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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 , 2009, 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.

MARK & KAY DECOOK FOUNDATION  
1349 NORTHWEST DRIVE  
PELLA, IA 50219

**A Employer identification number**

42-1465821

**B Telephone number (see the instructions)**

641-628-4840

**C If exemption application is pending, check here** ☐**D 1 Foreign organizations, check here** ☐**2 Foreign organizations meeting the 85% test, check here and attach computation** ☐**E If private foundation status was terminated under section 507(b)(1)(A), check here** ☐**F If the foundation is in a 60-month termination under section 507(b)(1)(B), check here** ☐

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

I Fair market value of all assets at end of year  
(from Part II, column (c), line 16)

\$ 493,518.

J Accounting method ☒ Cash ☐ Accrual  
☐ Other (specify) \_\_\_\_\_

(Part I, column (d) must be on cash basis)

**Part I Analysis of Revenue and Expenses**

(The total of amounts in columns (b), (c), and (d) may not necessarily equal the amounts in column (a) (see the instructions).)

(a) Revenue and expenses per books

(b) Net investment income

(c) Adjusted net income

(d) Disbursements for charitable purposes (cash basis only)

1 Contributions, gifts, grants, etc. received (att sch)

2 Ck ☒ if the foundn is not req to att Sch B

3 Interest on savings and temporary cash investments

4 Dividends and interest from securities

42,314.

42,314.

N/A

5a Gross rents

b Net rental income or (loss)

6a Net gain/(loss) from sale of assets not on line 10

27,668.

b Gross sales price for all assets on line 6a 252,460.

7 Capital gain net income (from Part IV, line 2)

27,668.

8 Net short-term capital gain

9 Income modifications

10a Gross sales less returns and allowances

b Less Cost of goods sold

c Gross profit/(loss) (att sch)

11 Other income (attach schedule)

12 Total. Add lines 1 through 11

69,982.

69,982.

13 Compensation of officers, directors, trustees, etc

0.

14 Other employee salaries and wages

15 Pension plans, employee benefits

16a Legal fees (attach schedule)

b Accounting fees (attach sch) SEE ST 1

741.

371.

370.

c Other prof fees (attach sch)

17 Interest

18 Taxes (attach schedule) (see instr) SEE STM 2

963.

482.

481.

19 Depreciation (attach sch) and depletion

20 Occupancy

18.

9.

9.

21 Travel, conferences, and meetings

22 Printing and publications

23 Other expenses (attach schedule)

24 Total operating and administrative expenses. Add lines 13 through 23

1,722.

862.

860.

25 Contributions, gifts, grants paid PART XV

145,440.

145,440.

26 Total expenses and disbursements. Add lines 24 and 25

147,162.

862.

146,300.

27 Subtract line 26 from line 12:

a Excess of revenue over expenses and disbursements

-77,180.

69,120.

b Net investment income (if negative, enter -0-)

c Adjusted net income (if negative, enter -0-)

