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Form **990-PF**

Return of Private Foundation

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

Treated as a Private Foundation

OMB No 1545-0052

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

2011

For calendar year 2011 or tax year beginning

, 2011, and ending

, 20

Name of foundation HUGH & HELENA BROGAN FOUNDATION, INC		A Employer identification number 39-1590025
Number and street (or P O box number if mail is not delivered to street address) 5355 CHOVER CT	Room/suite	B Telephone number (see instructions) (715) 342-5510
City or town, state, and ZIP code STEVENS POINT, WI 54481		C If exemption application is pending, check here <input type="checkbox"/>
G Check all that apply: <input type="checkbox"/> Initial return <input type="checkbox"/> Initial return of a former public charity <input type="checkbox"/> Final return <input type="checkbox"/> Amended return <input type="checkbox"/> Address change <input type="checkbox"/> Name change		D 1. Foreign organizations, check here <input type="checkbox"/> 2. Foreign organizations meeting the 85% test, check here and attach computation <input type="checkbox"/>
H Check type of organization: <input checked="" type="checkbox"/> Section 501(c)(3) exempt private foundation <input type="checkbox"/> Section 4947(a)(1) nonexempt charitable trust <input type="checkbox"/> Other taxable private foundation		E If private foundation status was terminated under section 507(b)(1)(A), check here <input type="checkbox"/>
I Fair market value of all assets at end of year (from Part II, col. (c), line 16) \$ 557,003.82		F If the foundation is in a 60-month termination under section 507(b)(1)(B), check here <input type="checkbox"/>
J Accounting method: <input checked="" type="checkbox"/> Cash <input type="checkbox"/> Accrual <input type="checkbox"/> Other (specify) _____		

Part I Analysis of Revenue and Expenses (The total of amounts in columns (b), (c), and (d) may not necessarily equal the amounts in column (a) (see instructions).)		(a) Revenue and expenses per books	(b) Net investment income	(c) Adjusted net income	(d) Disbursements for charitable purposes (cash basis only)
Revenue	1 Contributions, gifts, grants, etc., received (attach schedule)				
	2 Check <input type="checkbox"/> if the foundation is not required to attach Sch. B				
	3 Interest on savings and temporary cash investments				
	4 Dividends and interest from securities	16,244	16,244	16,244	
	5a Gross rents				
	b Net rental income or (loss)				
	6a Net gain or (loss) from sale of assets not on line 10	(1,729)			
	b Gross sales price for all assets on line 6a				
	7 Capital gain net income (from Part IV, line 2)		-0-		
	8 Net short-term capital gain				
	9 Income modifications				
	10a Gross sales less returns and allowances				
b Less: Cost of goods sold					
c Gross profit or (loss) (attach schedule)					
11 Other income (attach schedule)					
12 Total. Add lines 1 through 11	14,515	16,244	16,244		
Operating and Administrative Expenses	13 Compensation of officers, directors, trustees, etc.				
	14 Other employee salaries and wages				
	15 Pension plans, employee benefits				
	16a Legal fees (attach schedule)	10			10
	b Accounting fees (attach schedule)				
	c Other professional fees (attach schedule)				
	17 Interest				
	18 Taxes (attach schedule) (see instructions)				
	19 Depreciation (attach schedule) and depletion				
	20 Occupancy				
	21 Travel, conferences, and meetings				
	22 Printing and publications				
	23 Other expenses (attach schedule) Investment Exp	83	83	83	83
	24 Total operating and administrative expenses. Add lines 13 through 23	93	93	93	93
	25 Contributions, gifts, grants paid	24,000			24,000
26 Total expenses and disbursements. Add lines 24 and 25	24,093	93	93	24,093	
27 Subtract line 26 from line 12:					
a Excess of revenue over expenses and disbursements	(9,578)				
b Net investment income (if negative, enter -0-)		16,151			
c Adjusted net income (if negative, enter -0-)			16,151		

For Paperwork Reduction Act Notice, see instructions.

Cat No. 11289X

Form **990-PF** (2011)

