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# Return of Private Foundation

## or Section 4947(a)(1) Nonexempt Charitable Trust

### Treated as a Private Foundation

OMB No 1545-0052

2009

Department of the Treasury  
Internal Revenue Service

Note. The foundation may be able to use a copy of this return to satisfy state reporting requirements.

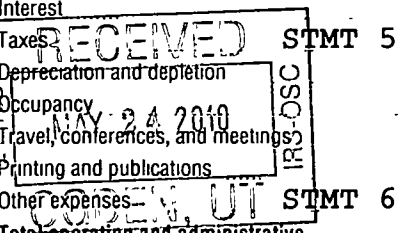
For calendar year 2009, or tax year beginning , and ending

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

Use the IRS label. Otherwise, print or type. See Specific Instructions.	Name of foundation <b>LOGAN COUNTY PARK AND TRAILS FOUNDATION</b>		A Employer identification number <b>23-7041808</b>
	Number and street (or P.O. box number if mail is not delivered to street address) Room/suite <b>P.O. BOX 11</b>		B Telephone number <b>(217) 735-2953</b>
	City or town, state, and ZIP code <b>LINCOLN, IL 62656</b>		C If exemption application is pending, check here <input type="checkbox"/>
	H Check type of organization: <input checked="" type="checkbox"/> Section 501(c)(3) exempt private foundation <input type="checkbox"/> Section 4947(a)(1) nonexempt charitable trust <input type="checkbox"/> Other taxable private foundation		D 1. Foreign organizations, check here <input type="checkbox"/> 2. Foreign organizations meeting the 85% test, check here and attach computation <input type="checkbox"/>
I Fair market value of all assets at end of year (from Part II, col. (c), line 16) \$ <b>3,840,464.</b> (Part I, column (d) must be on cash basis.)		J Accounting method: <input checked="" type="checkbox"/> Cash <input type="checkbox"/> Accrual <input type="checkbox"/> Other (specify) _____	E If private foundation status was terminated under section 507(b)(1)(A), check here <input type="checkbox"/>
			F If the foundation is in a 60-month termination under section 507(b)(1)(B), check here <input type="checkbox"/>

Part I Analysis of Revenue and Expenses (The total of amounts in columns (b), (c), and (d) may not necessarily equal the amounts in column (a).)		(a) Revenue and expenses per books	(b) Net investment income	(c) Adjusted net income	(d) Disbursements for charitable purposes (cash basis only)
Revenue	1 Contributions, gifts, grants, etc., received				
	2 Check <input checked="" type="checkbox"/> if the foundation is not required to attach Sch. B				
	3 Interest on savings and temporary cash investments	47,204.	47,204.	47,204.	
	4 Dividends and interest from securities	41.	41.	41.	
	5a Gross rents	206,540.	206,540.	206,540.	STATEMENT 1
	b Net rental income or (loss) 175,815.				STATEMENT 2
	6a Net gain or (loss) from sale of assets not on line 10	210.			STATEMENT 3
	b Gross sales price for all assets on line 6a 1,000.				
	7 Capital gain net income (from Part IV, line 2)		0.		
	8 Net short-term capital gain			0.	
	9 Income modifications				
	10a Gross sales less returns and allowances				
b Less. Cost of goods sold					
c Gross profit or (loss)					
11 Other income	1,156.	0.	1,156.	STATEMENT 4	
12 Total. Add lines 1 through 11	255,151.	253,785.	254,941.		
Operating and Administrative Expenses	13 Compensation of officers, directors, trustees, etc	34,150.	0.	0.	34,150.
	14 Other employee salaries and wages	34,563.	0.	0.	34,563.
	15 Pension plans, employee benefits	3,068.	0.	0.	3,068.
	16a Legal fees				
	b Accounting fees				
	c Other professional fees				
	17 Interest				
	18 Taxes	11,385.	0.	0.	5,677.
	19 Depreciation and depletion	7,764.	0.	0.	
	20 Occupancy				
	21 Travel, conferences, and meetings				
	22 Printing and publications				
	23 Other expenses	83,892.	30,725.	30,725.	53,167.
	24 Total operating and administrative expenses. Add lines 13 through 23	174,822.	30,725.	30,725.	130,625.
	25 Contributions, gifts, grants paid	1,500.			1,500.
26 Total expenses and disbursements. Add lines 24 and 25	176,322.	30,725.	30,725.	132,125.	
27 Subtract line 26 from line 12:					
a Excess of revenue over expenses and disbursements	78,829.				
b Net investment income (if negative, enter -0-)		223,060.			
c Adjusted net income (if negative, enter -0-)			224,216.		

