

CT-12

For Oregon Charities

Charitable Activities Section Oregon Department of Justice

For Accounting Periods Beginning in:

2012

1515 SW 5th Avenue, Suite 410
Portland, OR 97201-5451
Email: charitable.activities@doj.state.or.us
Website: http://www.doj.state.or.us

VOICE (971) 673-1880
TTY (800) 735-2900
FAX (971) 673-1882

Section I. General Information

1. Reg. 14541
SnowCap Community Charities
PO Box 160
Fairview, OR 97024

Cross Through Incorrect Items and Correct Here:
(See instructions for change of name or accounting period.)

Registration #:

Organization Name:

Address:

City, State, Zip:

Phone:

Fax:

Amended

Email:

Report?

Period Beginning: 7 / 1 / 2012 Period Ending: 6 / 30 / 2013

2. Did a certified public accountant audit your financial records? - If yes, attach a copy of the auditor's report, financial statements, accompanying notes, schedules, or other documents supplementing the report or financial statements. Yes No
3. Is the organization a party to a contract involving person-to-person, advertising, vending machine or telephone fund-raising in Oregon? Yes No
If yes, write the name of the fund-raising firm(s) who conducts the campaign(s): _____
4. Has the organization or any of its officers, directors, trustees, or key employees ever signed a voluntary agreement with any government agency, such as a state attorney general, secretary of state, or local district attorney, or been a party to legal action in any court regarding charitable solicitation, administration, management, or fiduciary practices? If yes, attach explanation of each such agreement or action. See instructions. Yes No
5. During this reporting period, did the organization amend its articles of incorporation, bylaws, or trust documents, OR did the organization receive a determination letter from the Internal Revenue Service relating to its tax-exempt status? If yes, attach a copy of the amended document or letter. Yes No
6. Is the organization ceasing operations and is this the final report? (If yes, see instructions on how to close your registration.) Yes No
7. Provide contact information for the person responsible for retaining the organization's records.

Name	Position	Phone	Mailing Address & Email Address
Judith Alley	Exec Director	(503) 674-8785	PO Box 160 Fairview, OR 97024

8. List of Officers, Directors, Trustees and Key Employees – List each person who held one of these positions at any time during the year even if they did not receive compensation. Attach additional sheets if necessary. If an attached IRS form includes substantially the same compensation information, the phrase "See IRS Form" may be entered in lieu of completing that section. (Oregon law requires a minimum of three directors.)

(A) Name, mailing address, daytime phone number and email address		(B) Title & average weekly hours devoted to position	(C) Compensation (enter \$0 if position unpaid)
Name:	See IRS Form 990, Part VII		
Address:	-----		
Phone:	() -----		
Email:	-----		
Name:	-----		
Address:	-----		
Phone:	() -----		
Email:	-----		
Name:	-----		
Address:	-----		
Phone:	() -----		
Email:	-----		

Section II. Fee Calculation

<p>9. Total Revenue <small>(From Line 12 (current year) on Form 990; Line 9 on Form 990-EZ, Part I, Line 12a on Form 990-PF; Line 9 on Form 1041 or Form 1041-A; or see page 3 of the instructions if no federal tax return was prepared. Attach explanation if Total Revenue is \$0.)</small></p>	9.	\$3,529,857.00																				
<p>10. Revenue Fee <small>(See chart below. Minimum fee is \$10, even if total revenue is a negative amount.)</small></p> <table border="1" style="width: 100%; border-collapse: collapse; margin-bottom: 5px;"> <thead> <tr> <th style="text-align: left;">Amount on Line 9</th> <th style="text-align: left;">Revenue Fee</th> </tr> </thead> <tbody> <tr><td>\$0 - \$24,999</td><td>\$10</td></tr> <tr><td>\$25,000 - \$49,999</td><td>\$25</td></tr> <tr><td>\$50,000 - \$99,999</td><td>\$45</td></tr> <tr><td>\$100,000 - \$249,999</td><td>\$75</td></tr> <tr><td>\$250,000 - \$499,999</td><td>\$100</td></tr> <tr><td>\$500,000 - \$749,999</td><td>\$135</td></tr> <tr><td>\$750,000 - \$999,999</td><td>\$170</td></tr> <tr><td>\$1,000,000 or more</td><td>\$200</td></tr> </tbody> </table>	Amount on Line 9	Revenue Fee	\$0 - \$24,999	\$10	\$25,000 - \$49,999	\$25	\$50,000 - \$99,999	\$45	\$100,000 - \$249,999	\$75	\$250,000 - \$499,999	\$100	\$500,000 - \$749,999	\$135	\$750,000 - \$999,999	\$170	\$1,000,000 or more	\$200	10.	\$200.00		
Amount on Line 9	Revenue Fee																					
\$0 - \$24,999	\$10																					
\$25,000 - \$49,999	\$25																					
\$50,000 - \$99,999	\$45																					
\$100,000 - \$249,999	\$75																					
\$250,000 - \$499,999	\$100																					
\$500,000 - \$749,999	\$135																					
\$750,000 - \$999,999	\$170																					
\$1,000,000 or more	\$200																					
<p>11. Net Assets or Fund Balances at End of the Reporting Period <small>(From Line 22 (end of year) on Form 990, Line 21 on Form 990-EZ, or Part III, Line 6 on Form 990-PF; or see page 3 of CT-12 instructions to calculate.)</small></p>	11.	\$1,683,489.00																				
<p>12. Net Fixed Assets Used to Conduct Charitable Activities <small>(Generally, from Part X, Line 10c on Form 990, Line 23B on Form 990-EZ or Part II, Line 14b on Form 990-PF; or see page 4 of CT-12 instructions to calculate. See instructions if organization owns income-producing.)</small></p>	12.	\$441,464.00																				
<p>13. Amount Subject to Net Assets or Fund Balances Fee <small>(Line 11 minus Line 12. If Line 11 minus Line 12 is less than \$50,000, write \$0.)</small></p>	13.	\$1,242,025.00																				
<p>14. Net Assets or Fund Balances Fee <small>(Line 13 multiplied by .0001. If the fee is less than \$5, enter \$0. Not to exceed \$1,000. Round cents to the nearest whole dollar.)</small></p>	14.	\$124.00																				
<p>15. Are you filing this report late? <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No <small>(If yes, the late fee is a minimum of \$20. You may owe more depending on how late the report is. See Instruction 15 for additional information or contact the Charitable Activities Section at (971) 673-1880 to obtain late fee amount.)</small></p>	15.																					
<p>16. Total Amount Due <small>(Add Lines 10, 14, and 15. Make check payable to the Oregon Department of Justice.)</small></p>	16.	\$324.00																				

17. Attach a copy of the organization's federal 990 or other return and all supporting schedules and attachments that were filed with the IRS with the exception that Form 990 & 990EZ filers do not need to attach a copy of their Schedule B. Also, if the organization did not file with the IRS or filed a 990-N, but had Total Revenue of \$25,000 or more, or Net Assets or Fund Balances of \$50,000 or more, see the instructions as the organization may be required to complete certain IRS Forms for Oregon purposes only. If the attached return was not filed with the IRS, then mark any such return as "For Oregon Purposes Only." If your organization files IRS Form 990-N (e-Postcard) please attach a copy or confirmation of its filing

Please Sign Here	Under penalties of perjury, I declare that I have examined this return, including all accompanying forms, schedules, and attachments, and to the best of my knowledge and belief, it is true, correct, and complete.		
	⇒ <u><i>Judith A-Alley</i></u> Signature of officer	Date <u>11/14/13</u>	Exec Director Title
Paid Preparer's Use Only	⇒ <u><i>Melissa S. Andale</i></u> Preparer's signature	Date <u>11/14/13</u>	(503) 222-3673 Phone
	<u>Melissa S. Andale, CPA</u> Preparer's name	<u>Simpson & Co. PC, 2165 SW Main Street, Portland, OR 97205</u> Address	

Return of Organization Exempt From Income Tax

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

2012

Open to Public Inspection

Department of the Treasury
Internal Revenue Service

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

A For the 2012 calendar year, or tax year beginning 7/01, **2012, and ending** 6/30, **2013**

B Check if applicable: <input type="checkbox"/> Address change <input type="checkbox"/> Name change <input type="checkbox"/> Initial return <input type="checkbox"/> Terminated <input type="checkbox"/> Amended return <input type="checkbox"/> Application pending	C SnowCap Community Charities P.O. Box 160 Fairview, OR 97024-0160	D Employer Identification Number 23-7121915
		E Telephone number (503) 674-8785
F Name and address of principal officer: Same As C Above		G Gross receipts \$ 3,552,008.
I Tax-exempt status <input checked="" type="checkbox"/> 501(c)(3) <input type="checkbox"/> 501(c) () (insert no.) <input type="checkbox"/> 4947(a)(1) or <input type="checkbox"/> 527		H(a) Is this a group return for affiliates? <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No H(b) Are all affiliates included? If 'No,' attach a list. (see instructions) <input type="checkbox"/> Yes <input type="checkbox"/> No
J Website: ▶ www.snowcap.org		H(c) Group exemption number ▶
K Form of organization: <input checked="" type="checkbox"/> Corporation <input type="checkbox"/> Trust <input type="checkbox"/> Association <input type="checkbox"/> Other ▶	L Year of Formation:	M State of legal domicile:

Part I Summary

Activities & Governance	1 Briefly describe the organization's mission or most significant activities: <u>PROVIDING FOOD, CLOTHING AND OTHER EMERGENCY SERVICES TO THE NEEDY IN EAST MULTNOMAH COUNTY, OREGON.</u>		
	2 Check this box <input type="checkbox"/> if the organization discontinued its operations or disposed of more than 25% of its net assets.		
	3 Number of voting members of the governing body (Part VI, line 1a).....	3	12
	4 Number of independent voting members of the governing body (Part VI, line 1b).....	4	12
	5 Total number of individuals employed in calendar year 2012 (Part V, line 2a).....	5	12
	6 Total number of volunteers (estimate if necessary).....	6	600
	7a Total unrelated business revenue from Part VIII, column (C), line 12.....	7a	0.
b Net unrelated business taxable income from Form 990-T, line 34.....	7b	0.	
Revenue	8 Contributions and grants (Part VIII, line 1h).....	Prior Year	Current Year
	9 Program service revenue (Part VIII, line 2g).....	3,121,087.	3,512,924.
	10 Investment income (Part VIII, column (A), lines 3, 4, and 7d).....	7,144.	4,771.
	11 Other revenue (Part VIII, column (A), lines 5, 6d, 8c, 9c, 10c, and 11e).....	8,073.	12,162.
	12 Total revenue - add lines 8 through 11 (must equal Part VIII, column (A), line 12).....	3,136,304.	3,529,857.
Expenses	13 Grants and similar amounts paid (Part IX, column (A), lines 1-3).....	2,592,549.	2,746,244.
	14 Benefits paid to or for members (Part IX, column (A), line 4).....		
	15 Salaries, other compensation, employee benefits (Part IX, column (A), lines 5-10).....	411,829.	375,474.
	16a Professional fundraising fees (Part IX, column (A), line 11e).....		
	b Total fundraising expenses (Part IX, column (D), line 25) ▶ 96,213.		
17 Other expenses (Part IX, column (A), lines 11a-11d, 11f-24e).....	169,425.	256,679.	
18 Total expenses. Add lines 13-17 (must equal Part IX, column (A), line 25).....	3,173,803.	3,378,397.	
19 Revenue less expenses. Subtract line 18 from line 12.....	-37,499.	151,460.	
Net Assets or Fund Balances	20 Total assets (Part X, line 16).....	Beginning of Current Year	End of Year
	21 Total liabilities (Part X, line 26).....	1,579,922.	1,719,884.
	22 Net assets or fund balances. Subtract line 21 from line 20.....	30,574.	36,395.
		1,549,348.	1,683,489.

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	Date			
	JUDITH ALLEY Type or print name and title.	Executive Director			
Paid Preparer Use Only	Print/Type preparer's name	Preparer's signature	Date	Check <input type="checkbox"/> if self-employed	PTIN
	Melissa S. Andal	Melissa S. Andal			P00352283
	Firm's name ▶ Simpson & Company				
	Firm's address ▶ 2165 S.W. Main Street Portland, OR 97205	Firm's EIN ▶ 93-0741343	Phone no. (503) 222-3673		

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

Part III Statement of Program Service Accomplishments

Check if Schedule O contains a response to any question in this Part III. []

1 Briefly describe the organization's mission:

PROVIDING FOOD, CLOTHING AND OTHER EMERGENCY SERVICES TO THE NEEDY IN EAST MULTNOMAH COUNTY, OREGON.

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 [X] 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 [X] No

If 'Yes,' describe these changes on Schedule O.

4 Describe the organization's program service accomplishments for each of its three largest program services, as measured by expenses. Section 501(c)(3) and 501(c)(4) organizations and section 4947(a)(1) trusts are required to report the amount of grants and allocations to others, the total expenses, and revenue, if any, for each program service reported.

4a (Code:) (Expenses \$ 2,635,376. including grants of \$) (Revenue \$)

FOOD PROGRAM - PROVIDING A 3-5 DAY SUPPLY OF FOOD

Individuals served: 111,551

4b (Code:) (Expenses \$ 506,803. including grants of \$) (Revenue \$)

CLOTHING PROGRAM - PROVIDING EMERGENCY CLOTHING, DIAPERS, TOYS, BOOKS, AND SCHOOL SUPPLIES.

Individuals served: 38,743

4c (Code:) (Expenses \$ 25,340. including grants of \$) (Revenue \$)

EMERGENCY SERVICES - PROVIDING BOOKS, HYGIENE SUPPLIES, HOUSEHOLD ITEMS, TRANSPORTATION, PRESCRIPTIONS AND REFERRALS.

Individuals served: 928

4d Other program services. (Describe in Schedule O.)

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

4e Total program service expenses 3,167,519.

Part IV Checklist of Required Schedules

	Yes	No
1 Is the organization described in section 501(c)(3) or 4947(a)(1) (other than a private foundation)? <i>If 'Yes,' complete Schedule A</i>	X	
2 Is the organization required to complete <i>Schedule B, Schedule of Contributors</i> (see instructions)?		X
3 Did the organization engage in direct or indirect political campaign activities on behalf of or in opposition to candidates for public office? <i>If 'Yes,' complete Schedule C, Part I</i>		X
4 Section 501(c)(3) organizations Did the organization engage in lobbying activities, or have a section 501(h) election in effect during the tax year? <i>If 'Yes,' complete Schedule C, Part II</i>		X
5 Is the organization a section 501(c)(4), 501(c)(5), or 501(c)(6) organization that receives membership dues, assessments, or similar amounts as defined in Revenue Procedure 98-19? <i>If 'Yes,' complete Schedule C, Part III</i>		X
6 Did the organization maintain any donor advised funds or any similar funds or accounts for which donors have the right to provide advice on the distribution or investment of amounts in such funds or accounts? <i>If 'Yes,' complete Schedule D, Part I</i>		X
7 Did the organization receive or hold a conservation easement, including easements to preserve open space, the environment, historic land areas or historic structures? <i>If 'Yes,' complete Schedule D, Part II</i>		X
8 Did the organization maintain collections of works of art, historical treasures, or other similar assets? <i>If 'Yes,' complete Schedule D, Part III</i>		X
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? <i>If 'Yes,' complete Schedule D, Part IV</i>		X
10 Did the organization, directly or through a related organization, hold assets in temporarily restricted endowments, permanent endowments, or quasi-endowments? <i>If 'Yes,' complete Schedule D, Part V</i>	X	
11 If the organization's answer to any of the following questions is 'Yes', then complete Schedule D, Parts VI, VII, VIII, IX, or X as applicable.		
a Did the organization report an amount for land, buildings and equipment in Part X, line 10? <i>If 'Yes,' complete Schedule D, Part VI</i>	X	
b Did the organization report an amount for investments – other securities in Part X, line 12 that is 5% or more of its total assets reported in Part X, line 16? <i>If 'Yes,' complete Schedule D, Part VII</i>		X
c Did the organization report an amount for investments – program related in Part X, line 13 that is 5% or more of its total assets reported in Part X, line 16? <i>If 'Yes,' complete Schedule D, Part VIII</i>		X
d Did the organization report an amount for other assets in Part X, line 15 that is 5% or more of its total assets reported in Part X, line 16? <i>If 'Yes,' complete Schedule D, Part IX</i>	X	
e Did the organization report an amount for other liabilities in Part X, line 25? <i>If 'Yes,' complete Schedule D, Part X</i>	X	
f Did the organization's separate or consolidated financial statements for the tax year include a footnote that addresses the organization's liability for uncertain tax positions under FIN 48 (ASC 740)? <i>If 'Yes,' complete Schedule D, Part X</i>		X
12a Did the organization obtain separate, independent audited financial statements for the tax year? <i>If 'Yes,' complete Schedule D, Parts XI, and XII</i>	X	
b Was the organization included in consolidated, independent audited financial statements for the tax year? <i>If 'Yes,' and if the organization answered 'No' to line 12a, then completing Schedule D, Parts XI and XII is optional.</i>		X
13 Is the organization a school described in section 170(b)(1)(A)(ii)? <i>If 'Yes,' complete Schedule E</i>		X
14a Did the organization maintain an office, employees, or agents outside of the United States?		X
b Did the organization have aggregate revenues or expenses of more than \$10,000 from grantmaking, fundraising, business, investment, and program service activities outside the United States, or aggregate foreign investments valued at \$100,000 or more? <i>If 'Yes,' complete Schedule F, Parts I and IV</i>		X
15 Did the organization report on Part IX, column (A), line 3, more than \$5,000 of grants or assistance to any organization or entity located outside the United States? <i>If 'Yes,' complete Schedule F, Parts II and IV</i>		X
16 Did the organization report on Part IX, column (A), line 3, more than \$5,000 of aggregate grants or assistance to individuals located outside the United States? <i>If 'Yes,' complete Schedule F, Parts III and IV</i>		X
17 Did the organization report a total of more than \$15,000 of expenses for professional fundraising services on Part IX, column (A), lines 6 and 11e? <i>If 'Yes,' complete Schedule G, Part I (see instructions)</i>		X
18 Did the organization report more than \$15,000 total of fundraising event gross income and contributions on Part VIII, lines 1c and 8a? <i>If 'Yes,' complete Schedule G, Part II</i>	X	
19 Did the organization report more than \$15,000 of gross income from gaming activities on Part VIII, line 9a? <i>If 'Yes,' complete Schedule G, Part III</i>		X
20 a Did the organization operate one or more hospital facilities? <i>If 'Yes,' complete Schedule H</i>		X
b If 'Yes' to line 20a, did the organization attach a copy of its audited financial statements to this return?		

