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Form **990-PF**

Department of the Treasury
Internal Revenue Service

Return of Private Foundation

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

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

OMB No 1545-0052

2010

For calendar year 2010, or tax year beginning 05-01-2010 , and ending 04-30-2011

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

Name of foundation
JJ WIGGINS MEMORIAL TRUST

A Employer identification number
59-2675273

Number and street (or P O box number if mail is not delivered to street address) PO BOX 1111
Room/suite

B Telephone number (see page 10 of the instructions)

City or town, state, and ZIP code
MOORE HAVEN, FL 33471

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, col. (c), line 16)* $ 4,599,612

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 page 11 of the instructions))

			(a) Revenue and expenses per books	(b) Net investment income	(c) Adjusted net income	(d) Disbursements for charitable purposes (cash basis only)
Revenue	1	Contributions, gifts, grants, etc , received (attach schedule)				
	2	Check ☑ if the foundation is **not** required to attach Sch B				
	3	Interest on savings and temporary cash investments	46,662	46,370	46,662	
	4	Dividends and interest from securities	83,660	83,660	83,660	
	5a	Gross rents	45,300	45,300	45,300	
	b	Net rental income or (loss) 44,925				
	6a	Net gain or (loss) from sale of assets not on line 10	16,661			
	b	Gross sales price for all assets on line 6a 1,443,374				
	7	Capital gain net income (from Part IV, line 2)		16,661		
	8	Net short-term capital gain			4,961	
	9	Income modifications				
	10a	Gross sales less returns and allowances				
	b	Less Cost of goods sold				
	c	Gross profit or (loss) (attach schedule)				
	11	Other income (attach schedule)	4,003	4,003	4,003	
	12	**Total.** Add lines 1 through 11	196,286	195,994	184,586	
Operating and Administrative Expenses	13	Compensation of officers, directors, trustees, etc	73,200	18,300	36,600	18,300
	14	Other employee salaries and wages	51,000	12,750	7,350	30,900
	15	Pension plans, employee benefits	4,043	830	1,773	1,440
	16a	Legal fees (attach schedule)				
	b	Accounting fees (attach schedule)	10,080	5,040	2,520	2,520
	c	Other professional fees (attach schedule)	31,487	31,487		
	17	Interest				
	18	Taxes (attach schedule) (see page 14 of the instructions)	1,377	460		
	19	Depreciation (attach schedule) and depletion	34,961	17,116		
	20	Occupancy	375	375	375	
	21	Travel, conferences, and meetings				
	22	Printing and publications				
	23	Other expenses (attach schedule)	56,780	17,978	2,792	36,010
	24	**Total operating and administrative expenses.** Add lines 13 through 23	263,303	104,336	51,410	89,170
	25	Contributions, gifts, grants paid	72,000			72,000
	26	**Total expenses and disbursements.** Add lines 24 and 25	335,303	104,336	51,410	161,170
	27	Subtract line 26 from line 12				
	a	**Excess of revenue over expenses and disbursements**	-139,017			
	b	**Net investment income** (if negative, enter -0-)		91,658		
	c	**Adjusted net income** (if negative, enter -0-)			133,176	

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	105,091	82,053	82,061
	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 page 15 of the instructions)			
	7	Other notes and loans receivable (attach schedule) ▶			
		Less allowance for doubtful accounts ▶	900		
	8	Inventories for sale or use			
	9	Prepaid expenses and deferred charges	3,303		
	10a	Investments—U S and state government obligations (attach schedule)	55,215	45,112	48,185
	b	Investments—corporate stock (attach schedule)	2,191,447	2,224,864	2,390,174
	c	Investments—corporate bonds (attach schedule)	828,091	704,739	773,972
	11	Investments—land, buildings, and equipment basis ▶			
		Less accumulated depreciation (attach schedule) ▶			
	12	Investments—mortgage loans			
	13	Investments—other (attach schedule)			
	14	Land, buildings, and equipment basis ▶ 1,791,890			
		Less accumulated depreciation (attach schedule) ▶ 517,111	1,289,863	1,274,779	1,274,779
	15	Other assets (describe ▶)	26,220	30,441	30,441
	16	**Total assets** (to be completed by all filers—see the instructions Also, see page 1, item I)	4,500,130	4,361,988	4,599,612
Liabilities	17	Accounts payable and accrued expenses	15	30	
	18	Grants payable			
	19	Deferred revenue			
	20	Loans from officers, directors, trustees, and other disqualified persons			
	21	Mortgages and other notes payable (attach schedule)			
	22	Other liabilities (describe ▶)			
	23	**Total liabilities** (add lines 17 through 22)	15	30	
Net Assets or Fund Balances		**Foundations that follow SFAS 117, check here** ▶ ☑ **and complete lines 24 through 26 and lines 30 and 31.**			
	24	Unrestricted	-410,490	-548,647	
	25	Temporarily restricted	4,910,605	4,910,605	
	26	Permanently restricted			
		Foundations that do not follow SFAS 117, check here ▶ ☐ **and complete lines 27 through 31.**			
	27	Capital stock, trust principal, or current funds			
	28	Paid-in or capital surplus, or land, bldg , and equipment fund			
	29	Retained earnings, accumulated income, endowment, or other funds			
	30	**Total net assets or fund balances** (see page 17 of the instructions)	4,500,115	4,361,958	
	31	**Total liabilities and net assets/fund balances** (see page 17 of the instructions)	4,500,130	4,361,988	

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	4,500,115
2	Enter amount from Part I, line 27a	2	-139,017
3	Other increases not included in line 2 (itemize) ▶	3	860
4	Add lines 1, 2, and 3	4	4,361,958
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	4,361,958

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)
1 a	SEE ATTACHED SALES	P	2010-01-01	2010-12-31
b	SEE ATTACHED SALES	P	2009-01-01	2010-12-31
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	528,765		523,804	4,961
b	913,582		902,909	10,673
c				
d				
e				

Complete only for assets showing gain in column (h) and owned by the foundation on 12/31/69

	(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	(l) Gains (Col (h) gain minus col (k), but not less than -0-) or Losses (from col (h))
a				4,961
b				10,673
c				
d				
e				

2	Capital gain net income or (net capital loss) { If gain, also enter in Part I, line 7 / If (loss), enter -0- in Part I, line 7 }	2	16,661
3	Net short-term capital gain or (loss) as defined in sections 1222(5) and (6) If gain, also enter in Part I, line 8, column (c) (see pages 13 and 17 of the instructions) If (loss), enter -0- in Part I, line 8	3	4,961

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 page 18 of the instructions before making any entries

(a) Base period years Calendar year (or tax year beginning in)	(b) Adjusted qualifying distributions	(c) Net value of noncharitable-use assets	(d) Distribution ratio (col (b) divided by col (c))
2009	194,008	3,131,223	0 061959
2008	153,755	3,675,323	0 041834
2007	149,328	4,910,718	0 030409
2006	50,250	4,141,956	0 012132
2005	62,550	4,115,637	0 015198

2	**Total** of line 1, column (d)	2	0 161532
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 032306
4	Enter the net value of noncharitable-use assets for 2010 from Part X, line 5	4	3,153,578
5	Multiply line 4 by line 3	5	101,879
6	Enter 1% of net investment income (1% of Part I, line 27b)	6	917
7	Add lines 5 and 6	7	102,796
8	Enter qualifying distributions from Part XII, line 4	8	161,170

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 on page 18

Part VI Excise Tax Based on Investment Income (Section 4940(a), 4940(b), 4940(e), or 4948—see page 18 of the instructions)

1a	Exempt operating foundations described in section 4940(d)(2), check here ▶ ☐ and enter "N/A" on line 1				
	Date of ruling or determination letter ________ **(attach copy of letter if necessary–see instructions)**				
b	Domestic foundations that meet the section 4940(e) requirements in Part V, check here ▶ ☑ and enter 1% of Part I, line 27b			1	917
c	All other domestic foundations enter 2% of line 27b Exempt foreign organizations enter 4% of Part I, line 12, col (b)				
2	Tax under section 511 (domestic section 4947(a)(1) trusts and taxable foundations only Others enter -0-)			2	
3	Add lines 1 and 2			3	917
4	Subtitle A (income) tax (domestic section 4947(a)(1) trusts and taxable foundations only Others enter -0-)			4	
5	**Tax based on investment income.** Subtract line 4 from line 3 If zero or less, enter -0-			5	917
6	Credits/Payments				
a	2010 estimated tax payments and 2009 overpayment credited to 2010	6a	900		
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	900
8	Enter any **penalty** for underpayment of estimated tax Check here ☐ if Form 2220 is attached			8	
9	**Tax due.** If the total of lines 5 and 8 is more than line 7, enter **amount owed** ▶			9	17
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 2011 estimated tax** ▶	0	**Refunded** ▶	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?	1a		No
b	Did it spend more than $100 during the year (either directly or indirectly) for political purposes (see page 19 of the instructions for definition)?	1b		No
	*If the answer is "Yes" to **1a** or **1b**, attach a detailed description of the activities and copies of any materials published or distributed by the foundation in connection with the activities.*			
c	Did the foundation file **Form 1120-POL** for this year?	1c		No
d	Enter the amount (if any) of tax on political expenditures (section 4955) imposed during the year **(1)** On the foundation ▶ $ ________ **(2)** On foundation managers ▶ $ ________			
e	Enter the reimbursement (if any) paid by the foundation during the year for political expenditure tax imposed on foundation managers ▶ $ ________			
2	Has the foundation engaged in any activities that have not previously been reported to the IRS? *If "Yes," attach a detailed description of the activities.*	2		No
3	Has the foundation made any changes, not previously reported to the IRS, in its governing instrument, articles of incorporation, or bylaws, or other similar instruments? *If "Yes," attach a conformed copy of the changes*	3		No
4a	Did the foundation have unrelated business gross income of $1,000 or more during the year?	4a		No
b	If "Yes," has it filed a tax return on **Form 990-T** for this year?	4b		
5	Was there a liquidation, termination, dissolution, or substantial contraction during the year? *If "Yes," attach the statement required by General Instruction T.*	5		No
6	Are the requirements of section 508(e) (relating to sections 4941 through 4945) satisfied either • By language in the governing instrument, or • By state legislation that effectively amends the governing instrument so that no mandatory directions that conflict with the state law remain in the governing instrument?	6	Yes	
7	Did the foundation have at least $5,000 in assets at any time during the year? *If "Yes," complete Part II, col (c), and Part XV*	7	Yes	
8a	Enter the states to which the foundation reports or with which it is registered (see page 19 of the instructions) ▶ FL			
b	If the answer is "Yes" to line 7, has the foundation furnished a copy of Form 990-PF to the Attorney General (or designate) of each state as required by General Instruction G? *If "No," attach explanation*	8b	Yes	
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 2010 or the taxable year beginning in 2010 (see instructions for Part XIV on page 27)? *If "Yes," complete Part XIV*	9	Yes	
10	Did any persons become substantial contributors during the tax year? *If "Yes," attach a schedule listing their names and addresses*	10		No