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23

Part II Balance Sheets		Attached schedules and amounts in the description column should be for end-of-year amounts only		
		Beginning of year	End of year	
		(a) Book Value	(b) Book Value	(c) Fair Market Value
Assets	1 Cash - non-interest-bearing	4,817.	3,690.	3,690.
	2 Savings and temporary cash investments	1,068,856.	1,144,736.	1,186,472.
	3 Accounts receivable ▶ Less: allowance for doubtful accounts ▶			
	4 Pledges receivable ▶ Less: allowance for doubtful accounts ▶			
	5 Grants receivable			
	6 Receivables due from officers, directors, trustees, and other disqualified persons			
	7 Other notes and loans receivable ▶ Less: allowance for doubtful accounts ▶			
	8 Inventories for sale or use			
	9 Prepaid expenses and deferred charges			
	10a Investments - U.S. and state government obligations			
	b Investments - corporate stock STMT 7	254.	154.	154.
	c Investments - corporate bonds			
	11 Investments - land, buildings, and equipment: basis ▶ 2,113,954. Less: accumulated depreciation ▶ 97,931.	2,016,023.	2,016,023.	2,125,136.
	12 Investments - mortgage loans			
	13 Investments - other			
Liabilities	14 Land, buildings, and equipment: basis ▶ 1,340,267. Less: accumulated depreciation STMT 8 ▶ 494,057.	842,034.	846,210.	525,012.
	15 Other assets (describe ▶ )			
	16 Total assets (to be completed by all filers)	3,931,984.	4,010,813.	3,840,464.
	17 Accounts payable and accrued expenses			
	18 Grants payable			
	19 Deferred revenue			
	20 Loans from officers, directors, trustees, and other disqualified persons			
	21 Mortgages and other notes payable			
	22 Other liabilities (describe ▶ )			
	23 Total liabilities (add lines 17 through 22)	0.	0.	
Net Assets or Fund Balances	Foundations that follow SFAS 117, check here ▶ <input type="checkbox"/> and complete lines 24 through 26 and lines 30 and 31.			
	24 Unrestricted			
	25 Temporarily restricted			
	26 Permanently restricted			
	Foundations that do not follow SFAS 117, check here ▶ <input checked="" type="checkbox"/> and complete lines 27 through 31.			
	27 Capital stock, trust principal, or current funds	3,931,984.	4,010,813.	
	28 Paid-in or capital surplus, or land, bldg., and equipment fund	0.	0.	
	29 Retained earnings, accumulated income, endowment, or other funds	0.	0.	
	30 Total net assets or fund balances	3,931,984.	4,010,813.	
	31 Total liabilities and net assets/fund balances	3,931,984.	4,010,813.	

## Part III Analysis of Changes in Net Assets or Fund Balances

1 Total net assets or fund balances at beginning of year - Part II, column (a), line 30 (must agree with end-of-year figure reported on prior year's return)	1	3,931,984.
2 Enter amount from Part I, line 27a	2	78,829.
3 Other increases not included in line 2 (itemize) ▶	3	0.
4 Add lines 1, 2, and 3	4	4,010,813.
5 Decreases not included in line 2 (itemize) ▶	5	0.
6 Total net assets or fund balances at end of year (line 4 minus line 5) - Part II, column (b), line 30	6	4,010,813.

**Part IV Capital Gains and Losses for Tax on Investment Income**

(a) List and describe the kind(s) of property sold (e.g., real estate, 2-story brick warehouse; or common stock, 200 shs. MLC Co.)		(b) How acquired P - Purchase D - Donation	(c) Date acquired (mo., day, yr.)	(d) Date sold (mo., day, yr.)
1a				
b	NONE			
c				
d				
e				

(e) Gross sales price	(f) Depreciation allowed (or allowable)	(g) Cost or other basis plus expense of sale	(h) Gain or (loss) (e) plus (f) minus (g)
a			
b			
c			
d			
e			

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

2	Capital gain net income or (net capital loss)	<div style="display: flex; align-items: center;"> <div style="border-left: 1px solid black; border-right: 1px solid black; padding: 0 5px;">           If gain, also enter in Part I, line 7            If (loss), enter -0- in Part I, line 7         </div> <div style="margin-left: 10px;">           2         </div> </div>
3	Net short-term capital gain or (loss) as defined in sections 1222(5) and (6): If gain, also enter in Part I, line 8, column (c). If (loss), enter -0- in Part I, line 8	<div style="display: flex; align-items: center;"> <div style="border-left: 1px solid black; border-right: 1px solid black; padding: 0 5px;">           If gain, also enter in Part I, line 8, column (c).            If (loss), enter -0- in Part I, line 8         </div> <div style="margin-left: 10px;">           3         </div> </div>

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

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

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

Was the foundation liable for the section 4942 tax on the distributable amount of any year in the base period?

☐ Yes ☒ No

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

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

(a) Base period years Calendar year (or tax year beginning in)	(b) Adjusted qualifying distributions	(c) Net value of noncharitable-use assets	(d) Distribution ratio (col. (b) divided by col. (c))
2008	133,228.	3,014,381.	.044197
2007	140,242.	2,855,657.	.049110
2006	121,841.	2,825,486.	.043122
2005	119,450.	2,801,769.	.042634
2004	98,564.	2,051,831.	.048037

2	Total of line 1, column (d)	2	.227100
3	Average distribution ratio for the 5-year base period - divide the total on line 2 by 5, or by the number of years the foundation has been in existence if less than 5 years	3	.045420
4	Enter the net value of noncharitable-use assets for 2009 from Part X, line 5	4	3,150,181.
5	Multiply line 4 by line 3	5	143,081.
6	Enter 1% of net investment income (1% of Part I, line 27b)	6	2,231.
7	Add lines 5 and 6	7	145,312.
8	Enter qualifying distributions from Part XII, line 4 If line 8 is equal to or greater than line 7, check the box in Part VI, line 1b, and complete that part using a 1% tax rate. See the Part VI instructions.	8	144,857.

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

1a Exempt operating foundations described in section 4940(d)(2), check here <input type="checkbox"/> and enter "N/A" on line 1. Date of ruling or determination letter: _____ (attach copy of letter if necessary-see instructions)			
b Domestic foundations that meet the section 4940(e) requirements in Part V, check here <input type="checkbox"/> and enter 1% of Part I, line 27b		1	4,461.
c All other domestic foundations enter 2% of line 27b. Exempt foreign organizations enter 4% of Part I, line 12, col. (b)			
2 Tax under section 511 (domestic section 4947(a)(1) trusts and taxable foundations only. Others enter -0-)		2	0.
3 Add lines 1 and 2		3	4,461.
4 Subtitle A (income) tax (domestic section 4947(a)(1) trusts and taxable foundations only. Others enter -0-)		4	0.
5 Tax based on investment income. Subtract line 4 from line 3. If zero or less, enter -0-		5	4,461.
6 Credits/Payments:			
a 2009 estimated tax payments and 2008 overpayment credited to 2009	6a	3,760.	
b Exempt foreign organizations - tax withheld at source	6b		
c Tax paid with application for extension of time to file (Form 8868)	6c		
d Backup withholding erroneously withheld	6d		
7 Total credits and payments. Add lines 6a through 6d	7	3,760.	
8 Enter any penalty for underpayment of estimated tax. Check here <input checked="" type="checkbox"/> if Form 2220 is attached	8		
9 Tax due. If the total of lines 5 and 8 is more than line 7, enter amount owed	9	701.	
10 Overpayment. If line 7 is more than the total of lines 5 and 8, enter the amount overpaid	10		
11 Enter the amount of line 10 to be: Credited to 2010 estimated tax <input type="checkbox"/> Refunded <input type="checkbox"/>	11		