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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	2327	60,364	60,364		
	2 Savings and temporary cash investments					
	3 Accounts receivable ▶ Less: allowance for doubtful accounts ▶					
	4 Pledges receivable ▶ Less: allowance for doubtful accounts ▶					
	5 Grants receivable					
	6 Receivables due from officers, directors, trustees, and other disqualified persons (attach schedule) (see instructions)					
	7 Other notes and loans receivable (attach schedule) ▶ Less: allowance for doubtful accounts ▶					
	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)	520,137	449,843	496,640		
	c Investments—corporate bonds (attach schedule)					
	11 Investments—land, buildings, and equipment: basis ▶ Less: accumulated depreciation (attach schedule) ▶					
	12 Investments—mortgage loans					
	13 Investments—other (attach schedule)					
	14 Land, buildings, and equipment: basis ▶ Less: accumulated depreciation (attach schedule) ▶					
15 Other assets (describe ▶)						
16 Total assets (to be completed by all filers—see the instructions. Also, see page 1, item I)	519,785	510,207	557,004			
Liabilities	17 Accounts payable and accrued expenses					
	18 Grants payable					
	19 Deferred revenue					
	20 Loans from officers, directors, trustees, and other disqualified persons					
	21 Mortgages and other notes payable (attach schedule)					
	22 Other liabilities (describe ▶)					
23 Total liabilities (add lines 17 through 22)	0	0				
Net Assets or Fund Balances	Foundations that follow SFAS 117, check here ▶ <input type="checkbox"/> and complete lines 24 through 26 and lines 30 and 31.					
	24 Unrestricted					
	25 Temporarily restricted					
	26 Permanently restricted					
	Foundations that do not follow SFAS 117, check here ▶ <input type="checkbox"/> 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	519,785	510,207			
30 Total net assets or fund balances (see instructions)	519,785	510,207				
31 Total liabilities and net assets/fund balances (see instructions)	519,785	510,207				

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	519,785
2 Enter amount from Part I, line 27a	2	29,578
3 Other increases not included in line 2 (itemize) ▶	3	0
4 Add lines 1, 2, and 3	4	510,207
5 Decreases not included in line 2 (itemize) ▶	5	0
6 Total net assets or fund balances at end of year (line 4 minus line 5)—Part II, column (b), line 30	6	510,207

Part IV Capital Gains and Losses for Tax on Investment Income

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

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

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

(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			
b			
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	1,729
3 Net short-term capital gain or (loss) as defined in sections 1222(5) and (6): If gain, also enter in Part I, line 8, column (c) (see instructions). If (loss), enter -0- in Part I, line 8	3	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 (col. (b) divided by col. (c))
2010	24,881	568,367	.0438
2009	23,779	529,979	.0449
2008	24,011	614,525	.0391
2007	40,535	708,338	.0572
2006	39,472	675,163	.0585

2 Total of line 1, column (d)	2	.2735
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	.0487
4 Enter the net value of noncharitable-use assets for 2011 from Part X, line 5	4	631,247
5 Multiply line 4 by line 3	5	30,742
6 Enter 1% of net investment income (1% of Part I, line 27b)	6	162
7 Add lines 5 and 6	7	30,904
8 Enter qualifying distributions from Part XII, line 4 If line 8 is equal to or greater than line 7, check the box in Part VI, line 1b, and complete that part using a 1% tax rate. See the Part VI instructions.	8	24,093

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

1a	Exempt operating foundations described in section 4940(d)(2), check here <input type="checkbox"/> and enter "N/A" on line 1. Date of ruling or determination letter: _____ (attach copy of letter if necessary—see instructions)			
b	Domestic foundations that meet the section 4940(e) requirements in Part V, check here <input type="checkbox"/> and enter 1% of Part I, line 27b			
c	All other domestic foundations enter 2% of line 27b. Exempt foreign organizations enter 4% of Part I, line 12, col. (b).			
2	Tax under section 511 (domestic section 4947(a)(1) trusts and taxable foundations only. Others enter -0-)	2		0
3	Add lines 1 and 2	3		323
4	Subtitle A (income) tax (domestic section 4947(a)(1) trusts and taxable foundations only. Others enter -0-)	4		0
5	Tax based on investment income. Subtract line 4 from line 3. If zero or less, enter -0-	5		323
6	Credits/Payments:			
a	2011 estimated tax payments and 2010 overpayment credited to 2011	6a		500
b	Exempt foreign organizations—tax withheld at source	6b		0
c	Tax paid with application for extension of time to file (Form 8868)	6c		0
d	Backup withholding erroneously withheld	6d		0
7	Total credits and payments. Add lines 6a through 6d	7		500
8	Enter any penalty for underpayment of estimated tax. Check here <input type="checkbox"/> if Form 2220 is attached	8		0
9	Tax due. If the total of lines 5 and 8 is more than line 7, enter amount owed	9		0
10	Overpayment. If line 7 is more than the total of lines 5 and 8, enter the amount overpaid	10		177
11	Enter the amount of line 10 to be: Credited to 2012 estimated tax <u>177</u> 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?		<input checked="" type="checkbox"/>
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)? <i>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.</i>		<input checked="" type="checkbox"/>
c Did the foundation file Form 1120-POL for this year?		<input checked="" type="checkbox"/>
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? <i>If "Yes," attach a detailed description of the activities.</i>		<input checked="" type="checkbox"/>
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? <i>If "Yes," attach a conformed copy of the changes.</i>		<input checked="" type="checkbox"/>
4a Did the foundation have unrelated business gross income of \$1,000 or more during the year?		<input checked="" type="checkbox"/>
b If "Yes," has it filed a tax return on Form 990-T for this year?		<input checked="" type="checkbox"/>
5 Was there a liquidation, termination, dissolution, or substantial contraction during the year? <i>If "Yes," attach the statement required by General Instruction T.</i>		<input checked="" type="checkbox"/>
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?		<input checked="" type="checkbox"/>
7 Did the foundation have at least \$5,000 in assets at any time during the year? <i>If "Yes," complete Part II, col. (c), and Part XV</i>	<input checked="" type="checkbox"/>	
8a Enter the states to which the foundation reports or with which it is registered (see instructions) ▶ <u>WI</u>		
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? <i>If "No," attach explanation</i>	<input checked="" type="checkbox"/>	
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 2011 or the taxable year beginning in 2011 (see instructions for Part XIV)? <i>If "Yes," complete Part XIV</i>		<input checked="" type="checkbox"/>
10 Did any persons become substantial contributors during the tax year? <i>If "Yes," attach a schedule listing their names and addresses</i>		<input checked="" type="checkbox"/>