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

			Yes	No
11	At any time during the year, did the foundation, directly or indirectly, own a controlled entity within the meaning of section 512(b)(13)? If "Yes," attach schedule (see page 20 of the instructions)	11		No
12	Did the foundation acquire a direct or indirect interest in any applicable insurance contract before August 17, 2008?	12		No
13	Did the foundation comply with the public inspection requirements for its annual returns and exemption application?	13	Yes	

Website address ▶N/A

14 The books are in care of ▶JOSEPH P BRANCH Telephone no ▶(863) 946-3400

Located at ▶US HIGHWAY 27 NORTH MOORE HAVEN FL ZIP+4 ▶33471

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

			Yes	No
16	At any time during calendar year 2010, did the foundation have an interest in or a signature or other authority over a bank, securities, or other financial account in a foreign country?	16		

See page 20 of the instructions for exceptions and filing requirements for Form TD F 90-22 1 If "Yes", enter the name of the foreign country ▶

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

	File Form 4720 if any item is checked in the "Yes" column, unless an exception applies.		Yes	No
1a	During the year did the foundation (either directly or indirectly)			
	(1) Engage in the sale or exchange, or leasing of property with a disqualified person? ☐ Yes ☑ No			
	(2) Borrow money from, lend money to, or otherwise extend credit to (or accept it from) a disqualified person? ☐ Yes ☑ No			
	(3) Furnish goods, services, or facilities to (or accept them from) a disqualified person? ☐ Yes ☑ No			
	(4) Pay compensation to, or pay or reimburse the expenses of, a disqualified person? ☐ Yes ☑ No			
	(5) Transfer any income or assets to a disqualified person (or make any of either available for the benefit or use of a disqualified person)? ☐ Yes ☑ No			
	(6) Agree to pay money or property to a government official? (**Exception.** Check "No" if the foundation agreed to make a grant to or to employ the official for a period after termination of government service, if terminating within 90 days). ☐ Yes ☑ No			
b	If any answer is "Yes" to 1a(1)–(6), did **any** of the acts fail to qualify under the exceptions described in Regulations section 53 4941(d)-3 or in a current notice regarding disaster assistance (see page 20 of the instructions)?	1b		
	Organizations relying on a current notice regarding disaster assistance check here ▶ ☐			
c	Did the foundation engage in a prior year in any of the acts described in 1a, other than excepted acts, that were not corrected before the first day of the tax year beginning in 2010?	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 2010, did the foundation have any undistributed income (lines 6d and 6e, Part XIII) for tax year(s) beginning before 2010? ☐ Yes ☑ No If "Yes," list the years ▶ 20____, 20____, 20____, 20____			
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 page 20 of the instructions)	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 ▶ 20____, 20____, 20____, 20____			
3a	Did the foundation hold more than a 2% direct or indirect interest in any business enterprise at any time during the year? ☐ Yes ☑ No			
b	If "Yes," did it have excess business holdings in 2010 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 2010.)*	3b		
4a	Did the foundation invest during the year any amount in a manner that would jeopardize its charitable purposes?	4a		No
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 2010?	4b		No

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 page 22 of the 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 page 22 of the instructions)? **5b**

Organizations relying on a current notice regarding disaster assistance check here ▶ ☐

c If the answer is "Yes" to question 5a(4), does the foundation claim exemption from the tax because it maintained expenditure responsibility for the grant? ☐ 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** **No**

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**

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 page 22 of the 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
ETTA HOLBROOK PO BOX 213 MOORE HAVEN, FL 33471	TRUSTEE 25 00	24,400	0	0
LE STROPE 399 AVENUE J MOORE HAVEN, FL 33471	TRUSTEE 25 00	24,400	0	0
JOSEPH P BRANCH PO BOX 430 MOORE HAVEN, FL 33471	TRUSTEE 25 00	24,400	0	0

2 Compensation of five highest-paid employees (other than those included on line 1—see page 23 of the 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 ▶

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 page 23 of the instructions). 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		

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 SEE PART XV 94 SCHOLARSHIPS WERE GIVEN TO 28 SCHOOLS	72,000
2 SEE PAGE 1 FOR OTHER RELATED EXPENSES	90,667
3	
4	

Part IX-B **Summary of Program-Related Investments** (see page 24 of the 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 page 24 of the instructions	
3	
Total. Add lines 1 through 3	

Part X **Minimum Investment Return** (All domestic foundations must complete this part. Foreign foundations, see page 24 of the instructions.)

1	Fair market value of assets not used (or held for use) directly in carrying out charitable, etc , purposes		
a	Average monthly fair market value of securities	1a	3,174,840
b	Average of monthly cash balances	1b	9,805
c	Fair market value of all other assets (see page 24 of the instructions)	1c	16,957
d	**Total** (add lines 1a, b, and c)	1d	3,201,602
e	Reduction claimed for blockage or other factors reported on lines 1a and 1c (attach detailed explanation) — 1e		
2	Acquisition indebtedness applicable to line 1 assets	2	
3	Subtract line 2 from line 1d	3	3,201,602
4	Cash deemed held for charitable activities Enter 1 1/2% of line 3 (for greater amount, see page 25 of the instructions)	4	48,024
5	**Net value of noncharitable-use assets.** Subtract line 4 from line 3 Enter here and on Part V, line 4	5	3,153,578
6	**Minimum investment return.** Enter 5% of line 5	6	157,679

Part XI **Distributable Amount** (see page 25 of the instructions) (Section 4942(j)(3) and (j)(5) private operating foundations and certain foreign organizations check here ▶ ☑ and do not complete this part.)

1	Minimum investment return from Part X, line 6	1	
2a	Tax on investment income for 2010 from Part VI, line 5 — 2a		
b	Income tax for 2010 (This does not include the tax from Part VI) — 2b		
c	Add lines 2a and 2b	2c	
3	Distributable amount before adjustments Subtract line 2c from line 1	3	
4	Recoveries of amounts treated as qualifying distributions	4	
5	Add lines 3 and 4	5	
6	Deduction from distributable amount (see page 25 of the instructions)	6	
7	**Distributable amount** as adjusted Subtract line 6 from line 5 Enter here and on Part XIII, line 1	7	

Part XII **Qualifying Distributions** (see page 25 of the instructions)

1	Amounts paid (including administrative expenses) to accomplish charitable, etc , purposes		
a	Expenses, contributions, gifts, etc —total from Part I, column (d), line 26	1a	161,170
b	Program-related investments—total from Part IX-B	1b	
2	Amounts paid to acquire assets used (or held for use) directly in carrying out charitable, etc , purposes	2	
3	Amounts set aside for specific charitable projects that satisfy the		
a	Suitability test (prior IRS approval required)	3a	
b	Cash distribution test (attach the required schedule)	3b	
4	**Qualifying distributions.** Add lines 1a through 3b Enter here and on Part V, line 8, and Part XIII, line 4	4	161,170
5	Foundations that qualify under section 4940(e) for the reduced rate of tax on net investment income Enter 1% of Part I, line 27b (see page 26 of the instructions)	5	917
6	**Adjusted qualifying distributions.** Subtract line 5 from line 4	6	160,253

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

Part XIII Undistributed Income (see page 26 of the instructions)

