



See a Social Security Number? Say Something!
Report Privacy Problems to <https://public.resource.org/privacy>
Or call the IRS Identity Theft Hotline at 1-800-908-4490



2012

Department of the Treasury
Internal Revenue ServiceReturn 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

For calendar year 2012, or tax year beginning **May 1**, 2012, and ending **Apr 30**, 2013

Name of foundation

Scholarship Fund Flint Plumbing & Pipefitting Industry

Number and street (or P O box number if mail is not delivered to street address)

6525 Centurion Drive

City or town

Lansing

State ZIP code

MI 48917

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

H Check type of organization: Section 501(c)(3) exempt private foundation Section 4947(a)(1) nonexempt charitable trust Other taxable private foundationI Fair market value of all assets at end of year (from Part II, column (c), line 16) **\$ 12,045.** 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 instructions))

		(a) Revenue and expenses per books	(b) Net investment income	(c) Adjusted net income	(d) Disbursements for charitable purposes (cash basis only)
	1 Contributions, gifts, grants, etc, received (att sch)	17,093.			
	2 Ck <input type="checkbox"/> if the foundn is not req to att Sch B				
	3 Interest on savings and temporary cash investments	3.	3.	0.	
	4 Dividends and interest from securities				
	5a Gross rents				
	b Net rental income or (loss)				
	6a Net gain/(loss) from sale of assets not on line 10				
	b Gross sales price for all assets on line 6a				
	7 Capital gain net income (from Part IV, line 2)				
	8 Net short-term capital gain				
	9 Income modifications				
	10a Gross sales less returns and allowances				
	b Less Cost of goods sold				
	c Gross profit/(loss) (att sch)				
	11 Other income (attach schedule)				
	12 Total. Add lines 1 through 11	17,096.	3.	0.	
	13 Compensation of officers, directors, trustees, etc				
	14 Other employee salaries and wages				
	15 Pension plans, employee benefits				
	16a Legal fees (attach schedule)				
	b Accounting fees (attach sch) I-16b Stmt	450.	SEP 03 2013		
	c Other prof fees (attach sch) I-16c Stmt	890.			
	17 Interest	300.	OGDEN, UT		
	18 Taxes (attach schedule)(see instrs)				
	19 Depreciation (attach sch) and depletion				
	20 Occupancy				
	21 Travel, conferences, and meetings				
	22 Printing and publications				
	23 Other expenses (attach schedule)				
	See Line 23 Stmt	84.			
	24 Total operating and administrative expenses. Add lines 13 through 23	1,724.			
	25 Contributions, gifts, grants paid	17,000.			
	26 Total expenses and disbursements. Add lines 24 and 25	18,724.			
	27 Subtract line 26 from line 12:				
	a Excess of revenue over expenses and disbursements	-1,628.			
	b Net investment income (if negative, enter -0-)		3.		
	c Adjusted net income (if negative, enter -0-)			0.	

REVENUE
162013ADMINISTRATIVE EXPENSES
SCANNED

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
A S S E T S	1	Cash – non-interest-bearing	12,268.	10,830.	10,830.
	2	Savings and temporary cash investments			
	3	Accounts receivable	1,215.		
		Less: allowance for doubtful accounts		1,405.	1,215.
	4	Pledges receivable			1,215.
		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 sch)			
		Less: allowance for doubtful accounts			
	8	Inventories for sale or use			
	9	Prepaid expenses and deferred charges			
	10a	Investments – U.S. and state government obligations (attach schedule)			
	b	Investments – corporate stock (attach schedule)			
	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)	13,673.	12,045.	12,045.
L I A B I L I T I E S	17	Accounts payable and accrued expenses	0.	0.	
	18	Grants payable			
	19	Deferred revenue			
	20	Loans from officers, directors, trustees, & other disqualified persons			
	21	Mortgages and other notes payable (attach schedule)			
	22	Other liabilities (describe)			
	23	Total liabilities (add lines 17 through 22)	0.	0.	
N F E U T N D A S S E T A S S N C O E R S		Foundations that follow SFAS 117, check here 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 and complete lines 27 through 31.			
	27	Capital stock, trust principal, or current funds			
	28	Paid-in or capital surplus, or land, building, and equipment fund			
	29	Retained earnings, accumulated income, endowment, or other funds	13,673.	12,045.	
	30	Total net assets or fund balances (see instructions)	13,673.	12,045.	
	31	Total liabilities and net assets/fund balances (see instructions)	13,673.	12,045.	