Part IV Checklist of Required Schedules (continued)

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

BAA

Form 990 (2012)

Part V Statements Regarding Other IRS Filings and Tax Compliance

Check if Schedule O contains a response to any question in this Part V. []

Table with columns for question ID, question text, and Yes/No checkboxes. Includes sections for backup withholding, employee reporting, foreign accounts, prohibited transactions, and deductible contributions.

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

Check if Schedule O contains a response to any question in this Part VI [X]

Section A. Governing Body and Management

Table with 3 columns: Question, Yes, No. Rows include: 1a Enter the number of voting members... 12; 1b Enter the number of voting members included in line 1a... 12; 2 Did any officer, director, trustee, or key employee have a family relationship... X; 3 Did the organization delegate control over management duties... X; 4 Did the organization make any significant changes to its governing documents... X; 5 Did the organization become aware during the year of a significant diversion of the organization's assets? X; 6 Did the organization have members or stockholders? X; 7a Did the organization have members, stockholders, or other persons who had the power to elect or appoint one or more members of the governing body? X; 7b Are any governance decisions of the organization reserved to (or subject to approval by) members, stockholders, or other persons other than the governing body? X; 8 Did the organization contemporaneously document the meetings held or written actions undertaken during the year by the following: 8a The governing body? X; 8b Each committee with authority to act on behalf of the governing body? X; 9 Is there any officer, director or trustee, or key employee listed in Part VII, Section A, who cannot be reached at the organization's mailing address? If 'Yes,' provide the names and addresses in Schedule O. X

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

Table with 3 columns: Question, Yes, No. Rows include: 10a Did the organization have local chapters, branches, or affiliates? X; 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?; 11a Has the organization provided a complete copy of this Form 990 to all members of its governing body before filing the form? X; 11b Describe in Schedule O the process, if any, used by the organization to review this Form 990. See Schedule O; 12a Did the organization have a written conflict of interest policy? If 'No,' go to line 13. X; 12b Were officers, directors or trustees, and key employees required to disclose annually interests that could give rise to conflicts? X; 12c Did the organization regularly and consistently monitor and enforce compliance with the policy? If 'Yes,' describe in Schedule O how this is done. X; 13 Did the organization have a written whistleblower policy? X; 14 Did the organization have a written document retention and destruction policy? X; 15 Did the process for determining compensation of the following persons include a review and approval by independent persons, comparability data, and contemporaneous substantiation of the deliberation and decision? 15a The organization's CEO, Executive Director, or top management official. X; 15b Other officers of key employees of the organization. See Schedule O. X; 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? X; 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 taken steps to safeguard the organization's exempt status with respect to such arrangements?;

Section C. Disclosure

- 17 List the states with which a copy of this Form 990 is required to be filed OR
18 Section 6104 requires an organization to make its Forms 1023 (or 1024 if applicable), 990, and 990-T (501(c)(3)s only) available for public inspection. Indicate how you make these available. Check all that apply. [] Own website [] Another's website [X] Upon request [] Other (explain in Schedule O)
19 Describe in Schedule O whether (and if so, how) the organization makes its governing documents, conflict of interest policy, and financial statements available to the public during the tax year. See Schedule O
20 State the name, physical address, and telephone number of the person who possesses the books and records of the organization: Judith A. Alley 17805 SE Stark Portland OR 97233 (503) 674-8785

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

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

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

1 a Complete this table for all persons required to be listed. Report compensation for the calendar year ending with or within the organization's tax year.

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

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

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

(A) Name and Title	(B) Average hours per week (list any hours for related organizations below dotted line)	(C) Position (do not check more than one box, unless person is both an officer and a director/trustee)						(D) Reportable compensation from the organization (W-2/1099-MISC)	(E) Reportable compensation from related organizations (W-2/1099-MISC)	(F) Estimated amount of other compensation from the organization and related organizations
		Individual trustee or director	Institutional trustee	Officer	Key employee	Highest compensated employee	Former			
(1) Charlie Stanley Board Member	0 0							0.	0.	0.
(2) Rusty Simms Board Member	2 0	X						0.	0.	0.
(3) Diane Liefeld Board Member	2 0	X						0.	0.	0.
(4) Blair Loudat BOARD MEMBER	2 0	X						0.	0.	0.
(5) Merlin Aufdengarten Board Member	2 0	X						0.	0.	0.
(6) Jim Mahnke Board Member	2 0	X						0.	0.	0.
(7) Alisa Karin-Bean Board Member	2 0	X						0.	0.	0.
(8) Pat Berger Board Member	2 0	X						0.	0.	0.
(9) Tom Weldon Vice Chair	2 0			X				0.	0.	0.
(10) PASTOR TOM HILLER Secretary	2 0			X				0.	0.	0.
(11) LINDA KIDBY Chair	2 0			X				0.	0.	0.
(12) Darryl Hill Treasurer	2 0			X				0.	0.	0.
(13) Judy Alley Executive Director	40 0				X			60,435.	0.	6,843.
(14)										

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

(A) Name and title	(B) Average hours per week (list any hours for related organizations below dotted line)	(C) Position (do not check more than one box, unless person is both an officer and a director/trustee)					(D) Reportable compensation from the organization (W-2/1099-MISC)	(E) Reportable compensation from related organizations (W-2/1099-MISC)	(F) Estimated amount of other compensation from the organization and related organizations
		Individual trustee or director	Institutional trustee	Officer	Key employee	Highest compensated employee			
(15) -----									
(16) -----									
(17) -----									
(18) -----									
(19) -----									
(20) -----									
(21) -----									
(22) -----									
(23) -----									
(24) -----									
(25) -----									
1 b Sub-total							60,435.	0.	6,843.
c Total from continuation sheets to Part VII, Section A							0.	0.	0.
d Total (add lines 1b and 1c)							60,435.	0.	6,843.

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
3 Did the organization list any former officer, director or trustee, key employee, or highest compensated employee on line 1a? <i>If 'Yes,' complete Schedule J for such individual</i>		X
4 For any individual listed on line 1a, is the sum of reportable compensation and other compensation from the organization and related organizations greater than \$150,000? <i>If 'Yes' complete Schedule J for such individual</i>		X
5 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>		X

Section B. Independent Contractors

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

(A) Name and business address	(B) Description of services	(C) Compensation

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

Part VIII Statement of Revenue

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

		(A) Total revenue	(B) Related or exempt function revenue	(C) Unrelated business revenue	(D) Revenue excluded from tax under sections 512, 513, or 514	
CONTRIBUTIONS, GIFTS, GRANTS AND OTHER SIMILAR AMOUNTS	1 a Federated campaigns.....	1 a				
	b Membership dues.....	1 b				
	c Fundraising events.....	1 c 92,951.				
	d Related organizations.....	1 d				
	e Government grants (contributions)....	1 e				
	f All other contributions, gifts, grants, and similar amounts not included above....	1 f 3,419,973.				
	g Noncash contributions included in lns 1a-1f: \$	2,748,533.				
	h Total. Add lines 1a-1f.....	▶ 3,512,924.				
PROGRAM SERVICE REVENUE	Business Code					
	2 a					
	b					
	c					
	d					
	e					
	f All other program service revenue...					
g Total. Add lines 2a-2f.....	▶					
OTHER REVENUE	3 Investment income (including dividends, interest and other similar amounts).....	▶	4,771.		4,771.	
	4 Income from investment of tax-exempt bond proceeds.▶					
	5 Royalties.....▶					
	6 a Gross rents.....	(i) Real				
		(ii) Personal				
		b Less: rental expenses				
		c Rental income or (loss)...				
	d Net rental income or (loss).....▶					
	7 a 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).....▶					
	8 a Gross income from fundraising events (not including \$ 92,951. of contributions reported on line 1c). See Part IV, line 18.....	a 34,313.				
b Less: direct expenses.....	b 22,151.					
c Net income or (loss) from fundraising events.....▶		12,162.		12,162.		
9 a Gross income from gaming activities. See Part IV, line 19.....	a					
b Less: direct expenses.....	b					
c Net income or (loss) from gaming activities.....▶						
10 a Gross sales of inventory, less returns and allowances.....	a					
b Less: cost of goods sold.....	b					
c Net income or (loss) from sales of inventory.....▶						
Miscellaneous Revenue		Business Code				
11 a						
b						
c						
d All other revenue.....						
e Total. Add lines 11a-11d.....▶						
12 Total revenue. See instructions.....▶		3,529,857.	0.	0.	16,933.	