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		✓
12	Did the foundation make a distribution to a donor advised fund over which the foundation or a disqualified person had advisory privileges? If "Yes," attach statement (see instructions)	12		✓
13	Did the foundation comply with the public inspection requirements for its annual returns and exemption application? Website address ▶	13	✓	
14	The books are in care of ▶ <u>Jeffrey Bregan</u> Telephone no. ▶ <u>(715) 342-5510</u> Located at ▶ <u>5355 Clover Ct., Stevens Point, WI</u> ZIP+4 ▶ <u>54481</u>			
15	Section 4947(a)(1) nonexempt charitable trusts filing Form 990-PF in lieu of Form 1041—Check here. ▶ <input type="checkbox"/> and enter the amount of tax-exempt interest received or accrued during the year ▶ 15			
16	At any time during calendar year 2011, 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? See the instructions for exceptions and filing requirements for Form TD F 90-22.1. If "Yes," enter the name of the foreign country ▶	16	Yes	No ✓

Part VII-B Statements Regarding Activities for Which Form 4720 May Be Required**File Form 4720 if any item is checked in the "Yes" column, unless an exception applies.**

	Yes	No
1a During the year did the foundation (either directly or indirectly):		
(1) Engage in the sale or exchange, or leasing of property with a disqualified person? <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No		
(2) Borrow money from, lend money to, or otherwise extend credit to (or accept it from) a disqualified person? <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No		
(3) Furnish goods, services, or facilities to (or accept them from) a disqualified person? <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No		
(4) Pay compensation to, or pay or reimburse the expenses of, a disqualified person? <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No		
(5) Transfer any income or assets to a disqualified person (or make any of either available for the benefit or use of a disqualified person)? <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No		
(6) Agree to pay money or property to a government official? (Exception. Check "No" if the foundation agreed to make a grant to or to employ the official for a period after termination of government service, if terminating within 90 days.) <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No		
b If any answer is "Yes" to 1a(1)–(6), did any of the acts fail to qualify under the exceptions described in Regulations section 53.4941(d)-3 or in a current notice regarding disaster assistance (see instructions)? <u>n/a</u>	1b	
Organizations relying on a current notice regarding disaster assistance check here ▶ <input type="checkbox"/>		
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 2011?	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 2011, did the foundation have any undistributed income (lines 6d and 6e, Part XIII) for tax year(s) beginning before 2011? <input type="checkbox"/> Yes <input checked="" type="checkbox"/> 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 instructions.) <u>n/a</u>	2b	
c If the provisions of section 4942(a)(2) are being applied to any of the years listed in 2a, list the years here. ▶ 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? <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No		
b If "Yes," did it have excess business holdings in 2011 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 2011.) <u>WA</u>	3b	
4a Did the foundation invest during the year any amount in a manner that would jeopardize its charitable purposes?	4a	✓
b Did the foundation make any investment in a prior year (but after December 31, 1969) that could jeopardize its charitable purpose that had not been removed from jeopardy before the first day of the tax year beginning in 2011?	4b	✓

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)?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? ☐ Yes ☒ 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? ☐ Yes ☒ No**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
Linda M. Hande, 15112 Briardliff Manor Way, Burtonsville, MD 20866	Pres - Director	0	0	0
Robert H. Brogan, 11308 Homestead Dr, Ellison Bay, WI 54210	Secy - Director	0	0	0
Jeffrey Brogan, 5355 Clover Ct, Stevens Point, WI 54481	VP-Treas - Director	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 ☐

