIII, line 1h)                                      | 12,542                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                               | 61,569                                                                     |            |              |                                                                                        |          |        |                                                                                       |          |         |                                                                         |          |     |                                                                                    |           |        |                                                                                            |           |         |                                                                            |  |   |                                                                         |  |   |                                                                                             |  |   |                                                                          |  |   |                                                                               |  |  |                                                                        |         |         |                                                                                    |         |         |                                                               |        |     |  |  |
| <b>9</b> Program service revenue (Part VIII, line 2g)                                       | 379,762                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                              | 426,552                                                                    |            |              |                                                                                        |          |        |                                                                                       |          |         |                                                                         |          |     |                                                                                    |           |        |                                                                                            |           |         |                                                                            |  |   |                                                                         |  |   |                                                                                             |  |   |                                                                          |  |   |                                                                               |  |  |                                                                        |         |         |                                                                                    |         |         |                                                               |        |     |  |  |
| <b>10</b> Investment income (Part VIII, column (A), lines 3, 4, and 7d)                     | 214                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                  | 133                                                                        |            |              |                                                                                        |          |        |                                                                                       |          |         |                                                                         |          |     |                                                                                    |           |        |                                                                                            |           |         |                                                                            |  |   |                                                                         |  |   |                                                                                             |  |   |                                                                          |  |   |                                                                               |  |  |                                                                        |         |         |                                                                                    |         |         |                                                               |        |     |  |  |
| <b>11</b> Other revenue (Part VIII, column (A), lines 5, 6d, 8c, 9c, 10c, and 11e)          | 127,302                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                              | 32,669                                                                     |            |              |                                                                                        |          |        |                                                                                       |          |         |                                                                         |          |     |                                                                                    |           |        |                                                                                            |           |         |                                                                            |  |   |                                                                         |  |   |                                                                                             |  |   |                                                                          |  |   |                                                                               |  |  |                                                                        |         |         |                                                                                    |         |         |                                                               |        |     |  |  |
| <b>12</b> Total revenue—add lines 8 through 11 (must equal Part VIII, column (A), line 12)  | 519,820                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                              | 520,923                                                                    |            |              |                                                                                        |          |        |                                                                                       |          |         |                                                                         |          |     |                                                                                    |           |        |                                                                                            |           |         |                                                                            |  |   |                                                                         |  |   |                                                                                             |  |   |                                                                          |  |   |                                                                               |  |  |                                                                        |         |         |                                                                                    |         |         |                                                               |        |     |  |  |
| <b>13</b> Grants and similar amounts paid (Part IX, column (A), lines 1–3)                  |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                      | 0                                                                          |            |              |                                                                                        |          |        |                                                                                       |          |         |                                                                         |          |     |                                                                                    |           |        |                                                                                            |           |         |                                                                            |  |   |                                                                         |  |   |                                                                                             |  |   |                                                                          |  |   |                                                                               |  |  |                                                                        |         |         |                                                                                    |         |         |                                                               |        |     |  |  |
| <b>14</b> Benefits paid to or for members (Part IX, column (A), line 4)                     |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                      | 0                                                                          |            |              |                                                                                        |          |        |                                                                                       |          |         |                                                                         |          |     |                                                                                    |           |        |                                                                                            |           |         |                                                                            |  |   |                                                                         |  |   |                                                                                             |  |   |                                                                          |  |   |                                                                               |  |  |                                                                        |         |         |                                                                                    |         |         |                                                               |        |     |  |  |
| <b>15</b> Salaries, other compensation, employee benefits (Part IX, column (A), lines 5–10) |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                      | 0                                                                          |            |              |                                                                                        |          |        |                                                                                       |          |         |                                                                         |          |     |                                                                                    |           |        |                                                                                            |           |         |                                                                            |  |   |                                                                         |  |   |                                                                                             |  |   |                                                                          |  |   |                                                                               |  |  |                                                                        |         |         |                                                                                    |         |         |                                                               |        |     |  |  |
| <b>16a</b> Professional fundraising fees (Part IX, column (A), line 11e)                    |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                      | 0                                                                          |            |              |                                                                                        |          |        |                                                                                       |          |         |                                                                         |          |     |                                                                                    |           |        |                                                                                            |           |         |                                                                            |  |   |                                                                         |  |   |                                                                                             |  |   |                                                                          |  |   |                                                                               |  |  |                                                                        |         |         |                                                                                    |         |         |                                                               |        |     |  |  |
| <b>b</b> Total fundraising expenses (Part IX, column (D), line 25) <b>▶</b> 0               |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                      |                                                                            |            |              |                                                                                        |          |        |                                                                                       |          |         |                                                                         |          |     |                                                                                    |           |        |                                                                                            |           |         |                                                                            |  |   |                                                                         |  |   |                                                                                             |  |   |                                                                          |  |   |                                                                               |  |  |                                                                        |         |         |                                                                                    |         |         |                                                               |        |     |  |  |
| <b>17</b> Other expenses (Part IX, column (A), lines 11a–11d, 11f–24e)                      | 490,806                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                              | 521,022                                                                    |            |              |                                                                                        |          |        |                                                                                       |          |         |                                                                         |          |     |                                                                                    |           |        |                                                                                            |           |         |                                                                            |  |   |                                                                         |  |   |                                                                                             |  |   |                                                                          |  |   |                                                                               |  |  |                                                                        |         |         |                                                                                    |         |         |                                                               |        |     |  |  |
| <b>18</b> Total expenses Add lines 13–17 (must equal Part IX, column (A), line 25)          | 490,806                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                              | 521,022                                                                    |            |              |                                                                                        |          |        |                                                                                       |          |         |                                                                         |          |     |                                                                                    |           |        |                                                                                            |           |         |                                                                            |  |   |                                                                         |  |   |                                                                                             |  |   |                                                                          |  |   |                                                                               |  |  |                                                                        |         |         |                                                                                    |         |         |                                                               |        |     |  |  |
| <b>19</b> Revenue less expenses Subtract line 18 from line 12                               | 29,014                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                               | -99                                                                        |            |              |                                                                                        |          |        |                                                                                       |          |         |                                                                         |          |     |                                                                                    |           |        |                                                                                            |           |         |                                                                            |  |   |                                                                         |  |   |                                                                                             |  |   |                                                                          |  |   |                                                                               |  |  |                                                                        |         |         |                                                                                    |         |         |                                                               |        |     |  |  |
|                                                                                             |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                      |                                                                            |            |              |                                                                                        |          |        |                                                                                       |          |         |                                                                         |          |     |                                                                                    |           |        |                                                                                            |           |         |                                                                            |  |   |                                                                         |  |   |                                                                                             |  |   |                                                                          |  |   |                                                                               |  |  |                                                                        |         |         |                                                                                    |         |         |                                                               |        |     |  |  |
|                                                                                             |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                      |                                                                            |            |              |                                                                                        |          |        |                                                                                       |          |         |                                                                         |          |     |                                                                                    |           |        |                                                                                            |           |         |                                                                            |  |   |                                                                         |  |   |                                                                                             |  |   |                                                                          |  |   |                                                                               |  |  |                                                                        |         |         |                                                                                    |         |         |                                                               |        |     |  |  |
|                                                                                             |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                      |                                                                            |            |              |                                                                                        |          |        |                                                                                       |          |         |                                                                         |          |     |                                                                                    |           |        |                                                                                            |           |         |                                                                            |  |   |                                                                         |  |   |                                                                                             |  |   |                                                                          |  |   |                                                                               |  |  |                                                                        |         |         |                                                                                    |         |         |                                                               |        |     |  |  |
|                                                                                             |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                      |                                                                            |            |              |                                                                                        |          |        |                                                                                       |          |         |                                                                         |          |     |                                                                                    |           |        |                                                                                            |           |         |                                                                            |  |   |                                                                         |  |   |                                                                                             |  |   |                                                                          |  |   |                                                                               |  |  |                                                                        |         |         |                                                                                    |         |         |                                                               |        |     |  |  |
|                                                                                             |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                      |                                                                            |            |              |                                                                                        |          |        |                                                                                       |          |         |                                                                         |          |     |                                                                                    |           |        |                                                                                            |           |         |                                                                            |  |   |                                                                         |  |   |                                                                                             |  |   |                                                                          |  |   |                                                                               |  |  |                                                                        |         |         |                                                                                    |         |         |                                                               |        |     |  |  |
| Net Assets or Fund Balances                                                                 |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                      |                                                                            |            |              |                                                                                        |          |        |                                                                                       |          |         |                                                                         |          |     |                                                                                    |           |        |                                                                                            |           |         |                                                                            |  |   |                                                                         |  |   |                                                                                             |  |   |                                                                          |  |   |                                                                               |  |  |                                                                        |         |         |                                                                                    |         |         |                                                               |        |     |  |  |
|                                                                                             | <b>Beginning of Current Year</b>                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                     | <b>End of Year</b>                                                         |            |              |                                                                                        |          |        |                                                                                       |          |         |                                                                         |          |     |                                                                                    |           |        |                                                                                            |           |         |                                                                            |  |   |                                                                         |  |   |                                                                                             |  |   |                                                                          |  |   |                                                                               |  |  |                                                                        |         |         |                                                                                    |         |         |                                                               |        |     |  |  |
|                                                                                             | 263,434                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                              | 263,335                                                                    |            |              |                                                                                        |          |        |                                                                                       |          |         |                                                                         |          |     |                                                                                    |           |        |                                                                                            |           |         |                                                                            |  |   |                                                                         |  |   |                                                                                             |  |   |                                                                          |  |   |                                                                               |  |  |                                                                        |         |         |                                                                                    |         |         |                                                               |        |     |  |  |
|                                                                                             |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                      | 0                                                                          |            |              |                                                                                        |          |        |                                                                                       |          |         |                                                                         |          |     |                                                                                    |           |        |                                                                                            |           |         |                                                                            |  |   |                                                                         |  |   |                                                                                             |  |   |                                                                          |  |   |                                                                               |  |  |                                                                        |         |         |                                                                                    |         |         |                                                               |        |     |  |  |
|                                                                                             | 263,434                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                              | 263,335                                                                    |            |              |                                                                                        |          |        |                                                                                       |          |         |                                                                         |          |     |                                                                                    |           |        |                                                                                            |           |         |                                                                            |  |   |                                                                         |  |   |                                                                                             |  |   |                                                                          |  |   |                                                                               |  |  |                                                                        |         |         |                                                                                    |         |         |                                                               |        |     |  |  |

