Form **990-PF**

Department of the Treasury
Internal Revenue Service

Return of Private Foundation

or Section 4947(a)(1) Trust Treated as Private Foundation

▶ Do not enter social security numbers on this form as it may be made public.

▶ Information about Form 990-PF and its separate instructions is at *www.irs.gov/form990pf*

OMB No 1545-0052

2015

Open to Public Inspection

For calendar year 2015 or tax year beginning 09/01, 2015, and ending 08/31, 2016

Name of foundation: HELEN PEARCE

A Employer identification number: 93-6024155

Number and street (or P.O. box number if mail is not delivered to street address): P.O. BOX 2305

Room/suite:

B Telephone number (see instructions): 503-363-3136 EXT 257

City or town, state or province, country, and ZIP or foreign postal code: SALEM, OR 97308-2305

C If exemption application is pending, check here ▶ ☐

G Check all that apply: ☐ Initial return ☐ Initial return of a former public charity ☐ Final return ☐ Amended return ☐ Address change ☐ Name change

D 1 Foreign organizations, check here ▶ ☐

2 Foreign organizations meeting the 85% test, check here and attach computation ▶ ☐

H Check type of organization: ☒ Section 501(c)(3) exempt private foundation ☐ Section 4947(a)(1) nonexempt charitable trust ☐ Other taxable private foundation

E If private foundation status was terminated under section 507(b)(1)(A), check here ▶ ☐

I Fair market value of all assets at end of year *(from Part II, col (c), line 16)* ▶ $ 1,422,475.

J Accounting method: ☒ Cash ☐ Accrual ☐ Other (specify) *(Part I, column (d) must be on cash basis)*

F If the foundation is in a 60-month termination under section 507(b)(1)(B), check here ▶ ☐

Part I Analysis of Revenue and Expenses
(The total of amounts in columns (b), (c), and (d) may not necessarily equal the amounts in column (a) (see instructions))

		(a) Revenue and expenses per books	(b) Net investment income	(c) Adjusted net income	(d) Disbursements for charitable purposes (cash basis only)
Revenue	1 Contributions, gifts, grants, etc, received (attach schedule)				
	2 Check ▶ ☐ if the foundation is **not** required to attach Sch B				
	3 Interest on savings and temporary cash investments	4,456.	4,456.	4,456.	STMT 1
	4 Dividends and interest from securities	28,889.	28,889.	28,889.	STMT 2
	5a Gross rents				
	b Net rental income or (loss)				
	6a Net gain or (loss) from sale of assets not on line 10	44,489.			
	b Gross sales price for all assets on line 6a 87,451.				
	7 Capital gain net income (from Part IV, line 2)		44,489.		
	8 Net short-term capital gain				
	9 Income modifications				
	10a Gross sales less returns and allowances				
	b Less Cost of goods sold				
	c Gross profit or (loss) (attach schedule)				
	11 Other income (attach schedule)				
	12 **Total.** Add lines 1 through 11	77,834.	77,834.	33,345.	
Operating and Administrative Expenses	13 Compensation of officers, directors, trustees, etc	9,503.	9,503.		
	14 Other employee salaries and wages		NONE	NONE	
	15 Pension plans, employee benefits		NONE	NONE	
	16a Legal fees (attach schedule)				
	b Accounting fees (attach schedule) STMT 3	10,225.	10,225.	NONE	NONE
	c Other professional fees (attach schedule)				
	17 Interest				
	18 Taxes (attach schedule) (see instructions) STMT 4	575.			
	19 Depreciation (attach schedule) and depletion				
	20 Occupancy				
	21 Travel, conferences, and meetings		NONE	NONE	
	22 Printing and publications		NONE	NONE	
	23 Other expenses (attach schedule)				
	24 **Total operating and administrative expenses.** Add lines 13 through 23	20,303.	19,728.	NONE	NONE
	25 Contributions, gifts, grants paid	72,257.			72,257.
	26 **Total expenses and disbursements** Add lines 24 and 25	92,560.	19,728.	NONE	72,257.
	27 Subtract line 26 from line 12				
	a Excess of revenue over expenses and disbursements	-14,726.			
	b **Net investment income** (if negative, enter -0-)		58,106.		
	c **Adjusted net income** (if negative, enter -0-)			33,345.	

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Part II Balance Sheets — Attached schedules and amounts in the description column should be for end-of-year amounts only (See instructions)	Beginning of year (a) Book Value	End of year (b) Book Value	End of year (c) Fair Market Value
Assets			
1 Cash - non-interest-bearing			
2 Savings and temporary cash investments	8,316.	3,101.	3,101.
3 Accounts receivable ▶			
Less allowance for doubtful accounts ▶			
4 Pledges receivable ▶			
Less allowance for doubtful accounts ▶			
5 Grants receivable			
6 Receivables due from officers, directors, trustees, and other disqualified persons (attach schedule) (see instructions)			
7 Other notes and loans receivable (attach schedule) ▶			
Less allowance for doubtful accounts ▶ NONE			
8 Inventories for sale or use			
9 Prepaid expenses and deferred charges			
10a Investments - U S and state government obligations (attach schedule)			
b Investments - corporate stock (attach schedule) . STMT 5	1,077,201.	1,067,690.	1,419,374.
c Investments - corporate bonds (attach schedule)			
11 Investments - land, buildings, and equipment basis ▶			
Less accumulated depreciation (attach schedule) ▶			
12 Investments - mortgage loans			
13 Investments - other (attach schedule)			
14 Land, buildings, and equipment basis ▶			
Less accumulated depreciation (attach schedule) ▶			
15 Other assets (describe ▶)			
16 **Total assets** (to be completed by all filers - see the instructions. Also, see page 1, item I)	1,085,517.	1,070,791.	1,422,475.
Liabilities			
17 Accounts payable and accrued expenses			
18 Grants payable			
19 Deferred revenue			
20 Loans from officers, directors, trustees, and other disqualified persons			
21 Mortgages and other notes payable (attach schedule)			
22 Other liabilities (describe ▶)			
23 **Total liabilities** (add lines 17 through 22)		NONE	
Net Assets or Fund Balances			
Foundations that follow SFAS 117, check here ▶ ☐ and complete lines 24 through 26 and lines 30 and 31.			
24 Unrestricted			
25 Temporarily restricted			
26 Permanently restricted			
Foundations that do not follow SFAS 117, check here and complete lines 27 through 31. ▶ ☒			
27 Capital stock, trust principal, or current funds	1,085,517.	1,070,791.	
28 Paid-in or capital surplus, or land, bldg, and equipment fund			
29 Retained earnings, accumulated income, endowment, or other funds			
30 **Total net assets or fund balances** (see instructions)	1,085,517.	1,070,791.	
31 **Total liabilities and net assets/fund balances** (see instructions)	1,085,517.	1,070,791.	