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Part II Balance Sheets		Attached schedules and amounts in the description column should be for end-of-year amounts only (See instructions)	Beginning of year	End of year	
			(a) Book Value	(b) Book Value	(c) Fair Market Value
ASSETS	1	Cash – non-interest-bearing			
	2	Savings and temporary cash investments	31,387.	29,471.	29,471.
	3	Accounts receivable			
		Less: allowance for doubtful accounts			
	4	Pledges receivable			
		Less: allowance for doubtful accounts			
	5	Grants receivable			
	6	Receivables due from officers, directors, trustees, and other disqualified persons (attach schedule) (see the instructions)			
	7	Other notes and loans receivable (attach sch)			
		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 (attach schedule)			
	b	Investments – corporate stock (attach schedule) STATEMENT 3	285,347.	296,711.	204,473.
	c	Investments – corporate bonds (attach schedule) STATEMENT 4	400,045.	313,389.	231,486.
	LIABILITIES	11	Investments – land, buildings, and equipment, basis		
		Less: accumulated depreciation (attach schedule)			
12		Investments – mortgage loans			
13		Investments – other (attach schedule) STATEMENT 5	35,465.	35,494.	28,088.
14		Land, buildings, and equipment basis			
		Less: accumulated depreciation (attach schedule)			
15		Other assets (describe )	1.		
16		<b>Total assets</b> (to be completed by all filers – see instructions. Also, see page 1, item I)	752,245.	675,065.	493,518.
17		Accounts payable and accrued expenses			
18		Grants payable			
NET ASSETS OR FUND BALANCES	19	Deferred revenue			
	20	Loans from officers, directors, trustees, & other disqualified persons			
	21	Mortgages and other notes payable (attach schedule)			
	22	Other liabilities (describe )			
	23	<b>Total liabilities</b> (add lines 17 through 22)	0.	0.	
		<b>Foundations that follow SFAS 117, check here and complete lines 24 through 26 and lines 30 and 31.</b> <input checked="" type="checkbox"/>			
	24	Unrestricted	752,245.	675,065.	
	25	Temporarily restricted			
	26	Permanently restricted			
		<b>Foundations that do not follow SFAS 117, check here and complete lines 27 through 31.</b> <input type="checkbox"/>			
27	Capital stock, trust principal, or current funds				
28	Paid-in or capital surplus, or land, building, and equipment fund				
29	Retained earnings, accumulated income, endowment, or other funds				
30	<b>Total net assets or fund balances</b> (see the instructions)	752,245.	675,065.		
31	<b>Total liabilities and net assets/fund balances</b> (see the instructions)	752,245.	675,065.		

## 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	752,245.
2	Enter amount from Part I, line 27a	2	-77,180.
3	Other increases not included in line 2 (itemize)	3	
4	Add lines 1, 2, and 3	4	675,065.
5	Decreases not included in line 2 (itemize)	5	
6	Total net assets or fund balances at end of year (line 4 minus line 5) – Part II, column (b), line 30	6	675,065.

**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 shares MLC Company)		(b) How acquired P — Purchase D — Donation	(c) Date acquired (month, day, year)	(d) Date sold (month, day, year)
1a 1200 SHARES PUBLICLY TRADED		D	10/09/00	10/21/09
b BOND PUBLICLY TRADED		D	10/19/00	11/30/09
c 1000 SHARES PUBLICLY TRADED		D	8/24/06	11/09/09
d 1600 SHARES PUBLICLY TRADED		D	5/11/07	6/02/09
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 41,096.		24,747.	16,349.
b 151,495.		135,045.	16,450.
c 22,573.		25,000.	-2,427.
d 37,296.		40,000.	-2,704.
e			

Complete only for assets showing gain in column (h) and owned by the foundation on 12/31/69			(i) Gains (Column (h) gain minus column (k), but not less than -0-) or Losses (from column (h))
(i) Fair Market Value as of 12/31/69	(j) Adjusted basis as of 12/31/69	(k) Excess of column (i) over column (j), if any	
a			16,349.
b			16,450.
c			-2,427.
d			-2,704.
e			

2 Capital gain net income or (net capital loss)	<div style="border: 1px solid black; padding: 2px;">           If gain, also enter in Part I, line 7            If (loss), enter -0- in Part I, line 7         </div>		2	27,668.
3 Net short-term capital gain or (loss) as defined in sections 1222(5) and (6)	<div style="border: 1px solid black; padding: 2px;">           If gain, also enter in Part I, line 8, column (c) (see the instructions). If (loss), enter -0-            in Part I, line 8         </div>		3	0.

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

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

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

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

☐ Yes☒ No

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

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

(a) Base period years Calendar year (or tax year beginning in)	(b) Adjusted qualifying distributions	(c) Net value of noncharitable-use assets	(d) Distribution ratio (column (b) divided by column (c))
2008	147,940.	609,999.	0.242525
2007	184,885.	915,533.	0.201942
2006	203,611.	879,676.	0.231461
2005	137,050.	883,472.	0.155127
2004	177,550.	839,465.	0.211504

2 Total of line 1, column (d)	2	1.042559
3 Average distribution ratio for the 5-year base period — divide the total on line 2 by 5, or by the number of years the foundation has been in existence if less than 5 years.	3	0.208512
4 Enter the net value of noncharitable-use assets for 2009 from Part X, line 5	4	477,736.
5 Multiply line 4 by line 3	5	99,614.
6 Enter 1% of net investment income (1% of Part I, line 27b)	6	691.
7 Add lines 5 and 6	7	100,305.
8 Enter qualifying distributions from Part XII, line 4	8	146,300.