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		
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 Donation Listing Attached	24,000
2		
3		
4		

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

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

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

1	Fair market value of assets not used (or held for use) directly in carrying out charitable, etc., purposes:		
a	Average monthly fair market value of securities	1a	599,767
b	Average of monthly cash balances	1b	41,093
c	Fair market value of all other assets (see instructions)	1c	0
d	Total (add lines 1a, b, and c)	1d	640,860
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	640,860
4	Cash deemed held for charitable activities. Enter 1 1/2 % of line 3 (for greater amount, see instructions)	4	9,613
5	Net value of noncharitable-use assets. Subtract line 4 from line 3. Enter here and on Part V, line 4	5	631,247
6	Minimum investment return. Enter 5% of line 5	6	31,562

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

1	Minimum investment return from Part X, line 6	1	31,562
2a	Tax on investment income for 2011 from Part VI, line 5	2a	323
b	Income tax for 2011. (This does not include the tax from Part VI.)	-2b	0
c	Add lines 2a and 2b	2c	323
3	Distributable amount before adjustments. Subtract line 2c from line 1	3	31,239
4	Recoveries of amounts treated as qualifying distributions	4	0
5	Add lines 3 and 4	5	31,239
6	Deduction from distributable amount (see instructions)	6	0
7	Distributable amount as adjusted. Subtract line 6 from line 5. Enter here and on Part XIII, line 1	7	31,239

Part XII Qualifying Distributions (see instructions)

1	Amounts paid (including administrative expenses) to accomplish charitable, etc., purposes:		
a	Expenses, contributions, gifts, etc.—total from Part I, column (d), line 26	1a	24,093
b	Program-related investments—total from Part IX-B	1b	0
2	Amounts paid to acquire assets used (or held for use) directly in carrying out charitable, etc., purposes	2	0
3	Amounts set aside for specific charitable projects that satisfy the:		
a	Suitability test (prior IRS approval required)	3a	0
b	Cash distribution test (attach the required schedule)	3b	0
4	Qualifying distributions. Add lines 1a through 3b. Enter here and on Part V, line 8, and Part XIII, line 4	4	24,093
5	Foundations that qualify under section 4940(e) for the reduced rate of tax on net investment income. Enter 1% of Part I, line 27b (see instructions)	5	0
6	Adjusted qualifying distributions. Subtract line 5 from line 4	6	24,093

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

Part XIII Undistributed Income (see instructions)

	(a) Corpus	(b) Years prior to 2010	(c) 2010	(d) 2011
1 Distributable amount for 2011 from Part XI, line 7				31,239
2 Undistributed income, if any, as of the end of 2011:				
a Enter amount for 2010 only			Ø	
b Total for prior years: 20____, 20____, 20____		Ø	Ø	
3 Excess distributions carryover, if any, to 2011:				
a From 2006				5626
b From 2007				6060
c From 2008				Ø
d From 2009				Ø
e From 2010				Ø
f Total of lines 3a through e	11,692			
4 Qualifying distributions for 2011 from Part XII, line 4: ► \$ _____				
a Applied to 2010, but not more than line 2a			Ø	
b Applied to undistributed income of prior years (Election required—see instructions)		Ø		
c Treated as distributions out of corpus (Election required—see instructions)	Ø			
d Applied to 2011 distributable amount				27,093
e Remaining amount distributed out of corpus	Ø			
5 Excess distributions carryover applied to 2011 (If an amount appears in column (d), the same amount must be shown in column (a).)	7,146			7,146
6 Enter the net total of each column as indicated below:				
a Corpus. Add lines 3f, 4c, and 4e. Subtract line 5	Ø			
b Prior years' undistributed income. Subtract line 4b from line 2b		Ø		
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		Ø		
d Subtract line 6c from line 6b. Taxable amount—see instructions		Ø		
e Undistributed income for 2010. Subtract line 4a from line 2a. Taxable amount—see instructions			Ø	
f Undistributed income for 2011. Subtract lines 4d and 5 from line 1. This amount must be distributed in 2012				Ø
7 Amounts treated as distributions out of corpus to satisfy requirements imposed by section 170(b)(1)(F) or 4942(g)(3) (see instructions)	Ø			
8 Excess distributions carryover from 2006 not applied on line 5 or line 7 (see instructions)	Ø			
9 Excess distributions carryover to 2012. Subtract lines 7 and 8 from line 6a	4,546			
10 Analysis of line 9:				
a Excess from 2007				4,546
b Excess from 2008				Ø
c Excess from 2009				Ø
d Excess from 2010				Ø
e Excess from 2011				Ø