Part III Analysis of Changes in Net Assets or Fund Balances

1 Total net assets or fund balances at beginning of year - Part II, column (a), line 30 (must agree with end-of-year figure reported on prior year's return)	1	1,085,517.
2 Enter amount from Part I, line 27a	2	-14,726.
3 Other increases not included in line 2 (itemize) ▶	3	
4 Add lines 1, 2, and 3	4	1,070,791.
5 Decreases not included in line 2 (itemize) ▶	5	
6 Total net assets or fund balances at end of year (line 4 minus line 5) - Part II, column (b), line 30	6	1,070,791.

Part IV Capital Gains and Losses for Tax on Investment Income

	(a) List and describe the kind(s) of property sold (e.g., real estate, 2-story brick warehouse, or common stock, 200 shs. MLC Co.)	(b) How acquired P - Purchase D - Donation	(c) Date acquired (mo., day, yr.)	(d) Date sold (mo., day, yr.)
1a	PUBLICLY TRADED SECURITIES			
b	OTHER GAINS AND LOSSES			
c				
d				
e				

	(e) Gross sales price	(f) Depreciation allowed (or allowable)	(g) Cost or other basis plus expense of sale	(h) Gain or (loss) (e) plus (f) minus (g)
a	54,000.		42,962.	11,038.
b	33,451.			33,451.
c				
d				
e				

	Complete only for assets showing gain in column (h) and owned by the foundation on 12/31/69			(l) Gains (Col. (h) gain minus col. (k), but not less than -0-) or Losses (from col. (h))
	(i) F.M.V. as of 12/31/69	(j) Adjusted basis as of 12/31/69	(k) Excess of col. (i) over col. (j), if any	
a				11,038.
b				33,451.
c				
d				
e				

2	Capital gain net income or (net capital loss) { If gain, also enter in Part I, line 7 / If (loss), enter -0- in Part I, line 7 }	2	44,489.
3	Net short-term capital gain or (loss) as defined in sections 1222(5) and (6): If gain, also enter in Part I, line 8, column (c) (see instructions). If (loss), enter -0- in Part I, line 8	3	

Part V Qualification Under Section 4940(e) for Reduced Tax on Net Investment Income

(For optional use by domestic private foundations subject to the section 4940(a) tax on net investment income.)

If section 4940(d)(2) applies, leave this part blank.

Was the foundation liable for the section 4942 tax on the distributable amount of any year in the base period? ☐ Yes ☒ No

If "Yes," the foundation does not qualify under section 4940(e). Do not complete this part.

1 Enter the appropriate amount in each column for each year; see the instructions before making any entries.

(a) Base period years Calendar year (or tax year beginning in)	(b) Adjusted qualifying distributions	(c) Net value of noncharitable-use assets	(d) Distribution ratio (col. (b) divided by col. (c))
2014	71,050.	1,453,817.	0.048871
2013	68,826.	1,439,945.	0.047798
2012	67,523.	1,387,686.	0.048659
2011	68,208.	1,358,949.	0.050192
2010	66,516.	1,380,616.	0.048178

2	**Total** of line 1, column (d)	2	0.243698
3	Average distribution ratio for the 5-year base period - divide the total on line 2 by 5, or by the number of years the foundation has been in existence if less than 5 years	3	0.048740
4	Enter the net value of noncharitable-use assets for 2015 from Part X, line 5	4	1,417,072.
5	Multiply line 4 by line 3	5	69,068.
6	Enter 1% of net investment income (1% of Part I, line 27b)	6	581.
7	Add lines 5 and 6	7	69,649.
8	Enter qualifying distributions from Part XII, line 4	8	72,257.

If line 8 is equal to or greater than line 7, check the box in Part VI, line 1b, and complete that part using a 1% tax rate. See the Part VI instructions.

Part VI Excise Tax Based on Investment Income (Section 4940(a), 4940(b), 4940(e), or 4948 - see instructions)

1a	Exempt operating foundations described in section 4940(d)(2), check here ▶ ☐ and enter "N/A" on line 1 . . . Date of ruling or determination letter ________________ (attach copy of letter if necessary - see instructions)		
b	Domestic foundations that meet the section 4940(e) requirements in Part V, check here ▶ [X] and enter 1% of Part I, line 27b	1	581.
c	All other domestic foundations enter 2% of line 27b Exempt foreign organizations enter 4% of Part I, line 12, col. (b).		
2	Tax under section 511 (domestic section 4947(a)(1) trusts and taxable foundations only. Others enter -0-)	2	
3	Add lines 1 and 2	3	581.
4	Subtitle A (income) tax (domestic section 4947(a)(1) trusts and taxable foundations only. Others enter -0-)	4	NONE
5	**Tax based on investment income.** Subtract line 4 from line 3 If zero or less, enter -0-	5	581.
6	Credits/Payments		
a	2015 estimated tax payments and 2014 overpayment credited to 2015 — 6a: 440.		
b	Exempt foreign organizations - tax withheld at source — 6b: NONE		
c	Tax paid with application for extension of time to file (Form 8868) — 6c: NONE		
d	Backup withholding erroneously withheld — 6d:		
7	Total credits and payments Add lines 6a through 6d	7	440.
8	Enter any **penalty** for underpayment of estimated tax. Check here ☐ if Form 2220 is attached	8	
9	**Tax due** If the total of lines 5 and 8 is more than line 7, enter **amount owed** ▶	9	141.
10	**Overpayment.** If line 7 is more than the total of lines 5 and 8, enter the **amount overpaid** ▶	10	
11	Enter the amount of line 10 to be **Credited to 2016 estimated tax** ▶ NONE **Refunded** ▶	11	