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	13,673.
2	Enter amount from Part I, line 27a	2	-1,628.
3	Other increases not included in line 2 (itemize)	3	
4	Add lines 1, 2, and 3	4	12,045.
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	12,045.

Part IV Capital Gains and Losses for Tax on Investment Income

(a) List and describe the kind(s) of property sold (e.g., real estate, 2-story brick warehouse; or common stock, 200 shares MLC Company)		(b) How acquired P — Purchase D — Donation	(c) Date acquired (month, day, year)	(d) Date sold (month, day, year)
1 a				
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) Gains (Column (h)) gain minus column (k), but not less than -0- or Losses (from column (h))
(i) Fair Market Value as of 12/31/69		(j) Adjusted basis as of 12/31/69	(k) Excess of column (i) over column (j), if any	
a				
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	
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	

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

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

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

Was the foundation liable for the section 4942 tax on the distributable amount of any year in the base period? Yes No
If 'Yes,' the foundation does not qualify under section 4940(e). Do not complete this part.

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

(a) Base period years Calendar year (or tax year beginning in)	(b) Adjusted qualifying distributions	(c) Net value of noncharitable-use assets	(d) Distribution ratio (column (b) divided by column (c))
2011	17,273.	11,414.	1.513317
2010	15,258.	10,144.	1.504140
2009	18,178.	10,918.	1.664957
2008	20,178.	13,594.	1.484331
2007	25,477.	16,128.	1.579675

2 Total of line 1, column (d)	2	7.746420
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	1.549284
4 Enter the net value of noncharitable-use assets for 2012 from Part X, line 5	4	11,376.
5 Multiply line 4 by line 3	5	17,625.
6 Enter 1% of net investment income (1% of Part I, line 27b)	6	0.
7 Add lines 5 and 6	7	17,625.
8 Enter qualifying distributions from Part XII, line 4	8	18,724.

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.

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

1 a	Exempt operating foundations described in section 4940(d)(2), check here <input type="checkbox"/> and enter 'N/A' on line 1.	
Date of ruling or determination letter: _____ (attach copy of letter if necessary – see instrs)		
1	0.	
1 b	Domestic foundations that meet the section 4940(e) requirements in Part V, check here <input checked="" type="checkbox"/> and enter 1% of Part I, line 27b	
2	0.	
3	0.	
4	0.	
5	0.	
6	Credits/Payments:	
6 a	a 2012 estimated tax pmts and 2011 overpayment credited to 2012	
6 b	b Exempt foreign organizations – tax withheld at source	
6 c	c Tax paid with application for extension of time to file (Form 8868)	
6 d	d Backup withholding erroneously withheld	
7	7 Total credits and payments. Add lines 6a through 6d	
8	8 Enter any penalty for underpayment of estimated tax. Check here <input type="checkbox"/> if Form 2220 is attached	
9	9 Tax due. If the total of lines 5 and 8 is more than line 7, enter amount owed	
10	10 Overpayment. If line 7 is more than the total of lines 5 and 8, enter the amount overpaid	
11	Refunded	11

Part VII Statements Regarding Activities

1 a	Yes	No
1 a	<input checked="" type="checkbox"/>	
1 b	Yes	No
1 b	<input checked="" type="checkbox"/>	
1 c	Yes	No
1 c	<input checked="" type="checkbox"/>	
2	Yes	No
2	<input checked="" type="checkbox"/>	
3	Yes	No
3	<input checked="" type="checkbox"/>	
4 a	Yes	No
4 a	<input checked="" type="checkbox"/>	
4 b	Yes	No
4 b	<input checked="" type="checkbox"/>	
5	Yes	No
5	<input checked="" type="checkbox"/>	
6	Yes	No
6	<input checked="" type="checkbox"/>	
7	Yes	No
7	<input checked="" type="checkbox"/>	
8 b	Yes	No
8 b	<input checked="" type="checkbox"/>	
9	Yes	No
9	<input checked="" type="checkbox"/>	
10	Yes	No
10	<input checked="" type="checkbox"/>	

MI - Michigan

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

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 2012 or the taxable year beginning in 2012 (see instructions for Part XIV)? If 'Yes,' complete Part XIV

10 Did any persons become substantial contributors during the tax year? If 'Yes,' attach a schedule listing their names and addresses

Part VI **F** **Statements Regarding Activities (continued)**

11	At any time during the year, did the foundation, directly or indirectly, own a controlled entity within the meaning of section 512(b)(13)? If 'Yes', attach schedule (see instructions)	11	X
12	Did the foundation 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	X
13	Did the foundation comply with the public inspection requirements for its annual returns and exemption application? Website address ► N/A	13	X
14	The books are in care of ► TIC International Corp. Telephone no. ► (517) 321-7502 Located at ► 6255 Centurion Drive Lansing MI ZIP + 4 48917		
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		
16	At any time during calendar year 2012, 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	Yes X No
See the instructions for exceptions and filing requirements for Form TD F 90-22.1. If 'Yes,' enter the name of the foreign country ► 			

Part VI **F** **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.