	(a) Corpus	(b) Years prior to 2009	(c) 2009	(d) 2010
1 Distributable amount for 2010 from Part XI, line 7				
2 Undistributed income, if any, as of the end of 2010				
a Enter amount for 2009 only.				
b Total for prior years 20___, 20___, 20___				
3 Excess distributions carryover, if any, to 2010				
a From 2005.				
b From 2006.				
c From 2007.				
d From 2008.				
e From 2009.				
f **Total** of lines 3a through e.				
4 Qualifying distributions for 2010 from Part XII, line 4 ▶ $ 161,170				
a Applied to 2009, but not more than line 2a				
b Applied to undistributed income of prior years (Election required—see page 26 of the instructions)				
c Treated as distributions out of corpus (Election required—see page 26 of the instructions). . .				
d Applied to 2010 distributable amount.				
e Remaining amount distributed out of corpus	161,170			
5 Excess distributions carryover applied to 2010 *(If an amount appears in column (d), the same amount must be shown in column (a).)*				
6 **Enter the net total of each column as indicated below:**				
a Corpus Add lines 3f, 4c, and 4e Subtract line 5	161,170			
b Prior years' undistributed income Subtract line 4b from line 2b				
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.				
d Subtract line 6c from line 6b Taxable amount—see page 27 of the instructions . . .				
e Undistributed income for 2009 Subtract line 4a from line 2a Taxable amount—see page 27 of the instructions				
f Undistributed income for 2010 Subtract lines 4d and 5 from line 1 This amount must be distributed in 2011				
7 Amounts treated as distributions out of corpus to satisfy requirements imposed by section 170(b)(1)(F) or 4942(g)(3) (see page 27 of the instructions)				
8 Excess distributions carryover from 2005 not applied on line 5 or line 7 (see page 27 of the instructions)				
9 **Excess distributions carryover to 2011.** Subtract lines 7 and 8 from line 6a				
10 Analysis of line 9				
a Excess from 2006. . . .				
b Excess from 2007. . . .				
c Excess from 2008. . . .				
d Excess from 2009. . . .				
e Excess from 2010. . . .				

Part XIV Private Operating Foundations (see page 27 of the instructions and Part VII-A, question 9)

1a If the foundation has received a ruling or determination letter that it is a private operating foundation, and the ruling is effective for 2010, enter the date of the ruling. . . . . . . ▶

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

	Tax year	Prior 3 years			(e) Total
	(a) 2010	(b) 2009	(c) 2008	(d) 2007	
2a Enter the lesser of the adjusted net income from Part I or the minimum investment return from Part X for each year listed	133,176	109,889	97,339	139,301	479,705
b 85% of line 2a	113,200	93,406	82,738	118,406	407,750
c Qualifying distributions from Part XII, line 4 for each year listed	161,170	194,900	154,854	151,424	662,348
d Amounts included in line 2c not used directly for active conduct of exempt activities					
e Qualifying distributions made directly for active conduct of exempt activities Subtract line 2d from line 2c	161,170	194,900	154,854	151,424	662,348
3 Complete 3a, b, or c for the alternative test relied upon					
a "Assets" alternative test—enter					
(1) Value of all assets	4,599,611	4,558,681	4,186,992	5,385,596	18,730,880
(2) Value of assets qualifying under section 4942(j)(3)(B)(i)	4,127,109	4,031,306	3,802,660	4,473,356	16,434,431
b "Endowment" alternative test— enter 2/3 of minimum investment return shown in Part X, line 6 for each year listed					
c "Support" alternative test—enter					
(1) Total support other than gross investment income (interest, dividends, rents, payments on securities loans (section 512(a)(5)), or royalties)					
(2) Support from general public and 5 or more exempt organizations as provided in section 4942(j)(3)(B)(iii)					
(3) Largest amount of support from an exempt organization					
(4) Gross investment income					

Part XV Supplementary Information (Complete this part only if the organization had $5,000 or more in assets at any time during the year—see page 27 of 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))

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

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 page 28 of the 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

GREGORY BOND
PO BOX 1111
MOORE HAVEN, FL 33471
(863) 946-3400

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

SEE THE ATTACHED SCHOLARSHIP CRITERIA

c Any submission deadlines

APPLICATIONS MUST BE SUBMITTED BY JUNE 30

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

SEE THE ATTACHED SCHOLARSHIP CRITERIA

Part XV Supplementary Information (continued)

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

Recipient Name and address (home or business)	If recipient is an individual, show any relationship to any foundation manager or substantial contributor	Foundation status of recipient	Purpose of grant or contribution	Amount
a *Paid during the year*				
See Additional Data Table				
Total . . . . ▶ **3a**				72,000
b *Approved for future payment*				
Total . . . . ▶ **3b**				

Part XVI-A Analysis of Income-Producing Activities

Enter gross amounts unless otherwise indicated	Unrelated business income (a) Business code	Unrelated business income (b) Amount	Excluded by section 512, 513, or 514 (c) Exclusion code	Excluded by section 512, 513, or 514 (d) Amount	(e) Related or exempt function income (See page 28 of the instructions)
1 Program service revenue					
a					
b					
c					
d					
e					
f					
g Fees and contracts from government agencies					
2 Membership dues and assessments					
3 Interest on savings and temporary cash investments			14	46,662	
4 Dividends and interest from securities			14	83,660	
5 Net rental income or (loss) from real estate					
a Debt-financed property					
b Not debt-financed property			16	44,925	
6 Net rental income or (loss) from personal property					
7 Other investment income					
8 Gain or (loss) from sales of assets other than inventory			18	16,661	
9 Net income or (loss) from special events					
10 Gross profit or (loss) from sales of inventory					
11 Other revenue a MISCELLANEOUS INCOME					4,003
b					
c					
d					
e					
12 Subtotal Add columns (b), (d), and (e)				191,908	4,003

13 Total. Add line 12, columns (b), (d), and (e) **13** 195,911

(See worksheet in line 13 instructions on page 28 to verify calculations)

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

Line No. ▼	Explain below how each activity for which income is reported in column (e) of Part XVI-A contributed importantly to the accomplishment of the organization's exempt purposes (other than by providing funds for such purposes) (See page 28 of the instructions)

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

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

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

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

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

b If "Yes," complete the following schedule

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

Sign Here

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

******	2011-08-03	******
Signature of officer or trustee	Date	Title

Paid Preparer's Use Only

	Date	Check if self-employed ☐	PTIN
Preparer's Signature SANKEY E WEBB III	2011-08-03		
Firm's name WEBB LORAH & COMPANY PL CPAS		Firm's EIN	
Firm's address 1107 WEST MARION AVE UNIT 115 PUNTA GORDA, FL 33950		Phone no (941) 637-8884	

Additional Data

Software ID:
Software Version:
EIN: 59-2675273
Name: JJ WIGGINS MEMORIAL TRUST

Form 990PF Part XV Line 3 - Grants and Contributions Paid During the Year or Approved for Future Payment

Recipient Name and address (home or business)	If recipient is an individual, show any relationship to any foundation manager or substantial contributor	Foundation status of recipient	Purpose of grant or contribution	Amount
a *Paid during the year*				
FL GULF COAST UNIVERSITY 10501 FCU BLVD S FT MYERS, FL 33955	NONE	501(C)(3)	TUITION & BOOKS	12,750
FL A&M UNIVERSITY FOOTE HILYER ADM CTR TALLAHASSEE, FL 32307	NONE	501(C)(3)	TUITION & BOOKS	2,250
FL ATLANTIC UNIVERSITY 2912 COLLEGE AVE DAVIE, FL 33314	NONE	501(C)(3)	TUITION & BOOKS	1,500
UNIVERSITY OF FLORIDA ADMINISTRATION CTR GAINESVILLE, FL 32611	NONE	501(C)(3)	TUITION & BOOKS	3,000
EDISON COMMUNITY COLLEGE 4050 COWBOY WAY LABELLE, FL 33935	NONE	501(C)(3)	TUITION & BOOKS	18,000
PALM BEACH COMMUNITY COLL 4200 CONGRESS AVENUE LAKE WORTH, FL 33461	NONE	501(C)(3)	TUITION & BOOKS	2,250
WARNER SOUTHERN COLLEGE 13895 HIGHWAY 27 LAKE WALES, FL 33859	NONE	501(C)(3)	TUITION & BOOKS	1,500
FLORIDA SOUTHERN COLLEGE 111 LAKE HOLLINGSWORTH DR LAKELAND, FL 338015698	NONE	501(C)(3)	TUITION & BOOKS	1,500
SANTA FE COMMUNITY COLLEG 3000 NW 83RD STREET GAINESVILLE, FL 32606	NONE	501(C)(3)	TUITION & BOOKS	1,500
FLORIDA STATE UNIVERSITY 3000 SCHOOL HOUSE ROAD TALLAHASSEE, FL 32311	NONE	501(C)(3)	TUITION & BOOKS	3,000
HODGES UNIVERSITY 4501 COLONIAL BLVD FORT MYERS, FL 33966	NONE	501(C)(3)	TUITION & BOOKS	750
UNIVERSITY OF CENTRAL FL 4000 CENTRAL FLORIDA BLVD ORLANDO, FL 32816	NONE	501(C)(3)	TUITION & BOOKS	3,750
INDIAN RIVER COLLEGE 3209 VIRGINIA AVENUE FORT PIERCE, FL 34981	NONE	501(C)(3)	TUITION & BOOKS	1,500
ST JOHNS RIVER COMM COLL 5001 ST JOHNS AVENUE PALATKA, FL 32177	NONE	501(C)(3)	TUITION & BOOKS	750
STETSON UNIVERSITY 421 N WOODLAND BLVD DELAND, FL 32723	NONE	501(C)(3)	TUITION & BOOKS	1,500
Total . . . . ▶ **3a**				72,000

Form 990PF Part XV Line 3 - Grants and Contributions Paid During the Year or Approved for Future Payment