Part VII-A Statements Regarding Activities

		Line	Yes	No
1a	During the tax year, did the foundation attempt to influence any national, state, or local legislation or did it participate or intervene in any political campaign?	1a		X
b	Did it spend more than $100 during the year (either directly or indirectly) for political purposes (see Instructions for the definition)?	1b		X
	If the answer is "Yes" to 1a or 1b, attach a detailed description of the activities and copies of any materials published or distributed by the foundation in connection with the activities			
c	Did the foundation file **Form 1120-POL** for this year?	1c		X
d	Enter the amount (if any) of tax on political expenditures (section 4955) imposed during the year (1) On the foundation ▶ $ ________ (2) On foundation managers ▶ $ ________			
e	Enter the reimbursement (if any) paid by the foundation during the year for political expenditure tax imposed on foundation managers. ▶ $ ________			
2	Has the foundation engaged in any activities that have not previously been reported to the IRS? *If "Yes," attach a detailed description of the activities.*	2		X
3	Has the foundation made any changes, not previously reported to the IRS, in its governing instrument, articles of incorporation, or bylaws, or other similar instruments? *If "Yes," attach a conformed copy of the changes*	3	X	
4a	Did the foundation have unrelated business gross income of $1,000 or more during the year?	4a		X
b	If "Yes," has it filed a tax return on **Form 990-T** for this year?	4b		
5	Was there a liquidation, termination, dissolution, or substantial contraction during the year? *If "Yes," attach the statement required by General Instruction T*	5		X
6	Are the requirements of section 508(e) (relating to sections 4941 through 4945) satisfied either: • By language in the governing instrument, or • By state legislation that effectively amends the governing instrument so that no mandatory directions that conflict with the state law remain in the governing instrument?	6	X	
7	Did the foundation have at least $5,000 in assets at any time during the year? *If "Yes," complete Part II, col (c), and Part XV*	7	X	
8a	Enter the states to which the foundation reports or with which it is registered (see instructions) ▶ OR			
b	If the answer is "Yes" to line 7, has the foundation furnished a copy of Form 990-PF to the Attorney General (or designate) of each state as required by *General Instruction G? If "No," attach explanation*	8b	X	
9	Is the foundation claiming status as a private operating foundation within the meaning of section 4942(j)(3) or 4942(j)(5) for calendar year 2015 or the taxable year beginning in 2015 (see instructions for Part XIV)? *If "Yes," complete Part XIV*	9		X
10	Did any persons become substantial contributors during the tax year? *If "Yes," attach a schedule listing their names and addresses*	10		X

Part VII-A Statements Regarding Activities *(continued)*

			Yes	No
11	At any time during the year, did the foundation, directly or indirectly, own a controlled entity within the meaning of section 512(b)(13)? If "Yes," attach schedule (see instructions)	11		X
12	Did the foundation make a distribution to a donor advised fund over which the foundation or a disqualified person had advisory privileges? If "Yes," attach statement (see instructions)	12		X
13	Did the foundation comply with the public inspection requirements for its annual returns and exemption application?	13	X	

Website address ▶ N/A

14 The books are in care of ▶ PIONEER TRUST BANK NA Telephone no ▶ (503)363-3136

Located at ▶ 109 COMMERCIAL ST NE, SALEM, OR ZIP+4 ▶ 97301

15 Section 4947(a)(1) nonexempt charitable trusts filing Form 990-PF in lieu of **Form 1041** - Check here ▶ ☐ and enter the amount of tax-exempt interest received or accrued during the year ▶ 15

			Yes	No
16	At any time during calendar year 2015, did the foundation have an interest in or a signature or other authority over a bank, securities, or other financial account in a foreign country?	16		X
	See the instructions for exceptions and filing requirements for FinCEN Form 114 If "Yes," enter the name of the foreign country ▶			

Part VII-B Statements Regarding Activities for Which Form 4720 May Be Required

File Form 4720 if any item is checked in the "Yes" column, unless an exception applies.

			Yes	No
1a	During the year did the foundation (either directly or indirectly)			
	(1) Engage in the sale or exchange, or leasing of property with a disqualified person? ☐ Yes ☒ No			
	(2) Borrow money from, lend money to, or otherwise extend credit to (or accept it from) a disqualified person? ☐ Yes ☒ No			
	(3) Furnish goods, services, or facilities to (or accept them from) a disqualified person? ☐ Yes ☒ No			
	(4) Pay compensation to, or pay or reimburse the expenses of, a disqualified person? ☒ Yes ☐ No			
	(5) Transfer any income or assets to a disqualified person (or make any of either available for the benefit or use of a disqualified person)? ☐ Yes ☒ No			
	(6) Agree to pay money or property to a government official? (**Exception.** Check "No" if the foundation agreed to make a grant to or to employ the official for a period after termination of government service, if terminating within 90 days) ☐ Yes ☒ No			
b	If any answer is "Yes" to 1a(1)-(6), did **any** of the acts fail to qualify under the exceptions described in Regulations section 53.4941(d)-3 or in a current notice regarding disaster assistance (see instructions)?	1b		X
	Organizations relying on a current notice regarding disaster assistance check here ▶ ☐			
c	Did the foundation engage in a prior year in any of the acts described in 1a, other than excepted acts, that were not corrected before the first day of the tax year beginning in 2015?	1c		X
2	Taxes on failure to distribute income (section 4942) (does not apply for years the foundation was a private operating foundation defined in section 4942(j)(3) or 4942(j)(5))			
a	At the end of tax year 2015, did the foundation have any undistributed income (lines 6d and 6e, Part XIII) for tax year(s) beginning before 2015? ☒ Yes ☐ No			
	If "Yes," list the years ▶ ____ , 2011 , ____ , ____			
b	Are there any years listed in 2a for which the foundation is **not** applying the provisions of section 4942(a)(2) (relating to incorrect valuation of assets) to the year's undistributed income? (If applying section 4942(a)(2) to **all** years listed, answer "No" and attach statement - see instructions.)	2b		X
c	If the provisions of section 4942(a)(2) are being applied to **any** of the years listed in 2a, list the years here ▶ ____ , ____ , ____ , ____			
3a	Did the foundation hold more than a 2% direct or indirect interest in any business enterprise at any time during the year? ☐ Yes ☒ No			
b	If "Yes," did it have excess business holdings in 2015 as a result of (1) any purchase by the foundation or disqualified persons after May 26, 1969, (2) the lapse of the 5-year period (or longer period approved by the Commissioner under section 4943(c)(7)) to dispose of holdings acquired by gift or bequest, or (3) the lapse of the 10-, 15-, or 20-year first phase holding period? *(Use Schedule C, Form 4720, to determine if the foundation had excess business holdings in 2015)*	3b		
4a	Did the foundation invest during the year any amount in a manner that would jeopardize its charitable purposes?	4a		X
b	Did the foundation make any investment in a prior year (but after December 31, 1969) that could jeopardize its charitable purpose that had not been removed from jeopardy before the first day of the tax year beginning in 2015?	4b		X