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 to any question in this Part IX

Do not include amounts reported on lines 6b, 7b, 8b, 9b, and 10b of Part VIII.	(A) Total expenses	(B) Program service expenses	(C) Management and general expenses	(D) Fundraising expenses
1 Grants and other assistance to governments and organizations in the United States. See Part IV, line 21.				
2 Grants and other assistance to individuals in the United States. See Part IV, line 22.	2,746,244.	2,746,244.		
3 Grants and other assistance to governments, organizations, and individuals outside the United States. See Part IV, lines 15 and 16.				
4 Benefits paid to or for members.				
5 Compensation of current officers, directors, trustees, and key employees.	67,278.	23,547.	33,640.	10,091.
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.	0.	0.	0.
7 Other salaries and wages.	238,395.	149,810.	45,551.	43,034.
8 Pension plan accruals and contributions (include section 401(k) and section 403(b) employer contributions).	12,712.	7,262.	3,229.	2,221.
9 Other employee benefits.	27,377.	21,005.	4,336.	2,036.
10 Payroll taxes.	29,712.	16,673.	7,620.	5,419.
11 Fees for services (non-employees):				
a Management.				
b Legal.				
c Accounting.				
d Lobbying.				
e Professional fundraising services. See Part IV, line 17.				
f Investment management fees.				
g Other. (If line 11g amt exceeds 10% of line 25, column (A) amt, list line 11g expenses on Sch O).	30,438.	12,118.	10,456.	7,864.
12 Advertising and promotion.				
13 Office expenses.	6,228.	4,374.	927.	927.
14 Information technology.	14,215.	9,894.	2,077.	2,244.
15 Royalties.				
16 Occupancy.	28,738.	26,561.	1,210.	967.
17 Travel.	7,841.	7,243.	299.	299.
18 Payments of travel or entertainment expenses for any federal, state, or local public officials.				
19 Conferences, conventions, and meetings.	1,173.	866.	49.	258.
20 Interest.				
21 Payments to affiliates.				
22 Depreciation, depletion, and amortization.	40,086.	37,329.	1,357.	1,400.
23 Insurance.	11,126.	7,838.	2,175.	1,113.
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 <u>PRODUCE/FOOD DISCARDS</u>	74,887.	74,887.		
b <u>Printing and Publications</u>	15,481.	5,004.	448.	10,029.
c <u>MAINT AND EQUIP</u>	13,628.	12,296.	466.	866.
d <u>MISCELLANEOUS</u>	7,056.	566.	418.	6,072.
e All other expenses.	5,782.	4,002.	407.	1,373.
25 Total functional expenses. Add lines 1 through 24e.	3,378,397.	3,167,519.	114,665.	96,213.
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 checked="" type="checkbox"/> if following SOP 98-2 (ASC 958-720).	12,423.	3,452.		8,971.

Part X Balance Sheet

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

		(A) Beginning of year		(B) End of year	
ASSETS	1	Cash – non-interest-bearing	118,714.	1	183,868.
	2	Savings and temporary cash investments	235,541.	2	278,890.
	3	Pledges and grants receivable, net	9,000.	3	
	4	Accounts receivable, net		4	
	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	
	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	
	7	Notes and loans receivable, net		7	
	8	Inventories for sale or use	195,077.	8	178,830.
	9	Prepaid expenses and deferred charges		9	
	10a	Land, buildings, and equipment: cost or other basis. Complete Part VI of Schedule D	815,120.		
	10b	Less: accumulated depreciation	373,656.		
	10c		364,261.	10c	441,464.
	11	Investments – publicly traded securities	28,964.	11	31,393.
	12	Investments – other securities. See Part IV, line 11		12	
	13	Investments – program-related. See Part IV, line 11		13	
	14	Intangible assets	77,880.	14	72,272.
15	Other assets. See Part IV, line 11	550,485.	15	533,167.	
16	Total assets. Add lines 1 through 15 (must equal line 34)	1,579,922.	16	1,719,884.	
LIABILITIES	17	Accounts payable and accrued expenses	30,574.	17	36,394.
	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	1.
	26	Total liabilities. Add lines 17 through 25	30,574.	26	36,395.
NET ASSETS OR FUND BALANCES	Organizations that follow SFAS 117 (ASC 958), check here <input checked="" type="checkbox"/> and complete lines 27 through 29, and lines 33 and 34.				
	27	Unrestricted net assets	958,291.	27	1,119,874.
	28	Temporarily restricted net assets	591,057.	28	563,615.
	29	Permanently restricted net assets		29	
	Organizations that do not follow SFAS 117 (ASC 958), check here <input type="checkbox"/> and complete lines 30 through 34.				
	30	Capital stock or trust principal, or current funds		30	
	31	Paid-in or capital surplus, or land, building, or equipment fund		31	
	32	Retained earnings, endowment, accumulated income, or other funds		32	
33	Total net assets or fund balances.	1,549,348.	33	1,683,489.	
34	Total liabilities and net assets/fund balances	1,579,922.	34	1,719,884.	

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Part XI Reconciliation of Net Assets

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

1	Total revenue (must equal Part VIII, column (A), line 12)	1	3,529,857.
2	Total expenses (must equal Part IX, column (A), line 25)	2	3,378,397.
3	Revenue less expenses. Subtract line 2 from line 1	3	151,460.
4	Net assets or fund balances at beginning of year (must equal Part X, line 33, column (A))	4	1,549,348.
5	Net unrealized gains (losses) on investments	5	
6	Donated services and use of facilities	6	-17,319.
7	Investment expenses	7	
8	Prior period adjustments	8	
9	Other changes in net assets or fund balances (explain in Schedule O)	9	0.
10	Net assets or fund balances at end of year. Combine lines 3 through 9 (must equal Part X, line 33, column (B))	10	1,683,489.

Part XII Financial Statements and Reporting

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

		Yes	No
1	Accounting method used to prepare the Form 990: <input type="checkbox"/> Cash <input checked="" type="checkbox"/> Accrual <input type="checkbox"/> Other _____		
If the organization changed its method of accounting from a prior year or checked 'Other,' explain in Schedule O.			
2 a	Were the organization's financial statements compiled or reviewed by an independent accountant?		X
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:			
<input type="checkbox"/> Separate basis <input type="checkbox"/> Consolidated basis <input type="checkbox"/> Both consolidated and separate basis			
2 b	Were the organization's financial statements audited by an independent accountant?	X	
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:			
<input checked="" type="checkbox"/> Separate basis <input type="checkbox"/> Consolidated basis <input type="checkbox"/> Both consolidated and separate basis			
2 c	If 'Yes' to line 2a or 2b, does the organization have a committee that assumes responsibility for oversight of the audit, review, or compilation of its financial statements and selection of an independent accountant?	X	
If the organization changed either its oversight process or selection process during the tax year, explain in Schedule O.			
3 a	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?		X
3 b	If 'Yes,' did the organization undergo the required audit or audits? If the organization did not undergo the required audit or audits, explain why in Schedule O and describe any steps taken to undergo such audits.		

BAA

Form 990 (2012)

SCHEDULE A
(Form 990 or 990-EZ)

Public Charity Status and Public Support

OMB No. 1545-0047

2012

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

Open to Public Inspection

Department of the Treasury
Internal Revenue Service

▶ Attach to Form 990 or Form 990-EZ. ▶ See separate instructions.

Name of the organization

SnowCap Community Charities

Employer identification number

23-7121915

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

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

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

	Yes	No
(i) A person who directly or indirectly controls, either alone or together with persons described in (ii) and (iii) below, the governing body of the supported organization?	11 g (i)	
(ii) A family member of a person described in (i) above?	11 g (ii)	
(iii) A 35% controlled entity of a person described in (i) or (ii) above?	11 g (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 column (i) listed in your governing document?		(v) Did you notify the organization in column (i) of your support?		(vi) Is the organization in column (i) organized in the U.S.?		(vii) Amount of monetary support
			Yes	No	Yes	No	Yes	No	
(A)									
(B)									
(C)									
(D)									
(E)									
Total									

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

Schedule A (Form 990 or 990-EZ) 2012

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) 2008	(b) 2009	(c) 2010	(d) 2011	(e) 2012	(f) Total
1 Gifts, grants, contributions, and membership fees received. (Do not include any 'unusual grants'.)	2,658,436.	2,864,230.	3,238,626.	3,106,398.	3,419,973.	15,287,663.
2 Tax revenues levied for the organization's benefit and either paid to or expended on its behalf						0.
3 The value of services or facilities furnished by a governmental unit to the organization without charge						0.
4 Total. Add lines 1 through 3	2,658,436.	2,864,230.	3,238,626.	3,106,398.	3,419,973.	15,287,663.
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)						0.
6 Public support. Subtract line 5 from line 4						15,287,663.