**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

Sara Tam President

Type or print name and title

2015-07-12

Date

**Paid Preparer Use Only**

Prnt/Type preparer's name  
Karen S Jacobson

Firm's name **▶** Ivey Jacobson & Company LLC

Firm's address **▶** 5335 SW MEADOWS RD STE 455  
LAKE OSWEGO, OR 97035

Preparer's signature

Date

Check ☒ if self-employed

PTIN  
P00355965

Firm's EIN **▶**

Phone no (503) 684-4585

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

☒ Yes ☐ No

For Paperwork Reduction Act Notice, see the separate instructions.

Cat No 11282Y

Form 990 (2013)

Part III

Statement of Program Service Accomplishments

Check if Schedule O contains a response or note to any line in this Part III

1

Briefly describe the organization's mission

To contribute to the successful development of the Japanese Magnet Program (JMP) of Portland Public Schools and to develop a network of mutual support among program participants

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 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 \$ 405,146 including grants of \$ ) (Revenue \$ 357,086 )

Cultural Exchange - Graduating Japanese immersion 5th graders, and 8th graders in the middle school program, travel to Japan as part of their language immersion experience Japanese students are hosted during visits to the United States

4b

(Code ) (Expenses \$ 83,230 including grants of \$ ) (Revenue \$ )

Classroom and Curriculum support - Financial support is provided for the Japanese immersion elementary, middle school, and high school classrooms Support includes assistance with supplies, field trips, interns, tutors, and summer camp for elementary students

4c

(Code ) (Expenses \$ 15,152 including grants of \$ ) (Revenue \$ 69,466 )

Member events and activities - The organization sponsors a weekend family camp, an educational program held at the Oregon Museum of Science & Industry, and other activities throughout the year

4d

Other program services (Describe in Schedule O )

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

4e

Total program service expenses ▶

503,528

Form 990 (2013)

Part IV

Checklist of Required Schedules

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

Part IV

Checklist of Required Schedules (continued)