**Part VII-A Statements Regarding Activities**

	Yes	No
1a During the tax year, did the foundation attempt to influence any national, state, or local legislation or did it participate or intervene in any political campaign?		X
b Did it spend more than \$100 during the year (either directly or indirectly) for political purposes (see instructions for definition)? If the answer is "Yes" to 1a or 1b, attach a detailed description of the activities and copies of any materials published or distributed by the foundation in connection with the activities.		X
c Did the foundation file Form 1120-POL for this year?		X
d Enter the amount (if any) of tax on political expenditures (section 4955) imposed during the year: (1) On the foundation. <input type="checkbox"/> \$ 0. (2) On foundation managers. <input type="checkbox"/> \$ 0.		
e Enter the reimbursement (if any) paid by the foundation during the year for political expenditure tax imposed on foundation managers. <input type="checkbox"/> \$ 0.		
2 Has the foundation engaged in any activities that have not previously been reported to the IRS? If "Yes," attach a detailed description of the activities.		X
3 Has the foundation made any changes, not previously reported to the IRS, in its governing instrument, articles of incorporation, or bylaws, or other similar instruments? If "Yes," attach a conformed copy of the changes		X
4a Did the foundation have unrelated business gross income of \$1,000 or more during the year?		X
b If "Yes," has it filed a tax return on Form 990-T for this year?		
5 Was there a liquidation, termination, dissolution, or substantial contraction during the year? If "Yes," attach the statement required by General Instruction T.		X
6 Are the requirements of section 508(e) (relating to sections 4941 through 4945) satisfied either: • By language in the governing instrument, or • By state legislation that effectively amends the governing instrument so that no mandatory directions that conflict with the state law remain in the governing instrument?	X	
7 Did the foundation have at least \$5,000 in assets at any time during the year? If "Yes," complete Part II, col. (c), and Part XV.	X	
8a Enter the states to which the foundation reports or with which it is registered (see instructions) <input type="checkbox"/> IL		
b If the answer is "Yes" to line 7, has the foundation furnished a copy of Form 990-PF to the Attorney General (or designate) of each state as required by General Instruction G? If "No," attach explanation	X	
9 Is the foundation claiming status as a private operating foundation within the meaning of section 4942(j)(3) or 4942(j)(5) for calendar year 2009 or the taxable year beginning in 2009 (see instructions for Part XIV)? If "Yes," complete Part XIV	X	
10 Did any persons become substantial contributors during the tax year? If "Yes," attach a schedule listing their names and addresses		X

N/A

Form 990-PF (2009)

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

11	At any time during the year, did the foundation, directly or indirectly, own a controlled entity within the meaning of section 512(b)(13)? If "Yes," attach schedule (see instructions)	11		X
12	Did the foundation acquire a direct or indirect interest in any applicable insurance contract before August 17, 2008?	12		X
13	Did the foundation comply with the public inspection requirements for its annual returns and exemption application?	13	X	

Website address ► N/A

14 The books are in care of ► PAT BREE Telephone no. ► (217) 735-1541  
 Located at ► P.O. BOX 11, LINCOLN, IL ZIP+4 ► 62656

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

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

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

	Yes	No
1a During the year did the foundation (either directly or indirectly):		
(1) Engage in the sale or exchange, or leasing of property with a disqualified person?	<input type="checkbox"/> Yes <input checked="" type="checkbox"/> No	
(2) Borrow money from, lend money to, or otherwise extend credit to (or accept it from) a disqualified person?	<input type="checkbox"/> Yes <input checked="" type="checkbox"/> No	
(3) Furnish goods, services, or facilities to (or accept them from) a disqualified person?	<input type="checkbox"/> Yes <input checked="" type="checkbox"/> No	
(4) Pay compensation to, or pay or reimburse the expenses of, a disqualified person?	<input type="checkbox"/> Yes <input checked="" type="checkbox"/> No	
(5) Transfer any income or assets to a disqualified person (or make any of either available for the benefit or use of a disqualified person)?	<input type="checkbox"/> Yes <input checked="" type="checkbox"/> No	
(6) Agree to pay money or property to a government official? (Exception. Check "No" if the foundation agreed to make a grant to or to employ the official for a period after termination of government service, if terminating within 90 days.)	<input type="checkbox"/> Yes <input checked="" type="checkbox"/> No	
b If any answer is "Yes" to 1a(1)-(6), did any of the acts fail to qualify under the exceptions described in Regulations section 53.4941(d)-3 or in a current notice regarding disaster assistance (see page 20 of the instructions)? Organizations relying on a current notice regarding disaster assistance check here	<u>N/A</u>	1b
c Did the foundation engage in a prior year in any of the acts described in 1a, other than excepted acts, that were not corrected before the first day of the tax year beginning in 2009?		1c
2 Taxes on failure to distribute income (section 4942) (does not apply for years the foundation was a private operating foundation defined in section 4942(j)(3) or 4942(j)(5)):		
a At the end of tax year 2009, did the foundation have any undistributed income (lines 6d and 6e, Part XIII) for tax year(s) beginning before 2009?	<input type="checkbox"/> Yes <input checked="" type="checkbox"/> No	
If "Yes," list the years ► _____ , _____ , _____		
b Are there any years listed in 2a for which the foundation is not applying the provisions of section 4942(a)(2) (relating to incorrect valuation of assets) to the year's undistributed income? (If applying section 4942(a)(2) to all years listed, answer "No" and attach statement - see instructions.)	<u>N/A</u>	2b
c If the provisions of section 4942(a)(2) are being applied to any of the years listed in 2a, list the years here. ► _____ , _____ , _____		
3a Did the foundation hold more than a 2% direct or indirect interest in any business enterprise at any time during the year?	<input type="checkbox"/> Yes <input checked="" type="checkbox"/> No	
b If "Yes," did it have excess business holdings in 2009 as a result of (1) any purchase by the foundation or disqualified persons after May 26, 1969; (2) the lapse of the 5-year period (or longer period approved by the Commissioner under section 4943(c)(7)) to dispose of holdings acquired by gift or bequest; or (3) the lapse of the 10-, 15-, or 20-year first phase holding period? (Use Schedule C, Form 4720, to determine if the foundation had excess business holdings in 2009.)	<u>N/A</u>	3b
4a Did the foundation invest during the year any amount in a manner that would jeopardize its charitable purposes?		4a
b Did the foundation make any investment in a prior year (but after December 31, 1969) that could jeopardize its charitable purpose that had not been removed from jeopardy before the first day of the tax year beginning in 2009?		4b