1 a	During the year did the foundation (either directly or indirectly):	Yes	No
(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)?	1 b	
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 2012?	1 c	X
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 2012, did the foundation have any undistributed income (lines 6d and 6e, Part XIII) for tax year(s) beginning before 2012? <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.)	2 b	X
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 __		
3 a	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 2012 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 2012.)	3 b	
4 a	Did the foundation invest during the year any amount in a manner that would jeopardize its charitable purposes?	4 a	X
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 2012?	4 b	X

Part VIIB: 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?**Part VII: 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
<u>John D. Walter</u> <u>1917 Howard Ave.</u> <u>Flint, MI 48503</u>	<u>Trustee</u> <u>1.00</u>	<u>0.</u>	<u>0.</u>	<u>0.</u>
<u>Dominic Goyette</u> <u>3842 Gorey</u> <u>Flint, MI 48506</u>	<u>Trustee</u> <u>1.00</u>	<u>0.</u>	<u>0.</u>	<u>0.</u>
<u>Bruce Roth</u> <u>12143 Glenmark Tr.</u> <u>Montrose MI 48457</u>	<u>Trustee</u> <u>1.00</u>	<u>0.</u>	<u>0.</u>	<u>0.</u>
<u>Mike Tomaszewski</u> <u>228 Hyatt Lane</u> <u>Linden, MI 48451</u>	<u>Trustee</u> <u>1.00</u>	<u>0.</u>	<u>0.</u>	<u>0.</u>

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
<u>NONE</u>				

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

None

Part VII. 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		

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	<u>N/A</u>	
2		0.
3		
4		

Part IXB 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	_____	_____
2	_____	_____
All other program-related investments. See instructions.		
3	_____	_____
Total. Add lines 1 through 3 ... ►		

All other program-related investments. See instructions.

3

Total. Add lines 1 through 3 . . .

BAA

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 11,549.
b Average of monthly cash balances	1b
c Fair market value of all other assets (see instructions)	1c
d Total (add lines 1a, b, and c)	1d 11,549.
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 11,549.
4 Cash deemed held for charitable activities. Enter 1-1/2% of line 3 (for greater amount, see instructions)	4 173.
5 Net value of noncharitable-use assets. Subtract line 4 from line 3. Enter here and on Part V, line 4	5 11,376.
6 Minimum investment return. Enter 5% of line 5	6 569.

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	1 569.
2a Tax on investment income for 2012 from Part VI, line 5	2a 0.
b Income tax for 2012. (This does not include the tax from Part VI.)	2b
c Add lines 2a and 2b	2c 0.
3 Distributable amount before adjustments. Subtract line 2c from line 1	3 569.
4 Recoveries of amounts treated as qualifying distributions	4
5 Add lines 3 and 4	5 569.
6 Deduction from distributable amount (see instructions)	6
7 Distributable amount as adjusted. Subtract line 6 from line 5. Enter here and on Part XIII, line 1	7 569.

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 18,724.
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 18,724.
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 18,724.

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 2011	(c) 2011	(d) 2012
1 Distributable amount for 2012 from Part XI, line 7				569.
2 Undistributed income, if any, as of the end of 2012:				
a Enter amount for 2011 only			571.	
b Total for prior years: 20 20 20				
3 Excess distributions carryover, if any, to 2012:				
a From 2007	25,477.			
b From 2008	20,178.			
c From 2009	18,178.			
d From 2010	15,258.			
e From 2011	17,273.			
f Total of lines 3a through e	96,364.			
4 Qualifying distributions for 2012 from Part XII, line 4: ► \$ 18,724.				
a Applied to 2011, but not more than line 2a				
b Applied to undistributed income of prior years (Election required – see instructions)				
c Treated as distributions out of corpus (Election required – see instructions)				
d Applied to 2012 distributable amount				
e Remaining amount distributed out of corpus	18,724.			
5 Excess distributions carryover applied to 2012 (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	115,088.			
b Prior years' undistributed income. Subtract line 4b from line 2b	0.			
c Enter the amount of prior years' undistributed income for which a notice of deficiency has been issued, or on which the section 4942(a) tax has been previously assessed				
d Subtract line 6c from line 6b. Taxable amount – see instructions	0.			
e Undistributed income for 2011. Subtract line 4a from line 2a. Taxable amount – see instructions			571.	
f Undistributed income for 2012. Subtract lines 4d and 5 from line 1. This amount must be distributed in 2013				569.
7 Amounts treated as distributions out of corpus to satisfy requirements imposed by section 170(b)(1)(F) or 4942(g)(3) (see instructions)				
8 Excess distributions carryover from 2007 not applied on line 5 or line 7 (see instructions)	25,477.			
9 Excess distributions carryover to 2013. Subtract lines 7 and 8 from line 6a	89,611.			
10 Analysis of line 9:				
a Excess from 2008	20,178.			
b Excess from 2009	18,178.			
c Excess from 2010	15,258.			
d Excess from 2011	17,273.			
e Excess from 2012	18,724.			