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.

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

1 a 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 instr.)		1	691.
b Domestic foundations that meet the section 4940(e) requirements in Part V, check here <input checked="" type="checkbox"/> and enter 1% of Part I, line 27b			
c All other domestic foundations enter 2% of line 27b Exempt foreign organizations enter 4% of Part I, line 12, column (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	691.
4 Subtitle A (income) tax (domestic section 4947(a)(1) trusts and taxable foundations only Others enter -0-)		4	0.
5 <b>Tax based on investment income.</b> Subtract line 4 from line 3. If zero or less, enter -0-		5	691.
6 Credits/Payments			
a 2009 estimated tax prmts and 2008 overpayment credited to 2009	6a		
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		0.
8 Enter any <b>penalty</b> for underpayment of estimated tax Check here <input checked="" type="checkbox"/> if Form 2220 is attached	8		14.
9 <b>Tax due.</b> If the total of lines 5 and 8 is more than line 7, enter <b>amount owed</b>	9		705.
10 <b>Overpayment.</b> If line 7 is more than the total of lines 5 and 8, enter the <b>amount overpaid</b>	10		
11 Enter the amount of line 10 to be <b>Credited to 2010 estimated tax</b>	11		
	<b>Refunded</b>		

**Part VII-A Statements Regarding Activities**

	Yes	No
1 a 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 the instructions for definition)?		X
If the answer is 'Yes' to 1a or 1b, attach a detailed description of the activities and copies of any materials published or distributed by the foundation in connection with the activities.		
c Did the foundation file <b>Form 1120-POL</b> 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 ▶ \$ 0. (2) On foundation managers ▶ \$ 0.		
e Enter the reimbursement (if any) paid by the foundation during the year for political expenditure tax imposed on foundation managers ▶ \$ 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
4 a 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 <b>Form 990-T</b> for this year?		N/A
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, column (c), and Part XV	X	
8 a Enter the states to which the foundation reports or with which it is registered (see the instructions) IA		
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

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**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? Website address <u>N/A</u>	13	X	
14	The books are in care of <u>MARK DE COOK</u> Telephone no <u>(641) 628-4840</u> Located at <u>1349 NORTHWEST DRIVE IOWA</u> ZIP + 4 <u>50219</u>			
15	Section 4947(a)(1) nonexempt charitable trusts filing Form 990-PF in lieu of Form 1041 - Check here <u>N/A</u> and enter the amount of tax-exempt interest received or accrued during the year <u>15</u> <u>N/A</u>			

**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
<b>1 a</b> 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>b</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 the instructions)? Organizations relying on a current notice regarding disaster assistance check here <input type="checkbox"/>	1 b	N/A
<b>c</b> 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?	1 c	X
<b>2</b> 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)).		
<b>a</b> 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 <u>20__</u> , <u>20__</u> , <u>20__</u> , <u>20__</u>		
<b>b</b> Are there any years listed in 2a for which the foundation is <b>not</b> 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 the instructions)	2 b	N/A
<b>c</b> If the provisions of section 4942(a)(2) are being applied to any of the years listed in 2a, list the years here <u>20__</u> , <u>20__</u> , <u>20__</u> , <u>20__</u>		
<b>3 a</b> 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>b</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.)	3 b	N/A
<b>4 a</b> Did the foundation invest during the year any amount in a manner that would jeopardize its charitable purposes?	4 a	X
<b>b</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?	4 b	X

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**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)? (see instructions)☐ 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)?

5b 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?