Section B. Total Support

Calendar year (or fiscal year beginning in) ▶	(a) 2008	(b) 2009	(c) 2010	(d) 2011	(e) 2012	(f) Total
7 Amounts from line 4	2,658,436.	2,864,230.	3,238,626.	3,106,398.	3,419,973.	15,287,663.
8 Gross income from interest, dividends, payments received on securities loans, rents, royalties and income from similar sources	12,598.	3,891.	2,764.	3,180.	4,771.	27,204.
9 Net income from unrelated business activities, whether or not the business is regularly carried on						0.
10 Other income. Do not include gain or loss from the sale of capital assets (Explain in Part IV.) See Part IV				3,964.	2,429.	6,393.
11 Total support. Add lines 7 through 10						15,321,260.
12 Gross receipts from related activities, etc (see instructions)					12	0.
13 First five years. If the Form 990 is for the organization's first, second, third, fourth, or fifth tax year as a section 501(c)(3) organization, check this box and stop here ▶ <input type="checkbox"/>						

Section C. Computation of Public Support Percentage

14 Public support percentage for 2012 (line 6, column (f) divided by line 11, column (f))	14	99.78 %
15 Public support percentage from 2011 Schedule A, Part II, line 14	15	99.75 %
16a 33-1/3% support test – 2012. If the organization did not check the box on line 13, and the line 14 is 33-1/3% or more, check this box and stop here. The organization qualifies as a publicly supported organization. ▶ <input checked="" type="checkbox"/>		
b 33-1/3% support test – 2011. 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. ▶ <input type="checkbox"/>		
17a 10%-facts-and-circumstances test – 2012. 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. ▶ <input type="checkbox"/>		
b 10%-facts-and-circumstances test – 2011. 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. ▶ <input type="checkbox"/>		
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. ▶ <input type="checkbox"/>		

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

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

Section A. Public Support

Calendar year (or fiscal yr beginning in) ▶	(a) 2008	(b) 2009	(c) 2010	(d) 2011	(e) 2012	(f) Total
1 Gifts, grants, contributions and membership fees received. (Do not include any 'unusual grants'.)						
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						
3 Gross receipts from activities that are not an unrelated trade or business under section 513.						
4 Tax revenues levied for the organization's benefit and either paid to or expended on its behalf						
5 The value of services or facilities furnished by a governmental unit to the organization without charge						
6 Total. Add lines 1 through 5.						
7a Amounts included on lines 1, 2, and 3 received from disqualified persons						
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						
c Add lines 7a and 7b						
8 Public support (Subtract line 7c from line 6.)						

Section B. Total Support

Calendar year (or fiscal yr beginning in) ▶	(a) 2008	(b) 2009	(c) 2010	(d) 2011	(e) 2012	(f) Total
9 Amounts from line 6.						
10a Gross income from interest, dividends, payments received on securities loans, rents, royalties and income from similar sources						
b Unrelated business taxable income (less section 511 taxes) from businesses acquired after June 30, 1975						
c Add lines 10a and 10b						
11 Net income from unrelated business activities not included in line 10b, whether or not the business is regularly carried on.						
12 Other income. Do not include gain or loss from the sale of capital assets (Explain in Part IV.)						
13 Total support. (Add lns 9, 10c, 11, and 12.)						

14 **First five years.** If the Form 990 is for the organization's first, second, third, fourth, or fifth tax year as a section 501(c)(3) organization, check this box and **stop here.**

Section C. Computation of Public Support Percentage

15 Public support percentage for 2012 (line 8, column (f) divided by line 13, column (f)).	15	%
16 Public support percentage from 2011 Schedule A, Part III, line 15	16	%

Section D. Computation of Investment Income Percentage

17 Investment income percentage for 2012 (line 10c, column (f) divided by line 13, column (f)).	17	%
18 Investment income percentage from 2011 Schedule A, Part III, line 17.	18	%

19a **33-1/3% support tests – 2012.** 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 – 2011.** If the organization did not check a box on line 14 or line 19a, and line 16 is more than 33-1/3%, and line 18 is not more than 33-1/3%, check this box and **stop here.** The organization qualifies as a publicly supported organization.

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

Part IV

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

Area with horizontal dashed lines for supplemental information.

SnowCap Community Charities

23-7121915

Part II, Line 10 - Other Income

<u>Nature and Source</u>	<u>2012</u>	<u>2011</u>	<u>2010</u>	<u>2009</u>	<u>2008</u>
Total	<u>\$ 2,429.</u>	<u>\$ 3,964.</u>	<u>\$ 0.</u>	<u>\$ 0.</u>	<u>\$ 0.</u>

**SCHEDULE D
(Form 990)**

Department of the Treasury
Internal Revenue Service

Supplemental Financial Statements

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

OMB No. 1545-0047

2012

Open to Public Inspection

Name of the organization

Employer identification number

SnowCap Community Charities

23-7121915

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

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

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

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

<input type="checkbox"/> Preservation of land for public use (e.g., recreation or education)	<input type="checkbox"/> Preservation of an historically important land area
<input type="checkbox"/> Protection of natural habitat	<input type="checkbox"/> Preservation of a certified historic structure
<input type="checkbox"/> Preservation of open space	

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

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

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

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

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

Yes No

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

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

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

Yes No

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

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

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

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

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

▶ \$ _____

(ii) Assets included in Form 990, Part X

▶ \$ _____

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

a Revenues included in Form 990, Part VIII, line 1

▶ \$ _____

b Assets included in Form 990, Part X

▶ \$ _____

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

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

- a Public exhibition
- b Scholarly research
- c Preservation for future generations
- d Loan or exchange programs
- e Other _____

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

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

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

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

b If 'Yes,' explain the arrangement in Part XIII and complete the following table:

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

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

b If 'Yes,' explain the arrangement in Part XIII. Check here if the explanation has been provided in Part XIII

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

	(a) Current	(b) Prior year	(c) Two years	(d) Three years	(e) Four years
1 a Beginning of year balance	28,964.	25,000.	25,000.	0.	0.
b Contributions					
c Net investment earnings, gains, and losses	2,429.	3,964.			
d Grants or scholarships					
e Other expenditures for facilities and programs				0.	
f Administrative expenses					
g End of year balance	31,393.	28,964.	25,000.	0.	0.

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

- a Board designated or quasi-endowment 100.00 %
 - b Permanent endowment %
 - c Temporarily restricted endowment %
- The percentages in lines 2a, 2b, and 2c should equal 100%.

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

	Yes	No
(i) unrelated organizations	<input type="checkbox"/>	<input checked="" type="checkbox"/>
(ii) related organizations	<input type="checkbox"/>	<input checked="" type="checkbox"/>
b If 'Yes' to 3a(ii), are the related organizations listed as required on Schedule R?	<input type="checkbox"/>	<input type="checkbox"/>

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

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

Description of property	(a) Cost or other basis (investment)	(b) Cost or other basis (other)	(c) Accumulated depreciation	(d) Book value
1 a Land				
b Buildings		447,059.	146,337.	300,722.
c Leasehold improvements		22,406.	18,754.	3,652.
d Equipment		303,095.	172,458.	130,637.
e Other		42,560.	36,107.	6,453.
Total. Add lines 1a through 1e. (Column (d) must equal Form 990, Part X, column (B), line 10(c).)				441,464.

Part VII Investments – Other Securities. See Form 990, Part X, line 12. N/A

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

Part VIII Investments – Program Related. See Form 990, Part X, line 13. N/A

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

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

(a) Description	(b) Book value
(1) LEASEHOLD INTEREST	533,167.
(2)	
(3)	
(4)	
(5)	
(6)	
(7)	
(8)	
(9)	
(10)	
Total. (Column (b) must equal Form 990, Part X, column (B), line 15.)	533,167.

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

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

2. FIN 48 (ASC 740) Footnote. In Part XIII, provide the text of the footnote to the organization's financial statements that reports the organization's liability for uncertain tax positions under FIN 48 (ASC 740). Check here if the text of the footnote has been provided in Part XIII

Part XI Reconciliation of Revenue per Audited Financial Statements With Revenue per Return			
1	Total revenue, gains, and other support per audited financial statements.....		1 3,584,933.
2	Amounts included on line 1 but not on Form 990, Part VIII, line 12:		
	a Net unrealized gains on investments.....	2a	
	b Donated services and use of facilities.....	2b 32,925.	
	c Recoveries of prior year grants.....	2c	
	d Other (Describe in Part XIII.).. See Part XIII.....	2d 22,151.	
	e Add lines 2a through 2d.....		2e 55,076.
3	Subtract line 2e from line 1.....		3 3,529,857.
4	Amounts included on Form 990, Part VIII, line 12, but not on line 1:		
	a Investment expenses not included on Form 990, Part VIII, line 7b.....	4a	
	b Other (Describe in Part XIII.).....	4b	
	c Add lines 4a and 4b.....		4c
5	Total revenue. Add lines 3 and 4c. (This must equal Form 990, Part I, line 12.).....		5 3,529,857.

Part XII Reconciliation of Expenses per Audited Financial Statements With Expenses per Return			
1	Total expenses and losses per audited financial statements.....		1 3,450,792.
2	Amounts included on line 1 but not on Form 990, Part IX, line 25:		
	a Donated services and use of facilities.....	2a 50,244.	
	b Prior year adjustments.....	2b	
	c Other losses.....	2c	
	d Other (Describe in Part XIII.).. See Part XIII.....	2d 22,151.	
	e Add lines 2a through 2d.....		2e 72,395.
3	Subtract line 2e from line 1.....		3 3,378,397.
4	Amounts included on Form 990, Part IX, line 25, but not on line 1:		
	a Investment expenses not included on Form 990, Part VIII, line 7b.....	4a	
	b Other (Describe in Part XIII.).....	4b	
	c Add lines 4a and 4b.....		4c
5	Total expenses. Add lines 3 and 4c. (This must equal Form 990, Part I, line 18.).....		5 3,378,397.