|     |                                                                                                                                                                                                                                                                                                                            |     |     |    |
|-----|----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-----|-----|----|
| 21  | Did the organization report more than \$5,000 of grants or other assistance to any domestic organization or government on Part IX, column (A), line 1? <i>If "Yes," complete Schedule I, Parts I and II . . . .</i>                                                                                                        | 21  |     | No |
| 22  | Did the organization report more than \$5,000 of grants or other assistance to individuals in the United States on Part IX, column (A), line 2? <i>If "Yes," complete Schedule I, Parts I and III . . . . .</i>                                                                                                            | 22  |     | No |
| 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>                                                      | 23  |     | No |
| 24a | Did the organization have a tax-exempt bond issue with an outstanding principal amount of more than \$100,000 as of the last day of the year, that was issued after December 31, 2002? <i>If "Yes," answer lines 24b through 24d and complete Schedule K. If "No," go to line 25a . . . . .</i>                            | 24a |     | No |
| b   | Did the organization invest any proceeds of tax-exempt bonds beyond a temporary period exception? . . . .                                                                                                                                                                                                                  | 24b |     | No |
| c   | Did the organization maintain an escrow account other than a refunding escrow at any time during the year to defease any tax-exempt bonds? . . . . .                                                                                                                                                                       | 24c |     | No |
| d   | Did the organization act as an "on behalf of" issuer for bonds outstanding at any time during the year? . . . .                                                                                                                                                                                                            | 24d |     | No |
| 25a | <b>Section 501(c)(3) and 501(c)(4) organizations.</b> Did the organization engage in an excess benefit transaction with a disqualified person during the year? <i>If "Yes," complete Schedule L, Part I . . . . .</i>                                                                                                      | 25a |     | No |
| b   | Is the organization aware that it engaged in an excess benefit transaction with a disqualified person in a prior year, and that the transaction has not been reported on any of the organization's prior Forms 990 or 990-EZ? <i>If "Yes," complete Schedule L, Part I . . . . .</i>                                       | 25b |     | No |
| 26  | Did the organization report any amount on Part X, line 5, 6, or 22 for receivables from or payables to any current or former officers, directors, trustees, key employees, highest compensated employees, or disqualified persons? <i>If so, complete Schedule L, Part II . . . . .</i>                                    | 26  |     | No |
| 27  | Did the organization provide a grant or other assistance to an officer, director, trustee, key employee, substantial contributor or 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> | 27  |     | No |
| 28  | Was the organization a party to a business transaction with one of the following parties (see Schedule L, Part IV instructions for applicable filing thresholds, conditions, and exceptions)                                                                                                                               |     |     |    |
| a   | A current or former officer, director, trustee, or key employee? <i>If "Yes," complete Schedule L, Part IV . . . . .</i>                                                                                                                                                                                                   | 28a |     | No |
| b   | A family member of a current or former officer, director, trustee, or key employee? <i>If "Yes," complete Schedule L, Part IV . . . . .</i>                                                                                                                                                                                | 28b |     | No |
| c   | An entity of which a current or former officer, director, trustee, or key employee (or a family member thereof) was an officer, director, trustee, or direct or indirect owner? <i>If "Yes," complete Schedule L, Part IV . . . .</i>                                                                                      | 28c |     | No |
| 29  | Did the organization receive more than \$25,000 in non-cash contributions? <i>If "Yes," complete Schedule M . . . .</i>                                                                                                                                                                                                    | 29  | Yes |    |
| 30  | Did the organization receive contributions of art, historical treasures, or other similar assets, or qualified conservation contributions? <i>If "Yes," complete Schedule M . . . . .</i>                                                                                                                                  | 30  |     | No |
| 31  | Did the organization liquidate, terminate, or dissolve and cease operations? <i>If "Yes," complete Schedule N, Part I . . . . .</i>                                                                                                                                                                                        | 31  |     | No |
| 32  | Did the organization sell, exchange, dispose of, or transfer more than 25% of its net assets? <i>If "Yes," complete Schedule N, Part II . . . . .</i>                                                                                                                                                                      | 32  |     | No |
| 33  | Did the organization own 100% of an entity disregarded as separate from the organization under Regulations sections 301.7701-2 and 301.7701-3? <i>If "Yes," complete Schedule R, Part I . . . . .</i>                                                                                                                      | 33  |     | No |
| 34  | Was the organization related to any tax-exempt or taxable entity? <i>If "Yes," complete Schedule R, Part II, III, or IV, and Part V, line 1 . . . . .</i>                                                                                                                                                                  | 34  |     | No |
| 35a | Did the organization have a controlled entity within the meaning of section 512(b)(13)?                                                                                                                                                                                                                                    | 35a |     | No |
| b   | If 'Yes' to line 35a, 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>                                                                                           | 35b |     | No |
| 36  | <b>Section 501(c)(3) organizations.</b> Did the organization make any transfers to an exempt non-charitable related organization? <i>If "Yes," complete Schedule R, Part V, line 2 . . . . .</i>                                                                                                                           | 36  |     | No |
| 37  | Did the organization conduct more than 5% of its activities through an entity that is not a related organization and that is treated as a partnership for federal income tax purposes? <i>If "Yes," complete Schedule R, Part VI</i>                                                                                       | 37  |     | No |
| 38  | Did the organization complete Schedule O and provide explanations in Schedule O for Part VI, lines 11b and 19? <b>Note.</b> All Form 990 filers are required to complete Schedule O . . . . .                                                                                                                              | 38  | Yes |    |

Part V

Statements Regarding Other IRS Filings and Tax Compliance

Check if Schedule O contains a response or note to any line in this Part V

☐

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

Part VI

Governance, Management, and Disclosure

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

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

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 | No  |
| 10b                                                                                | 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? . . . . .                                                                   | 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 | Yes |
| 11b                                                                                | 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 | No  |
| 12b                                                                                | Were officers, directors, or trustees, and key employees required to disclose annually interests that could give rise to conflicts? . . . . .                                                                                                                                                          | 12b | No  |
| 12c                                                                                | Did the organization regularly and consistently monitor and enforce compliance with the policy? If "Yes," describe in Schedule O how this was done . . . . .                                                                                                                                           | 12c | No  |
| 13                                                                                 | Did the organization have a written whistleblower policy? . . . . .                                                                                                                                                                                                                                    | 13  | No  |
| 14                                                                                 | Did the organization have a written document retention and destruction policy? . . . . .                                                                                                                                                                                                               | 14  | No  |
| 15                                                                                 | Did the process for determining compensation of the following persons include a review and approval by independent persons, comparability data, and contemporaneous substantiation of the deliberation and decision?                                                                                   |     |     |
| 15a                                                                                | The organization's CEO, Executive Director, or top management official . . . . .                                                                                                                                                                                                                       | 15a | No  |
| 15b                                                                                | Other officers or key employees of the organization . . . . .                                                                                                                                                                                                                                          | 15b | No  |
| If "Yes" to line 15a or 15b, describe the process in Schedule O (see instructions) |                                                                                                                                                                                                                                                                                                        |     |     |
| 16a                                                                                | Did the organization invest in, contribute assets to, or participate in a joint venture or similar arrangement with a taxable entity during the year? . . . . .                                                                                                                                        | 16a | No  |
| 16b                                                                                | 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? . . . . . | 16b |     |

Section C. Disclosure

|    |                                                                                                                                                                                                                                                                                                                                                                                                                |
|----|----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| 17 | List the States with which a copy of this Form 990 is required to be filed▶                                                                                                                                                                                                                                                                                                                                    |
| 18 | Section 6104 requires an organization to make its Form 1023 (or 1024 if applicable), 990, and 990-T (501(c)(3)s only) available for public inspection. Indicate how you made these available. Check all that apply.<br><input type="checkbox"/> Own website <input type="checkbox"/> Another's website <input checked="" type="checkbox"/> Upon request <input type="checkbox"/> Other (explain in Schedule O) |
| 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 during the tax year                                                                                                                                                                                                               |
| 20 | State the name, physical address, and telephone number of the person who possesses the books and records of the organization.<br>▶Kathy Black PO Box 13786<br>Portland,OR 97213 (503) 725-4764                                                                                                                                                                                                                 |

Check if Schedule O contains a response or note to any line in this Part VII . . . . . ☐

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

Form **990** (2013)

## Part VII

[illegible]

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

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

## **Section B. Independent Contractors**

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

| (A)<br>Name and business address | (B)<br>Description of services | (C)<br>Compensation |
|----------------------------------|--------------------------------|---------------------|
|                                  |                                |                     |
|                                  |                                |                     |
|                                  |                                |                     |
|                                  |                                |                     |
|                                  |                                |                     |