Recipient Name and address (home or business)	If recipient is an individual, show any relationship to any foundation manager or substantial contributor	Foundation status of recipient	Purpose of grant or contribution	Amount
a *Paid during the year*				
TALLAHASSEE COMM COLL 444 APPLEYARD DRIVE TALLAHASSEE,FL 32304	NONE	501(C)(3)	TUITION & BOOKS	3,000
UNIVERSITY OF ALABAMA TUSCALOOSA TUSCALOOSA,AL 35487	NONE	501(C)(3)	TUITION & BOOKS	1,500
UNIVERSITY OF NORTH FL 1UNF DRIVE JACKSONVILLE,FL 32224	NONE	501(C)(3)	TUITION & BOOKS	1,500
BETHUNE-COOKMAN UNIVERSIT 640 DR M MCLEON BETHUNE DAYTONA BEACH,FL 32114	NONE	501(C)(3)	TUITION & BOOKS	1,500
BROWARD COLLEGE 111 EAST OLAS BLVD FORT LAUDERSALE,FL 33301	NONE	501(C)(3)	TUITION & BOOKS	1,500
MARYLAND UNIVERSITY FREDERICK HALL COLLEGE PARK,MD 20742	NONE	501(C)(3)	TUITION & BOOKS	1,500
ITT TECH 8039 COOPER CREEK BLVD UNIVERSITY PARK,FL 34201	NONE	501(C)(3)	TUITION & BOOKS	750
JACKSON STATE UNIVERSITY 1400 LYNCH STREET JACKSON,MS 39217	NONE	501(C)(3)	TUITION & BOOKS	750
POLK STATE COLLEGE 999 AVENUE H NE WINTER HAVEN,FL 33881	NONE	501(C)(3)	TUITION & BOOKS	1,500
SOUTHERN UNIVERSITY ADMISSION CENTER BATON ROUGE,LA 70813	NONE	501(C)(3)	TUITION & BOOKS	750
UNIVERSAL TECHNICAL INST 2202 TAFT VINELAND ROAD ORLANDO,FL 32837	NONE	501(C)(3)	TUITION & BOOKS	750
UNIVERSITY OF WEST FLORID 11000 UNIVERSITY PARKWAY PENSSACOLA,FL 32514	NONE	501(C)(3)	TUITION & BOOKS	750
WALLACE COMMUNITY COLLEGE 1141WALLACE DRIVE DOTHAN,AL 363030943	NONE	501(C)(3)	TUITION & BOOKS	750
Total . . . . ▶ **3a**				72,000

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Form **4562**

Depreciation and Amortization

(Including Information on Listed Property)

OMB No 1545-0172

2010

Department of the Treasury
Internal Revenue Service (99)

▶ See separate instructions. ▶ Attach to your tax return.

Attachment
Sequence No **67**

Name(s) shown on return	Business or activity to which this form relates	Identifying number
JJ WIGGINS MEMORIAL TRUST	INDIRECT DEPRECIATION	59-2675273

Part I **Election To Expense Certain Property Under Section 179**

Note: *If you have any listed property, complete Part V before you complete Part I.*

1 Maximum amount See the instructions for a higher limit for certain businesses	**1**	500,000
2 Total cost of section 179 property placed in service (see instructions)	**2**	
3 Threshold cost of section 179 property before reduction in limitation (see instructions)	**3**	2,000,000
4 Reduction in limitation Subtract line 3 from line 2 If zero or less, enter -0-	**4**	
5 Dollar limitation for tax year Subtract line 4 from line 1 If zero or less, enter -0- If married filing separately, see instructions	**5**	

6 (a) Description of property	(b) Cost (business use only)	(c) Elected cost

7 Listed property Enter the amount from line 29	**7**	
8 Total elected cost of section 179 property Add amounts in column (c), lines 6 and 7	**8**	
9 Tentative deduction Enter the **smaller** of line 5 or line 8	**9**	
10 Carryover of disallowed deduction from line 13 of your 2009 Form 4562	**10**	
11 Business income limitation Enter the smaller of business income (not less than zero) or line 5 (see instructions)	**11**	
12 Section 179 expense deduction Add lines 9 and 10, but do not enter more than line 11	**12**	
13 Carryover of disallowed deduction to 2011 Add lines 9 and 10, less line 12 ▶	**13**	

Note: *Do not use Part II or Part III below for listed property. Instead, use Part V.*

Part II **Special Depreciation Allowance and Other Depreciation (Do not** include listed property **)** (See instructions)

14 Special depreciation allowance for qualified property (other than listed property) placed in service during the tax year (see instructions)	**14**	
15 Property subject to section 168(f)(1) election	**15**	
16 Other depreciation (including ACRS)	**16**	

Part III **MACRS Depreciation (Do not** include listed property.**)** (See instructions.)

Section A

17 MACRS deductions for assets placed in service in tax years beginning before 2010	**17**	34,489
18 If you are electing to group any assets placed in service during the tax year into one or more general asset accounts, check here ▶ ☐		

Section B—Assets Placed in Service During 2010 Tax Year Using the General Depreciation System

(a) Classification of property	**(b)** Month and year placed in service	**(c)** Basis for depreciation (business/investment use only—see instructions)	**(d)** Recovery period	**(e)** Convention	**(f)** Method	**(g)** Depreciation deduction
19a 3-year property						
b 5-year property						
c 7-year property		1,700	7 0	MQ	200 DB	61
d 10-year property						
e 15-year property		7,246	15 0	HY	S/L	355
f 20-year property						
g 25-year property			25 yrs		S/L	
h Residential rental property			27 5 yrs	MM	S/L	
			27 5 yrs	MM	S/L	
i Nonresidential real property	2011-02	10,416	39 yrs	MM	S/L	56
			39 yrs	MM	S/L	

Section C—Assets Placed in Service During 2010 Tax Year Using the Alternative Depreciation System

20a Class life					S/L	
b 12-year			12 yrs		S/L	
c 40-year			40 yrs	MM	S/L	

Part IV **Summary** (see instructions)

21 Listed property Enter amount from line 28	**21**	
22 Total. Add amounts from line 12, lines 14 through 17, lines 19 and 20 in column (g), and line 21 Enter here and on the appropriate lines of your return Partnerships and S corporations—see instructions	**22**	34,961
23 For assets shown above and placed in service during the current year, enter the portion of the basis attributable to section 263A costs	**23**	

Part V **Listed Property** (Include automobiles, certain other vehicles, certain computers, and property used for entertainment, recreation, or amusement.)

Note: *For any vehicle for which you are using the standard mileage rate or deducting lease expense, complete **only** 24a, 24b, columns (a) through (c) of Section A, all of Section B, and Section C if applicable.*

Section A—Depreciation and Other Information (Caution: *See the instructions for limits for passenger automobiles.***)**

24a Do you have evidence to support the business/investment use claimed? Yes No | **24b** If "Yes," is the evidence written? Yes No

(a) Type of property (list vehicles first)	(b) Date placed in service	(c) Business/ investment use percentage	(d) Cost or other basis	(e) Basis for depreciation (business/investment use only)	(f) Recovery period	(g) Method/ Convention	(h) Depreciation/ deduction	(i) Elected section 179 cost
25 Special depreciation allowance for qualified listed property placed in service during the tax year and used more than 50% in a qualified business use (see instructions)						25		
26 Property used more than 50% in a qualified business use								
		%						
		%						
		%						
27 Property used 50% or less in a qualified business use								
		%				S/L -		
		%				S/L -		
		%				S/L -		
28 Add amounts in column (h), lines 25 through 27 Enter here and on line 21, page 1						28		
29 Add amounts in column (i), line 26 Enter here and on line 7, page 1							29	

Section B—Information on Use of Vehicles

Complete this section for vehicles used by a sole proprietor, partner, or other "more than 5% owner," or related person
If you provided vehicles to your employees, first answer the questions in Section C to see if you meet an exception to completing this section for those vehicles

	(a) Vehicle 1		(b) Vehicle 2		(c) Vehicle 3		(d) Vehicle 4		(e) Vehicle 5		(f) Vehicle 6	
30 Total business/investment miles driven during the year (**do not** include commuting miles)												
31 Total commuting miles driven during the year												
32 Total other personal(noncommuting) miles driven												
33 Total miles driven during the year Add lines 30 through 32												
	Yes	**No**	**Yes**	**No**	**Yes**	**No**	**Yes**	**No**	**Yes**	**No**	**Yes**	**No**
34 Was the vehicle available for personal use during off-duty hours?												
35 Was the vehicle used primarily by a more than 5% owner or related person?												
36 Is another vehicle available for personal use?												