Part XIII Supplemental Information

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

Part V, Line 4 - Intended Uses Of Endowment Fund

To start an endowment fund for donors to contribute restricted endowment funds into.

Income from the fund will be used for operations as needed.

Schedule D, Part XI, Line 2d
Other Revenue Included In F/S But Not Included On Form 990

Direct FR exp recorded against revenue.....	\$	22,151.
Total	\$	<u>22,151.</u>

Schedule D, Part XII, Line 2d
Other Expenses And Losses Per Audited F/S

Direct FR exp recorded against revenue.....	\$	22,151.
Total	\$	<u>22,151.</u>

SCHEDULE G
(Form 990 or 990-EZ)

Supplemental Information Regarding Fundraising or Gaming Activities

OMB No. 1545-0047

2012

Department of the Treasury
Internal Revenue Service

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.

Open to Public Inspection

Name of the organization

SnowCap Community Charities

Employer identification number

23-7121915

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
- b Internet and email solicitations
- c Phone solicitations
- d In-person solicitations
- e Solicitation of non-government grants
- f Solicitation of government grants
- g Special fundraising events

2 a 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 column (i)	(vi) Amount paid to (or retained by) organization
		Yes	No			
1						
2						
3						
4						
5						
6						
7						
8						
9						
10						

Total ▶ 0.

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

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

REVENUE		(a) Event #1	(b) Event #2	(c) Other events	(d) Total events
		Dinner and Auc (event type)	Fill-a-bag (event type)	None (total number)	(add column (a) through column (c))
	1	Gross receipts	107,951.	17,018.	124,969.
	2	Less: Charitable contributions	92,951.		92,951.
	3	Gross income (line 1 minus line 2)	15,000.	17,018.	32,018.
DIRECT EXPENSES	4	Cash prizes			
	5	Noncash prizes			
	6	Rent/facility costs	11,191.		11,191.
	7	Food and beverages	337.		337.
	8	Entertainment			
	9	Other direct expenses	10,523.		10,523.
	10	Direct expense summary. Add lines 4 through 9 in column (d)			
11	Net income summary. Combine line 3, column (d), and line 10				9,967.

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.

REVENUE		(a) Bingo	(b) Pull tabs/Instant bingo/progressive bingo	(c) Other gaming	(d) Total gaming (add column (a) through column (c))
		1	Gross revenue		
DIRECT EXPENSES	2	Cash prizes			
	3	Non-cash prizes			
	4	Rent/facility costs			
	5	Other direct expenses			
	6	Volunteer labor	Yes _____ % No	Yes _____ % No	Yes _____ % No
7	Direct expense summary. Add lines 2 through 5 in column (d)				
8	Net gaming income summary. Combine lines 1, column (d) and line 7				

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: _____

10 a Were any of the organization's gaming licenses revoked, suspended or terminated during the tax year? Yes No
 b If 'Yes,' explain: _____

- 11 Does the organization operate gaming activities with nonmembers? Yes No
- 12 Is the organization a grantor, beneficiary or trustee of a trust or a member of a partnership or other entity formed to administer charitable gaming? Yes No

13 Indicate the percentage of gaming activity operated in:

a The organization's facility		13 a	%
b An outside facility		13 b	%

14 Enter the name and address of the person who prepares the organization's gaming/special events books and records:

Name ▶ _____

Address ▶ _____

15 a Does the organization have a contact 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 to be distributed to other exempt organizations or spent in the organization's own exempt activities during the tax year ▶ \$ _____

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

SCHEDULE I
(Form 990)

Department of the Treasury
Internal Revenue Service

Name of the organization

SnowCap Community Charities

Part I General Information on Grants and Assistance

Employer identification number

23-7121915

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

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

OMB No. 1545-0047

2012

Open to Public
Inspection

- 1** Does the organization maintain records to substantiate the amount of the grants or assistance, the grantees' eligibility for the grants or assistance, and the selection criteria used to award the grants or assistance? Yes No
- 2** Describe in Part IV the organization's procedures for monitoring the use of grant funds in the United States. See Part IV

Part II Grants and Other Assistance to Governments and Organizations in the United States. Complete if the organization answered 'Yes' to Form 990, Part IV, line 21 for any recipient that received more than \$5,000. Part II can be duplicated if additional space is needed.

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

- 2** Enter total number of section 501(c)(3) and government organizations listed in the line 1 table 0
- 3** Enter total number of other organizations listed in the line 1 table 0

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

TEEA3901L 11/30/12

Schedule I (Form 990) (2012)

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

(a) Type of grant or assistance	(b) Number of recipients	(c) Amount of cash grant	(d) Amount of non-cash assistance	(e) Method of valuation (book, FMV, appraisal, other)	(f) Description of non-cash assistance
FOOD AND CLOTHING TO THE NEEDY	151,222			THRIFT AND FOOD VALUES	FOOD AND CLOTHING TO THE NEEDY

Part IV Supplemental Information. Complete this part to provide the information required in Part I, line 2, Part III, column (b), and any other additional information.

Part I, Line 2 - Procedures for Monitoring Use of Grants Funds in U.S.

SNOW-CAP COMMUNITY CHARITIES DISTRIBUTES FOOD AND CLOTHING TO THE NEEDY IN EAST MULTNOMAH COUNTY. INDIVIDUALS ASSISTED FILL-OUT INFORMATION FORMS AND MUST NOT EXCEED POVERTY INCOME LEVELS PER GOVERNMENT GUIDELINES.

**SCHEDULE M
(Form 990)**

Noncash Contributions

OMB No. 1545-0047

2012

Department of the Treasury
Internal Revenue Service

▶ **Complete if the organizations answered 'Yes' on Form 990, Part IV, lines 29 or 30.**

▶ **Attach to Form 990.**

Open To Public Inspection

Name of the organization

SnowCap Community Charities

Employer identification number

23-7121915

Part I Types of Property

	(a) Check if applicable	(b) Number of contributions or items contributed	(c) Noncash contribution amounts reported on Form 990, Part VIII, line 1g	(d) Method of determining noncash contribution amounts
1 Art – Works of art.....				
2 Art – Historical treasures.....				
3 Art – Fractional interests.....				
4 Books and publications.....				
5 Clothing and household goods.....				
6 Cars and other vehicles.....				
7 Boats and planes.....				
8 Intellectual property.....				
9 Securities – Publicly traded.....				
10 Securities – Closely held stock.....				
11 Securities – Partnership, LLC, or trust interests.....				
12 Securities – Miscellaneous.....				
13 Qualified conservation contribution – Historic structures.....				
14 Qualified conservation contribution – Other.....				
15 Real estate – Residential.....				
16 Real estate – Commercial.....				
17 Real estate – Other.....				
18 Collectibles.....				
19 Food inventory.....			2,295,254.	Fair Value
20 Drugs and medical supplies.....				
21 Taxidermy.....				
22 Historical artifacts.....				
23 Scientific specimens.....				
24 Archeological artifacts.....				
25 Other ▶ (Clothing Inv.)			453,279.	Thrift value
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.....

29

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

	Yes	No
30 a		X
31		X
32 a		X
33		

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

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

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

b If 'Yes,' describe in Part II.

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

SCHEDULE O
(Form 990 or 990-EZ)

Supplemental Information to Form 990 or 990-EZ

OMB No. 1545-0047

2012

Department of the Treasury
Internal Revenue Service

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

▶ Attach to Form 990 or 990-EZ.

**Open to Public
Inspection**

Name of the organization

SnowCap Community Charities

Employer identification number

23-7121915

Form 990, Part VI, Line 11b - Form 990 Review Process

A REVIEW WILL NOT BE CONDUCTED BY EACH GOVERNING BOARD MEMBER EXCEPT THE EXECUTIVE
DIRECTOR WHO REVIEWS THE FORM 990 AFTER FILING FOR REASONABLENESS.

Form 990, Part VI, Line 15b - Compensation Review & Approval Process - Officers & Key Employees

COMPENSATION OF THE EXECUTIVE DIRECTOR IS REVIEWED BY THE GOVERNING BOARD AND IS
BASED ON RESULTS OF AN ANNUAL PERFORMANCE REVIEW

Form 990, Part VI, Line 19 - Other Organization Documents Publicly Available

Governing documents, policies and financial statements available to the public upon
request.

SnowCap Community Charities

FINANCIAL STATEMENTS

June 30, 2013

with independent auditor's report thereon

CONTENTS

	<u>Page</u>
Independent Auditor's Report	3
Financial Statements	
Statement of Financial Position	4
Statement of Activities	5
Statement of Cash Flows	6
Statement of Functional Expenses	7
Notes to Financial Statements	8-13



SIMPSON & COMPANY
A PROFESSIONAL CORPORATION
CERTIFIED PUBLIC ACCOUNTANTS

Independent Auditor's Report

Board of Directors
SnowCap Community Charities

We have audited the accompanying statements of SnowCap Community Charities, a nonprofit corporation, which comprise the statement of financial position as of June 30, 2013, and the related statements of activities, functional expenses and cash flows for the year then ended, and the related notes to the financial statements.