Form 990-PF (2009)

**Part VII-B** Statements Regarding Activities for Which Form 4720 May Be Required (continued)**5a** During the year did the foundation pay or incur any amount to:

(1) Carry on propaganda, or otherwise attempt to influence legislation (section 4945(e))?

☐ Yes ☒ No

(2) Influence the outcome of any specific public election (see section 4955); or to carry on, directly or indirectly, any voter registration drive?

☐ Yes ☒ No

(3) Provide a grant to an individual for travel, study, or other similar purposes?

☐ Yes ☒ No

(4) Provide a grant to an organization other than a charitable, etc., organization described in section 509(a)(1), (2), or (3), or section 4940(d)(2)?

☐ Yes ☒ No

(5) Provide for any purpose other than religious, charitable, scientific, literary, or educational purposes, or for the prevention of cruelty to children or animals?

☐ Yes ☒ No**b** If any answer is "Yes" to 5a(1)-(5), did any of the transactions fail to qualify under the exceptions described in Regulations section 53.4945 or in a current notice regarding disaster assistance (see instructions)?

N/A

Organizations relying on a current notice regarding disaster assistance check here

☒**c** If the answer is "Yes" to question 5a(4), does the foundation claim exemption from the tax because it maintained expenditure responsibility for the grant?

N/A

☐ Yes ☐ No

If "Yes," attach the statement required by Regulations section 53.4945-5(d).

**6a** Did the foundation, during the year, receive any funds, directly or indirectly, to pay premiums on a personal benefit contract?☐ Yes ☒ No**b** Did the foundation, during the year, pay premiums, directly or indirectly, on a personal benefit contract?

If "Yes" to 6b, file Form 8870.

6b

X

**7a** At any time during the tax year, was the foundation a party to a prohibited tax shelter transaction?☐ Yes ☒ No**b** If yes, did the foundation receive any proceeds or have any net income attributable to the transaction?

N/A

7b

**Part VIII** Information About Officers, Directors, Trustees, Foundation Managers, Highly Paid Employees, and Contractors**1** List all officers, directors, trustees, foundation managers and their compensation.

(a) Name and address	(b) Title, and average hours per week devoted to position	(c) Compensation (If not paid, enter -0-)	(d) Contributions to employee benefit plans and deferred compensation	(e) Expense account, other allowances
DONALD HELLMAN 1250 1800TH STREET LINCOLN, IL 62656	RANGER  40.00	34,150.	3,068.	0.

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

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

Total number of other employees paid over \$50,000

0

Form 990-PF (2009)

**Part VIII** Information About Officers, Directors, Trustees, Foundation Managers, Highly Paid Employees, and Contractors (continued)**3** Five highest-paid independent contractors for professional services. If none, enter "NONE."

(a) Name and address of each person paid more than \$50,000	(b) Type of service	(c) Compensation
NONE		

Total number of others receiving over \$50,000 for professional services

0

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

List the foundation's four largest direct charitable activities during the tax year. Include relevant statistical information such as the number of organizations and other beneficiaries served, conferences convened, research papers produced, etc.	Expenses
1 OPERATION OF PUBLIC PARK AND CONSERVATION AREAS. SCHEDULE OF STATISTICS ATTACHED.	130,610.
2 GRANT TO LOGAN COUNTY FOR MAINTENANCE OF COURTHOUSE GROUNDS	500.
3 DONATION FOR SCULLY PARK	1,000.
4	

**Part IX-B** Summary of Program-Related Investments

Describe the two largest program-related investments made by the foundation during the tax year on lines 1 and 2.	Amount
1 N/A	
2	
All other program-related investments. See instructions.	
3	
Total. Add lines 1 through 3	0.

Form 990-PF (2009)



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

<b>1</b>	Fair market value of assets not used (or held for use) directly in carrying out charitable, etc., purposes:	
<b>a</b>	Average monthly fair market value of securities	<b>1a</b> 212.
<b>b</b>	Average of monthly cash balances	<b>1b</b> 1,072,805.
<b>c</b>	Fair market value of all other assets	<b>1c</b> 2,125,136.
<b>d</b>	Total (add lines 1a, b, and c)	<b>1d</b> 3,198,153.
<b>e</b>	Reduction claimed for blockage or other factors reported on lines 1a and 1c (attach detailed explanation)	<b>1e</b> 0.
<b>2</b>	Acquisition indebtedness applicable to line 1 assets	<b>2</b> 0.
<b>3</b>	Subtract line 2 from line 1d	<b>3</b> 3,198,153.
<b>4</b>	Cash deemed held for charitable activities. Enter 1 1/2% of line 3 (for greater amount, see instructions)	<b>4</b> 47,972.
<b>5</b>	Net value of noncharitable-use assets. Subtract line 4 from line 3. Enter here and on Part V, line 4	<b>5</b> 3,150,181.
<b>6</b>	Minimum investment return. Enter 5% of line 5	<b>6</b> 157,509.