Section C—Questions for Employers Who Provide Vehicles for Use by Their Employees

Answer these questions to determine if you meet an exception to completing Section B for vehicles used by employees who **are not** more than 5% owners or related persons (see instructions)

	Yes	**No**
37 Do you maintain a written policy statement that prohibits all personal use of vehicles, including commuting, by your employees?		
38 Do you maintain a written policy statement that prohibits personal use of vehicles, except commuting, by your employees? See the instructions for vehicles used by corporate officers, directors, or 1% or more owners		
39 Do you treat all use of vehicles by employees as personal use?		
40 Do you provide more than five vehicles to your employees, obtain information from your employees about the use of the vehicles, and retain the information received?		
41 Do you meet the requirements concerning qualified automobile demonstration use? (See instructions)		
Note: If your answer to 37, 38, 39, 40, or 41 is "Yes," do not complete Section B for the covered vehicles		

Part VI **Amortization**

(a) Description of costs	(b) Date amortization begins	(c) Amortizable amount	(d) Code section	(e) Amortization period or percentage	(f) Amortization for this year
42 Amortization of costs that begins during your 2010 tax year (see instructions)					
43 Amortization of costs that began before your 2010 tax year				43	
44 Total. Add amounts in column (f) See the instructions for where to report				44	

TY 2010 Accounting Fees Schedule

Name: JJ WIGGINS MEMORIAL TRUST

EIN: 59-2675273

Category	Amount	Net Investment Income	Adjusted Net Income	Disbursements for Charitable Purposes
WEBB, LORAH & CO, PL	10,080	5,040	2,520	2,520
1107 WEST MARION AVE, UNIT 115				
PUNTA GORDA, FL 33950				

TY 2010 Compensation Explanation

Name: JJ WIGGINS MEMORIAL TRUST

EIN: 59-2675273

Person Name	Explanation
ETTA HOLBROOK	
LE STROPE	
JOSEPH P BRANCH	

Note: To capture the full content of this document, please select landscape mode (11" x 8.5") when printing.

TY 2010 Depreciation Schedule

Name: JJ WIGGINS MEMORIAL TRUST

EIN: 59-2675273

TY 2010 Depreciation Schedule

Description of Property	Date Acquired	Cost or Other Basis	Prior Years' Depreciation	Computation Method	Rate / Life (# of years)	Current Year's Depreciation Expense	Net Investment Income	Adjusted Net Income	Cost of Goods Sold Not Included
ORANGE GROVE	1980-06-01	201,600							
YOUTH CENTER LAND	1980-06-01	84,000							
CALCULATOR	1989-08-30	107	107	S/L	5 0000				
FILE CABINET	1989-09-11	244	244	S/L	7 0000				
LEGAL FILE CABINET	1989-10-18	267	267	S/L	7 0000				
CARPET-BOARD ROOM	1990-05-06	195	195	S/L	7 0000				
OFFICE FURNITURE	1990-04-20	2,965	2,965	S/L	7 0000				
CARPET	1990-04-24	222	206	S/L	7 0000				
REFRIGERATOR	1990-05-31	200	200	S/L	7 0000				
FLEXARM LAMP	1990-05-09	60	60	S/L	7 0000				
COMPUTER WORKSTATION	1990-05-16	180	180	S/L	7 0000				
COMPUTER HUTCH	1990-05-16	140	140	S/L	7 0000				
PRINTER STAND	1990-05-16	160	160	S/L	7 0000				
CONNECTOR	1990-05-16	55	55	S/L	7 0000				
4DWR FILE CABINET	1991-04-30	300	300	S/L	7 0000				
4DWR FILE CABINET	1990-10-10	150	150	S/L	7 0000				
PAPER SHREDDER	1990-05-18	300	300	S/L	5 0000				
EXECUTIVE CHAIR	1992-10-07	356	356	S/L	7 0000				
MOCHA BROWN CHAIR	1992-09-03	250	250	S/L	7 0000				
MOCHA BROWN CHAIR	1992-09-03	250	250	S/L	7 0000				

TY 2010 Depreciation Schedule

Description of Property	Date Acquired	Cost or Other Basis	Prior Years' Depreciation	Computation Method	Rate / Life (# of years)	Current Year's Depreciation Expense	Net Investment Income	Adjusted Net Income	Cost of Goods Sold Not Included
MOCHA BROWN CHAIR	1992-09-03	250	250	S/L	7 0000				
DESK	1992-06-08	345	345	S/L	7 0000				
CREDENZA	1992-06-08	295	295	S/L	7 0000				
CREDENZA	1992-06-08	295	295	S/L	7 0000				
SECRETARIAL DESK	1992-06-08	325	325	S/L	7 0000				
6 FOLDING CHAIRS & 2 TABLES	1992-06-08	944	944	S/L	7 0000				
FAX MACHINE	1995-08-23	239	239	S/L	7 0000				
OIL PAINTING	1995-10-26	328	328	S/L	7 0000				
PORTRAITS	1996-03-22	3,846	3,846	S/L	7 0000				
PORTRAIT	1996-07-19	1,336	1,336	S/L	7 0000				
TELESCOPING DESK	1997-07-16	530	530	S/L	7 0000				
PORTRAITS	1997-09-09	5,741	5,741	S/L	7 0000				
JOHN DEERE 2555 TRACT	1991-04-30	20,079	20,079	S/L	7 0000				
TANK & PUMP	1991-10-04	510	510	S/L	7 0000				
TRAILER	1993-01-07	1,250	1,250	S/L	5 0000				
GAS EDGER	1993-04-07	180	180	S/L	5 0000				
STAPLE GUN	1997-09-29	210	210	S/L	5 0000				
15 TABLES	1992-08-28	3,150	3,150	S/L	7 0000				
60 SPECTRUM CHAIRS	1992-08-28	5,540	5,540	S/L	7 0000				
BOOKCASE	1992-09-01	693	693	S/L	7 0000				

TY 2010 Depreciation Schedule

Description of Property	Date Acquired	Cost or Other Basis	Prior Years' Depreciation	Computation Method	Rate / Life (# of years)	Current Year's Depreciation Expense	Net Investment Income	Adjusted Net Income	Cost of Goods Sold Not Included
204 FOLDING CHAIRS	1992-09-04	1,876	1,876	S/L	7 0000				
50 X 100 CAPRI POOL TABLES	1992-09-12	1,795	1,795	S/L	7 0000				
50 X 100 CAPRI POOL TABLES	1992-09-12	1,795	1,795	S/L	7 0000				
50 X 100 CAPRI POOL TABLES	1992-09-12	1,795	1,795	S/L	7 0000				
50 X 100 CAPRI POOL TABLES	1992-09-12	1,795	1,795	S/L	7 0000				
ALUMINUM TABLE TENNIS	1992-09-12	599	599	S/L	7 0000				
ALUMINUM TABLE TENNIS	1992-09-12	599	599	S/L	7 0000				
ALUMINUM TABLE TENNIS	1992-09-12	599	599	S/L	7 0000				
ALUMINUM TABLE TENNIS	1992-09-12	599	599	S/L	7 0000				
ID CAMERA SYSTEM	1992-10-12	1,461	1,461	S/L	7 0000				
HOTPOINT REFRIGERATOR	1992-09-30	629	629	S/L	7 0000				
20' COLOR TV	1992-12-19	200	200	S/L	7 0000				
20' COLOR TV	1992-12-19	200	200	S/L	7 0000				
VIDEO PROJECTION UNIT	1992-10-01	5,600	5,600	S/L	7 0000				
CHAIRS	1993-01-04	288	288	S/L	7 0000				
CD PLAYER	1993-02-24	270	270	S/L	7 0000				
CD MIXER	1993-02-24	325	325	S/L	7 0000				
ID - SYSTEM	1993-05-04	222	222	S/L	5 0000				
2 TV & STANDS	1993-06-01	583	583	S/L	7 0000				
MICROWAVE	1994-06-07	150	150	S/L	7 0000				

TY 2010 Depreciation Schedule

Description of Property	Date Acquired	Cost or Other Basis	Prior Years' Depreciation	Computation Method	Rate / Life (# of years)	Current Year's Depreciation Expense	Net Investment Income	Adjusted Net Income	Cost of Goods Sold Not Included
AIR HOCKEY	1994-06-07	2,695	2,695	S/L	7 0000				
SIDE GUARDS - AIR HOCKEY	1994-08-01	190	190	S/L	7 0000				
BIKE RACK	1994-08-22	375	375	S/L	7 0000				
3 VIDEO ARCADE GAMES	1995-11-10	995	995	S/L	7 0000				
CD PLAYER	1995-07-17	159	159	S/L	7 0000				
FREEZER	1997-06-03	325	325	S/L	7 0000				
VIDEO GAMES	1998-04-30	346	346	S/L	5 0000				
44" BACKBOARD	1998-06-03	201	201	S/L	5 0000				
VIDEO GAME/EQUIPMENT	1998-07-09	225	225	S/L	5 0000				
YOUTH CENTER	1992-05-01	807,308	362,448	S/L	31 5000	20,183	5,766		
LAND IMPROVE -SITE PREPARATION	1993-04-28	23,471							
CARPETING	1992-09-01	7,098	7,098	S/L	7 0000				
SECURITY FENCING	1992-09-24	2,130	2,130	S/L	15 0000				
LANDSCAPING - TREES & SHRUBS	1992-10-14	1,842	1,842	S/L	15 0000				
SECURITY & FIRE ALARM	1992-10-08	2,875	2,875	S/L	7 0000				
LANDSCAPING - TREES	1992-10-20	1,500	1,500	S/L	15 0000				
LANDSCAPING TREES	1992-11-16	2,332	2,332	S/L	15 0000				
LANDSCAPING - SOD	1992-12-01	2,784	2,784	S/L	15 0000				
J J WIGGINS SIGN	1993-05-07	690	690	S/L	7 0000				
LANDSCAPING PLANTS	1993-11-15	600	600	S/L	15 0000				