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

Check if Schedule O contains a response or note to any line in this Part VIII

|                                                           |     |                                                                                                                                          | (A)<br>Total revenue | (B)<br>Related or<br>exempt<br>function<br>revenue | (C)<br>Unrelated<br>business<br>revenue | (D)<br>Revenue<br>excluded from<br>tax under<br>sections<br>512-514 |
|-----------------------------------------------------------|-----|------------------------------------------------------------------------------------------------------------------------------------------|----------------------|----------------------------------------------------|-----------------------------------------|---------------------------------------------------------------------|
| Contributions, Gifts, Grants<br>and Other Similar Amounts | 1a  | Federated campaigns . . . . . 1a                                                                                                         |                      |                                                    |                                         |                                                                     |
|                                                           | b   | Membership dues . . . . . 1b                                                                                                             |                      |                                                    |                                         |                                                                     |
|                                                           | c   | Fundraising events . . . . . 1c                                                                                                          | 45,888               |                                                    |                                         |                                                                     |
|                                                           | d   | Related organizations . . . . . 1d                                                                                                       |                      |                                                    |                                         |                                                                     |
|                                                           | e   | Government grants (contributions) 1e                                                                                                     |                      |                                                    |                                         |                                                                     |
|                                                           | f   | All other contributions, gifts, grants, and<br>similar amounts not included above 1f                                                     | 15,681               |                                                    |                                         |                                                                     |
|                                                           | g   | Noncash contributions included in lines<br>1a-1f \$                                                                                      | 45,888               |                                                    |                                         |                                                                     |
|                                                           | h   | Total. Add lines 1a-1f . . . . .                                                                                                         | 61,569               |                                                    |                                         |                                                                     |
| Program Service Revenue                                   | 2a  | Camp Westwind                                                                                                                            | Business Code        |                                                    |                                         |                                                                     |
|                                                           | b   | Cultural Exchange                                                                                                                        |                      | 11,190                                             | 11,190                                  |                                                                     |
|                                                           | c   | Kurabu Summer Camp                                                                                                                       |                      | 357,086                                            | 357,086                                 |                                                                     |
|                                                           | d   | Summer Japanese Institute                                                                                                                |                      | 56,956                                             | 56,956                                  |                                                                     |
|                                                           | e   |                                                                                                                                          |                      | 1,320                                              | 1,320                                   |                                                                     |
|                                                           | f   | All other program service revenue                                                                                                        |                      |                                                    |                                         |                                                                     |
|                                                           | g   | Total. Add lines 2a-2f . . . . .                                                                                                         |                      | 426,552                                            |                                         |                                                                     |
| Other Revenue                                             | 3   | Investment income (including dividends, interest,<br>and other similar amounts) . . . . .                                                | 133                  | 133                                                |                                         |                                                                     |
|                                                           | 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)                                                                                                                  |                      |                                                    |                                         |                                                                     |
|                                                           | 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)                                                                                                                           |                      |                                                    |                                         |                                                                     |
|                                                           | d   | Net gain or (loss) . . . . .                                                                                                             |                      |                                                    | 0                                       |                                                                     |
|                                                           | 8a  | Gross income from fundraising events (not including<br>\$ 45,888 of contributions reported on line 1c)<br>See Part IV, line 18 . . . . . | a                    |                                                    |                                         |                                                                     |
|                                                           | b   | Less direct expenses . . . . . b                                                                                                         | 89,192               | 75,551                                             |                                         |                                                                     |
|                                                           | c   | Net income or (loss) from fundraising events . . . . .                                                                                   |                      | 13,641                                             |                                         | 13,641                                                              |
|                                                           | 9a  | Gross income from gaming activities<br>See Part IV, line 19 . . . . .                                                                    | a                    |                                                    |                                         |                                                                     |
|                                                           | b   | Less direct expenses . . . . . b                                                                                                         |                      |                                                    |                                         |                                                                     |
|                                                           | c   | Net income or (loss) from gaming activities . . . . .                                                                                    |                      | 0                                                  |                                         |                                                                     |
|                                                           | 10a | Gross sales of inventory, less returns and allowances . . . . .                                                                          | a                    |                                                    |                                         |                                                                     |
|                                                           | b   | Less cost of goods sold . . . . . b                                                                                                      | 275,214              | 258,858                                            |                                         |                                                                     |
|                                                           | c   | Net income or (loss) from sales of inventory . . . . .                                                                                   |                      | 16,356                                             | 16,356                                  |                                                                     |
|                                                           |     | Miscellaneous Revenue                                                                                                                    | Business Code        |                                                    |                                         |                                                                     |
|                                                           | 11a | Miscellaneous revenue                                                                                                                    |                      | 2,672                                              | 2,672                                   |                                                                     |
|                                                           | b   |                                                                                                                                          |                      |                                                    |                                         |                                                                     |
|                                                           | c   |                                                                                                                                          |                      |                                                    |                                         |                                                                     |
|                                                           | d   | All other revenue . . . . .                                                                                                              |                      |                                                    |                                         |                                                                     |
|                                                           | e   | Total. Add lines 11a-11d . . . . .                                                                                                       |                      | 2,672                                              |                                         |                                                                     |
|                                                           | 12  | Total revenue. See Instructions . . . . .                                                                                                |                      | 520,923                                            | 445,713                                 | 13,641                                                              |

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).

Check if Schedule O contains a response or note to any line in this Part IX

| Do not include amounts reported on lines 6b, 7b, 8b, 9b, and 10b of Part VIII. |                                                                                                                                                                                                                                         | (A)<br>Total expenses | (B)<br>Program service expenses | (C)<br>Management and general expenses | (D)<br>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.                                                                                                                                                  | 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.                                                                                                                                                               | 0                     |                                 |                                        |                             |
| 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.                                                                                                                                                                                                               | 0                     |                                 |                                        |                             |
| 8                                                                              | Pension plan accruals and contributions (include section 401(k) and 403(b) employer contributions).                                                                                                                                     | 0                     |                                 |                                        |                             |
| 9                                                                              | Other employee benefits.                                                                                                                                                                                                                | 0                     |                                 |                                        |                             |
| 10                                                                             | Payroll taxes.                                                                                                                                                                                                                          | 0                     |                                 |                                        |                             |
| 11                                                                             | Fees for services (non-employees):                                                                                                                                                                                                      |                       |                                 |                                        |                             |
| a                                                                              | Management.                                                                                                                                                                                                                             | 0                     |                                 |                                        |                             |
| b                                                                              | Legal.                                                                                                                                                                                                                                  | 1,120                 |                                 | 1,120                                  |                             |
| c                                                                              | Accounting.                                                                                                                                                                                                                             | 0                     |                                 |                                        |                             |
| d                                                                              | Lobbying.                                                                                                                                                                                                                               | 0                     |                                 |                                        |                             |
| e                                                                              | Professional fundraising services. See Part IV, line 17.                                                                                                                                                                                | 0                     |                                 |                                        |                             |
| f                                                                              | Investment management fees.                                                                                                                                                                                                             | 0                     |                                 |                                        |                             |
| g                                                                              | Other (If line 11g amount exceeds 10% of line 25, column (A) amount, list line 11g expenses on Schedule O).                                                                                                                             | 0                     |                                 |                                        |                             |
| 12                                                                             | Advertising and promotion.                                                                                                                                                                                                              | 0                     |                                 |                                        |                             |
| 13                                                                             | Office expenses.                                                                                                                                                                                                                        | 476                   |                                 | 476                                    |                             |
| 14                                                                             | Information technology.                                                                                                                                                                                                                 | 0                     |                                 |                                        |                             |
| 15                                                                             | Royalties.                                                                                                                                                                                                                              | 0                     |                                 |                                        |                             |
| 16                                                                             | Occupancy.                                                                                                                                                                                                                              | 0                     |                                 |                                        |                             |
| 17                                                                             | Travel.                                                                                                                                                                                                                                 | 0                     |                                 |                                        |                             |
| 18                                                                             | Payments of travel or entertainment expenses for any federal, state, or local public officials.                                                                                                                                         | 0                     |                                 |                                        |                             |
| 19                                                                             | Conferences, conventions, and meetings.                                                                                                                                                                                                 | 0                     |                                 |                                        |                             |
| 20                                                                             | Interest.                                                                                                                                                                                                                               | 0                     |                                 |                                        |                             |
| 21                                                                             | Payments to affiliates.                                                                                                                                                                                                                 | 0                     |                                 |                                        |                             |
| 22                                                                             | Depreciation, depletion, and amortization.                                                                                                                                                                                              | 0                     |                                 |                                        |                             |
| 23                                                                             | Insurance.                                                                                                                                                                                                                              | 2,729                 |                                 | 2,729                                  |                             |
| 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                                                                              | Cultural Exchange costs.                                                                                                                                                                                                                | 405,146               | 405,146                         |                                        |                             |
| b                                                                              | Curriculum Support.                                                                                                                                                                                                                     | 83,230                | 83,230                          |                                        |                             |
| c                                                                              | Camp Westwind.                                                                                                                                                                                                                          | 14,093                | 14,093                          |                                        |                             |
| d                                                                              | Bank fees.                                                                                                                                                                                                                              | 7,219                 |                                 | 7,219                                  |                             |
| e                                                                              | All other expenses.                                                                                                                                                                                                                     | 7,009                 | 1,059                           | 5,950                                  |                             |
| 25                                                                             | Total functional expenses. Add lines 1 through 24e.                                                                                                                                                                                     | 521,022               | 503,528                         | 17,494                                 | 0                           |
| 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 <input type="checkbox"/> if following SOP 98-2 (ASC 958-720). |                       |                                 |                                        |                             |