6b X

If 'Yes' to 6b, file Form 8870

**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?

7b N/A

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

(a) Name and address	(b) Title and average hours per week devoted to position	(c) Compensation (If not paid, enter -0-)	(d) Contributions to employee benefit plans and deferred compensation	(e) Expense account, other allowances
KAY DE COOK 1349 NORTHWEST DRIVE PELLA, IA 50219	PRESIDENT 0	0.	0.	0.
MARK DE COOK 1349 NORTHWEST DRIVE PELLA, IA 50219	VICE PRESIDE 0	0.	0.	0.
DANIEL DE COOK 1349 NORTHWEST DRIVE PELLA, IA 50219	SEC/TREAS 0	0.	0.	0.

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

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

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

0

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

(a) Name and address of each person paid more than \$50,000	(b) Type of service	(c) Compensation
NONE		
<b>Total</b> 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 N/A	
2	
3	
4	

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

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

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**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>	592,227.
<b>b</b> Average of monthly cash balances	<b>1b</b>	30,509.
<b>c</b> Fair market value of all other assets (see instructions)	<b>1c</b>	
<b>d</b> Total (add lines 1a, b, and c)	<b>1d</b>	622,736.
<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>	622,736.
<b>4</b> Cash deemed held for charitable activities. Enter 1-1/2% of line 3 (for greater amount, see instructions)	<b>4</b>	145,000.
<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>	477,736.
<b>6</b> Minimum investment return. Enter 5% of line 5	<b>6</b>	23,887.

SEE STATEMENT 6

**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>	23,887.
<b>2a</b> Tax on investment income for 2009 from Part VI, line 5	<b>2a</b>	691.	
<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>		691.
<b>3</b> Distributable amount before adjustments. Subtract line 2c from line 1	<b>3</b>		23,196.
<b>4</b> Recoveries of amounts treated as qualifying distributions	<b>4</b>		
<b>5</b> Add lines 3 and 4	<b>5</b>		23,196.
<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>		23,196.

**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>	146,300.
<b>b</b> Program-related investments — total from Part IX-B	<b>1b</b>	
<b>2</b> Amounts paid to acquire assets used (or held for use) directly in carrying out charitable, etc, purposes	<b>2</b>	
<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>	146,300.
<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 (see instructions)	<b>5</b>	691.
<b>6</b> Adjusted qualifying distributions. Subtract line 5 from line 4	<b>6</b>	145,609.

**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.

BAA

Form 990-PF (2009)

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

	(a) Corpus	(b) Years prior to 2008	(c) 2008	(d) 2009
<b>1</b> Distributable amount for 2009 from Part XI, line 7				23,196.
<b>2</b> Undistributed income, if any, as of the end of 2009:				
<b>a</b> Enter amount for 2008 only			0.	
<b>b</b> Total for prior years: 20____, 20____, 20____		0.		
<b>3</b> Excess distributions carryover, if any, to 2009:				
<b>a</b> From 2004	136,497.			
<b>b</b> From 2005	93,881.			
<b>c</b> From 2006	160,603.			
<b>d</b> From 2007	140,167.			
<b>e</b> From 2008	118,366.			
<b>f</b> Total of lines 3a through e	649,514.			
<b>4</b> Qualifying distributions for 2009 from Part XII, line 4. ▶ \$ 146,300.				
<b>a</b> Applied to 2008, but not more than line 2a			0.	
<b>b</b> Applied to undistributed income of prior years (Election required — see instructions)		0.		
<b>c</b> Treated as distributions out of corpus (Election required — see instructions)	0.			
<b>d</b> Applied to 2009 distributable amount				23,196.
<b>e</b> Remaining amount distributed out of corpus	123,104.			
<b>5</b> Excess distributions carryover applied to 2009 (If an amount appears in column (d), the same amount must be shown in column (a))	0.			0.
<b>6</b> Enter the net total of each column as indicated below:				
<b>a</b> Corpus. Add lines 3f, 4c, and 4e. Subtract line 5	772,618.			
<b>b</b> Prior years' undistributed income. Subtract line 4b from line 2b		0.		
<b>c</b> 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.		
<b>d</b> Subtract line 6c from line 6b. Taxable amount — see instructions		0.		
<b>e</b> Undistributed income for 2008. Subtract line 4a from line 2a. Taxable amount — see instructions.			0.	
<b>f</b> Undistributed income for 2009. Subtract lines 4d and 5 from line 1. This amount must be distributed in 2010.				0.
<b>7</b> Amounts treated as distributions out of corpus to satisfy requirements imposed by section 170(b)(1)(F) or 4942(g)(3) (see instructions)	0.			
<b>8</b> Excess distributions carryover from 2004 not applied on line 5 or line 7 (see instructions)	136,497.			
<b>9</b> Excess distributions carryover to 2010. Subtract lines 7 and 8 from line 6a	636,121.			
<b>10</b> Analysis of line 9:				
<b>a</b> Excess from 2005	93,881.			
<b>b</b> Excess from 2006	160,603.			
<b>c</b> Excess from 2007	140,167.			
<b>d</b> Excess from 2008	118,366.			
<b>e</b> Excess from 2009	123,104.			