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

<b>1</b>	Minimum investment return from Part X, line 6	<b>1</b>
<b>2a</b>	Tax on investment income for 2009 from Part VI, line 5	<b>2a</b>
<b>b</b>	Income tax for 2009. (This does not include the tax from Part VI.)	<b>2b</b>
<b>c</b>	Add lines 2a and 2b	<b>2c</b>
<b>3</b>	Distributable amount before adjustments. Subtract line 2c from line 1	<b>3</b>
<b>4</b>	Recoveries of amounts treated as qualifying distributions	<b>4</b>
<b>5</b>	Add lines 3 and 4	<b>5</b>
<b>6</b>	Deduction from distributable amount (see instructions)	<b>6</b>
<b>7</b>	Distributable amount as adjusted. Subtract line 6 from line 5. Enter here and on Part XIII, line 1	<b>7</b>

**Part XII** Qualifying Distributions (see instructions)

<b>1</b>	Amounts paid (including administrative expenses) to accomplish charitable, etc., purposes:	
<b>a</b>	Expenses, contributions, gifts, etc. - total from Part I, column (d), line 26	<b>1a</b> 132,125.
<b>b</b>	Program-related investments - total from Part IX-B	<b>1b</b> 0.
<b>2</b>	Amounts paid to acquire assets used (or held for use) directly in carrying out charitable, etc., purposes	<b>2</b> 12,732.
<b>3</b>	Amounts set aside for specific charitable projects that satisfy the:	
<b>a</b>	Suitability test (prior IRS approval required)	<b>3a</b>
<b>b</b>	Cash distribution test (attach the required schedule)	<b>3b</b>
<b>4</b>	Qualifying distributions. Add lines 1a through 3b. Enter here and on Part V, line 8, and Part XIII, line 4	<b>4</b> 144,857.
<b>5</b>	Foundations that qualify under section 4940(e) for the reduced rate of tax on net investment income. Enter 1% of Part I, line 27b	<b>5</b> 0.
<b>6</b>	Adjusted qualifying distributions. Subtract line 5 from line 4	<b>6</b> 144,857.

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

Form 990-PF (2009)

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

	(a) Corpus	(b) Years prior to 2008	(c) 2008	(d) 2009
1 Distributable amount for 2009 from Part XI, line 7				0.
2 Undistributed income, if any, as of the end of 2009			0.	
a Enter amount for 2008 only			0.	
b Total for prior years:		0.		
3 Excess distributions carryover, if any, to 2009:				
a From 2004				
b From 2005				
c From 2006				
d From 2007				
e From 2008				
f Total of lines 3a through e	0.			
4 Qualifying distributions for 2009 from Part XII, line 4: ► \$ <b>N/A</b>			0.	
a Applied to 2008, but not more than line 2a			0.	
b Applied to undistributed income of prior years (Election required - see instructions)		0.		
c Treated as distributions out of corpus (Election required - see instructions)	0.			
d Applied to 2009 distributable amount				0.
e Remaining amount distributed out of corpus	0.			
5 Excess distributions carryover applied to 2009 (If an amount appears in column (d), the same amount must be shown in column (a).)	0.			0.
6 Enter the net total of each column as indicated below:				
a Corpus. Add lines 3f, 4c, and 4e. Subtract line 5	0.			
b Prior years' undistributed income. Subtract line 4b from line 2b		0.		
c Enter the amount of prior years' undistributed income for which a notice of deficiency has been issued, or on which the section 4942(a) tax has been previously assessed		0.		
d Subtract line 6c from line 6b. Taxable amount - see instructions		0.		
e Undistributed income for 2008. Subtract line 4a from line 2a. Taxable amount - see instr.			0.	
f Undistributed income for 2009. Subtract lines 4d and 5 from line 1. This amount must be distributed in 2010				0.
7 Amounts treated as distributions out of corpus to satisfy requirements imposed by section 170(b)(1)(F) or 4942(g)(3)	0.			
8 Excess distributions carryover from 2004 not applied on line 5 or line 7	0.			
9 Excess distributions carryover to 2010. Subtract lines 7 and 8 from line 6a	0.			
10 Analysis of line 9:				
a Excess from 2005				
b Excess from 2006				
c Excess from 2007				
d Excess from 2008				
e Excess from 2009				

**Part XIV Private Operating Foundations** (see instructions and Part VII-A, question 9)

1 a If the foundation has received a ruling or determination letter that it is a private operating foundation, and the ruling is effective for 2009, enter the date of the ruling

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

2 a Enter the lesser of the adjusted net income from Part I or the minimum investment return from Part X for each year listed	Prior 3 years				(e) Total
	(a) 2009	(b) 2008	(c) 2007	(d) 2006	
b 85% of line 2a	157,509.	150,719.	142,783.	141,274.	592,285.
c Qualifying distributions from Part XII, line 4 for each year listed	133,883.	128,111.	121,366.	120,083.	503,442.
d Amounts included in line 2c not used directly for active conduct of exempt activities	144,857.	133,228.	142,004.	121,841.	541,930.
e Qualifying distributions made directly for active conduct of exempt activities. Subtract line 2d from line 2c	0.	0.	0.	0.	0.
3 Complete 3a, b, or c for the alternative test relied upon:	144,857.	133,228.	142,004.	121,841.	541,930.
a "Assets" alternative test - enter:					
(1) Value of all assets					0.
(2) Value of assets qualifying under section 4942(j)(3)(B)(i)					0.
b "Endowment" alternative test - enter 2/3 of minimum investment return shown in Part X, line 6 for each year listed	105,006.	100,479.	95,189.	94,183.	394,857.
c "Support" alternative test - enter:					
(1) Total support other than gross investment income (interest, dividends, rents, payments on securities loans (section 512(a)(5)), or royalties)					0.
(2) Support from general public and 5 or more exempt organizations as provided in section 4942(j)(3)(B)(iii)					0.
(3) Largest amount of support from an exempt organization					0.
(4) Gross investment income					0.