Part X

Balance Sheet

Check if Schedule O contains a response or note to any line in this Part X

|                             |                                                                                                                                                                   |                                                                                                                                                                                                                                                                                                                                | (A)<br>Beginning of year |     | (B)<br>End of year |
|-----------------------------|-------------------------------------------------------------------------------------------------------------------------------------------------------------------|--------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|--------------------------|-----|--------------------|
| Assets                      | 1                                                                                                                                                                 | Cash—non-interest-bearing                                                                                                                                                                                                                                                                                                      | 255,289                  | 1   | 263,335            |
|                             | 2                                                                                                                                                                 | Savings and temporary cash investments                                                                                                                                                                                                                                                                                         |                          | 2   | 0                  |
|                             | 3                                                                                                                                                                 | Pledges and grants receivable, net                                                                                                                                                                                                                                                                                             |                          | 3   | 0                  |
|                             | 4                                                                                                                                                                 | Accounts receivable, net                                                                                                                                                                                                                                                                                                       |                          | 4   | 0                  |
|                             | 5                                                                                                                                                                 | Loans and other receivables from current and former officers, directors, trustees, key employees, and highest compensated employees. Complete Part II of Schedule L.                                                                                                                                                           |                          | 5   | 0                  |
|                             | 6                                                                                                                                                                 | Loans and other 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). Complete Part II of Schedule L. |                          | 6   | 0                  |
|                             | 7                                                                                                                                                                 | Notes and loans receivable, net                                                                                                                                                                                                                                                                                                |                          | 7   | 0                  |
|                             | 8                                                                                                                                                                 | Inventories for sale or use                                                                                                                                                                                                                                                                                                    | 8,145                    | 8   | 0                  |
|                             | 9                                                                                                                                                                 | Prepaid expenses and deferred charges                                                                                                                                                                                                                                                                                          |                          | 9   | 0                  |
|                             | 10a                                                                                                                                                               | Land, buildings, and equipment: cost or other basis. Complete Part VI of Schedule D.                                                                                                                                                                                                                                           | 10a                      | 10c | 0                  |
|                             | b                                                                                                                                                                 | Less: accumulated depreciation                                                                                                                                                                                                                                                                                                 | 10b                      |     |                    |
|                             | 11                                                                                                                                                                | Investments—publicly traded securities                                                                                                                                                                                                                                                                                         |                          | 11  | 0                  |
|                             | 12                                                                                                                                                                | Investments—other securities. See Part IV, line 11.                                                                                                                                                                                                                                                                            |                          | 12  | 0                  |
|                             | 13                                                                                                                                                                | Investments—program-related. See Part IV, line 11.                                                                                                                                                                                                                                                                             |                          | 13  | 0                  |
|                             | 14                                                                                                                                                                | Intangible assets                                                                                                                                                                                                                                                                                                              |                          | 14  | 0                  |
|                             | 15                                                                                                                                                                | Other assets. See Part IV, line 11.                                                                                                                                                                                                                                                                                            |                          | 15  | 0                  |
|                             | 16                                                                                                                                                                | <b>Total assets.</b> Add lines 1 through 15 (must equal line 34).                                                                                                                                                                                                                                                              | 263,434                  | 16  | 263,335            |
| Liabilities                 | 17                                                                                                                                                                | Accounts payable and accrued expenses                                                                                                                                                                                                                                                                                          |                          | 17  |                    |
|                             | 18                                                                                                                                                                | Grants payable                                                                                                                                                                                                                                                                                                                 |                          | 18  |                    |
|                             | 19                                                                                                                                                                | Deferred revenue                                                                                                                                                                                                                                                                                                               |                          | 19  |                    |
|                             | 20                                                                                                                                                                | Tax-exempt bond liabilities                                                                                                                                                                                                                                                                                                    |                          | 20  |                    |
|                             | 21                                                                                                                                                                | Escrow or custodial account liability. Complete Part IV of Schedule D.                                                                                                                                                                                                                                                         |                          | 21  |                    |
|                             | 22                                                                                                                                                                | Loans and other payables to current and former officers, directors, trustees, key employees, highest compensated employees, and disqualified persons. Complete Part II of Schedule L.                                                                                                                                          |                          | 22  |                    |
|                             | 23                                                                                                                                                                | Secured mortgages and notes payable to unrelated third parties                                                                                                                                                                                                                                                                 |                          | 23  |                    |
|                             | 24                                                                                                                                                                | Unsecured notes and loans payable to unrelated third parties                                                                                                                                                                                                                                                                   |                          | 24  |                    |
|                             | 25                                                                                                                                                                | Other liabilities (including federal income tax, payables to related third parties, and other liabilities not included on lines 17–24). Complete Part X of Schedule D.                                                                                                                                                         |                          | 25  |                    |
|                             | 26                                                                                                                                                                | <b>Total liabilities.</b> Add lines 17 through 25.                                                                                                                                                                                                                                                                             | 0                        | 26  | 0                  |
| Net Assets or Fund Balances | <b>Organizations that follow SFAS 117 (ASC 958), check here</b> <input checked="" type="checkbox"/> <b>and complete lines 27 through 29, and lines 33 and 34.</b> |                                                                                                                                                                                                                                                                                                                                |                          |     |                    |
|                             | 27                                                                                                                                                                | Unrestricted net assets                                                                                                                                                                                                                                                                                                        | 263,434                  | 27  | 263,335            |
|                             | 28                                                                                                                                                                | Temporarily restricted net assets                                                                                                                                                                                                                                                                                              |                          | 28  |                    |
|                             | 29                                                                                                                                                                | Permanently restricted net assets                                                                                                                                                                                                                                                                                              |                          | 29  |                    |
|                             | <b>Organizations that do not follow SFAS 117 (ASC 958), check here</b> <input type="checkbox"/> <b>and complete lines 30 through 34.</b>                          |                                                                                                                                                                                                                                                                                                                                |                          |     |                    |
|                             | 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                                                                                                                                                                | <b>Total net assets or fund balances</b>                                                                                                                                                                                                                                                                                       | 263,434                  | 33  | 263,335            |
|                             | 34                                                                                                                                                                | <b>Total liabilities and net assets/fund balances</b>                                                                                                                                                                                                                                                                          | 263,434                  | 34  | 263,335            |