Management's Responsibility for the Financial Statements

Management is responsible for the preparation and fair presentation of these financial statements in accordance with accounting principles generally accepted in the United States of America; this includes the design, implementation, and maintenance of internal control relevant to the preparation and fair presentation of financial statements that are free from material misstatement, whether due to fraud or error.

Auditor's Responsibility

Our responsibility is to express an opinion on these financial statements based on our audit. We conducted our audit in accordance with auditing standards generally accepted in the United States of America. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free from material misstatement.

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial statements. The procedures selected depend on the auditor's judgment, including the assessment of the risk of material misstatement of the financial statements, whether due to fraud or error. In making those risk assessments, the auditor considers internal control relevant to the entity's preparation and fair presentation of the financial statements in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the entity's internal control. Accordingly we express no such opinion. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluating the overall presentation of the financial statement.

We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinion.

Opinion

In our opinion, the financial statements referred to above present fairly, in all material respects, the financial position of SnowCap Community Charities as of June 30, 2013, and the changes in its net assets and its cash flows for the year then ended in accordance with accounting principles generally accepted in the United States of America.

The prior year summarized comparative information has been derived from the Organization's June 30, 2012 financial statements and, in our report dated August 14, 2012, we expressed an unqualified opinion on those financial statements.

Portland, Oregon
August 29, 2013

Simpson & Company

SnowCap Community Charities

STATEMENT OF FINANCIAL POSITION

June 30, 2013

with summarized financial information for June 30, 2012

	<u>Assets</u>	
	<u>2013</u>	<u>2012</u>
Current Assets		
Cash and cash equivalents	\$ 160,718	112,138
Certificates of deposit	278,890	235,541
Grants receivable	-	9,000
Inventories	178,830	195,077
Leasehold interest, current	40,667	40,667
Total current assets	<u>659,105</u>	<u>592,423</u>
Cash restricted to purchase of fixed assets	23,150	6,576
Beneficial interest in assets held by Community Foundation (note 6)	31,393	28,964
Property and equipment (note 2)	513,735	442,141
Leasehold interest, noncurrent (note 4)	492,500	509,818
Total assets	<u>\$ 1,719,883</u>	<u>1,579,922</u>
	<u>Liabilities and Net Assets</u>	
Current liabilities		
Accounts payable	\$ 23,932	11,960
Accrued vacation and payroll taxes	12,462	18,614
Total current liabilities	<u>36,394</u>	<u>30,574</u>
Net assets (note 5)		
Unrestricted		
Designated	665,668	588,564
Undesignated	454,206	369,727
Total unrestricted	<u>1,119,874</u>	<u>958,291</u>
Temporarily restricted	563,615	591,057
Total net assets	<u>1,683,489</u>	<u>1,549,348</u>
Total liabilities and net assets	<u>\$ 1,719,883</u>	<u>1,579,922</u>

See accompanying notes to financial statements.

SnowCap Community Charities
STATEMENT OF ACTIVITIES

June 30, 2013

with summarized financial information for June 30, 2012

	<u>2013</u>	<u>2012</u>
Unrestricted net assets		
Revenue, gains and other support		
Church donations	\$ 51,819	50,890
Public donations	348,655	320,198
Bequests and memoriams	37,371	38,553
Corporate donations	207,055	163,408
Federal USDA & FEMA commodities	471,011	346,452
Donated materials and facilities	2,302,728	2,160,981
Donated professional services	7,719	12,630
Interest income	2,342	3,180
Special events and other	127,263	93,669
	<u>3,555,963</u>	<u>3,189,961</u>
Net assets released from donor restrictions	<u>53,982</u>	<u>27,473</u>
Total revenues, gains and other support	3,609,945	3,217,434
Expenses and losses		
Program services	3,213,511	2,996,430
Support services		
Management and general	116,791	126,953
Fund raising	120,489	122,527
Total expenses and losses	3,450,791	3,245,910
Increase (decrease) in unrestricted net assets	159,154	(28,476)
Temporarily restricted net assets		
Contributions	26,540	2,048
Net assets released from donor restrictions	<u>(53,982)</u>	<u>(27,473)</u>
Increase in temporarily restricted net assets	<u>(27,442)</u>	<u>(25,425)</u>
Change in beneficial interest in assets held by the community foundation	<u>2,429</u>	<u>3,964</u>
Total increase (decrease) in net assets	134,141	(49,937)
Net assets at beginning of year	<u>1,549,348</u>	<u>1,599,285</u>
Net assets at end of year	<u>\$ 1,683,489</u>	<u>1,549,348</u>

See accompanying notes to financial statements.

SnowCap Community Charities
STATEMENT OF CASH FLOWS

June 30, 2013

with summarized financial information for June 30, 2012

	<u>2013</u>	<u>2012</u>
Cash flows from operating activities:		
Increase (decrease) in net assets	\$ 134,141	(49,937)
Adjustments to reconcile increase in net assets to net cash provided by operating activities:		
Depreciation	40,085	34,723
Donated professional services capitalized	-	(4,125)
Utilization (increase) in leasehold interest	17,319	16,562
Unrealized gain/loss on investments	(2,429)	(3,768)
(Increase) decrease in operating assets:		
Receivables	9,000	(9,000)
Inventory	16,247	12,427
Increase (decrease) in operating liabilities:		
Accounts payable	11,971	5,557
Accrued liabilities	(6,152)	(1,671)
Contributions restricted for long-term purposes	(131,405)	-
Net cash provided (used) by operating activities	<u>88,777</u>	<u>768</u>
Cash flows from investing activities:		
Purchase of equipment and improvements	(111,680)	(19,407)
Purchase of investments	(156,108)	(235,739)
Proceeds from investment redemptions	112,760	231,113
Purchase of assets restricted to investment in fixed assets	(16,574)	-
Net cash used by investing activities	<u>(171,602)</u>	<u>(24,033)</u>
Cash flows from financing activities:		
Collection of contributions for the purchase of fixed assets	130,905	-
Collection of endowment fund contributions	500	-
Net cash provided by financing activities	<u>131,405</u>	<u>-</u>
Net increase (decrease) in cash and cash equivalents	48,580	(23,265)
Beginning cash and cash equivalents	<u>112,138</u>	<u>135,403</u>
Ending cash and cash equivalents	<u>\$ 160,718</u>	<u>112,138</u>

See accompanying notes to financial statements.

SnowCap Community Charities

STATEMENT OF FUNCTIONAL EXPENSES

Year ended June 30, 2013

with summarized financial information for the year ended June 30, 2012

	<u>Supporting Services</u>			<u>Total</u>	
	<u>Program Services</u>	<u>Management and General</u>	<u>Fundraising Services</u>	<u>2013</u>	<u>2012</u>
Compensation and related expenses:					
Salaries	\$ 170,962	75,769	52,099	298,830	321,112
Employee benefits	30,662	10,987	5,283	46,932	59,337
Payroll taxes	16,673	7,620	5,419	29,712	31,380
	<u>218,297</u>	<u>94,376</u>	<u>62,801</u>	<u>375,474</u>	<u>411,829</u>
Client assistance	56,351	-	-	56,351	98,651
Distribution of donated food and other materials	2,532,838	-	-	2,532,838	2,241,820
Agency transfers	157,055	-	-	157,055	206,526
Discards	74,887			74,887	45,552
Insurance	7,838	2,175	1,113	11,126	9,587
Maintenance and equipment	12,296	466	866	13,628	18,509
Occupancy	64,834	3,336	3,093	71,263	67,571
Professional fees and contract labor	19,837	10,456	7,864	38,157	29,444
Postage	4,002	407	1,373	5,782	10,823
Printing and media	5,004	448	3,665	9,117	7,280
Special events and fundraising	-	-	28,515	28,515	29,135
Supplies and software	9,894	2,077	2,244	14,215	10,184
Training and conferences	866	49	258	1,173	3,248
Telephone	4,374	927	927	6,228	7,750
Transportation	7,243	299	299	7,841	5,385
Miscellaneous	566	418	6,072	7,056	7,893
	<u>3,176,182</u>	<u>115,434</u>	<u>119,090</u>	<u>3,410,706</u>	<u>3,211,187</u>
Depreciation	<u>37,329</u>	<u>1,357</u>	<u>1,400</u>	<u>40,085</u>	<u>34,723</u>
	<u>\$ 3,213,511</u>	<u>116,791</u>	<u>120,490</u>	<u>3,450,791</u>	<u>3,245,910</u>

See accompanying notes to financial statements.

SnowCap Community Charities

NOTES TO FINANCIAL STATEMENTS

June 30, 2012

(1) **Nature of operations and summary of significant accounting policies**

Nature of operations:

SnowCap Community Charities (SnowCap) is a philanthropic organization in East Multnomah County created to provide food, clothing, advocacy and other services to the poor. The corporation solicits a variety of in-kind gifts such as food, clothing, books, toys, and seeds from the community, and receives commodities from the United States Department of Agriculture (USDA). These gifts are used to plant gardens, teach classes, outfit children for school, but primarily to make up food boxes. SnowCap is a member of the Oregon Food Bank, East County Caring Community, Gresham Chamber of Commerce, East Portland Chamber of Commerce, and Ecumenical Ministries of Oregon.