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

N/A

- 1a** 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)

- 2a** Enter the lesser of the adjusted net income from Part I or the minimum investment return from Part X for each year listed

[illegible]

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

### 1 Information Regarding Foundation Managers:

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

SEE STATEMENT 7

- 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

SEE STATEMENT 8

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

SEE STATEMENT FOR LINE 2A

- c Any submission deadlines**

SEE STATEMENT FOR LINE 2A

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

SEE STATEMENT FOR LINE 2A

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

Recipient	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
Name and address (home or business)				
<b>a</b> Paid during the year SEE STATEMENT 9				
<b>Total</b>			<b>3a</b>	145,440.
<b>b</b> Approved for future payment				
<b>Total</b>			<b>3b</b>	

**Part XVI-A Analysis of Income-Producing Activities**

Enter gross amounts unless otherwise indicated		Unrelated business income		Excluded by section 512, 513, or 514		(e) Related or exempt function income (see the instructions)
		(a) Business code	(b) Amount	(c) Exclu- sion code	(d) Amount	
1	Program service revenue					
a						
b						
c						
d						
e						
f						
g	Fees and contracts from government agencies					
2	Membership dues and assessments					
3	Interest on savings and temporary cash investments					
4	Dividends and interest from securities			14	42,314.	
5	Net rental income or (loss) from real estate.					
a	Debt-financed property					
b	Not debt-financed property					
6	Net rental income or (loss) from personal property					
7	Other investment income					
8	Gain or (loss) from sales of assets other than inventory					27,668.
9	Net income or (loss) from special events					
10	Gross profit or (loss) from sales of inventory					
11	Other revenue					
a						
b						
c						
d						
e						
12	Subtotal. Add columns (b), (d), and (e)				42,314.	27,668.
13	<b>Total.</b> Add line 12, columns (b), (d), and (e)				13	69,982.

(See worksheet in the instructions for line 13 to verify calculations )

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

[illegible]



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**STATEMENT 1**  
**FORM 990-PF, PART I, LINE 16B**  
**ACCOUNTING FEES**

	(A) EXPENSES PER BOOKS	(B) NET INVESTMENT INCOME	(C) ADJUSTED NET INCOME	(D) CHARITABLE PURPOSES
ACCOUNTING FEES	\$ 741.	\$ 371.		\$ 370.
<b>TOTAL</b>	<b>\$ 741.</b>	<b>\$ 371.</b>		<b>\$ 370.</b>

**STATEMENT 2**  
**FORM 990-PF, PART I, LINE 18**  
**TAXES**

	(A) EXPENSES PER BOOKS	(B) NET INVESTMENT INCOME	(C) ADJUSTED NET INCOME	(D) CHARITABLE PURPOSES
990 PF	\$ 963.	\$ 482.		\$ 481.
<b>TOTAL</b>	<b>\$ 963.</b>	<b>\$ 482.</b>		<b>\$ 481.</b>