Part XIV Private Operating Foundations (see 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 2011, enter the date of the ruling n/a
- b** Check box to indicate whether the foundation is a private operating foundation described in section ☐ 4942(f)(3) or ☐ 4942(i)(5)

		Prior 3 years				(e) Total
		(a) 2011	(b) 2010	(c) 2009	(d) 2008	
2a	Enter the lesser of the adjusted net income from Part I or the minimum investment return from Part X for each year listed					
b	85% of line 2a					
c	Qualifying distributions from Part XII, line 4 for each year listed					
d	Amounts included in line 2c not used directly for active conduct of exempt activities					
e	Qualifying distributions made directly for active conduct of exempt activities. Subtract line 2d from line 2c					
3	Complete 3a, b, or c for the alternative test relied upon:					
a	"Assets" alternative test—enter:					
	(1) Value of all assets					
	(2) Value of assets qualifying under section 4942(j)(3)(B)(i)					
b	"Endowment" alternative test—enter 2/3 of minimum investment return shown in Part X, line 6 for each year listed					
c	"Support" alternative test—enter:					
	(1) Total support other than gross investment income (interest, dividends, rents, payments on securities loans (section 512(a)(5)), or royalties)					
	(2) Support from general public and 5 or more exempt organizations as provided in section 4942(j)(3)(B)(iii)					
	(3) Largest amount of support from an exempt organization					
	(4) Gross investment income					

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

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

- 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 instructions) to individuals or organizations under other conditions, complete items 2a, b, c, and d.

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

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

- c Any submission deadlines:**

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

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

Recipient	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)				
a Paid during the year <i>See attached schedule</i>		<i>All 501(c)(3) Org.</i>	<i>See schedule</i>	<i>24,000</i>
Total			3a	<i>24,000</i>
b Approved for future payment				
Total			3b	<i>none</i>

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?		Yes	No
a	Transfers from the reporting foundation to a noncharitable exempt organization of:		
(1)	Cash		X
(2)	Other assets		X
b	Other transactions:		
(1)	Sales of assets to a noncharitable exempt organization		X
(2)	Purchases of assets from a noncharitable exempt organization		X
(3)	Rental of facilities, equipment, or other assets		X
(4)	Reimbursement arrangements		X
(5)	Loans or loan guarantees		X
(6)	Performance of services or membership or fundraising solicitations		X
c	Sharing of facilities, equipment, mailing lists, other assets, or paid employees		X
d	If the answer to any of the above is "Yes," complete the following schedule. Column (b) should always show the fair market value of the goods, other assets, or services given by the reporting foundation. If the foundation received less than fair market value in any transaction or sharing arrangement, show in column (d) the value of the goods, other assets, or services received.		

[illegible]

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

b If "Yes," complete the following schedule.