Part XI Reconciliation of Net Assets

Check if Schedule O contains a response or note to any line in this Part XI

|    |                                                                                                               |    |         |
|----|---------------------------------------------------------------------------------------------------------------|----|---------|
| 1  | Total revenue (must equal Part VIII, column (A), line 12)                                                     | 1  | 520,923 |
| 2  | Total expenses (must equal Part IX, column (A), line 25)                                                      | 2  | 521,022 |
| 3  | Revenue less expenses Subtract line 2 from line 1                                                             | 3  | -99     |
| 4  | Net assets or fund balances at beginning of year (must equal Part X, line 33, column (A))                     | 4  | 263,434 |
| 5  | Net unrealized gains (losses) on investments                                                                  | 5  |         |
| 6  | Donated services and use of facilities                                                                        | 6  |         |
| 7  | Investment expenses                                                                                           | 7  |         |
| 8  | Prior period adjustments                                                                                      | 8  |         |
| 9  | Other changes in net assets or fund balances (explain in Schedule O)                                          | 9  |         |
| 10 | Net assets or fund balances at end of year Combine lines 3 through 9 (must equal Part X, line 33, column (B)) | 10 | 263,335 |

Part XII Financial Statements and Reporting

Check if Schedule O contains a response or note to any line in this Part XII

|    |                                                                                                                                                                                                                                                                                                                                                                                                                          | Yes | No |
|----|--------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-----|----|
| 1  | Accounting method used to prepare the Form 990 <input checked="" type="checkbox"/> Cash <input type="checkbox"/> Accrual <input type="checkbox"/> Other<br>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?<br>If "Yes," check a box below to indicate whether the financial statements for the year were compiled or reviewed on a separate basis, consolidated basis, or both<br><input type="checkbox"/> Separate basis <input type="checkbox"/> Consolidated basis <input type="checkbox"/> Both consolidated and separate basis |     | No |
| 2b | Were the organization's financial statements audited by an independent accountant?<br>If "Yes," check a box below to indicate whether the financial statements for the year were audited on a separate basis, consolidated basis, or both<br><input type="checkbox"/> Separate basis <input type="checkbox"/> Consolidated basis <input type="checkbox"/> Both consolidated and separate basis                           |     | No |
| 2c | 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?<br>If the organization changed either its oversight process or selection process during the tax year, explain in Schedule O                                                                    |     |    |
| 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?                                                                                                                                                                                                                                                                 |     | No |
| 3b | If "Yes," did the organization undergo the required audit or audits? If the organization did not undergo the required audit or audits, explain why in Schedule O and describe any steps taken to undergo such audits                                                                                                                                                                                                     |     |    |

SCHEDULE A  
(Form 990 or 990EZ)

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.

▶ Information about Schedule A (Form 990 or 990-EZ) and its instructions is at [www.irs.gov/form990](http://www.irs.gov/form990).

OMB No 1545-0047

2013

Open to Public Inspection

|                                        |                                              |
|----------------------------------------|----------------------------------------------|
| Name of the organization<br>OYA NO KAI | Employer identification number<br>93-1124364 |
|----------------------------------------|----------------------------------------------|

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  | <input type="checkbox"/>            | A church, convention of churches, or association of churches described in <b>section 170(b)(1)(A)(i).</b>                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                  |
| 2  | <input type="checkbox"/>            | A school described in <b>section 170(b)(1)(A)(ii).</b> (Attach Schedule E )                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                |
| 3  | <input type="checkbox"/>            | A hospital or a cooperative hospital service organization described in <b>section 170(b)(1)(A)(iii).</b>                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                   |
| 4  | <input type="checkbox"/>            | A medical research organization operated in conjunction with a hospital described in <b>section 170(b)(1)(A)(iii).</b> Enter the hospital's name, city, and state _____                                                                                                                                                                                                                                                                                                                                                                                                                                    |
| 5  | <input type="checkbox"/>            | An organization operated for the benefit of a college or university owned or operated by a governmental unit described in <b>section 170(b)(1)(A)(iv).</b> (Complete Part II )                                                                                                                                                                                                                                                                                                                                                                                                                             |
| 6  | <input type="checkbox"/>            | A federal, state, or local government or governmental unit described in <b>section 170(b)(1)(A)(v).</b>                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                    |
| 7  | <input type="checkbox"/>            | An organization that normally receives a substantial part of its support from a governmental unit or from the general public described in <b>section 170(b)(1)(A)(vi).</b> (Complete Part II )                                                                                                                                                                                                                                                                                                                                                                                                             |
| 8  | <input type="checkbox"/>            | A community trust described in <b>section 170(b)(1)(A)(vi)</b> (Complete Part II )                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                         |
| 9  | <input checked="" type="checkbox"/> | 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 <b>section 509(a)(2).</b> (Complete Part III )                                                                                                                               |
| 10 | <input type="checkbox"/>            | An organization organized and operated exclusively to test for public safety See <b>section 509(a)(4).</b>                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                 |
| 11 | <input type="checkbox"/>            | 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 <b>section 509(a)(3).</b> Check the box that describes the type of supporting organization and complete lines 11e through 11h<br><b>a</b> <input type="checkbox"/> Type I <b>b</b> <input type="checkbox"/> Type II <b>c</b> <input type="checkbox"/> Type III - Functionally integrated <b>d</b> <input type="checkbox"/> Type III - Non-functionally integrated |
| e  | <input type="checkbox"/>            | 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  | <input type="checkbox"/>            | 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  | <input type="checkbox"/>            | Since August 17, 2006, has the organization accepted any gift or contribution from any of the following persons?<br><b>(i)</b> A person who directly or indirectly controls, either alone or together with persons described in <b>(ii)</b> and <b>(iii)</b> below, the governing body of the supported organization?<br><b>(ii)</b> A family member of a person described in <b>(i)</b> above?<br><b>(iii)</b> A 35% controlled entity of a person described in <b>(i)</b> or <b>(ii)</b> above?                                                                                                          |
| h  | <input type="checkbox"/>            | Provide the following information about the supported organization(s)                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                      |

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

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

Part II

Support Schedule for Organizations Described in Sections 170(b)(1)(A)(iv) and 170(b)(1)(A)(vi)  
(Complete only if you checked the box on line 5, 7, or 8 of Part I or if the organization failed to qualify under Part III. If the organization fails to qualify under the tests listed below, please complete Part III.)