**STATEMENT 3**  
**FORM 990-PF, PART II, LINE 10B**  
**INVESTMENTS - CORPORATE STOCKS**

CORPORATE STOCKS	VALUATION METHOD	BOOK VALUE	FAIR MARKET VALUE
1000 SHARES OF GE	COST	\$ 37,050.	\$ 15,130.
500 SHARES MERCK	COST	47,235.	18,270.
1200 SHARES OF OGE	COST	0.	-1.
60 SHARES MEDCO HEALTH	COST	0.	120.
1200 SHARES OF BANK OF AMER COP	COST	49,334.	18,072.
1500 SHARES OF US BANCORP	COST	41,956.	3,765.
2000 SHARES OF XCEL ENERGY	COST	33,474.	42,440.
600 SHARE JP MORGAN CHASE & CO	COST	22,473.	25,002.
500 SHARES BP PLC	COST	29,078.	28,985.
700 SHARES AT&T	COST	16,833.	19,621.
400 SHARES OF 3M	COST	19,278.	33,068.
<b>TOTAL</b>		<b>\$ 296,711.</b>	<b>\$ 204,472.</b>

**STATEMENT 4**  
**FORM 990-PF, PART II, LINE 10C**  
**INVESTMENTS - CORPORATE BONDS**

CORPORATE BONDS	VALUATION METHOD	BOOK VALUE	FAIR MARKET VALUE
PRINICIPAL MUTUAL	COST	\$ 0.	\$ -1.
PRINCIPAL FINL GRP	COST	50,000.	42,530.
USB CAPITAL	COST	0.	0.
QCR HOLDING, INC	COST	100,000.	37,500.
MERRIL LYNCH	COST	25,000.	19,020.
MORGAN STANLEY	COST	25,000.	21,450.

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**STATEMENT 4 (CONTINUED)**  
**FORM 990-PF, PART II, LINE 10C**  
**INVESTMENTS - CORPORATE BONDS**

<u>CORPORATE BONDS</u>	<u>VALUATION METHOD</u>	<u>BOOK VALUE</u>	<u>FAIR MARKET VALUE</u>
WESTAR ENERGY	COST	\$ 0.	\$ 0.
NATIONAL CITY	COST	60,619.	60,375.
PRINCIPAL	COST	52,770.	50,611.
	TOTAL	<u>\$ 313,389.</u>	<u>\$ 231,485.</u>

**STATEMENT 5**  
**FORM 990-PF, PART II, LINE 13**  
**INVESTMENTS - OTHER**

<u>OTHER PUBLICLY TRADED SECURITIES</u>	<u>VALUATION METHOD</u>	<u>BOOK VALUE</u>	<u>FAIR MARKET VALUE</u>
1195 SHARES OF FIDELITY CAPITAL	COST	\$ 35,494.	\$ 28,088.
	TOTAL	<u>\$ 35,494.</u>	<u>\$ 28,088.</u>

**STATEMENT 6**  
**FORM 990-PF, PART X, LINE 4**  
**EXPLANATION OF CASH DEEMED HELD FOR CHARITABLE ACTIVITIES**

CASH NEEDED TO MAKE NEXT YEAR CONTRIBUTIONS

**STATEMENT 7**  
**FORM 990-PF, PART XV, LINE 1A**  
**FOUNDATION MANAGERS - 2% OR MORE CONTRIBUTORS**

KAY DE COOK  
 MARK DE COOK

**STATEMENT 8**  
**FORM 990-PF, PART XV, LINE 2A-D**  
**APPLICATION SUBMISSION INFORMATION**

NAME OF GRANT PROGRAM:  
 NAME: MARK DE COOK  
 CARE OF:  
 STREET ADDRESS: 1349 NW DR  
 CITY, STATE, ZIP CODE: PELLA, IA 50219  
 TELEPHONE: 641-628-4840  
 FORM AND CONTENT: N/A  
 SUBMISSION DEADLINES: NONE  
 RESTRICTIONS ON AWARDS:



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**STATEMENT 9**  
**FORM 990-PF, PART XV, LINE 3A**  
**RECIPIENT PAID DURING THE YEAR**