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

**Sign
Here**

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

Signature of officer or trustee

3/5/12
Date

Secretary / Asst. Treas

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

**Paid
Preparer
Use Only**

Print/Type preparer's name

Preparer's signature

Date

Check ☐ if self-employed

PTIN

Firm's name ▶

Firm's EIN ►

Firm's address ►

Phone no

2011 HHB Brogan Foundation Recipient Addresses

Recipient	2011 Grant Request	2011 (\$)	
		Grant Amt	Check #
Covenant House Michigan 2959 Martin Luther King Jr. Blvd. Detroit, MI 48208	Funding for Detroit outreach to 18-22 year homeless, provide education	1,500	1080
Crossroads at Big Creek P.O. Box 608 Sturgeon Bay, WI 54235-0608	\$1000 for provide stipends for 5 teachers to the Water and Wildlife class in 2012	1,000	1081
Door County Land Trust P.O. Box 65 Sturgeon Bay, WI 54235	\$2500 for the DC Land Trust's Special Places Fund	1,500	1082
Focus on the Family 8605 Explorer Drive Colorado Springs, CO 80920	\$2000 for general FOF ministries fund	1,000	1083
Gathering Waters Conservancy 211 South Paterson Street, Suite 270 Madison, WI 53703	\$1000 for general fund for land trusts & conservation	1,000	1084
Help of Door County, Inc. 219 Green Bay Road Sturgeon Bay, WI 54235-2835	\$1000 to support services to prevent domestic abuse	1,750	1085
Liberty Grove Historical Society P.O. Box 94 Ellison Bay, WI 54210	Funds for acquired farm mortgage	500	1086
National Marriage Encounter 3922 77 th Street Urbandale, IA 50322	\$1000 for general operating expenses	1,000	1087
Natural Resources Foundation P.O. Box 2317 Madison, WI 53701-2317	\$3000 for Whooping Re-introduction project needs in 2012	1,500	1088
Nature Conservancy 633 West Main Street Madison, WI 53703	\$1000 for general funding	1,000	1089
NorDoor Adult Day Services(NEW Curative) P.O. Box 8027 Green Bay, WI 54308-8027	General funds for adult care services	1,000	1090
Rawhide Boys' Ranch E7475 Rawhide Road New London, WI 54961	\$1500 for Residential Care Program	1,500	1091
Ridges Sanctuary, Inc. P.O. Box 152 Baileys Harbor, WI 54202	\$5000 for Phase II project to restore lower range light and handicap acc trail	3,000	1092
Salvation Army P.O. Box 152 Baileys Harbor, WI 54202	\$1500 for 2011 Tree of Lights Campaign	1,250	1093
Salvatorian Mission Warehouse 1303 Milwaukee Drive New Holstein, WI 53061	General funding for aid shipments	1,000	1094
School Sisters of Notre Dame Our Lady of Mt, Carmel 13105 Watertown Plank Road Elm Grove, WI 53122-2291	\$1140 to replace 2 windows on house	1,500	1095
Shepard Ministries P.O. Box 843 Cedarburg, WI 53012	10,000 for Newman Center at UW-Milwaukee	2,000	1096
Volunteer Center of Door County P.O. Box 441 Sturgeon Bay, WI 54235	General Grant	500	1097
Wis Right to Life 10625 W. North Ave, Ste. LL Milwaukee, WI 53226	\$500 for Life Education Fund	500	1098

Total: 24,000

HUGH & HELENA BROGAN FOUNDATION, INC
WORKING TRIAL BALANCE FOR CALENDAR YEAR 2011

	TRIAL BALANCE		JNL REF	TRANSACTIONS		JNL REF	TRIAL BALANCE	
	1/1/ 2011			2011			12/31/ 2011	
	DEBIT	CREDIT		DEBIT	CREDIT		DEBIT	CREDIT
CASH		352 19	1	10,288 77	30,564.93	5	60,364.21	
			3	105,000 00	24,010.00	6		
			9	2 56		13		
SECURITIES	520,137 47		5	30,307 80	106,729 00	4	449,843 44	
			2	6,209 98	82 81	8		
DUE TO TRANSFER FUND								
FUND BALANCE		519,785 28		9,577 63				510,207.65
NET CHANGE/PERIOD						10		
TOTALS	520,137 47	520,137 47		161,386 74	161,386.74		510,207 65	510,207 65
DIV INC - RWB					14 20	1		14 20
INT INC - RWB					10,274 57	1		10,274 57
DIV REINV - EP- OI					1,392 05	2		1,392.05
DIV REINV - E/P-LTCG						2		
DIV REINV - NP - OI					1,069.25	2		1,069.25
DIV REINV - NP - LTCG						2		
DIV REINV - ICAA - OI					3,748.68	2		3,748.68
DIV REINV - ICAA - CG						2		
ACC INT REC'D					2 56	1		2.56
GAIN/LOSS SALE/SECUR			4	106,729.00	105,000.00	3	1,729 00	
INVESTMENT EXP.			13					
LEGAL/FILING FEES			6	10.00		9	10 00	
DONATIONS			6	24,000.00			24,000 00	
TAXES			6					
TAXES - FOREIGN								
ACC INT PURCHASED			5	257.13			257 13	
INVESTMENT EXPENSE			8	82.81			82 81	
OTHER FEES								
MISC. EXPENSE								
NET CHANGE / PERIOD			10		9,577 63			9,577 63
TOTALS				131,078 94	131,078.94		26,078 94	26,078.94
1) INT & DIV-RWB								
2) MUT FD REINV DIV								
3) SEC SALES PROCEEDS								
4) SEC SALES-COST BASIS								
5) SECURITY PURCHASES								
6) CHECK DISBURSEMENTS								
7) TAX REFUND								
8) INVESTMENT EXPENSES								
9) CASH ADJ-								
10)NET FUND BALANCE CHANGE-								
11)JOURNAL ENTRIES/CASH TRANSFERS								
12)RETURN OF PRINCIPAL								
13)ADJUSTMENTS								