Part VII-B Statements Regarding Activities for Which Form 4720 May Be Required *(continued)*

5a	During the year did the foundation pay or incur any amount to			
	(1) Carry on propaganda, or otherwise attempt to influence legislation (section 4945(e))?	[ ] Yes [X] No		
	(2) Influence the outcome of any specific public election (see section 4955), or to carry on, directly or indirectly, any voter registration drive?	[ ] Yes [X] No		
	(3) Provide a grant to an individual for travel, study, or other similar purposes?	[ ] Yes [X] No		
	(4) Provide a grant to an organization other than a charitable, etc, organization described in section 4945(d)(4)(A)? (see instructions)	[ ] Yes [X] No		
	(5) Provide for any purpose other than religious, charitable, scientific, literary, or educational purposes, or for the prevention of cruelty to children or animals?	[ ] Yes [X] No		
b	If any answer is "Yes" to 5a(1)-(5), did any of the transactions fail to qualify under the exceptions described in Regulations section 53 4945 or in a current notice regarding disaster assistance (see instructions)?		5b	
	Organizations relying on a current notice regarding disaster assistance check here ▶ [ ]			
c	If the answer is "Yes" to question 5a(4), does the foundation claim exemption from the tax because it maintained expenditure responsibility for the grant? *If "Yes," attach the statement required by Regulations section 53 4945-5(d)*	[ ] Yes [ ] No		
6a	Did the foundation, during the year, receive any funds, directly or indirectly, to pay premiums on a personal benefit contract?	[ ] Yes [X] No		
b	Did the foundation, during the year, pay premiums, directly or indirectly, on a personal benefit contract? *If "Yes" to 6b, file Form 8870*		6b	X
7a	At any time during the tax year, was the foundation a party to a prohibited tax shelter transaction?	[ ] Yes [X] No		
b	If "Yes," did the foundation receive any proceeds or have any net income attributable to the transaction?		7b	

Part VIII Information About Officers, Directors, Trustees, Foundation Managers, Highly Paid Employees, and Contractors

1 List all officers, directors, trustees, foundation managers and their compensation (see instructions).

(a) Name and address	(b) Title, and average hours per week devoted to position	(c) Compensation (If not paid, enter -0-)	(d) Contributions to employee benefit plans and deferred compensation	(e) Expense account, other allowances
PIONEER TRUST BANK NA 109 COMMERCIAL ST NE, SALEM, OR 97301	TRUSTEE 4	9,503.	-0-	-0-

2 Compensation of five highest-paid employees (other than those included on line 1 - see instructions). If none, enter "NONE."

(a) Name and address of each employee paid more than $50,000	(b) Title, and average hours per week devoted to position	(c) Compensation	(d) Contributions to employee benefit plans and deferred compensation	(e) Expense account, other allowances
NONE		NONE	NONE	NONE

Total number of other employees paid over $50,000 ▶ NONE

Part VIII **Information About Officers, Directors, Trustees, Foundation Managers, Highly Paid Employees, and Contractors** *(continued)*

3 Five highest-paid independent contractors for professional services (see instructions). If none, enter "NONE."

(a) Name and address of each person paid more than $50,000	(b) Type of service	(c) Compensation
NONE		NONE
Total number of others receiving over $50,000 for professional services ▶		NONE

Part IX-A **Summary of Direct Charitable Activities**

List the foundation's four largest direct charitable activities during the tax year Include relevant statistical information such as the number of organizations and other beneficiaries served, conferences convened, research papers produced, etc	Expenses
1 NONE	
2	
3	
4	

Part IX-B **Summary of Program-Related Investments** (see instructions)

Describe the two largest program-related investments made by the foundation during the tax year on lines 1 and 2	Amount
1 NONE	
2	
All other program-related investments. See instructions 3 NONE	
Total. Add lines 1 through 3 ▶	

Part X Minimum Investment Return (All domestic foundations must complete this part. Foreign foundations, see instructions.)

1	Fair market value of assets not used (or held for use) directly in carrying out charitable, etc., purposes.		
a	Average monthly fair market value of securities	1a	1,423,885.
b	Average of monthly cash balances	1b	14,767.
c	Fair market value of all other assets (see instructions)	1c	NONE
d	**Total** (add lines 1a, b, and c)	1d	1,438,652.
e	Reduction claimed for blockage or other factors reported on lines 1a and 1c (attach detailed explanation) 1e		
2	Acquisition indebtedness applicable to line 1 assets	2	NONE
3	Subtract line 2 from line 1d	3	1,438,652.
4	Cash deemed held for charitable activities. Enter 1 1/2% of line 3 (for greater amount, see instructions)	4	21,580.
5	**Net value of noncharitable-use assets.** Subtract line 4 from line 3. Enter here and on Part V, line 4	5	1,417,072.
6	**Minimum investment return.** Enter 5% of line 5	6	70,854.

Part XI Distributable Amount (see instructions) (Section 4942(j)(3) and (j)(5) private operating foundations and certain foreign organizations check here ▶ ☐ and do not complete this part.)