BAA

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

N/A

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).)

NONE

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

NONE

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

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

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

Elkitt Plumbing & Pipefitting Industry Scholarship Fund

Mike Tomaszewski

G-5500 W. Pierson Rd. Flushing MI 48433

(810) 720-5243

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

See Copy Attached

c Any submission deadlines:

March 1 of each year

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

See Copy Attached

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)				
<i>a Paid during the year</i>				
Kelsey Gasper 11151 Riley Road Flushing MI 48433	None	N/A	Education	1,000.
Mickayla Birchmeier 3809 Peet New Lothrop MI 48460	None	N/A	Education	1,000.
Rachel Goyette 12260 Morningside Circle Grand Blanc MI 48439	None	N/A	Education	1,000.
Elizabeth Johnson 9286 E. Lippincott Davison MI 48423	None	N/A	Education	1,000.
Dominic Goyette 6089 Plantation Drive Grand Blanc MI 48439	None	N/A	Education	1,000.
Matthew Webster 1460 Beaumont Circle Flushing MI 48433	None	N/A	Education	1,000.
John Heron 4431 E. Stanley PO Box 60 Genesse MI 48437	None	N/A	Education	1,000.
Lucas Johnson 9286 Lippincott Davison MI 48423	None	N/A	Education	1,000.
Sarah Kowalczyk 4619 Gregory Goodrich MI 48438	None	N/A	Education	1,000.
See Line 3a statement				8,000.
Total	► 3a 17,000.
<i>b Approved for future payment</i>				
Total	► 3b

Part XVI-A Analysis of Income-Producing Activities

Enter gross amounts unless otherwise indicated

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

Part XVIB Relationship of Activities to the Accomplishment of Exempt Purposes

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

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 .
- (2) Other assets

b Other transactions:

- (1) Sales of assets to a noncharitable exempt organization
- (2) Purchases of assets from a noncharitable exempt organization
- (3) Rental of facilities, equipment, or other assets
- (4) Reimbursement arrangements
- (5) Loans or loan guarantees
- (6) Performance of services or membership or fundraising solicitations

c Sharing of facilities, equipment, mailing lists, other assets, or paid employees

	Yes	No
1 a (1)		X
1 a (2)		X
1 b (1)		X
1 b (2)		X
1 b (3)		X
1 b (4)		X
1 b (5)		X
1 b (6)		X
1 c		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.

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.

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.

**Sign
Here**

Signature of officer or trustee

Dat

Tit

May the IRS discuss this return with the preparer shown below (see instructions)?

Print/Type preparer's name		Preparer's signature	Date	Check <input checked="" type="checkbox"/> if self-employed	PTIN
Paid Preparer Use Only		Douglas M. Wesley C.P.A.	08/12/13		P01461566
Firm's name	► WRUBEL WESLEY AND COMPANY CPAS			Firm's EIN ► 38-2574238	
Firm's address	► 31731 NORTHWESTERN HWY FARMINGTON HILLS			Phone no	(248) 855-0337

BAA

Schedule B
(Form 990, 990-EZ,
or 990-PF)

Department of the Treasury
Internal Revenue Service

OMB No. 1545-0047

Schedule of Contributors

► Attach to Form 990, Form 990-EZ, or Form 990-PF

2012

Name of the organization

Employer identification number

Scholarship Fund Flint Plumbing & Pipefitting Industry

38-6522581

Organization type (check one):

Filers of:

Form 990 or 990-EZ

Section:

501(c)(____) (enter number) organization
 4947(a)(1) nonexempt charitable trust **not** treated as a private foundation
 527 political organization

Form 990-PF

501(c)(3) exempt private foundation

4947(a)(1) nonexempt charitable trust treated as a private foundation
 501(c)(3) taxable private foundation

Check if your organization is covered by the **General Rule** or a **Special Rule**

Note. Only a section 501(c)(7), (8), or (10) organization can check boxes for both the General Rule and a Special Rule. See instructions.