NAME AND ADDRESS	DONEE RELATIONSHIP	FOUND- ATION STATUS	PURPOSE OF GRANT	AMOUNT
CENTRAL COLLEGE 812 UNIVERSITY PELLA, IA 50219	N/A	NP	BENEVOLENCE	\$ 51,400.
PELLA HISTORICAL SOCIETY 507 FRANKLIN PELLA, IA 50219	N/A	NP	BENEVOLENCE	1,000.
THIRD REFORMED CHURCH 708 E 13TH STREET PELLA, IA 50219	N/A	NP	BENEVOLENCE	10,000.
IOWA NATURAL HERITAGE FOUND INSURANCE EXCHANGE BLD SU 444 DES MOINES, IA 50309	N/A	NP	BENEVOLENCE	7,000.
EASTER SEALS PO BOX 4002 DES MOINES, IA 50333	N/A	NP	BENEVOLENCE	150.
CHRISTIAN OPPORTUNITY CENTER FOUNDATION 1553 BROADWAY PELLA, IA 50219	N/A	NP	BENEVOLENCE	250.
HOPE MINISTRIES P.O. BOX 862 DES MOINES, IA 50304	N/A	NP	BENEVOLENCE	100.
AMERICAN CANCER SOCIETY 8364 HICKMAN ROAD, SUTIE D DES MOINES, IA 50304	N/A	NP	BENEVOLENCE	200.
INTERVARSITY CHRISTAIN FELLOWS 6400 SCHROEDER ROAD MADISON, WI 53707	N/A	NP	BENEVOLENCE	2,500.
NEW BRUNSWICK THEOLOGICAL SEMI 17 SEMINARY PLACE NEW BRUNSWICK, NJ 08901	N/A	NP	BENEVOLENCE	1,000.
REFORMED CHURCH IN AMERICA 475 RIVERSIDE DRIVE - 18TH FL NEW YORK, NY 10115	N/A	NP	BENEVOLENCE	5,000.

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**STATEMENT 9 (CONTINUED)**  
**FORM 990-PF, PART XV, LINE 3A**  
**RECIPIENT PAID DURING THE YEAR**

<u>NAME AND ADDRESS</u>	<u>DONEE RELATIONSHIP</u>	<u>FOUND- ATION STATUS</u>	<u>PURPOSE OF GRANT</u>	<u>AMOUNT</u>
WESTERN THEOLOGICAL SEMINARY 101 EAST 13TH STREET HOLLAND, MI 49423	N/A	NP	BENEVOLENCE	\$ 25,000.
PINE REST 412 JEFFERSON ST PELLA, IA 50219	N/A	NP	BENEVOLENCE	150.
HABITAT FOR HUMANITY BOX 22 KNOXVILLE, IA 50138	N/A	NP	BENEVOLENCE	180.
DOLLARS FOR SCHOLARS PELLA, IA 50219	N/A	NP	BENEVOLENCE	500.
PELLA FOOD SHELF PELLA, IA 50219	N/A	NP	BENEVOLENCE	400.
PELLA OPERA HOUSE 611 FRANKLIN PELLA, IA 50219, IA 50219	N/A	NP	BENEVOLENCE	250.
WORLD WILDLIFE FUND 1250 TWENTY-FOURTH STREET NW WASHINGTON, DC 20037, DC 20037	N/A	NP	BENVOLENCE	100.
SALVATION ARMY PO BOX 604 AMES, IA 50010	N/A	NP	BENEVOLENCE	200.
AMERICAN RED CROSS 431 18TH STREET, NW WASHINGTON, DC 20006	N/A	NP	BENEVOLENCE	300.
IOWA ENVIRONMENTAL COUNCIL 711 EAST LOCUST STREET DES MOINES, IA 50309	N/A	NP	BENEVOLENCE	100.
AMERICAN HEART ASSOCIATION 1111 NINTH STREET SUITE 280 DES MOINES, IA 50314	N/A	NP	BENEVOLENCE	100.
CROSSROADS OF PELLA 712 UNION STREET PELLA, IA 50219	N/A	NP	BENEVOLENCE	300.
PRAIRIE LEARNING CENTER P.O. BOX 399 PRAIRIE CITY, IA 50228,	N/A	NP	BENEVOLENCE	250.