1	Minimum investment return from Part X, line 6			1	70,854.
2a	Tax on investment income for 2015 from Part VI, line 5	2a	581.		
b	Income tax for 2015. (This does not include the tax from Part VI.)	2b			
c	Add lines 2a and 2b			2c	581.
3	Distributable amount before adjustments. Subtract line 2c from line 1			3	70,273.
4	Recoveries of amounts treated as qualifying distributions			4	NONE
5	Add lines 3 and 4			5	70,273.
6	Deduction from distributable amount (see instructions)			6	NONE
7	**Distributable amount** as adjusted. Subtract line 6 from line 5. Enter here and on Part XIII, line 1			7	70,273.

Part XII Qualifying Distributions (see instructions)

1	Amounts paid (including administrative expenses) to accomplish charitable, etc., purposes:		
a	Expenses, contributions, gifts, etc. - total from Part I, column (d), line 26	1a	72,257.
b	Program-related investments - total from Part IX-B	1b	
2	Amounts paid to acquire assets used (or held for use) directly in carrying out charitable, etc., purposes	2	NONE
3	Amounts set aside for specific charitable projects that satisfy the:		
a	Suitability test (prior IRS approval required)	3a	NONE
b	Cash distribution test (attach the required schedule)	3b	NONE
4	**Qualifying distributions.** Add lines 1a through 3b. Enter here and on Part V, line 8, and Part XIII, line 4	4	72,257.
5	Foundations that qualify under section 4940(e) for the reduced rate of tax on net investment income. Enter 1% of Part I, line 27b (see instructions)	5	581.
6	**Adjusted qualifying distributions.** Subtract line 5 from line 4	6	71,676.

Note. The amount on line 6 will be used in Part V, column (b), in subsequent years when calculating whether the foundation qualifies for the section 4940(e) reduction of tax in those years.

Part XIII **Undistributed Income** (see instructions)

		(a) Corpus	(b) Years prior to 2014	(c) 2014	(d) 2015
1 Distributable amount for 2015 from Part XI, line 7					70,273.
2 Undistributed income, if any, as of the end of 2015					
a Enter amount for 2014 only				72,256.	
b Total for prior years 20 13 ,20 ,20			NONE		
3 Excess distributions carryover, if any, to 2015:					
a From 2010	NONE				
b From 2011	NONE				
c From 2012	NONE				
d From 2013	NONE				
e From 2014	NONE				
f **Total** of lines 3a through e		NONE			
4 Qualifying distributions for 2015 from Part XII, line 4. ▶ $ 72,257.					
a Applied to 2014, but not more than line 2a				72,256.	
b Applied to undistributed income of prior years (Election required - see instructions)			NONE		
c Treated as distributions out of corpus (Election required - see instructions)		NONE			
d Applied to 2015 distributable amount					1.
e Remaining amount distributed out of corpus		NONE			
5 Excess distributions carryover applied to 2015 *(If an amount appears in column (d), the same amount must be shown in column (a).)*		NONE			NONE
6 **Enter the net total of each column as indicated below:**					
a Corpus. Add lines 3f, 4c, and 4e. Subtract line 5		NONE			
b Prior years' undistributed income. Subtract line 4b from line 2b			NONE		
c Enter the amount of prior years' undistributed income for which a notice of deficiency has been issued, or on which the section 4942(a) tax has been previously assessed			NONE		
d Subtract line 6c from line 6b. Taxable amount - see instructions			NONE		
e Undistributed income for 2014. Subtract line 4a from line 2a. Taxable amount - see instructions					
f Undistributed income for 2015. Subtract lines 4d and 5 from line 1. This amount must be distributed in 2016					70,272.
7 Amounts treated as distributions out of corpus to satisfy requirements imposed by section 170(b)(1)(F) or 4942(g)(3) (Election may be required - see instructions)		NONE			
8 Excess distributions carryover from 2010 not applied on line 5 or line 7 (see instructions)		NONE			
9 **Excess distributions carryover to 2016.** Subtract lines 7 and 8 from line 6a		NONE			
10 Analysis of line 9					
a Excess from 2011	NONE				
b Excess from 2012	NONE				
c Excess from 2013	NONE				
d Excess from 2014	NONE				
e Excess from 2015	NONE				

Part XIV Private Operating Foundations (see instructions and Part VII-A, question 9) NOT APPLICABLE

1a If the foundation has received a ruling or determination letter that it is a private operating foundation, and the ruling is effective for 2015, enter the date of the ruling . . . . ▶

b Check box to indicate whether the foundation is a private operating foundation described in section [ ] 4942(j)(3) or [ ] 4942(j)(5)

	Tax year	Prior 3 years			
	(a) 2015	(b) 2014	(c) 2013	(d) 2012	(e) Total
2a Enter the lesser of the adjusted net income from Part I or the minimum investment return from Part X for each year listed					
b 85% of line 2a					
c Qualifying distributions from Part XII, line 4 for each year listed					
d Amounts included in line 2c not used directly for active conduct of exempt activities					
e Qualifying distributions made directly for active conduct of exempt activities Subtract line 2d from line 2c					
3 Complete 3a, b, or c for the alternative test relied upon					
a "Assets" alternative test - enter					
(1) Value of all assets					
(2) Value of assets qualifying under section 4942(j)(3)(B)(i)					
b "Endowment" alternative test-enter 2/3 of minimum investment return shown in Part X, line 6 for each year listed					
c "Support" alternative test - enter					
(1) Total support other than gross investment income (interest, dividends, rents, payments on securities loans (section 512(a)(5)), or royalties)					
(2) Support from general public and 5 or more exempt organizations as provided in section 4942 (j)(3)(B)(iii)					
(3) Largest amount of support from an exempt organization					
(4) Gross investment income					

Part XV Supplementary Information (Complete this part only if the foundation had $5,000 or more in assets at any time during the year - see instructions.)

1 Information Regarding Foundation Managers:

a List any managers of the foundation who have contributed more than 2% of the total contributions received by the foundation before the close of any tax year (but only if they have contributed more than $5,000). (See section 507(d)(2).)

N/A

b List any managers of the foundation who own 10% or more of the stock of a corporation (or an equally large portion of the ownership of a partnership or other entity) of which the foundation has a 10% or greater interest.