HUGH & HELENA BROGAN FOUNDATION, INC.
INCOME DETAIL W/S FOR 2011

Interest & MM Div Receipts

<u>Month</u>	<u>Superior Health</u> <u>Amount</u>	<u>GECC</u> <u>Amount</u>	<u>Assoc Bank</u> <u>Amount</u>	<u>RWB-MM Div</u> <u>Amount</u>
<u>Jan</u>	23 55			0.19
<u>Feb</u>	16 33		3,206 25	0.24
<u>Mar</u>	15 50	1,867 50		0.38
<u>Apr</u>	14 99			0.40
<u>May</u>	9 72			0.42
<u>Jun</u>	7 09			0.40
<u>Jul</u>	6.90			0.42
<u>Aug</u>	6 25		3,206.25	2.57
<u>Sep</u>	6 41	1,867 50		4.48
<u>Oct</u>	7 00			2.64
<u>Nov</u>	6 54			1.52
<u>Dec</u>	6.79			0.54
<u>Totals</u>	<u>127 07</u>	<u>0 00</u>	<u>3,735 00</u>	<u>0 00</u>
			<u>0 00</u>	<u>0 00</u>
			<u>6,412.50</u>	<u>14 20</u>
<u>Grand Total Interest</u>		<u>10,274 57</u>		

Mutual Fund Dividends & Reinvestments

<u>Date</u>	<u>Fund</u>	<u>Type</u>	<u>Price/Sh</u>	<u>#Shares</u>	<u>Amount</u>
3/8	ICAA	OI	29 19	28 566	833 83
6/14	ICAA	OI	27 98	29 934	837 55
9/20	ICAA	OI	26 33	31 957	841 44
12/27	ICAA	OI	26 96	<u>45 841</u>	<u>1,235 86</u>
	Subtotal OI-ICAA			136 298	3,748 68
12/29	EP	OI	35 16	39 592	1,392 05
12/29	NP	OI	26 20	40 811	<u>1,069 25</u>
	TOTAL MF-OI				<u>6,209 98</u>
	EP	CG			6,224.18
	NP	CG			
	TOTAL MF-CG				<u>0.00</u>
	EP SUM	OI+CG		39 592	1,392.05
	NP SUM	OI+CG		40.811	1,069.25
	TOTAL INTEREST ABO		10,274.57		
	ADD:ACC.INT. REC'D		<u>2 56</u>		
			10,277 13		
	LESS ACC. INT.PURCH		<u>(257.13)</u>		
	NET INTEREST INC		<u>10,020 00</u>		

HUGH & HELENA BROGAN FOUNDATION, INC.
EXPENSE DETAIL W/S FOR 2011

	AMOUNT
TOTAL CHECKS CLEARED IN 2011	42,760.00
2010 CHECKS CLEARED IN 2011	<u>18,750.00</u>
SUB TOTAL	24,010.00
2011 CHECKS UNCLEARED IN 2011	<u>0.00</u>
TOTAL CHECKS WRITTEN IN 2010	<u>24,010.00</u>
ANNUAL FILING FEE	10.00
CONTRIBUTIONS TO RECIPIENTS	<u>24,000.00</u>
BREAKDOWN OF CHECKS WRITTEN	<u>24,010.00</u>

HUGH & HELENA BROGAN FOUNDATION, INC.
 SECURITY TRANSACTIONS SALES - 2011

SHARES/ VALUE	DESCRIPTION	HOW ACQUIRED	DATE ACQUIRED	DATE SOLD	SALES PROCEEDS	BASIS	ST GAIN <LOSS>	LT GAIN <LOSS>
95000	ASSOC.BANK NOT	P	9/17/09	8/15/11	95,000.00	96,729.00		(1,729.00)
5000	SUPERIOR HEATH	P	9/28/09	1/21/11	5,000.00	5,000.00		
5000	SUPERIOR HEATH	P	9/28/09	12/1/11	5,000.00	5,000.00		
TOTALS					105,000.00	106,729.00	0.00	(1,729.00)

SECURITIES HELD, BOUGHT & REDEMPTIONS FOR 2011 *

HUGH & HELENA BROGAN FOUNDATION, INC.