SnowCap enjoys the support of approximately 1,000 dedicated volunteers, 10 paid staff and many local givers. During the year ended June 30, 2013, SnowCap served 150,294 East County individuals in need.

Accounting policies:

The organization keeps its books on the accrual method of accounting.

Contributions received and unconditional promises to give are measured at their fair values and are reported as an increase in net assets. The organization reports gifts of cash and other assets as restricted support if they are received with donor stipulations that limit the use of the donated assets, or if they are designated as support for future periods. When a donor restriction expires, that is, when a stipulated time restriction ends or purpose restriction is accomplished, temporarily restricted net assets are reclassified to unrestricted net assets and reported in the statement of activity as net assets released from restrictions. Donor-restricted contributions, whose restrictions are met in the same reporting period, are reported as unrestricted support.

Donations of food, including USDA, and clothing are recorded at their estimated fair market values of one dollar and thirty-nine cents and three dollars and seventy five cents per pound. Food and clothing inventory balances at June 30, 2013 are recorded at the same respective values. In prior fiscal years, donations of food were valued at one dollar and fifty cents per pound.

A substantial number of volunteers have donated approximately 37,511 hours to the organization's program services and fund raising campaigns during the year; however, these donated services are not reflected in the financial statements since the services do not require specialized skills. Donated professional services, primarily computer consulting, are recorded at their estimated fair market value.

NOTES TO FINANCIAL STATEMENTS, Continued

**(1) Nature of operations and summary of significant accounting policies
(continued)**

The organization considers all highly liquid investments with a maturity of three months or less when purchased to be cash equivalents.

The organization's cash balances are deposited in checking and money market accounts of several banks and are covered by federal insurance on bank accounts. Management believes the organization is not exposed to any significant credit risk on cash.

The certificates of deposit are recorded at cost, which approximates market value. The certificates bear interest ranging from 0.1 to 0.5 percent and have maturities ranging from six to sixty months with penalties for early withdrawal. Any penalties for early withdrawal would not have a material effect on the financial statements.

Cash restricted to purchase property and equipment has been restricted by donors and is not available for operating purposes.

Property and equipment are stated at cost. Donated property and equipment are recorded at their estimated fair market value at the time of donation. Such donations are reported as unrestricted contributions unless the donor has restricted the donated asset to a specific purpose. Assets donated with explicit restrictions regarding their use and contributions of cash that must be used to acquire property and equipment are reported as restricted contributions. Absent donor stipulations regarding how long these assets must be maintained, the organization reports expirations of donor restrictions when the donated or acquired assets are placed in service. Temporarily restricted net assets are reclassified to unrestricted at that time. Depreciation is computed on the straight line method over the estimated useful lives of the assets ranging from five to thirty-nine years.

All acquisitions of property and equipment, and all expenditures for repairs, maintenance, and betterments over \$1,000 that materially prolong the useful lives of assets are capitalized. Lesser amounts are expensed.

Vacation pay is charged to expense when earned.

Under the company's pension plan, SnowCap matches employee contributions up to five percent of the employee's gross salary. All employees are eligible to participate after six months of employment. During the year, contributions of \$12,712 were charged to current operations.

The costs of advertising the organization's programs are expensed as incurred.

SnowCap Community Charities

NOTES TO FINANCIAL STATEMENTS, Continued

(1) **Nature of operations and summary of significant accounting policies (continued)**

The costs of providing the various programs, fund-raising and other activities have been summarized on a functional basis in the statement of functional expenses. Accordingly, certain costs have been allocated among the programs and fund-raising activities benefited.

The organization provides additional utility assistance in partnership with Oregon Heat. SnowCap provides the administrative screening of eligible families and Oregon Heat makes the assistance payments directly to the utility companies. During the year, \$49,630 of Oregon Heat funds was distributed for utility assistance.

The Organization achieves some of its programmatic and management and general goals in direct mail campaigns and newsletters that include requests for contributions. The costs of conducting those campaigns included a total of \$12,423 of joint costs that are not directly attributable to either the program or management and general components or the fund-raising component of the activities. Those joint costs were allocated as follows:

Program Services	\$	3,452
Fund-raising		8,971
Management and General		-
	\$	<u>12,423</u>

The preparation of financial statements in conformity with generally accepted accounting principles requires management to make estimates and assumptions that affect the reported amounts of assets and liabilities and disclosure of contingent assets and liabilities at the date of the financial statements and the reported amounts of revenues and expenses during the reporting period. Actual results could differ from those estimates.

SnowCap Community Charities is exempt from federal income tax under Section 501(c)(3) of the Internal Revenue Code. In addition, the organization qualifies for the charitable contribution deduction under Section 170(b)(1)(A) and has been classified as an organization that is not a private foundation under Section 509(a)(1).

(2) **Property and equipment**

As of June 30, 2013, property and equipment consists of the following:

SnowCap Community Charities

NOTES TO FINANCIAL STATEMENTS, Continued

(2) Property and equipment (continued)

Equipment	\$ 39,947
Leasehold improvements	14,937
Building	447,059
Building furnishings	42,560
Warehouse equipment	178,780
Vehicles	84,368
Greenhouse/garden improvements	7,469
Software	84,125
	899,245
Accumulated depreciation	(385,510)
	\$ 513,735

(3) Lease commitments

In May 1996, the organization signed a lease agreement for a tract of land for a term of forty years with an annual payment of \$1. In February 2007, a second ground lease agreement for additional space was entered into, with an annual payment of \$1 for ten years. Also see note 4.

(4) Leasehold interest

As of June 30, 2013, the organization had leasehold rights of \$533,166 for the use of an 18,750 square foot tract of land through April 2036 and an additional 6,000 square foot garden site through December 2017. The present value is based on current fair market rent of \$42,525 annually over their respective lease terms, using a 4.5% discount rate.

The total leasehold interest amounts are classified as follows:

Future leasehold rights	\$ 533,166
Less current portion - twelve months	(40,667)
Leasehold interest - non-current	\$ 492,499

SnowCap Community Charities

NOTES TO FINANCIAL STATEMENTS, Continued

(4) Leasehold interest (continued)

The expected time expirations on restrictions of leasehold interests are:

<u>Year ended June 30</u>			
2014	\$		40,667
2015			38,890
2016			37,190
2017			35,565
2018			31,581
Thereafter			<u>349,275</u>
	\$		<u>533,166</u>

(5) Net assets

As of June 30, 2013, net assets consist of:

Unrestricted

Designated:

Invested in building and equipment	\$	513,736
Warehouse expansion		100,000
Fundraising fund		20,539
Quasi-endowment fund (note 6)		31,393

Undesignated		<u>454,206</u>
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Total unrestricted		1,119,874
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Temporarily restricted

Restricted for:

Endowment	3,035
Warehouse expansion	23,150
Fight with Elegance	1,151
Donated facilities available	533,166
Pet Food Fund	1,415
Miscellaneous	<u>1,698</u>

Total temporarily restricted	<u>563,615</u>
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Total net assets	\$ <u><u>1,683,489</u></u>
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SnowCap Community Charities

NOTES TO FINANCIAL STATEMENTS, Continued

(6) **Beneficial interest in assets held by the community foundation**

The Board of Directors has established an account with the Oregon Community Foundation (OCF), designated as Quasi-Endowment funds. The organization has granted OCF variance power over these funds, which gives OCF's Board of Directors the power to use the funds for other purposes in certain circumstances. The beneficial interest in assets held at the OCF has been valued, as a practical expedient, at the fair value of the Organization's share of OCF's investment pool as of the measurement date. OCF values securities and other financial instruments on a fair value basis of accounting. The estimated fair values of certain investments of OCF, which includes private placements and other securities for which prices are not readily available, are determined by the management of OCF and may not reflect amounts that could be realized upon immediate sale, not amounts that ultimately may be realized. Accordingly, the estimated fair values may differ significantly from the values that would have been used had a ready market existed for these investments.

The following is a summary of assets held at fair value at June 30, 2013:

Description	Total	Fair Value Measurements Using		
		Quoted Prices in Active Markets for Identical Assets (Level 1)	Significant Other Observable Inputs (Level 2)	Significant Unobservable Inputs (Level 3)
Beneficial interest in assets held at OCF	\$ 31,393	\$ -	\$ -	\$ 31,393
Total	\$ 31,393	\$ -	\$ -	\$ 31,393

Financial instruments classified as Level 3 in the fair value hierarchy represent the Organization's investments in financial instruments in which management has used at least one significant unobservable input in the valuation model. The following table represents a reconciliation of the activities for Level 3 financial instruments:

Balance at June 30, 2012	\$28,964
Share of appreciation of fund	2,429
Distributions received	-
Balance at June 30, 2013	\$31,393

(7) **Subsequent events**

Management has evaluated subsequent events through August 29, 2013 the date that the financial statements were available to be issued.