N/A

2 Information Regarding Contribution, Grant, Gift, Loan, Scholarship, etc., Programs:

Check here ▶ [X] if the foundation only makes contributions to preselected charitable organizations and does not accept unsolicited requests for funds. If the foundation makes gifts, grants, etc. (see instructions) to individuals or organizations under other conditions, complete items 2a, b, c, and d.

a The name, address, and telephone number or e-mail address of the person to whom applications should be addressed.

b The form in which applications should be submitted and information and materials they should include:

c Any submission deadlines

d Any restrictions or limitations on awards, such as by geographical areas, charitable fields, kinds of institutions, or other factors:

Part XV Supplementary Information *(continued)*

3 Grants and Contributions Paid During the Year or Approved for Future Payment

Recipient Name and address (home or business)	If recipient is an individual, show any relationship to any foundation manager or substantial contributor	Foundation status of recipient	Purpose of grant or contribution	Amount
a *Paid during the year*				
Willamette University OFFICE OF GIFT PLANNING Salem OR 97301	NONE	EXEMPT	PURCHASE BOOKS, LIBRARY MAINTENANCE	36,128.
First Presbyterian Church of Salem 770 CHEMEKETA STREET NE Salem OR 97301	NONE	EXEMPT	SANCTUARY RENOVATIONS, PROGRAM ENRICHMENT	12,043.
St Francis Shelter 1820 BERRY ST SE Salem OR 97302	NONE	NONPROFIT	PROGRAM ENRICHMENT	12,043.
Willamette Heritage Center C/O BOB REINHARDT Salem OR 97301-6351	NONE	NONPROFIT	PROGRAM ENRICHMENT	12,043.
Total . . . . ▶ **3a**				72,257.
b *Approved for future payment*				
Total . . . . ▶ **3b**				

Part XVI-A Analysis of Income-Producing Activities

Enter gross amounts unless otherwise indicated	Unrelated business income		Excluded by section 512, 513, or 514		(e) Related or exempt function income (See instructions.)
	(a) Business code	(b) Amount	(c) Exclusion code	(d) Amount	
1 Program service revenue					
a					
b					
c					
d					
e					
f					
g Fees and contracts from government agencies					
2 Membership dues and assessments					
3 Interest on savings and temporary cash investments			14	4,456.	
4 Dividends and interest from securities			14	28,889.	
5 Net rental income or (loss) from real estate					
a Debt-financed property					
b Not debt-financed property					
6 Net rental income or (loss) from personal property					
7 Other investment income					
8 Gain or (loss) from sales of assets other than inventory			18	44,489.	
9 Net income or (loss) from special events					
10 Gross profit or (loss) from sales of inventory					
11 Other revenue a					
b					
c					
d					
e					
12 Subtotal Add columns (b), (d), and (e)				77,834.	

13 **Total.** Add line 12, columns (b), (d), and (e) . . . . . 13 77,834.

(See worksheet in line 13 instructions to verify calculations.)

Part XVI-B Relationship of Activities to the Accomplishment of Exempt Purposes

Line No. ▼	Explain below how each activity for which income is reported in column (e) of Part XVI-A contributed importantly to the accomplishment of the foundation's exempt purposes (other than by providing funds for such purposes). (See instructions.)
	NOT APPLICABLE

Part XVII Information Regarding Transfers To and Transactions and Relationships With Noncharitable Exempt Organizations

			Yes	No
1	Did the organization directly or indirectly engage in any of the following with any other organization described in section 501(c) of the Code (other than section 501(c)(3) organizations) or in section 527, relating to political organizations?			
a	Transfers from the reporting foundation to a noncharitable exempt organization of.			
	(1) Cash	1a(1)		X
	(2) Other assets	1a(2)		X
b	Other transactions:			
	(1) Sales of assets to a noncharitable exempt organization	1b(1)		X
	(2) Purchases of assets from a noncharitable exempt organization	1b(2)		X
	(3) Rental of facilities, equipment, or other assets	1b(3)		X
	(4) Reimbursement arrangements	1b(4)		X
	(5) Loans or loan guarantees	1b(5)		X
	(6) Performance of services or membership or fundraising solicitations	1b(6)		X
c	Sharing of facilities, equipment, mailing lists, other assets, or paid employees	1c		X

d If the answer to any of the above is "Yes," complete the following schedule. Column **(b)** should always show the fair market value of the goods, other assets, or services given by the reporting foundation. If the foundation received less than fair market value in any transaction or sharing arrangement, show in column **(d)** the value of the goods, other assets, or services received.

(a) Line no	(b) Amount involved	(c) Name of noncharitable exempt organization	(d) Description of transfers, transactions, and sharing arrangements

2a Is the foundation directly or indirectly affiliated with, or related to, one or more tax-exempt organizations described in section 501(c) of the Code (other than section 501(c)(3)) or in section 527? ☐ Yes ☒ No

b If "Yes," complete the following schedule.

(a) Name of organization	(b) Type of organization	(c) Description of relationship

Sign Here

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

Signature of officer or trustee: [signature] MARSHALL OLSON | Date: 10/04/2016 | Title: Tax Officer

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

Paid Preparer Use Only

Print/Type preparer's name	Preparer's signature	Date	Check ☐ if self-employed	PTIN
Firm's name ▶			Firm's EIN ▶	
Firm's address ▶			Phone no	

FORM 990PF, PART I - INTEREST ON TEMPORARY CASH INVESTMENTS

DESCRIPTION	REVENUE AND EXPENSES PER BOOKS	NET INVESTMENT INCOME	ADJUSTED NET INCOME
MONEY MARKET & CD INTEREST	4,456.	4,456.	4,456.
TOTAL	4,456.	4,456.	4,456.

FORM 990PF, PART I - DIVIDENDS AND INTEREST FROM SECURITIES

DESCRIPTION	REVENUE AND EXPENSES PER BOOKS	NET INVESTMENT INCOME	ADJUSTED NET INCOME
FOREIGN DIVIDENDS	1,099.	1,099.	1,099.
DOMESTIC DIVIDENDS	16,689.	16,689.	16,689.
OTHER INTEREST	10,035.	10,035.	10,035.
U.S. GOVERNMENT INTEREST(FEDERAL TAXABLE	1,066.	1,066.	1,066.
TOTAL	28,889.	28,889.	28,889.