DATE ACQUIRED	SHARES/ VALUE	DESCRIPTION	COST BASIS 1/1/10	PURCHASES/ REINV DIV	SALE/PRINC REPAY	COST BASIS 12/31/11	Cost Basis Totals 12/31/11	VALUATION 12/31/11	DATE SOLD Remaining 2011 Shares @Y/E	Total Shares
5/1/91	2495.742	NP	29,325.78			29,325.78	62,228.56	99,213.29	2,495.742	3,792.552
12/31/98	197.961	NP - REINV DIV	4,312.09			4,312.09			197.961	
12/31/01	68.530	NP - REINV DIV	1,571.30			1,571.30			68.530	
12/31/02	31.880	NP - REINV DIV	572.57			572.57			31.880	
12/31/03	4.869	NP - REINV DIV	116.12			116.12			4.869	
12/31/06	227.334	NP - REINV DIV	7,154.20			7,154.20			227.334	
12/31/07	257.648	NP - REINV DIV	8,909.47			8,909.47			257.648	
12/31/08	385.970	NP - REINV DIV	7,001.41			7,001.41			385.970	
12/31/09	43.990	NP - REINV DIV	1,119.33			1,119.33			43.990	
12/31/10	37.817	NP - REINV DIV	1,077.04			1,077.04			37.817	
12/31/11	40.811	NP - REINV DIV	1,069.25	1,069.25		1,069.25			40.811	
8/25/94	949.824	EUROPACIFIC FUN	21,437.97			21,437.97	67,343.87	84,349.05	949.824	2,399.007
8/30/94	512.383	EUROPACIFIC FUN	12,000.00			12,000.00			512.383	
12/31/94	44.184	E/P - REINV DIV	928.75			928.75			44.184	
12/31/98	51.224	E/P - REINV DIV	1,400.96			1,400.96			51.224	
12/31/99	12.879	E/P - REINV DIV	397.20			397.20			12.879	
12/31/01	44.914	E/P - REINV DIV	1,192.01			1,192.01			44.914	
12/31/02	19.767	E/P - REINV DIV	451.28			451.28			19.767	
12/31/03	19.905	E/P - REINV DIV	584.21			584.21			19.905	
04/01/04	154.890	E/P	4,886.71			4,886.71			154.890	
12/31/06	137.171	E/P - REINV DIV	6,302.72			6,302.72			137.171	
12/31/07	172.848	E/P - REINV DIV	9,031.35			9,031.35			172.848	
12/31/08	169.860	E/P - REINV DIV	4,587.90			4,587.90			169.860	
12/31/09	37.073	E/P - REINV DIV	1,424.35			1,424.35			37.073	
12/31/10	32.383	E/P - REINV DIV	1,326.41			1,326.41			32.383	
12/31/11	39.592	E/P - REINV DIV	1,392.05	1,392.05		1,392.05	185,046.02	177,450.57	39.592	6,550.411
10/2/01	696.621	ICAA	20,000.00			20,000.00			696.621	
12/31/02	2,829.681	ICAA	77,206.40			77,206.40			2,829.681	
12/31/01	23.268	ICAA - REINV DIV	657.07			657.07			23.268	
12/31/02	166.643	ICAA - REINV DIV	4,152.19			4,152.19			166.643	
12/31/03	141.456	ICAA - REINV DIV	3,684.42			3,684.42			141.456	
4/1/04	1204.333	ICAA	35,000.00			35,000.00			1,204.333	
12/31/04	57.678	ICAA - REINV DIV	1,658.23			1,658.23			57.678	
12/31/06	409.56	ICAA-REINV DIV	13,689.58			13,689.58			409.56	
12/31/07	428.159	ICAA-REINV DIV	14,094.78			14,094.78			428.159	
12/31/08	154.880	ICAA-REINV DIV	4,086.19			4,086.19			154.880	
12/31/09	166.39	ICAA-REINV DIV	3,523.48			3,523.48			166.39	
12/31/10	135.447	ICAA-REINV DIV	3,545.00			3,545.00			135.447	
12/31/11	136.298	ICAA-REINV DIV	3,748.68	3,748.68		3,748.68			136.298	
9/17/09	95000	Assoc Bank	96,729.00		96,729.00	96,729.00	90,000.00	90,193.50	8/15/11	
9/17/09	90000	GECC Notes	90,000.00			90,000.00	15,000.00	15,000.00	1/21&12/1/11	
9/28/09	30000	Superior Health	25,000.00		10,000.00	15,000.00	30,224.99	30,433.20		
10/3/11	30000	Merrill-Lynch Note*		30,307.80	82.81	30,224.99	449,843.44	496,639.61		
		TOTALS	520,137.47	36,517.78	106,811.81	449,843.44				

* = See Recon WS

HUGH & HELENA BROGAN FOUNDATION, INC.
MONTHLY ACCOUNT VALUATIONS @ MARKET - 2011

	CASH	SECURITIES	
JAN	4,724.11	597,828.05	
FEB	7,896.93	607,590.82	
MAR	9,780.31	607,295.12	
APR	9,795.70	625,490.26	
MAY	9,805.84	617,713.73	
JUN	9,803.33	611,038.62	
JUL	9,810.65	602,805.40	
AUG	108,025.72	478,747.91	
SEP	109,904.11	445,822.97	
OCT	79,348.82	509,333.84	
NOV	73,856.88	503,786.30	
DEC	60,364.21	496,639.61	
TOTALS	493,116.61	6,704,092.63	7,197,209.24
AVERAGE			599,767.44
CASH BALANCES			41,093.05
NET INVESTMENT			<u>558,674.39</u>