| Section A. Public Support                                                                                                                                                                             |          |          |          |          |          |           |
|-------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|----------|----------|----------|----------|----------|-----------|
| Calendar year (or fiscal year beginning in) ▶                                                                                                                                                         | (a) 2009 | (b) 2010 | (c) 2011 | (d) 2012 | (e) 2013 | (f) Total |
| 1 Gifts, grants, contributions, and membership fees received (Do not include any "unusual grants.")                                                                                                   |          |          |          |          |          |           |
| 2 Tax revenues levied for the organization's benefit and either paid to or expended on its behalf                                                                                                     |          |          |          |          |          |           |
| 3 The value of services or facilities furnished by a governmental unit to the organization without charge                                                                                             |          |          |          |          |          |           |
| 4 Total. Add lines 1 through 3                                                                                                                                                                        |          |          |          |          |          |           |
| 5 The portion of total contributions by each person (other than a governmental unit or publicly supported organization) included on line 1 that exceeds 2% of the amount shown on line 11, column (f) |          |          |          |          |          |           |
| 6 Public support. Subtract line 5 from line 4                                                                                                                                                         |          |          |          |          |          |           |

| Section B. Total Support                                                                                                                                                             |          |          |          |          |          |           |
|--------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|----------|----------|----------|----------|----------|-----------|
| Calendar year (or fiscal year beginning in) ▶                                                                                                                                        | (a) 2009 | (b) 2010 | (c) 2011 | (d) 2012 | (e) 2013 | (f) Total |
| 7 Amounts from line 4                                                                                                                                                                |          |          |          |          |          |           |
| 8 Gross income from interest, dividends, payments received on securities loans, rents, royalties and income from similar sources                                                     |          |          |          |          |          |           |
| 9 Net income from unrelated business activities, whether or not the business is regularly carried on                                                                                 |          |          |          |          |          |           |
| 10 Other income Do not include gain or loss from the sale of capital assets (Explain in Part IV )                                                                                    |          |          |          |          |          |           |
| 11 Total support (Add lines 7 through 10)                                                                                                                                            |          |          |          |          |          |           |
| 12 Gross receipts from related activities, etc (see instructions)                                                                                                                    |          |          |          |          | 12       |           |
| 13 First five years. If the Form 990 is for the organization's first, second, third, fourth, or fifth tax year as a 501(c)(3) organization, check this box and stop here . . . . . ▶ |          |          |          |          |          |           |

| Section C. Computation of Public Support Percentage                                                                                                                                                                                                                                                                                                                                           |  |    |  |  |  |  |
|-----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|--|----|--|--|--|--|
| 14 Public support percentage for 2013 (line 6, column (f) divided by line 11, column (f))                                                                                                                                                                                                                                                                                                     |  | 14 |  |  |  |  |
| 15 Public support percentage for 2012 Schedule A, Part II, line 14                                                                                                                                                                                                                                                                                                                            |  | 15 |  |  |  |  |
| 16a 33 1/3% support test—2013. 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—2012. 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—2013. 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—2012. 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 IIISupport 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) 2009 | (b) 2010 | (c) 2011 | (d) 2012 | (e) 2013 | (f) Total |
| 1 Gifts, grants, contributions, and membership fees received (Do not include any "unusual grants.")                                                                        | 13,293   | 16,449   | 63,270   | 12,542   | 15,681   | 121,235   |
| 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 | 51,314   | 510,201  | 568,687  | 526,401  | 502,437  | 2,159,040 |
| 3 Gross receipts from activities that are not an unrelated trade or business under section 513                                                                             | 90       | 371      |          |          |          | 461       |
| 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                                                                  |          |          |          |          |          | 0         |
| 6 Total. Add lines 1 through 5                                                                                                                                             | 64,697   | 527,021  | 631,957  | 538,943  | 518,118  | 2,280,736 |
| 7a Amounts included on lines 1, 2, and 3 received from disqualified persons                                                                                                |          |          |          |          |          | 0         |
| 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         |
| c Add lines 7a and 7b                                                                                                                                                      |          |          |          |          |          |           |
| 8 Public support (Subtract line 7c from line 6 )                                                                                                                           |          |          |          |          |          | 2,280,736 |

| Section B. Total Support                                                                                                                                                   |          |          |          |          |          |           |
|----------------------------------------------------------------------------------------------------------------------------------------------------------------------------|----------|----------|----------|----------|----------|-----------|
| Calendar year (or fiscal year beginning in) ▶                                                                                                                              | (a) 2009 | (b) 2010 | (c) 2011 | (d) 2012 | (e) 2013 | (f) Total |
| 9 Amounts from line 6                                                                                                                                                      | 64,697   | 527,021  | 631,957  | 538,943  | 518,118  | 2,280,736 |
| 10a Gross income from interest, dividends, payments received on securities loans, rents, royalties and income from similar sources                                         |          |          | 1,020    | 214      | 133      | 1,367     |
| b Unrelated business taxable income (less section 511 taxes) from businesses acquired after June 30, 1975                                                                  |          |          |          |          |          | 0         |
| c Add lines 10a and 10b                                                                                                                                                    |          |          | 1,020    | 214      | 133      | 1,367     |
| 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.)                                                                         | 141      | 9,319    | 24,692   | 10,802   | 2,672    | 47,626    |
| 13 Total support. (Add lines 9, 10c, 11, and 12.)                                                                                                                          | 64,838   | 536,340  | 657,669  | 549,959  | 520,923  | 2,329,729 |
| 14 First five years. If the Form 990 is for the organization's first, second, third, fourth, or fifth tax year as a 501(c)(3) organization, check this box and stop here ▶ |          |          |          |          |          |           |

| Section C. Computation of Public Support Percentage                                       |    |          |
|-------------------------------------------------------------------------------------------|----|----------|
| 15 Public support percentage for 2013 (line 8, column (f) divided by line 13, column (f)) | 15 | 97.900 % |
| 16 Public support percentage from 2012 Schedule A, Part III, line 15                      | 16 | 98.280 % |

| Section D. Computation of Investment Income Percentage                                                                                                                                                                                                               |    |         |
|----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|----|---------|
| 17 Investment income percentage for 2013 (line 10c, column (f) divided by line 13, column (f))                                                                                                                                                                       | 17 | 0.060 % |
| 18 Investment income percentage from 2012 Schedule A, Part III, line 17                                                                                                                                                                                              | 18 | 0.100 % |
| 19a 33 1/3% support tests—2013. 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—2012. 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.** 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).

|                                     |
|-------------------------------------|
| <b>Facts And Circumstances Test</b> |
|                                     |

| Return Reference | Explanation |  |
|------------------|-------------|--|
|------------------|-------------|--|

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.

▶ Information about Schedule G (Form 990 or 990-EZ) and its instructions is at [www.irs.gov/form990](http://www.irs.gov/form990).