General Rule

For an organization filing Form 990, 990-EZ, or 990-PF that received, during the year, \$5,000 or more (in money or property) from any one contributor. (Complete Parts I and II.)

Special Rules

For a section 501(c)(3) organization filing Form 990 or 990-EZ that met the 33-1/3% support test of the regulations under sections 509(a)(1) and 170(b)(1)(A)(vi) and received from any one contributor, during the year, a contribution of (1) \$5,000 or (2) 2% of the amount on (i) Form 990, Part VIII, line 1h or (ii) Form 990-EZ, line 1. Complete Parts I and II.

For a section 501(c)(7), (8), or (10) organization filing Form 990 or 990-EZ that received from any one contributor, during the year, total contributions of more than \$1,000 for use *exclusively* for religious, charitable, scientific, literary, or educational purposes, or the prevention of cruelty to children or animals. Complete Parts I, II, and III.

For a section 501(c)(7), (8), or (10) organization filing Form 990 or 990-EZ that received from any one contributor, during the year, contributions for use *exclusively* for religious, charitable, etc, purposes, but these contributions did not total to more than \$1,000. If this box is checked, enter here the total contributions that were received during the year for an *exclusively* religious, charitable, etc, purpose. Do not complete any of the parts unless the **General Rule** applies to this organization because it received nonexclusively religious, charitable, etc, contributions of \$5,000 or more during the year ► \$ _____

Caution: An organization that is not covered by the General Rule and/or the Special Rules does not file Schedule B (Form 990, 990-EZ, or 990-PF) but it **must** answer 'No' on Part IV, line 2, of its Form 990; or check the box on line H of its Form 990-EZ or on Part I, line 2, of its Form 990-PF, to certify that it does not meet the filing requirements of Schedule B (Form 990, 990-EZ, or 990-PF).

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

Schedule B (Form 990, 990-EZ, or 990-PF) (2012)

Name of organization

Employer identification number

Scholarship Fund Flint Plumbing & Pipefitting Industry

38-6522581

Part I Contributors (see instructions). Use duplicate copies of Part I if additional space is needed.

(a) Number	(b) Name, address, and ZIP + 4	(c) Total contributions	(d) Type of contribution
1	Flint Plumbers and Pipefitters	\$ 17,093.	<input checked="" type="checkbox"/> Person <input type="checkbox"/> Payroll <input type="checkbox"/> Noncash
	6525 Centurion Drive		(Complete Part II if there is a noncash contribution.)
	Lansing	MI 48917-9275	
(a) Number	(b) Name, address, and ZIP + 4	(c) Total contributions	(d) Type of contribution
		\$	<input type="checkbox"/> Person <input type="checkbox"/> Payroll <input type="checkbox"/> Noncash
			(Complete Part II if there is a noncash contribution.)
(a) Number	(b) Name, address, and ZIP + 4	(c) Total contributions	(d) Type of contribution
		\$	<input type="checkbox"/> Person <input type="checkbox"/> Payroll <input type="checkbox"/> Noncash
			(Complete Part II if there is a noncash contribution.)
(a) Number	(b) Name, address, and ZIP + 4	(c) Total contributions	(d) Type of contribution
		\$	<input type="checkbox"/> Person <input type="checkbox"/> Payroll <input type="checkbox"/> Noncash
			(Complete Part II if there is a noncash contribution.)
(a) Number	(b) Name, address, and ZIP + 4	(c) Total contributions	(d) Type of contribution
		\$	<input type="checkbox"/> Person <input type="checkbox"/> Payroll <input type="checkbox"/> Noncash
			(Complete Part II if there is a noncash contribution.)
(a) Number	(b) Name, address, and ZIP + 4	(c) Total contributions	(d) Type of contribution
		\$	<input type="checkbox"/> Person <input type="checkbox"/> Payroll <input type="checkbox"/> Noncash
			(Complete Part II if there is a noncash contribution.)