**Part XV Supplementary Information** (Complete this part only if the foundation had \$5,000 or more in assets at any time during the year-see the instructions.)**1 Information Regarding Foundation Managers:**

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

NONE

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

NONE

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

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

a The name, address, and telephone number of the person to whom applications should be addressed:

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

c Any submission deadlines:

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

**Part XV** Supplementary Information (continued)**3 Grants and Contributions Paid During the Year or Approved for Future Payment**

Recipient Name and address (home or business)	If recipient is an individual, show any relationship to any foundation manager or substantial contributor	Foundation status of recipient	Purpose of grant or contribution	Amount
<b>a Paid during the year</b>				
LOGAN COUNTY TREASURER	NONE	EXEMPT	FOR COURTHOUSE GROUNDS MAINTENANCE	500.
MAIN STREET LINCOLN	NONE	EXEMPT	SCULLY PARK DONATION	1,000.
<b>Total</b>			<b>► 3a</b>	<b>1,500.</b>
<b>b Approved for future payment</b>				
NONE				
<b>Total</b>			<b>► 3b</b>	<b>0.</b>





# 2009 DEPRECIATION AND AMORTIZATION REPORT

FORM 990-PF PAGE 1

990-PF

Asset No	Description	Date Acquired	Method	Life	C o n v	Line No	Unadjusted Cost Or Basis	Bus % Excl	Section 179 Expense	Reduction In Basis	Basis For Depreciation	Beginning Accumulated Depreciation	Current Sec 179 Expense	Current Year Deduction	Ending Accumulated Depreciation
	FARM LAND														
12	1385 ACRES FARM	08/01/76	L			HY	2,016,023.				2,016,023.			0.	
	* 990-PF PG 1 TOTAL - FARM LAND						2,016,023.				2,016,023.	0.		0.	0.
	MACHINERY & EQUIPMENT														
14	FULLY DEPRECIATED MACHINERY AND EQUIPMENT	01/01/07	VAR	.000		HY16	129,268.				129,268.	129,268.		0.	129,268.
15	USED 1993 CHEVY TRUCK	04/17/00	200DB	7.00		HY16	11,580.				11,580.	11,034.		0.	11,034.
16	BUSH HOG MOWER	11/28/00	200DB	7.00		HY16	2,000.				2,000.	1,923.		0.	1,923.
17	JD 272 ROTARY MOWER	01/29/02	200DB	7.00		HY16	2,350.				2,350.	2,194.		4.	2,198.
18	2003 DODGE 1500	12/13/02	200DB	5.00		HY16	13,726.				13,726.	13,143.		0.	13,143.
19	2 PICNIC TABLES	03/05/02	200DB	7.00		HY16	1,108.				1,108.	1,034.		4.	1,038.
20	(D)KUBOTA MOWER TRADED	04/02/03	200DB	7.00		HY16	7,635.				7,635.	6,784.		61.	
21	4 PICNIC TABLES	04/13/05	200DB	7.00		HY16	2,364.				2,364.	1,687.		193.	1,880.
22	7296 TRACTOR, MOWER	03/14/06	200DB	7.00		HY16	11,235.				11,235.	6,321.		1,404.	7,725.
23	STIHL CHAIN SAW	11/08/06	200DB	7.00		HY16	360.				360.	202.		45.	247.
66	HP PAVILION NOTEBOOK COMPUTER	01/13/08	200DB	5.00		HY16	750.				750.	300.		180.	480.
67	HP 640 FAX MACHINE	01/13/08	200DB	5.00		HY16	40.				40.	16.		10.	26.
68	QUICKBOOKS PRO 2007 & MICROSOFT OFFICE SOFTWARE GRASSHOPPER 729	01/13/08	SL	3.00		HY16	520.				520.	173.		173.	346.
79	TRACTOR/MOWER	03/26/09	200DB	7.00		HY16	12,382.				12,382.			2,653.	2,653.

928111  
04-24-06

(D) - Asset disposed

\* ITC, Salvage, Bonus, Commercial Revitalization Deduction, GO Zone

2009 DEPRECIATION AND AMORTIZATION REPORT

FORM 990-PF PAGE 1 990-PF

Asset No	Description	Date Acquired	Method	Life	C o n v	Line No	Unadjusted Cost Or Basis	Bus % Excl	Section 179 Expense	* Reduction In Basis	Basis For Depreciation	Beginning Accumulated Depreciation	Current Sec 179 Expense	Current Year Deduction	Ending Accumulated Depreciation
80	STIHL CHAIN SAW * 990-PF PG 1 TOTAL - MACHINERY & EQUIPMENT PARK IMPROVEMENTS	09/04/09	200DB	7.00		HY16	350.				350.			33.	33.
35	RANGER'S HOUSE	10/05/79	SL	40.00		HY16	56,512.				56,512.	41,326.	1,413.	4,760.	171,994.
36	NEW SHELTER	09/30/87	SL	27.50		MM16	21,979.				21,979.	16,265.	799.		17,064.
37	PARK ROAD GRAVEL WORK	09/23/93	150DB	15.00		HY16	15,300.				15,300.	14,172.		0.	14,172.
38	TILE	09/26/94	150DB	15.00		HY16	888.				888.	780.		8.	788.
39	TILE	10/03/94	150DB	15.00		HY16	1,411.				1,411.	1,236.		13.	1,249.
40	BILL LAFORGE HOME	12/15/94	SL	39.00		MM16	291.				291.	104.		7.	111.
41	NEW SHELTER	09/27/96	SL	39.00		MM16	1,890.				1,890.	595.		48.	643.
42	NEW RESTROOMS	07/02/98	200DB	10.00		HY16	10,281.				10,281.	9,553.		0.	9,553.
43	3 TON A/C UNIT	06/28/03	200DB	10.00		HY16	163.				163.	139.		5.	144.
44	NEW ROOF ON SHED	06/16/04	SL	39.00		MM16	1,682.				1,682.	194.		43.	237.
45	WATER LINE TO LARGE SHELTER	05/31/05	200DB	7.00		HY16	716.				716.	499.		62.	561.
46	SEPTIC SYSTEM - RANGER HOUSE	04/19/06	200DB	7.00		HY16	4,851.				4,851.	2,730.		606.	3,336.
55	FULLY DEPRECIATED PARK IMPROVEMENTS * 990-PF PG 1 TOTAL - PARK IMPROVEMENTS	01/01/07	VAR	.000		HY16	223,594.				223,594.	223,594.		0.	223,594.
	PARK LAND						339,558.				339,558.	311,187.		3,004.	314,191.