OMB No 1545-0047

2013

Open to Public  
Inspection

|                                        |                                                  |
|----------------------------------------|--------------------------------------------------|
| Name of the organization<br>OYA NO KAI | Employer identification number<br><br>93-1124364 |
|----------------------------------------|--------------------------------------------------|

**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                                                         |               |                                                                |    |                                   |                                                                  |                                                   |
| 2                                                         |               |                                                                |    |                                   |                                                                  |                                                   |
| 3                                                         |               |                                                                |    |                                   |                                                                  |                                                   |
| 4                                                         |               |                                                                |    |                                   |                                                                  |                                                   |
| 5                                                         |               |                                                                |    |                                   |                                                                  |                                                   |
| 6                                                         |               |                                                                |    |                                   |                                                                  |                                                   |
| 7                                                         |               |                                                                |    |                                   |                                                                  |                                                   |
| 8                                                         |               |                                                                |    |                                   |                                                                  |                                                   |
| 9                                                         |               |                                                                |    |                                   |                                                                  |                                                   |
| 10                                                        |               |                                                                |    |                                   |                                                                  |                                                   |
| Total . . . . . ▶                                         |               |                                                                |    |                                   |                                                                  |                                                   |

- 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                                                            | (b) Event #2 | (c) Other events | (d) Total events                 |
|-----------------|----|-------------------------------------------------------------------------|--------------|------------------|----------------------------------|
|                 |    | Auction<br>(event type)                                                 | (event type) | (total number)   | (add col (a) through<br>col (c)) |
| Revenue         | 1  | Gross receipts . . . .                                                  | 135,080      |                  | 135,080                          |
|                 | 2  | Less Contributions . . .                                                | 45,888       |                  | 45,888                           |
|                 | 3  | Gross income (line 1<br>minus line 2) . . . .                           | 89,192       |                  | 89,192                           |
| Direct Expenses | 4  | Cash prizes . . . .                                                     |              |                  |                                  |
|                 | 5  | Noncash prizes . . .                                                    | 45,888       |                  | 45,888                           |
|                 | 6  | Rent/facility costs . . .                                               |              |                  |                                  |
|                 | 7  | Food and beverages .                                                    |              |                  |                                  |
|                 | 8  | Entertainment . . . .                                                   |              |                  |                                  |
|                 | 9  | Other direct expenses .                                                 | 29,663       |                  | 29,663                           |
|                 | 10 | Direct expense summary Add lines 4 through 9 in column (d) . . . . . ▶  |              |                  |                                  |
|                 | 11 | Net income summary Subtract line 10 from line 3, column (d) . . . . . ▶ |              |                  |                                  |
|                 |    |                                                                         |              |                  | 13,641                           |

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

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

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

b If "No," explain \_\_\_\_\_  
\_\_\_\_\_  
\_\_\_\_\_  
\_\_\_\_\_

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

b If "Yes," explain \_\_\_\_\_  
\_\_\_\_\_  
\_\_\_\_\_

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

|                                      |            |   |
|--------------------------------------|------------|---|
| <b>a</b> The organization's facility | <b>13a</b> | % |
| <b>b</b> An outside facility         | <b>13b</b> | % |

**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 ▶ \$ \_\_\_\_\_ and the amount of gaming revenue retained by the third party ▶ \$ \_\_\_\_\_

**c** If "Yes," enter name and address of the third party

Name ▶

Address ▶

**16** Gaming manager information

Name ▶

Gaming manager compensation ▶ \$ \_\_\_\_\_

Description of services provided ▶

☐ Director/officer ☐ Employee ☐ Independent contractor

**17** Mandatory distributions

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

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

**Part IV** **Supplemental Information.** 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).

| Return Reference | Explanation |
|------------------|-------------|
|------------------|-------------|

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.

►Information about Schedule M (Form 990) and its instructions is at [www.irs.gov/form990](http://www.irs.gov/form990).

OMB No 1545-0047

2013

Open to Public Inspection

Name of the organization  
OYA NO KAI

Employer identification number  
93-1124364

Part I Types of Property

|                                                                            | (a)<br>Check<br>if<br>applicable | (b)<br>Number of contributions<br>or items contributed | (c)<br>Noncash contribution<br>amounts reported on<br>Form 990, Part VIII,<br>line 1g | (d)<br>Method of determining<br>noncash contribution amounts |
|----------------------------------------------------------------------------|----------------------------------|--------------------------------------------------------|---------------------------------------------------------------------------------------|--------------------------------------------------------------|
| 1 Art—Works of art . . . . .                                               |                                  |                                                        |                                                                                       |                                                              |
| 2 Art—Historical treasures . . . . .                                       |                                  |                                                        |                                                                                       |                                                              |
| 3 Art—Fractional interests . . . . .                                       |                                  |                                                        |                                                                                       |                                                              |
| 4 Books and publications . . . . .                                         |                                  |                                                        |                                                                                       |                                                              |
| 5 Clothing and household<br>goods . . . . .                                |                                  |                                                        |                                                                                       |                                                              |
| 6 Cars and other vehicles . . . . .                                        |                                  |                                                        |                                                                                       |                                                              |
| 7 Boats and planes . . . . .                                               |                                  |                                                        |                                                                                       |                                                              |
| 8 Intellectual property . . . . .                                          |                                  |                                                        |                                                                                       |                                                              |
| 9 Securities—Publicly traded . . . . .                                     |                                  |                                                        |                                                                                       |                                                              |
| 10 Securities—Closely held stock . . . . .                                 |                                  |                                                        |                                                                                       |                                                              |
| 11 Securities—Partnership, LLC,<br>or trust interests . . . . .            |                                  |                                                        |                                                                                       |                                                              |
| 12 Securities—Miscellaneous . . . . .                                      |                                  |                                                        |                                                                                       |                                                              |
| 13 Qualified conservation<br>contribution—Historic<br>structures . . . . . |                                  |                                                        |                                                                                       |                                                              |
| 14 Qualified conservation<br>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 ► ( Auction items )                                               |                                  | 242                                                    | 45,888                                                                                | FMV                                                          |
| 26 Other ► ( )                                                             |                                  |                                                        |                                                                                       |                                                              |
| 27 Other ► ( )                                                             |                                  |                                                        |                                                                                       |                                                              |
| 28 Other ► ( )                                                             |                                  |                                                        |                                                                                       |                                                              |

29

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

30a

During the year, did the organization receive by contribution any property reported in Part I, lines 1 through 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? . . . . .

30a

Yes

No

b

If "Yes," describe the arrangement in Part II

31

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

31

Yes

No

32a

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

32a

Yes

No

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

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

Cat No 51227J

Schedule M (Form 990) (2013)

**Part III**

**Supplemental Information.** 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.

| Return Reference | Explanation |
|------------------|-------------|
|------------------|-------------|

**SCHEDULE O**  
**(Form 990 or 990-EZ)**

Department of the Treasury  
Internal Revenue Service

**Supplemental Information to Form 990 or 990-EZ**

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

**▶ Attach to Form 990 or 990-EZ.**

**▶ Information about Schedule O (Form 990 or 990-EZ) and its instructions is at  
[www.irs.gov/form990](http://www.irs.gov/form990).**

**2013**

**Open to Public  
Inspection**

Name of the organization  
OYA NO KAI

**Employer identification number**

93-1124364

**990 Schedule O, Supplemental Information**

| Return Reference                                                                                    | Explanation                                                                                                                                                                  |
|-----------------------------------------------------------------------------------------------------|------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| Form 990, Part VI, Line 6 Explanation of Classes of Members or Shareholder                          | The organization has members that vote annually to elect the board of directors                                                                                              |
| Form 990, Part VI, Line 7a How Members or Shareholders Elect Governing Body                         | Members of the organization vote annually to elect the board of directors                                                                                                    |
| Form 990, Part VI, Line 7b Describe Decisions of Governing Body Approval by Members or Shareholders | The power to elect the board of directors is reserved for members of the organization                                                                                        |
| Form 990, Part VI, Line 11b Form 990 Review Process                                                 | Form 990 is circulated to the board of directors prior to filing                                                                                                             |
| Form 990, Part VI, Line 19 Other Organization Documents Publicly Available                          | Governing documents are available upon request                                                                                                                               |
| Form 990 Part VI, Line 12 & 13                                                                      | The organization has a written conflict of interest policy and a document retention and destruction policy that were not yet adopted by the board by the end of the tax year |