Form 990-PF, Page 1, Part I, Line 23

Line 23 Stmt

Other expenses:	Rev/Exp Book	Net Inv Inc	Adj Net Inc	Charity Disb
<u>Bank service charges</u>	4.			
<u>Investment fees</u>	80.			
Total	<u>84.</u>			

Form 990-PF, Page 11, Part XV, line 3a

Line 3a statement

Recipient Name and address (home or business)	If recipient is an individual, show any relationship to any foundation manager or substantial contributor	Found- ation status of re- cipient	Purpose of grant or contribution	Person or Business Checkbox Amount
<i>a Paid during the year</i>				
<u>Beverly Uhelski</u> <u>198 W. Elliot</u> <u>St. Ignace MI 49781</u>	<u>None</u>	<u>N/A</u>	<u>Education</u>	Person or <input checked="" type="checkbox"/> Business <u>1,000.</u>
<u>Georgann Mack</u> <u>5063 Brady</u> <u>Swartz Creek MI 48473</u>	<u>None</u>	<u>N/A</u>	<u>Education</u>	Person or <input checked="" type="checkbox"/> Business <u>1,000.</u>
<u>William Dawson</u> <u>3158 Ponemah</u> <u>Fenton MI 48430</u>	<u>None</u>	<u>N/A</u>	<u>Education</u>	Person or <input checked="" type="checkbox"/> Business <u>1,000.</u>
<u>Alexa Rann</u> <u>6116 Thorncliff</u> <u>Swartz Creek MI 48473</u>	<u>None</u>	<u>N/A</u>	<u>Education</u>	Person or <input checked="" type="checkbox"/> Business <u>1,000.</u>
<u>David Hendershot II</u> <u>5595 Old Franklin</u> <u>Grand Blanc MI 48439</u>	<u>None</u>	<u>N/A</u>	<u>Education</u>	Person or <input checked="" type="checkbox"/> Business <u>1,000.</u>
<u>Jennifer Cook</u> <u>12040 W. Coldwater</u> <u>Flushing MI 48433</u>	<u>None</u>	<u>N/A</u>	<u>Education</u>	Person or <input checked="" type="checkbox"/> Business <u>1,000.</u>
<u>Rachel Hendershot</u> <u>5595 Old Franklin Road</u> <u>Grand Blanc MI 48439</u>	<u>None</u>	<u>N/A</u>	<u>Education</u>	Person or <input checked="" type="checkbox"/> Business <u>1,000.</u>
<u>Courtney Rivette</u> <u>2492 Chesaning</u> <u>Montrose MI 48457</u>	<u>None</u>	<u>N/A</u>	<u>Education</u>	Person or <input checked="" type="checkbox"/> Business <u>1,000.</u>

Total

8,000.

Form 990-PF, Page 1, Part I

Line 16b - Accounting Fees

Name of Provider	Type of Service Provided	Amount Paid Per Books	Net Investment Income	Adjusted Net Income	Disbursements for Charitable Purposes
Wrubel, Wesley & Co.	<u>Bookkeeping</u>	<u>890.</u>			
Total		<u>890.</u>			

Form 990-PF, Page 1, Part I

Line 16c - Other Professional Fees

Name of Provider	Type of Service Provided	Amount Paid Per Books	Net Investment Income	Adjusted Net Income	Disbursements for Charitable Purposes
T.I.C. International	<u>Administration fees</u>	<u>300.</u>			
Total		<u>300.</u>			

Wrubel, Wesley & Company
Certified Public Accountants
31731 Northwestern Highway, Suite #255
Farmington Hills, Michigan 48334
Telephone (248) 855-0337
Fax (248) 855-1601
e-mail wrubel_wesley@ameritech.net

August 16, 2013

Scholarship Fund Flint Plumbing & Pipefitting Industry
6525 Centurion Drive
Lansing, MI. 48917-9275

Accounting Services: Year End April 30, 2013 and preparation of Form 990-PF \$ 890.00

Wrubel, Wesley & Company
Certified Public Accountants
31731 Northwestern Highway, Suite #255
Farmington Hills, Michigan 48334
Telephone (248) 855-0337
Fax (248) 855-1601
e-mail wrubel_wesley@ameritech.net

August 16, 2013

Scholarship Fund Flint Plumbing & Pipefitting Industry
6525 Centurion Drive
Lansing, MI. 48917-9275

Accounting Services: Year End April 30, 2013 and preparation of Form 990-PF \$ 890.00

Wrubel, Wesley & Company
Certified Public Accountants
31731 Northwestern Highway, Suite #255
Farmington Hills, Michigan 48334
Telephone (248) 855-0337
Fax (248) 855-1601
e-mail wrubel_wesley@ameritech.net

August 16, 2013

Scholarship Fund Flint Plumbing & Pipefitting Industry
6525 Centurion Drive
Lansing, MI. 48917-9275

Accounting Services: Year End April 30, 2013 and preparation of Form 990-PF **\$ 890.00**

**SCHOLARSHIP FUND OF
FLINT PLUMBING & PIPEFITTING INDUSTRY**

GENERAL INSTRUCTIONS: All items on this form must be answered. If any item is not applicable, please indicate with the initials "NA". Explanations should be provided on blank sheets of paper and should be attached to this form for items requiring explanations. These sheets of paper may be used to provide information concerning a matter for which inadequate space is provided on the form. Each item on this separate sheets should be numbered corresponding to the item number to which it relates on the application form.