TY 2010 Depreciation Schedule

Description of Property	Date Acquired	Cost or Other Basis	Prior Years' Depreciation	Computation Method	Rate / Life (# of years)	Current Year's Depreciation Expense	Net Investment Income	Adjusted Net Income	Cost of Goods Sold Not Included
LIGHTED SIGN	1994-03-10	2,600	2,600	S/L	7 0000				
A/C COMPRESSOR	1994-11-28	491	491	S/L	7 0000				
COMPRESSOR	1995-05-30	712	712	S/L	7 0000				
COMPRESSOR	1995-09-06	547	547	S/L	7 0000				
HANDY CAP ENTRANCE WAY	1996-07-26	4,775	1,646	S/L	39 0000	120			
COMPRESSOR	1996-08-14	628	628	S/L	7 0000				
2 A/C UNITS	1997-08-01	2,493	2,493	S/L	7 0000				
VOLLEYBALL STANDARDS	1999-06-09	589	589	200DB	5 0000				
A/C UNIT - SOUTH ENTRANCE	2000-05-10	1,820	1,820	200DB	7 0000				
LTS 45A, 45B 4 6 ACRES GLADES LITTLE RANCH	1988-11-14	24,500							
ADT SECURITY SYSTEM	2000-10-11	1,868	1,868	S/L	7 0000				
ADT SECURITY CAMERA	2000-11-15	390	390	S/L	7 0000				
SAFE	2000-11-30	1,028	1,028	S/L	7 0000				
A/C UNIT	2001-03-14	2,500	2,500	S/L	5 0000				
FURNITURE	2002-07-09	504	504	200DB	7 0000				
LAWN MOWER	2002-08-15	3,200	3,200	200DB	7 0000				
SPORTING EQUIPMENT	2003-04-18	1,660	1,660	200DB	5 0000				
AIR COMPRESSOR & HOSE	2004-02-12	352	339	200DB	7 0000	13			
SIGNS	2004-05-11	300	300	200DB	5 0000				
ROOFING	2006-12-07	58,156	4,907	S/L	39 0000	1,454	415		

TY 2010 Depreciation Schedule

Description of Property	Date Acquired	Cost or Other Basis	Prior Years' Depreciation	Computation Method	Rate / Life (# of years)	Current Year's Depreciation Expense	Net Investment Income	Adjusted Net Income	Cost of Goods Sold Not Included
COPIER	2008-01-16	623	487	200DB	7 0000	39			
SIGN	2007-12-03	828	191	150DB	15 0000	64			
COMPUTER & 22" SCREEN	2008-08-05	615	476	200DB	5 0000	56			
CHAIN SAW	2008-12-02	320	218	200DB	7 0000	29			
10 LIFETIME TABLES	2009-02-15	1,434	832	S/L	7 0000	103			
10 FOLDING TABLES	1992-08-11	591	591	S/L	7 0000				
GRASSHOPPER MOWER	2009-08-25	8,800	5,029	200DB	7 0000	1,077			
POLE BARN ROOF	2004-09-15	8,946	1,580	S/L	39 0000	281			
POLE BARN	2009-09-30	5,411	85	S/L	39 0000	135			
CONCRETE BLOCK BUILDING	2009-09-30	18,699	292	S/L	39 0000	468	468		
AGAPE SCHOOL/CHURCH	2009-09-30	418,692	6,542	S/L	39 0000	10,467	10,467		
TABLE & CHAIRS	2011-04-21	500		200DB	7 0000	18			
BLOCK BUILDING	2011-02-28	10,416		S/L	39 0000	56			
A/C BLOCK BLDG	2011-02-28	6,817		150DB	15 0000	341			
CARPETING - BLOCK BLDG	2011-02-28	1,200		200DB	7 0000	43			
SECURITY LIGHTS - BLOCK BLDG	2011-02-28	429		S/L	15 0000	14			

Note: To capture the full content of this document, please select landscape mode (11" x 8.5") when printing.

TY 2010 Gain/Loss from Sale of Other Assets Schedule

Name: JJ WIGGINS MEMORIAL TRUST
EIN: 59-2675273

Name	Date Acquired	How Acquired	Date Sold	Purchaser Name	Gross Sales Price	Basis	Basis Method	Sales Expenses	Total (net)	Accumulated Depreciation
REFRIGERATOR	1990-05	PURCHASE	2011-04			200				200
CONNECTOR	1990-05	PURCHASE	2011-04			55				55
TANK & PUMP	1991-10	PURCHASE	2011-04			510				510
GAS EDGER	1993-04	PURCHASE	2011-04			180				180
ALUMINUM TABLE TENNIS	1992-09	PURCHASE	2011-04			599				599
ALUMINUM TABLE TENNIS	1992-09	PURCHASE	2011-04			599				599
20' COLOR TV	1992-12	PURCHASE	2011-04			200				200
20' COLOR TV	1992-12	PURCHASE	2011-04			200				200
CD PLAYER	1993-02	PURCHASE	2011-04			270				270
CD MIXER	1993-02	PURCHASE	2011-04			325				325
ID - SYSTEM	1993-05	PURCHASE	2011-04			222				222
2 TV & STANDS	1993-06	PURCHASE	2011-04			583				583
3 VIDEO ARCADE GAMES	1995-11	PURCHASE	2011-04			995				995
CD PLAYER	1995-07	PURCHASE	2011-04			159				159
VIDEO GAMES	1998-04	PURCHASE	2011-04			346				346
44" BACKBOARD	1998-06	PURCHASE	2011-04			201				201
VIDEO GAME/EQUIPMENT	1998-07	PURCHASE	2011-04			225				225
LIGHTED SIGN	1994-03	PURCHASE	2011-04			2,600				2,600
A/C COMPRESSOR	1994-11	PURCHASE	2011-04			491				491
COMPRESSOR	1995-05	PURCHASE	2011-04			712				712
COMPRESSOR	1995-09	PURCHASE	2011-04			547				547
COMPRESSOR	1996-08	PURCHASE	2011-04			628				628
2 A/C UNITS	1997-08	PURCHASE	2011-04			2,493				2,493
ADT SECURITY SYSTEM	2000-10	PURCHASE	2011-04			1,868				1,868
ADT SECURITY CAMERA	2000-11	PURCHASE	2011-04			390				390
LAWN MOWER	2002-08	PURCHASE	2011-04			3,200				3,200
AIR COMPRESSOR & HOSE	2004-02	PURCHASE	2011-04			352				352

TY 2010 General Explanation Attachment

Name: JJ WIGGINS MEMORIAL TRUST

EIN: 59-2675273

Identifier	Return Reference	Explanation
GENERAL ELECTIONS		YEAR ENDED APRIL 30, 2011 59-2675273 J J WIGGINS MEMORIAL TRUST P O BOX 1111 MOORE HAVEN, FL 33471 ELECTING OUT OF BONUS DEPRECIATION ALLOWANCE FOR ALL ELIGIBLE DEPRECIABLE PROPERTY THE TAXPAYER ELECTS OUT OF FIRST-YEAR BONUS DEPRECIATION ALLOWANCE UNDER IRC SECTION 168(K) FOR ALL ELIGIBLE ASSET CLASSES OF DEPRECIABLE PROPERTY ACQUIRED AFTER DECEMBER 31, 2007 THIS ELECTION APPLIES TO ALL ELIGIBLE DEPRECIABLE PROPERTY PLACED IN SERVICE DURING THE TAX YEAR

TY 2010 Investments Corporate Bonds Schedule

Name: JJ WIGGINS MEMORIAL TRUST

EIN: 59-2675273

Name of Bond	End of Year Book Value	End of Year Fair Market Value
50,000 MORGAN STANLEY	50,425	54,756
100,000 CREDIT SUISSE FIRST BOSTON	106,476	103,018
50,000 ALLSTATE CORP	51,464	52,202
100,000 JP MORGAN	100,429	107,419
100,000 WACHOVIA	98,761	108,452
100,000 PROCTER & GAMBLE	98,725	111,711
100,000 GOLDMAN SACHS GROUP	98,030	110,122
50,000 GENERAL ELECTRIC CAP	51,471	55,749
50,000 BEAR STEARNS	48,958	57,107
2,000 FPL GROUP		
75,000 AUSTRALIAN GOVT		
ACCRUED INCOME - FIXED INCOME		13,436

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TY 2010 Investments Corporate Stock Schedule

Name: JJ WIGGINS MEMORIAL TRUST

EIN: 59-2675273

Name of Stock	End of Year Book Value	End of Year Fair Market Value
19,464.551 COLUMBIA HIGH INCOME FUND		
15,978.039 COLUMBIA INTERMEDIAT BOND	138,210	146,359
1,200 AT&T	29,872	37,344
750 ABB LTD SPONSORED SWITZERLAND	18,385	20,617
300 ABBOTT	14,992	15,612
30 APPLE	10,561	10,504
1,150 AVON PRODUCTS	33,669	33,787
6,973.468 ARTIOGLOBAL HIGH INCOME		
300 BANK AMERICA CORP	15,517	3,684
200 BHP BILLITON LTD	12,421	20,248
416 CENTURY LINK	14,150	16,964
3,500 CITIGROUP	40,043	16,065
500 COCA COLA CO	22,725	33,730
1,000 COMCAST PFD	25,598	25,690
440 CONOCOPHILLIPS	28,633	34,712
150 DEERE & CO		
300 DISNEY WALT CO	9,283	12,930
1,750 DOMINION RES INC VA	49,608	50,330
200 ENTERGY CORP	21,444	13,944
5,047.770 EXCELSIOR MULTI-STRATEGY	5,048	5,048
300 EXELON CORP	16,590	12,651
400 EXXON CORPORATION	13,007	35,192
1,000 FORD MOTOR	15,314	15,470
1,000 FPC CAP 1	25,572	25,760
1,500 GENERAL ELECTRIC	22,865	30,675
100 GOLDMAN SACHS GROUP	17,415	15,101
600 HARTFORD FINANCIAL SVCS		
300 HEWLETT PACKARD		
125 INTERNATIONAL BUSINESS MACHINES	9,802	21,323
650 ISHARES S&P GLOBAL TIMBER	31,496	32,487