828111 04-24-09 (D) - Asset disposed \* ITC, Salvage, Bonus, Commercial Revitalization Deduction, GO Zone



# 2009 DEPRECIATION AND AMORTIZATION REPORT

FORM 990-PF PAGE 1

990-PF

Asset No.	Description	Date Acquired	Method	Life	Conv	Line No	Unadjusted Cost Or Basis	Bus % Excl	Section 179 Expense	* Reduction In Basis	Basis For Depreciation	Beginning Accumulated Depreciation	Current Sec 179 Expense	Current Year Deduction	Ending Accumulated Depreciation
48	548 ACRES PARK	08/01/76	L			HY	784,725.				784,725.			0.	
49	18 ACRES WHITE OAKS	07/19/85	L			HY	7,200.				7,200.			0.	
50	16 ACRES NUTHATCH	07/19/85	L			HY	5,600.				5,600.			0.	
51	20 ACRES BLACK OAKS	07/19/85	L			HY	7,000.				7,000.			0.	
52	TREES	10/02/96	L			HY	281.				281.			0.	
	* 990-PF PG 1 TOTAL - PARK LAND						804,806.				804,806.	0.		0.	0.
	TILE														
54	FULLY DEPRECIATED TILE	01/01/07	VAR	.000		HY16	97,931.				97,931.	97,931.		0.	97,931.
	* 990-PF PG 1 TOTAL - TILE						97,931.				97,931.	97,931.		0.	97,931.
	* GRAND TOTAL 990-PF PG 1 DEPR						3,453,986.				3,453,986.	583,197.		7,764.	584,116.

828111  
04-24-09

(D) - Asset disposed

\* ITC, Salvage, Bonus, Commercial Revitalization Deduction, GO Zone

FORM 990-PF	RENTAL INCOME	STATEMENT	1
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KIND AND LOCATION OF PROPERTY	ACTIVITY NUMBER	GROSS RENTAL INCOME
FARM	2	206,540.
TOTAL TO FORM 990-PF, PART I, LINE 5A		206,540.

FORM 990-PF	RENTAL EXPENSES	STATEMENT	2
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DESCRIPTION	ACTIVITY NUMBER	AMOUNT	TOTAL
MANAGEMENT FEES - RENTAL		13,016.	
REAL ESTATE TAXES - RENTAL		16,546.	
ADMINISTRATIVE COSTS - RENTAL		20.	
MAINTENANCE & REPAIRS - RENTAL		1,143.	
- SUBTOTAL -	2		30,725.
TOTAL RENTAL EXPENSES			30,725.
NET RENTAL INCOME TO FORM 990-PF, PART I, LINE 5B			175,815.

FORM 990-PF	GAIN OR (LOSS) FROM SALE OF ASSETS	STATEMENT	3
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(A) DESCRIPTION OF PROPERTY	MANNER		DATE	
	ACQUIRED	ACQUIRED	DATE	SOLD
SALE OF KUBOTA MOWER	PURCHASED	04/02/03	03/19/09	
(B) GROSS SALES PRICE	(C) COST OR OTHER BASIS	(D) EXPENSE OF SALE	(E) DEPREC.	(F) GAIN OR LOSS
1,000.	7,635.	0.	6,845.	210.
NET GAIN OR LOSS FROM SALE OF ASSETS				210.
CAPITAL GAINS DIVIDENDS FROM PART IV				0.
TOTAL TO FORM 990-PF, PART I, LINE 6A				210.

FORM 990-PF	OTHER INCOME	STATEMENT	4
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DESCRIPTION	(A) REVENUE PER BOOKS	(B) NET INVEST- MENT INCOME	(C) ADJUSTED NET INCOME
MISCELLANEOUS INCOME	116.	0.	116.
MEMBERSHIP DUES AND ASSESSMENTS	1,040.	0.	1,040.
TOTAL TO FORM 990-PF, PART I, LINE 11	1,156.	0.	1,156.

FORM 990-PF	TAXES	STATEMENT	5
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DESCRIPTION	(A) EXPENSES PER BOOKS	(B) NET INVEST- MENT INCOME	(C) ADJUSTED NET INCOME	(D) CHARITABLE PURPOSES
2008 FORM 990 - FEDERAL TAX PAID	1,948.	0.	0.	0.
2008 FORM AG990-IL FILING FEES	25.	0.	0.	25.
PAYROLL TAXES	5,652.	0.	0.	5,652.
2009 ESTIMATED TAX PAYMENTS	3,760.	0.	0.	0.
TO FORM 990-PF, PG 1, LN 18	11,385.	0.	0.	5,677.