FORM 990PF, PART I - ACCOUNTING FEES

DESCRIPTION	REVENUE AND EXPENSES PER BOOKS	NET INVESTMENT INCOME	ADJUSTED NET INCOME	CHARITABLE PURPOSES
AUDIT & ACCOUNTING FEES (ALLOC	190.	190.		
TAX PREPARATION FEE (NON-ALLOC	750.	750.		
INVESTMENT MGMT FEES-SUBJECT T	9,285.	9,285.		
TOTALS	10,225.	10,225.	NONE	NONE

FORM 990PF, PART I - TAXES

DESCRIPTION	REVENUE AND EXPENSES PER BOOKS
FOREIGN TAXES	68.
FEDERAL EXCISE TAX	353.
OR FILING FEES	154.
TOTALS	575.

HELEN PEARCE 93-6024155

FORM 990PF, PART II - CORPORATE STOCK

DESCRIPTION	ENDING BOOK VALUE	ENDING FMV
FIXED INCOME COMMON TRUST FUND	610,889.	607,027.
STOCK COMMON TRUST FUND	456,801.	812,347.
TOTALS	1,067,690.	1,419,374.

GAINS AND LOSSES FROM PASS-THRU ENTITIES

NET LONG-TERM GAIN (LOSS) FROM PARTNERSHIPS, S CORPORATIONS AND OTHER FIDUCIARIES

COMMON TRUST FUNDS	33,451.00	
TOTAL NET LONG-TERM GAIN OR LOSS (ROUNDED)		33,451.00

IN THE CIRCUIT COURT OF THE STATE OF OREGON

FOR THE COUNTY OF MARION

In the Matter of: HENRY W. AND ELLEN E. MEYERS MEMORIAL ENDOWMENT FUND; DOROTHY PEARCE ENDOWMENT FUND; HELEN PEARCE ENDOWMENT FUND; and THE CONSTANCE WOODMANSEE FUND.	Case No. 14C20807 **STIPULATED GENERAL JUDGMENT**

This matter came before the Court on the stipulation of the parties, whose attorneys' signatures appear below. The Court has reviewed its file in the matter, considered the stipulation of the parties, and is fully advised. Based on the foregoing, the Court finds:

1. The Settlement Agreement by and between the parties (Pioneer Trust Bank, N.A., as Trustee of the four testamentary Trusts named in the caption ("Trustee"), the Center for Community Innovation, Inc. ("CCI"), and the State of Oregon by and through the Oregon Department of Justice ("DOJ")), attached hereto as Exhibit "A" and by reference incorporated herein is an acceptable resolution of the matter and fully in keeping with the law applicable to this Petition;

HELTZEL WILLIAMS PC
P.O. BOX 1048 ■ SALEM, OREGON 97308-1048
TELEPHONE (503) 585-4422 ■FACSIMILE (503) 370-4302

2. All qualified beneficiaries of each of the Trusts were properly served with a copy of the Petition and, except for CCI and DOJ, chose not to appear;

3. Redirection of the distributions from the Trusts as set forth in Exhibit "A" is not inconsistent with a material purpose of any of the Trusts; and

4. Modification of the Trusts by agreement of the parties is proper and appropriate in all respects pursuant to ORS 130.200.

Based on the foregoing findings, it is hereby

ORDERED AND ADJUDGED as follows:

1. The Settlement Agreement, Exhibit "A," is approved.

2. Trustee is authorized and instructed to distribute proceeds from the respective Trusts, including funds set aside for the 2014 and 2015 distributions, consistent with the terms specified in Exhibit "A."

3. Except as modified herein, the Trusts shall remain in full force and effect according to their terms and Trustee shall continue to have all responsibilities, authority and discretion as provided in each instrument.

4. This matter is hereby dismissed with prejudice and no party shall recover costs or attorney fees from any other party.

Dated this ____ day of __________, 2015.

Signed 7/8/2015 04 44 PM

~~Hon. Mary M James~~Hon. Thomas M. Hart
Circuit Court Judge

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IT IS SO STIPULATED:

Eric Yandell, OSB #794572
Of Attorneys for Pioneer Trust Bank, N.A.

J. Spencer S. Taylor, OSB #964405
Of Attorneys for Center for
Community Innovation, Inc.

Susan A. Bower, OSB #960960
Of Attorneys for Oregon
Department of Justice

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IT IS SO STIPULATED:

____
Eric Yandell, OSB #794572
Of Attorneys for Pioneer Trust Bank, N.A.

____
J. Spencer S. Taylor, OSB #964405
Of Attorneys for Center for
Community Innovation, Inc.

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Exhibit A

SETTLEMENT AGREEMENT

EFFECTIVE DATE: ___________________, 2015

PARTIES:

Center for Community Innovation, an Oregon non-profit corporation **("CCI"),**

Pioneer Trust Bank, N.A. a National Banking Association, as Trustee **("Trustee"),**

and

Oregon Department of Justice, a division of the State of Oregon **("DOJ")**

RECITALS

A. Pioneer Trust Bank, N.A. is the Trustee of four testamentary Trusts, specifically:

1) the Henry W. and Ellen E. Meyers Memorial Endowment Fund ("Meyers Fund");

2) the Dorothy Pearce Endowment Fund ("D. Pearce Fund");

3) the Helen Pearce Endowment Fund ("H. Pearce Fund"); and

4) the Constance Woodmansee Fund ("Woodmansee Fund") (collectively "Trusts").

Each Trust provides, on various terms and conditions, for an ongoing gift of funds to the Salem Young Women's Christian Association ("Salem YWCA").

B. In 2013 and 2014, Salem YWCA disaffiliated from the national YWCA, revised its bylaws, changed its name to the Center for Community Innovation, Inc. (CCI), discontinued or transitioned to other nonprofits several of its existing programs, and

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began offering programs designed to serve nonprofits in general, as CCI felt that this methodology was its best way to continue serving women, families, and the community.