Name of Stock	End of Year Book Value	End of Year Fair Market Value
3,000 ISHARES MSCI EMERGING		
1,185 ISHRES MSCI SINGAPORE	14,368	17,123
690 ISHARES S&P GLOBAL ENERGY	29,208	31,333
400 ISHARES MSCI BRAZIL	31,638	31,088
845 JP MORGAN	40,311	38,557
2,000 JP MORGAN PFD	54,940	55,280
250 JOHNSON & JOHNSON	16,658	16,430
500 KIMBERLY CLARK	29,701	33,030
250 KOHLS CORP		
600 KRAFT FOODS	18,273	20,154
580 MARKET VECTORS ETF	30,481	32,973
800 MARKET VECTORS ETF - RUSSIA	31,746	32,936
750 MERCK & CO	32,193	26,962
450 MICROSOFT CORP	1,406	11,664
325 MONSANTO CO		
400 NEXTERA ENERGY	21,555	22,628
2,000 NEXTERA ENERGY CAP HOLDINGS	51,448	50,960
COLUMBIA INTERNATIONAL VALUE		
225 NIKE INC		
350 PG&E	16,409	16,128
1,431.558 PERMANENT PORTFOLIO	63,404	71,191
25,650.214 PIMCO FUND (ALL ASSETS)	309,258	326,014
4,215.852 PIMCO GLOBAL MULTI-ASSET	50,000	52,572
580 SPDR TR UNIT		
2,275 SPDR BARCLAYS CAP	92,239	97,279
1,800 SPDR MSCI ACWI EX-US	58,833	66,456
500 STAPLES INC	11,138	10,570
600 SOUTHERN COPPER	19,362	22,476
700 SPECTRA ENERGY	16,446	20,328
300 TOTAL SA SPDR - FRANCE	17,708	19,269

Name of Stock	End of Year Book Value	End of Year Fair Market Value
1,000 US BANCORP	31,425	25,820
350 UNITED TECHNOLOGIES	11,522	31,353
175 VANGUARD FTSE ALL WORLD	16,860	18,757
500 VERIZON COMMUNICATIONS	16,841	18,890
800 WASTE MANAGEMENT	25,547	31,568
400 YUM BRANDS	11,579	21,456
300 GLAXOSMITHKLINE	14,947	13,098
250 NOVARTIS AG	14,051	14,793
111.441 UST EXCELSIOR DIRECTIONAL		
417.335 UST EXCELSIOR LASALLE	51,077	19,902
1200 ALTRIA GROUP	21,109	32,208
225 ANDARKO		
300 CHEVRON CORP	21,218	32,832
400 FPL		
290 ISHARES S&P GLOBAL HEALTHCARE		
350 MCDONALDS CORP	19,765	27,408
450 PEPSICO	26,835	31,000
1,175 PFIZER	29,698	24,639
200 PRAXAIR		
400 GREENHILL	32,869	23,600
430 VANGUARD SMALL CAP	28,051	31,442
350 BP PLC		
950 ISHARES MSCI CDA	22,369	32,015
300 ISHARES GLOBAL INDUSTRIALS		
500 ISHARES GLOBAL INFRASTRUCTURE		
560 ISHARES S&P GLOBAL TELE	31,433	35,594
400 ISHARES S&P GLOBAL INFO	25,336	25,800
250 ISHARES MSCI SO AFRICA	13,754	19,218
630 WISDOMTREE	26,630	35,608
3,395.993 PIMCO HI YIELD FUND	31,005	32,330

Name of Stock	End of Year Book Value	End of Year Fair Market Value
ACCRUED INCOME - EQUITIES		1,215

TY 2010 Investments Government Obligations Schedule

Name:	JJ WIGGINS MEMORIAL TRUST
EIN:	59-2675273
US Government Securities - End of Year Book Value:	45,112
US Government Securities - End of Year Fair Market Value:	48,185
State & Local Government Securities - End of Year Book Value:	
State & Local Government Securities - End of Year Fair Market Value:	

TY 2010 Land, Etc. Schedule

Name: JJ WIGGINS MEMORIAL TRUST

EIN: 59-2675273

Category / Item	Cost / Other Basis	Accumulated Depreciation	Book Value	End of Year Fair Market Value
BUILDING & EQUIPMENT	1,458,319	517,111	941,208	941,208
LAND	333,571		333,571	333,571

TY 2010 Other Assets Schedule

Name: JJ WIGGINS MEMORIAL TRUST

EIN: 59-2675273

Description	Beginning of Year - Book Value	End of Year - Book Value	End of Year - Fair Market Value
UTILITY DEPOSITS	4,413	4,413	4,413
CONSTRUCTION IN PROGRESS	21,807	26,028	26,028

TY 2010 Other Expenses Schedule

Name: JJ WIGGINS MEMORIAL TRUST

EIN: 59-2675273

Description	Revenue and Expenses per Books	Net Investment Income	Adjusted Net Income	Disbursements for Charitable Purposes
EXPENSES				
REPAIRS & MAINTENANCE	16,857	4,816	241	11,800
INSURANCE	14,973	6,372	366	8,235
UTILITIES	22,468	6,419	1,445	14,604
DONATIONS	1,000			1,000
OFFICE EXPENSES	1,482	371	740	371

TY 2010 Other Income Schedule

Name: JJ WIGGINS MEMORIAL TRUST

EIN: 59-2675273

Description	Revenue And Expenses Per Books	Net Investment Income	Adjusted Net Income
MISCELLANEOUS INCOME	4,003	4,003	4,003

TY 2010 Other Increases Schedule

Name: JJ WIGGINS MEMORIAL TRUST

EIN: 59-2675273

Description	Amount
DEPRECIATION DIFFERENCE	860

TY 2010 Other Notes/Loans Receivable Short Schedule

Name: JJ WIGGINS MEMORIAL TRUST

EIN: 59-2675273

Name of 501(c)(3) Organization	Balance Due
INTEREST RECEIVABLE	900

TY 2010 Other Professional Fees Schedule

Name: JJ WIGGINS MEMORIAL TRUST

EIN: 59-2675273

Category	Amount	Net Investment Income	Adjusted Net Income	Disbursements for Charitable Purposes
INVESTMENT & ACCOUNT MANAGEMENT	31,487	31,487		

TY 2010 Taxes Schedule

Name: JJ WIGGINS MEMORIAL TRUST

EIN: 59-2675273

Category	Amount	Net Investment Income	Adjusted Net Income	Disbursements for Charitable Purposes
FEDERAL EXCISE TAX	917			
REAL ESTATE TAXES	460	460		