1. Name in full _____
(If Mrs., indicate maiden name) _____
- 1a. Social Security No. _____
2. Mailing address and telephone number: _____

3. Permanent address and telephone number (if different) _____

3. Date of Birth: _____ 5. Date of Application: _____
6. Name and address of Father: _____

7. Name and address of Mother: _____

8. Name and address of Guardian: _____

9. Military Service/Dates: _____
10. List in chronological order each College, University and Training or Vocational institution in which you have attended:

High School: _____ Graduation date: _____

<u>College/University/ Training Schools</u>	<u>City</u>	<u>State</u>	<u>Attended From To</u>	<u>Units Completed</u>	<u>Cert./ Degree</u>
1) _____					
2) _____					
3) _____					
4) _____					
5) _____					

11. List the educational or training institutions which you plan to attend: _____

12. Have you received any scholarships? _____ Yes _____ No. If yes, what kind and how much? _____

13. Why do you feel that you are deserving of this award? (100 words). _____

CHECK LIST FOR APPLICANTS

1. Completed application
2. Official **TRANSCRIPTS** from each institution attended.
3. **INCOMPLETE** applications will not be considered.

FOR OFFICIAL USE ONLY

Scholarship recommended: _____ Yes _____ NO

Date granted: _____

Signatures: _____

STATEMENT OF APPLICANT

I claim eligibility for a scholarship award as the son or daughter of:

_____ A member of Local Union 370

_____ An Owner

_____ A parent who at the time of his/her death was a member of the local, or an owner whose name and address was: _____

I hereby certify that all information contained in this application and the accompanying papers and documents are true and accurate to the best of my knowledge and belief.

If an award is granted to me, I hereby agree to repay the amount of the award to the Scholarship Fund in the event I do not attend the college or training institution for which the award is granted, or I drop out or discontinue my attendance prior to the completion of the academic year or term to pursue or make progress in the course of instruction or training for which the award is granted, or I fail to provide the Scholarship Committee with a progress report of such education or training at the time and manner as required by the Scholarship committee, or I provide false or misleading information to the Scholarship Trustees or the Scholarship Committee; provided repayment will not be required in the event of serious illness, induction into the armed forces of the United States, or for any other good and sufficient cause to which I was not a material and culpable contributing factor, all as determined by the Scholarship Committee to be justifiable in their sole judgment.

Date

Signature of Applicant

STATEMENT BY PARENT OR GUARDIAN

I hereby reviewed this application, together with the accompanying papers and document, and hereby declare that all information contained therein is true and accurate to the extent that I have any knowledge or belief concerning such information.

If an award is granted to the applicant, I hereby agree to repay the amount of the award to the Scholarship Fund in the event such repayment is required of the applicant in accordance with terms of this application and in the event the applicant fails to make such repayment. This repayment shall be paid into the Scholarship Fund within 60 days after which demand for the payment has been made by the Scholarship Trustees.

Date

Parent or Guardian's Signature

**SCHOLARSHIP FUND OF FLINT PLUMBING AND
PIPEFITTING INDUSTRY GRANT MAKING PROCEDURES**

SECTION 1

I. CRITERIA FOR SELECTION OF SCHOLARSHIP RECIPIENTS

A. Recipient is enrolling in or continuing his or her education in an accredited learning institution described in Internal Revenue Code Section 151~~(e)~~(4); and recipient is pursuing a full time education course (minimum of 12 credit hours) with the objective of obtaining a degree. A dean's acceptance letter has been received.

B. Recipient is a "young" person; has demonstrated industrious habits by either or both prior school marks and holding a job while in school; recipient is either a son or daughter of:

(a) Individuals who are dues paying members of the union;

(b) Individuals who are sons and daughters of owner(s) who have paid wages to a union member under the Collective Bargaining Agreement;

(c) Individuals who are sons and daughters of deceased individuals who, at the time of their death, met the requirements of either (a) or (b) above.