FORM 990-PF	OTHER EXPENSES			STATEMENT	6
DESCRIPTION	(A) EXPENSES PER BOOKS	(B) NET INVEST- MENT INCOME	(C) ADJUSTED NET INCOME	(D) CHARITABLE PURPOSES	
INSURANCE - PARK	9,595.	0.	0.	9,595.	
UTILITIES - PARK	4,316.	0.	0.	4,316.	
PARK & SHOP OPERATING EXPENSES	3,919.	0.	0.	3,919.	
EQUIPMENT MAINTENANCE & REPAIRS - PARK	1,258.	0.	0.	1,258.	
EQUIPMENT OPERATING EXPENSES - PARK	1,115.	0.	0.	1,115.	
VEHICLE MAINT. & REPAIRS - PARK	1,685.	0.	0.	1,685.	
VEHICLE OPERATING EXPENSES - PARK	6,051.	0.	0.	6,051.	
PROFESSIONAL FEES - PARK	2,375.	0.	0.	2,375.	
ADMINISTRATIVE EXPENSES - PARK	812.	0.	0.	812.	
OFFICE SUPPLIES & EXPENSES - PARK	869.	0.	0.	869.	
MEMBERSHIP/PROGRAM EXPENSES - PARK	151.	0.	0.	151.	
MISCELLANEOUS EXPENSES - PARK	45.	0.	0.	45.	
HOUSE REPAIRS - PARK	65.	0.	0.	65.	
PARK & SHOP MAINTENANCE & REPAIRS	20,911.	0.	0.	20,911.	
MANAGEMENT FEES - RENTAL	13,016.	13,016.	13,016.	0.	
REAL ESTATE TAXES - RENTAL	16,546.	16,546.	16,546.	0.	
ADMINISTRATIVE COSTS - RENTAL	20.	20.	20.	0.	
MAINTENANCE & REPAIRS - RENTAL	1,143.	1,143.	1,143.	0.	
TO FORM 990-PF, PG 1, LN 23	83,892.	30,725.	30,725.	53,167.	

FORM 990-PF	CORPORATE STOCK		STATEMENT	7
DESCRIPTION	BOOK VALUE		FAIR MARKET VALUE	
LINCOLN FARMERS GRAIN STOCK	154.		154.	
TOTAL TO FORM 990-PF, PART II, LINE 10B	154.		154.	

## FORM 990-PF DEPRECIATION OF ASSETS NOT HELD FOR INVESTMENT STATEMENT 8

DESCRIPTION	COST OR OTHER BASIS	ACCUMULATED DEPRECIATION	BOOK VALUE
1385 ACRES FARM	2,016,023.	0.	2,016,023.
FULLY DEPRECIATED MACHINERY AND EQUIPMENT	129,268.	129,268.	0.
USED 1993 CHEVY TRUCK	11,580.	11,034.	546.
BUSH HOG MOWER	2,000.	1,923.	77.
JD 272 ROTARY MOWER	2,350.	2,198.	152.
2003 DODGE 1500	13,726.	13,143.	583.
2 PICNIC TABLES	1,108.	1,038.	70.
4 PICNIC TABLES	2,364.	1,880.	484.
7296 TRACTOR, MOWER	11,235.	7,725.	3,510.
STIHL CHAIN SAW	360.	247.	113.
RANGER'S HOUSE	56,512.	42,739.	13,773.
NEW SHELTER	21,979.	17,064.	4,915.
PARK ROAD GRAVEL WORK	15,300.	14,172.	1,128.
TILE	888.	788.	100.
TILE	1,411.	1,249.	162.
BILL LAForge HOME	291.	111.	180.
NEW SHELTER	1,890.	643.	1,247.
NEW RESTROOMS	10,281.	9,553.	728.
3 TON A/C UNIT	163.	144.	19.
NEW ROOF ON SHED	1,682.	237.	1,445.
WATER LINE TO LARGE SHELTER	716.	561.	155.
SEPTIC SYSTEM - RANGER HOUSE	4,851.	3,336.	1,515.
548 ACRES PARK	784,725.	0.	784,725.
18 ACRES WHITE OAKS	7,200.	0.	7,200.
16 ACRES NUTHATCH	5,600.	0.	5,600.
20 ACRES BLACK OAKS	7,000.	0.	7,000.
TREES	281.	0.	281.
FULLY DEPRECIATED TILE	97,931.	97,931.	0.
FULLY DEPRECIATED PARK IMPROVEMENTS	223,594.	223,594.	0.
HP PAVILION NOTEBOOK COMPUTER	750.	480.	270.
HP 640 FAX MACHINE	40.	26.	14.
QUICKBOOKS PRO 2007 & MICROSOFT OFFICE SOFTWARE	520.	346.	174.
GRASSHOPPER 729 TRACTOR/MOWER	12,382.	2,653.	9,729.
STIHL CHAIN SAW	350.	33.	317.
TOTAL TO FM 990-PF, PART II, LN 14	3,446,351.	584,116.	2,862,235.

2009  
Kickapoo Creek Park  
Average number of cars in the Park

<u>Month</u>	<u>Noon</u>	<u>Evening</u>
January	13	12
February	14	13
March	16	14
April	20	17
May	26	21
June	20	18
July	19	17
August	23	18
September	23	19
October	15	12
November	17	15
December	14	12

LOGAN COUNTY PARK & TRAILS FOUNDATION  
2009 - 2010  
BOARD OF DIRECTORS

TERM EXPIRES IN 2010

Olivia Scully	Dwight	735-1541
Dan Volle	Mt. Pulaski	792-5211
Mike Booher	31 Bayhill Drive	732-6857
Ron Willmore	1009 1310 <sup>th</sup> St.	735-2886

TERM EXPIRES IN 2011

Delmar Zumwalt	Bloomington	309-662-8190
Robert Neal	1047 1750 <sup>th</sup> St.	735-2036
Ron Klockenga	21 Sycamore Lane	732-9493

TERM EXPIRES IN 2012

Don Miller	711 21 <sup>st</sup> Street	732-3880
Charles Purseglove	225 Southgate	732-6964
James Walden	405 Maywood Dr.	732-9569
Charles McGee	515 N. Elm St.	732-3750
Kurt Hullinger	295 Park Place	735-4623

EXECUTIVE OFFICERS 2009- 2010

President	Charles McGee
Vice-President	James Walden
Secretary-Treasurer	Pat Bree