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**STATEMENT 9 (CONTINUED)**  
**FORM 990-PF, PART XV, LINE 3A**  
**RECIPIENT PAID DURING THE YEAR**

NAME AND ADDRESS	DONEE RELATIONSHIP	FOUND- ATION STATUS	PURPOSE OF GRANT	AMOUNT
CHILD EVANGELISM FELLOWSHIP P.O. BOX 652 OSKALOOSA, IA 52577,	N/A	NP	BENEVOLENCE	\$ 50.
UNION STREET PLAYERS 712 UNION STREET PELLA, IA 50219	N/A	NP	BENEVOLENCE	50.
SERVE OUR YOUTH 2280 GRACELAND RD PELLA, IA 50219	N/A	NP	BENEVOLENCE	100.
CELEBRATE COMMUNITY CHURCH 1105 N LINCOLN KNOXVILLE, IA 50138	N/A	NP	BENEVOLENCE	1,000.
TECHNO SERVE 1800 M STREET WASHINGTON, DC 20036	N/A	NP	BENEVOLENCE	3,000.
FRIENDS OF IPTV 6535 CORPORATE DRIVE JOHNSTON, IA 50131	N/A	NP	BENEVOLENCE	500.
1000 FRIENDS OF IOWA 3850 MERLE HAY ROAD DES MOINES, IA 50310	N/A	NP	BENEVOLENCE	100.
KCWN 305 OSKALOOSA STREET PELLA, IA 50219	N/A	NP	BENEVOLENCE	200.
PELLA REGIONAL HEALTH CTR FDN 404 JEFFERSON STREET PELLA, IA 50219	N/A	NP	BENEVOLENCE	22,900.
PELLA CHRISTAIN HIGH SCHOOL 300 EAGLE LANE PELLA, IA 50219	N/A	NP	BENEVOLENCE	200.
PELLA COMMUNITY FOUATION 733 FRANKLIN PELLA, IA 50219	N/A	NP	BENEVOLENCE	700.
BLANK CHILDRENS HOSPITAL 1200 PLEASANT STREET DES MOINES, IA 50309	N/A	NP	BENEVOLENCE	5,000.
CIVIC CENTER 221 WALNUT ST DES MOINES, IA 50309	N/A	NP	BENEVOLENCE	75.

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**FORM 990-PF, PART XV, LINE 3A**  
**RECIPIENT PAID DURING THE YEAR**

NAME AND ADDRESS	DONEE RELATIONSHIP	FOUND- ATION STATUS	PURPOSE OF GRANT	AMOUNT
CRISIS INTERVENTION SERVICES 500 HIGH AVENUE WEST OSKALOOSA, IA 52577	N/A	NP	BENEVOLENCE	\$ 100.
PROMISE FOR HAITI 4402 HOWELL PLACE NASHVILLE, TN 37205	N/A	NP	BENEVOLENCE	300.
PATHWAYS OF PELLA 722 BROADWAY PELLA, IA 50219	N/A	NP	BENEVOLENCE	100.
RED ROCK LAKE ASSOCIATION PO BOX 292 PELLA, IA 50219	N/A	NP	BENEVOLENCE	35.
JOHN STODDARD CANCER CENTER 1221 PLEASANT DRIVE DES MOINES, IA 50309	N/A	NP	BENEVOLENCE	50.
NATURE CONSERVANCY OF IOWA 303 LOCUST STREET DES MOINES, IA 50309	N/A	NP	BENEVOLENCE	1,000.
KINSHIP OF PELLA 404 WASHINGTON PELLA, IA 50219	N/A	NP	BENEVOLENCE	100.
TEEN CHALLENGE 714 INDEPENDANCE PELLA, IA 50219	N/A	NP	BENEVOLENCE	100.
MAYO CLINIC CARING FUND 200 1ST ST SW ROCHESTER, MN 55905	N/A	NP	BENEVOLENCE	100.
MEMORIAL - SLOAN KATHERING CANCER CENTER 633 3RD AVE 28TH FLOOR NEW YORK, NY 10017	N/A	NP	BENEVOLENCE	50.
GJOF - MEXICAN ORPHANAGE PO BOX 6394 CHULA VISTA, CA 91909	N/A	NP	BENEVOLENCE	200.
CITY OF PELLA 712 UNION ST PELLA, IA 50219	N/A	NP	BENEVOLENCE	3,000.

TOTAL \$ 145,440.