JJ Wiggins Memorial Trust
2010-2011 SCHEDULE D ACTIVITY

DESCRIPTION	DATE ACQUIRED	L-T=1 S-T=2	DATE SOLD	SALE PRICE	BASIS	GAIN(LOSS)
BP P L C		2	05/06/10	$16,993 96	$16,766.75	$227.21
Artio Global High Income		2	05/24/10	$40,132 89	$40,418.04	($285 15)
Anadarko Pete Corp		2	05/27/10	$12,143 04	$15,487.86	($3,344 82)
Hartford Finl Svcs Group		2	05/27/10	$14,663.75	$16,347.00	($1,683 25)
Artio Global High Income Fund		2	06/17/10	$29,821.01	$29,581.96	$239.05
Ishares		2	06/21/10	$1,000 00	$117.62	$882.38
Ishares Global		2	06/21/10	$13,616 76	$12,396.00	$1,220.76
Staples Inc.		2	06/21/10	$500 00	$623.53	($123.53)
Monsanto Co		2	06/23/10	$5,000 00	$8,260 31	($3,260 31)
Ishares S&P Global		2	06/28/10	$200.00	$4.18	$195.82
Ishares Inc		2	10/14/10	$877 80	$788 13	$89.67
Southern Copper Corp		2	10/14/10	$1,932 21	$1,502 50	$429.71
Australian Govt		2	10/22/10	$76,034 16	$72,250 77	$3,783.39
Wisdomtree Emerging Mkts		2	11/04/10	$26,103.17	$25,586.88	$516.29
Vanguard Small Cap		2	11/16/10	$16,622 11	$15,735.20	$886.91
Wisdomtree Emerging Mkts		2	11/16/10	$26,664 55	$22,191 82	$4,472.73
Altria Group Inc		2	12/01/10	$7,312 37	$6,117 93	$1,194.44
Pimco Fund		2	01/27/11	$5,498.61	$5,766 50	($267.89)
Barrick Gold Corp		2	01/31/11	$11,543 52	$12,060.25	($516 73)
Ishares S&P Latin Amer 40 Index		2	01/31/11	$16,366.13	$16,323 05	$43.08
Loockheed Martin Corp		2	01/31/11	$15,335.47	$15,312 32	$23.15
Newmont Mfg Corp		2	01/31/11	$13,953.48	$15,291 25	($1,337.77)
Raytheon Co		2	01/31/11	$15,595.20	$16,014 25	($419 05)
SPDR MSCI ACWI-EX-US		2	01/31/11	$6,588.12	$6,257.65	$330.47
Vanguard Intl Equity Index FDS		2	01/31/11	$16,910 09	$16,644 18	$265.91
Nokia Corp		2	02/10/11	$33,876 84	$32,512 50	$1,364 34
Wells Fargo		2	02/17/11	$3,042 80	$3,144 52	($101 72)
Wells Fargo		2	02/18/11	$1,013.70	$1,048.17	($34.47)
Wells Fargo		2	02/18/11	$5,238 59	$5,410 84	($172 25)
Wells Fargo		2	02/22/11	$740 56	$764 88	($24 32)
Wells Fargo		2	02/22/11	$1,206 46	$1,246 48	($40 02)
Wells Fargo		2	02/23/11	$2,609 61	$2,691 26	($81.65)
Wells Fargo		2	02/23/11	$1,727.94	$1,784.73	($56 79)
Wells Fargo		2	02/23/11	$2,605 31	$2,691.25	($85 94)
Wells Fargo		2	02/24/11	$2,578 39	$2,662 93	($84 54)
Wells Fargo		2	02/25/11	$1,701 18	$1,756.40	($55 22)
Wells Fargo		2	02/28/11	$3,750 63	$3,881.07	($130.44)
Wells Fargo		2	02/28/11	$437.58	$453.26	($15 68)
Wells Fargo Cap XIV		2	03/01/11	$3,886.62	$4,022.72	($136 10)
Wells Fargo Cap XIV		2	03/02/11	$2,331.25	$2,407.96	($76 71)
SPDR MSCI ACWI EX-US		2	03/03/11	$33,154.69	$31,081.08	$2,073 61
Vanguard MSCI Emerging Mkts		2	03/03/11	$15,464 97	$15,706.47	($241.50)
Wells Fargo Cap XIV		2	03/03/11	$6,449.12	$6,657.32	($208 20)
Wells Fargo Cap XIV		2	03/04/11	$1,099.29	$1,133.16	($33 87)
Wells Fargo Cap XIV		2	03/07/11	$13,202.28	$13,626.25	($423 97)
Wells Fargo Cap XIV		2	03/08/11	$770.54	$793.21	($22 67)
Wells Fargo Cap XIV		2	03/08/11	$468.17	$481.59	($13.42)
Short term sales				$528,764.92	$523,803.98	$4,960 94
Praxair Inc		1	05/04/10	$16,899.71	$10,666.00	$6,233 71
Government natl mtg assn pool #591248		1	05/17/10	$1,962.95	$2,053 12	($90 17)
Government natl mtg assn pool #513286		1	05/17/10	$55 42	$55.71	($0 29)
Government natl mtg assn pool #163108		1	05/17/10	$21 64	$21 64	$0 00
Columbia High Income Fund		1	05/24/10	$30,348 01	$35,523 89	($5,175 88)
Columbia International Value		1	05/25/10	$10,961 37	$13,953 24	($2,991 87)
Columbia High Income Fund		1	06/14/10	$59,254.68	$62,818 91	($3,564 23)

JJ Wiggins Memorial Trust
2010-2011 SCHEDULE D ACTIVITY

DESCRIPTION	DATE ACQUIRED	L-T=1 S-T=2	DATE SOLD	SALE PRICE	BASIS	GAIN(LOSS)
Government natl mtg assn pool #591248		1	06/15/10	$1,195.95	$1,250 89	($54 94)
Government natl mtg assn pool #513286		1	06/15/10	$55 70	$56 00	($0 30)
Government natl mtg assn pool #163108		1	06/15/10	$12 79	$12 79	$0.00
Columbia High Income Fund		1	06/17/10	$30,355 66	$31,959 51	($1,603 85)
Ishares		1	06/21/10	$15,280.72	$13,270 13	$2,010 59
Staples Inc		1	06/21/10	$10,516.31	$10,600 24	($83 93)
Monsanto Co		1	06/23/10	$20,164 32	$19,275 67	$888.65
Hewlett Packard Co		1	06/28/10	$14,085 27	$9,785 25	$4,300.02
Ishares S&P Global		1	06/28/10	$15,139 74	$14,514.32	$625 42
United Technologies Corp		1	06/28/10	$3,405.44	$2,726 20	$679 24
Government natl mtg assn pool #591248		1	07/15/10	$341 38	$357 06	($15 68)
Government natl mtg assn pool #513286		1	07/15/10	$55 98	$56 28	($0.30)
Government natl mtg assn pool #163108		1	07/15/10	$12 88	$12 88	$0.00
Frontier Communications Corp		1	07/19/10	$866 98	$1,135.01	($268 03)
Frontier Communications Corp		1	08/04/10	$0.15	$0 18	($0 03)
Columbia High Income Fund		1	08/11/10	$31,613 10	$32,252 10	($639 00)
Government natl mtg assn pool #591248		1	08/16/10	$370 03	$387 03	($17.00)
Government natl mtg assn pool #513286		1	08/16/10	$56 25	$56.55	($0.30)
Government natl mtg assn pool #163108		1	08/16/10	$12 98	$12.98	$0 00
Government natl mtg assn pool #591248		1	09/15/10	$1,235.44	$1,292 19	($56 75)
Government natl mtg assn pool #513286		1	09/15/10	$56 54	$56 84	($0 30)
Government natl mtg assn pool #163108		1	09/15/10	$23 65	$23 65	$0.00
Ishares Inc		1	10/14/10	$3,748 48	$2,982 20	$766.28
Ishares Inc		1	10/14/10	$1,031.60	$777.15	$254 45
Ishares Inc		1	10/14/10	$138,282.66	$137,300 54	$982 12
SPDR S&P		1	10/14/10	$67,478 95	$71,546 40	($4,067.45)
Government natl mtg assn pool #591248		1	10/15/10	$2,044 50	$2,138.42	($93.92)
Government natl mtg assn pool #513286		1	10/15/10	$56.82	$57.12	($0 30)
Government natl mtg assn pool #163108		1	10/15/10	$7.90	$7 90	$0 00
Columbia International Value		1	11/02/10	$86,842 40	$95,411 98	($8,569 58)
Excelsior Multi-Strategy Hedge		1	11/02/10	$100,955 44	$100,000 00	$955.44
United Technologies Corp		1	11/04/10	$3,744 18	$2,655.00	$1,089 18
Government natl mtg assn pool #591248		1	11/15/10	$293.25	$306 72	($13 47)
Government natl mtg assn pool #513286		1	11/15/10	$57 10	$57 40	($0 30)
Government natl mtg assn pool #163108		1	11/15/10	$7 96	$7 96	$0.00
Ishares Inc		1	11/16/10	$9,294 23	$7,111 40	$2,182.83
Ishares Inc		1	11/16/10	$2,505 42	$1,813.35	$692 07
Government natl mtg assn pool #591248		1	12/15/10	$280 08	$292 95	($12 87)
Government natl mtg assn pool #513286		1	12/15/10	$62.96	$63 29	($0 33)
Government natl mtg assn pool #163108		1	12/15/10	$8.02	$8 02	$0.00
Government natl mtg assn pool #591248		1	01/18/11	$281.59	$294.53	($12.94)
Government natl mtg assn pool #513286		1	01/18/11	$57 69	$58.00	($0 31)
Government natl mtg assn pool #163108		1	01/18/11	$8.08	$8 08	$0 00
Columbua Intermediate Bond Fund		1	01/27/11	$13,916.79	$13,563 50	$353 29
Deere & Co		1	01/31/11	$13,462 99	$12,091 12	$1,371.87
S&P Global Healthcare Sector		1	01/31/11	$15,287 05	$15,077.10	$209 95
Wisdomtree Emerging Mkts		1	01/31/11	$17,150.07	$13,526.40	$3,623 67
Government natl mtg assn pool #591248		1	02/15/11	$284 57	$297 64	($13 07)
Government natl mtg assn pool #513286		1	02/15/11	$57 99	$58 30	($0 31)
Government natl mtg assn pool #163108		1	02/15/11	$8 14	$8 14	$0.00
Wisdomtree Emerging Mkts		1	03/01/11	$23,503 95	$20,289.60	$3,214 35
Disney Walt Co		1	03/03/11	$4,359 41	$3,324 59	$1,034 82
Wisdomtree Emerging Mkts		1	03/03/11	$3,505.88	$2,958 90	$546 98
Columbia Intermediate Bond Fund		1	03/11/11	$65,000.00	$62,745 99	$2,254.01
Government natl mtg assn pool #591248		1	03/15/11	$284.67	$297 75	($13 08)
Government natl mtg assn pool #513286		1	03/15/11	$58 28	$58.59	($0 31)
Government natl mtg assn pool #163108		1	03/15/11	$8 20	$8 20	$0 00

JJ Wiggins Memorial Trust
2010-2011 SCHEDULE D ACTIVITY

DESCRIPTION	DATE ACQUIRED	L-T=1 S-T=2	DATE SOLD	SALE PRICE	BASIS	GAIN(LOSS)
Columbia intermdiate Bond Fund		1	04/04/11	$30,709 29	$29,254 99	$1,454.30
Government natl mtg assn pool #591248		1	04/15/11	$286.44	$299.60	($13.16)
Government natl mtg assn pool #513286		1	04/15/11	$58.57	$58 88	($0.31)
Government natl mtg assn pool #163108		1	04/15/11	$8 26	$8 26	$0.00
Columbia intermdiate Bond Fund		1	04/26/11	$44,220 73	$41,895 87	$2,324 86
Long-term sales				$913,581.63	$902,908 09	$10,673 54