C. After reviewing these changes, Trustee, acting through its Trust Investment Committee, believed its fiduciary duty required it to determine whether or not continuing to make charitable gifts to CCI remained consistent with the intent of the original donors of the various Trusts at issue. As a step in that process, Trustee sought a formal opinion in the matter from DOJ.

D. On July 21, 2014, DOJ issued an opinion letter indicating the gifts should be redirected to other entities to best fulfill the donors' intent, while acknowledging CCI's legal right to amend its governing documents and change its program focus.

E. CCI disagreed with DOJ's assessment. On September 16, 2014, the Trustee filed a Petition for Approval to Substitute Beneficiary (*cy pres*) (the "Petition") seeking a court determination of the question of whether CCI should be that substitute beneficiary.

F. On March 16, 2015, at the request of all of the Parties, the Honorable Mary M. James conducted a judicial settlement conference. Following that conference, and with the approval of CCI's board and the Trustee's trust investment committee, the Parties reached agreement.

G. The Parties seek to avoid the expense and delay of litigation. Now, therefore, pursuant to ORS 130.200(2) and in consideration of the mutual promises contained herein, the Parties make the following:

AGREEMENT

1. **Incorporation of Recitals.** The Parties hereby agree upon and incorporate the above Recitals as though fully set forth herein.

2. **Settlement.** The Parties agree that they are settling and compromising a dispute and resolving any differences.

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3. **Trust Distributions Going Forward.** The Trustee withheld the Trust distributions otherwise payable to the Salem YWCA in 2014 and 2015. All the Parties hereto agreed that, beginning with those withheld distributions, Trust funds otherwise payable to the Salem YWCA/CCI will be distributed as follows going forward:

a) The Meyer Fund -- To CCI:

i) 75% of annual distributions earmarked and used for scholarships for women or girl participants in COPE and Rollercoasters (provided that, if CCI transfers either program to another charity, one-half of the annual distribution will be redirected to the new charity and, likewise, if the second program is transferred to another charity, the remaining distribution amounts will be redirected to that charity); and

ii) 25% of annual distributions earmarked and used for Heritage Scholarships (financial assistance for women who need help to attend programs offered by CCI);

b) The Woodmansee Fund – Annual distributions to the Marion Polk Medical Foundation with direction that it be used to subsidize or pay for breast cancer screenings for women meeting the program's financial criteria for assistance. The option to receive $5,000 from Fund principal for certain repairs, alterations or improvements to buildings shall be deleted from the Trust provisions in order to maximize income distributions;

c) The H Pearce Fund – Annual distributions to St. Francis Shelter of Salem, Oregon;

d) The D Pearce Fund – Annual distributions to the Center for Hope and Safety in Salem, Oregon.

In forwarding these distributions, the Trustee will notify each recipient that CCI agreed to and recommended that the trust gift be redirected to the recipient charity.

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4. **<u>Trust Modification.</u>** The Parties acknowledge that the substitution of beneficiaries set forth herein is intended to modify each Trust in a manner consistent with the terms of this Agreement. CCI hereby relinquishes its claim to any distribution from the Trusts except as provided herein, whether acting under its new name or under its "YWCA" assumed business name. Nothing in this Agreement is intended to limit or expand Trustee's discretion or authority under the terms of any of the Trusts, or its duties as Trustee of those Trusts, to deal with future developments regarding the Trusts or the substitute beneficiaries.

5. **<u>Third Party Beneficiaries.</u>** Nothing in this Agreement is intended to benefit any third party except as required by law or as specified herein.

6. **<u>Court Approval.</u>** This Agreement is subject to court approval. The Parties will stipulate to a Judgment in the form attached as Exhibit 1 and by reference incorporated in this Agreement.

7. **<u>Binding Effect.</u>** This Agreement shall be binding upon and inure to the benefit of the Parties and their respective successors and assigns.

8. **<u>Entire Agreement.</u>** This is the entire Agreement of the Parties with respect to the subject matter hereof. No modification of the provisions herein shall be effective unless it is in writing and signed by the Parties.

9. **<u>Counterparts/Electronic Signatures.</u>** This Agreement may be executed in one or more counterparts, each of which shall constitute an original. Signatures transmitted by facsimile or email shall be effective as original signatures.

[SIGNATURE BLOCKS ON NEXT PAGE]

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Center for Community Innovation

By: ______________________________
Megan Cogswell, Board President

Date: ______________________________

Pioneer Trust Bank, N.A. , Trustee

By: SJastak
Steffany S. Jastak, Assistant Vice-President and Trust Officer

Date: 6-30-15

Oregon Department of Justice

By: ______________________________
Susan Bower, Assistant Attorney General

Date: ______________________________

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Center for Community Innovation

By: Megan Cogswell
Megan Cogswell, Board President

Date: ______________________

Pioneer Trust Bank, N.A., Trustee

By: SJastak
Steffany S. Jastak, Assistant Vice-President and Trust Officer

Date: 6-30-15

Oregon Department of Justice

By: ______________________
Susan Bower, Assistant Attorney General

Date: ______________________

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Center for Community Innovation

By: ______________________________
Megan Cogswell, Board President

Date: ______________________________

Pioneer Trust Bank, N.A., Trustee

By: SJastak
Steffany S. Jastak, Assistant Vice-President and Trust Officer

Date: 6-30-15

Oregon Department of Justice

By: Susan B. Bower
Susan Bower, Assistant Attorney General

Date: 6/30/15

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Approved as to form only:

Eric Yandell

Eric Yandell, OSB #794572
Heltzel Williams PC
PO Box 1048
Salem, OR 97308-1048
Telephone: (503) 585-4422
Facsimile: (503) 370-4302
Email: eric@heltzel.com
Attorney for Petitioner
Dated: July 7, 2015, 2015

J. Spencer S. Taylor, OSB 964405
Law Offices of J. Spencer Taylor
2295 Liberty Street, NE
Salem, OR 97301
Telephone: (503)399-9299
Facsimile: (503)581-6964
Email: spencer@123taylorlaw.com
Dated: ____________________, 2015

Approved as to form only:

Eric Yandell, OSB #794572
Heltzel Williams PC
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Facsimile: (503) 370-4302
Email: eric@heltzel.com
Attorney for Petitioner
Dated: ______________, 2015

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Dated: 7-1, 2015