C. Renewals of grants shall be based upon recipient's actual past academic performance while receiving grants. All prior grades must be submitted for the Scholarship Committee's inspection.

D. Recipient shall not be related to any "disqualified person" within the meaning of the Internal Revenue Code. Recipient shall complete an application form (a copy of which is attached hereto).

E. Recipient is entitled to a maximum of five (5) annual grants. After receiving grants from the Scholarship Fund for five (5) years, recipient is no longer eligible to participate in the Scholarship Fund Program.

F. Recipient must be enrolled as an undergraduate student taking a minimum of 12 credit hours per semester and 24 credit hours per school year. Further, recipient must provide proof of a passing grade in all courses taken in order to be eligible for further scholarship grants. Graduate students are not eligible for scholarship grants.

G. New applicants for scholarship grants shall be given priority over 5th year applicants. Fifth (5th) year applicants are only eligible if there are scholarship grants available after giving consideration and awarding scholarship grants to all first through fourth year applicants.

II. ACTUAL GRANT MAKING PROCEDURE BY THE SCHOLARSHIP COMMITTEE

The Scholarship Committee shall have the applicant submit upon a form his school objective, his prior school experience, and any other evidence that indicates that he is a serious scholar, and that he is ambitious and industrious. The Scholarship Committee shall examine the school to which the applicant intends to apply for admission in order to ascertain that the school, college, or university is a fully accredited institution, and that the student has received a letter admitting him to the school.

The application will then be submitted to the Scholarship Committee for a decision. The Scholarship Committee will determine whether there is any relationship which would characterize the child as a "disqualified person"; whether any indirect benefit would come to the grantor contributors.

Finally, the Scholarship Committee will inform the applicant as to the approval or rejection of his application. At that time, if approved, a payment will be made either directly to the educational institution for tuition, or in part to the student to be paid to the educational institution.

The amounts of the grants shall be \$1,000.00 each, and the files of each recipient are available for further inspection to the Internal Revenue Service.

SECTION 2

APPLICATION FOR GRANT MAKING APPROVAL IN ADVANCE BY THE INTERNAL REVENUE SERVICE

I. GROUP CONSTITUTING POTENTIAL GRANT RECIPIENTS

Grants may be awarded to sons and daughters of:

(a) Individuals who are dues paying members of the union and who, at December 31 immediately preceding the year of the award, are not delinquent in paying such dues and have had 3,000 hours of work under the Collective Bargaining Agreement in the immediately preceding three years from such December 31;

(b) Individuals who, at the December 31 immediately preceding the year of the grant, are owner(s) provided such owner(s) has paid wages to a union member under the Collective Bargaining Agreement for at least 3,000 hours in the immediately preceding three years from such December 31; and

(c) Deceased individuals who, at the time of their death, met the requirements of either (a) or (b) of this paragraph.

It is hereby declared that race, creed, color, national origin and sex are all irrelevant to the purpose of this Scholarship Fund and such factors shall not be considered in any manner in selecting recipients for grants. Applicants shall have demonstrated industrious school and/or working habits, and such grants may be used for tuition, books and fees, and room and board.

II. SELECTION CRITERIA

- (a) Past academic performance;
- (b) Formal enrollment acceptance proof;
- (c) Recipient should indicate an interest in the plumbing and pipefitting industry;
- (d) Progress reports containing the submission of school marks as required from time to time for grant renewals and proof that a degree or other appropriate study objective is being actively pursued;
- (e) Recipient is not a "disqualified person"; and
- (f) Full time student taking a minimum of 12 credit hours.
- (g) Recipient's involvement in civic and community activities.

III. GRANT MAKING PROCEDURES

A. The Scholarship Committee shall be made up of four members, two of whom shall be employers and two from the union, all of whom shall be appointed annually by the Trustees.

B. The Scholarship Committee reviews each application form and interviews potential recipients; the Committee evaluates requests for matching criteria, including whether or not the institution is an accredited school.

C. Grants are made upon presentation of actual bills for tuition, books and fees; and, whenever possible, paid directly to the educational institution.

D. Annually, or more often, progress reports are requested and such reports are required and necessary if the Scholarship committee is considering grant renewals.

E. All applications meeting the criteria are considered.

F. The Scholarship Committee retains a file containing all data on grant recipients and all data from unsuccessful applicants, which file contains evaluations, grantee identification and proof of non-disqualified persons, the amount of the grant and its purpose, and all follow-up data.

G. The Scholarship Committee, being limited by the amount of grant funds available from the Fund, gives special attention to grant renewals if recipient has demonstrated his or her study success at the educational institution and progress toward a degree objective.