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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

**2012**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

Open to Public Inspection

For calendar year 2012 or tax year beginning **07/01/12**, and ending **06/30/13**

Name of foundation <b>Richard &amp; Jane Manoogian Foundation</b>		A Employer identification number <b>38-2531814</b>
Number and street (or P O box number if mail is not delivered to street address) <b>21001 Van Born Road</b>	Room/suite	B Telephone number (see instructions) <b>313-274-8799</b>
City or town, state, and ZIP code <b>Taylor MI 48180-1300</b>		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) <b>\$ 135,520,063</b>	J Accounting method: <input checked="" type="checkbox"/> Cash <input type="checkbox"/> Accrual <input type="checkbox"/> Other (specify)	F If the foundation is in a 60-month termination under section 507(b)(1)(B), check here <input type="checkbox"/>

Part I Analysis of Revenue and Expenses (The total of amounts in columns (b), (c), and (d) may not necessarily equal the amounts in column (a) (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 checked="" type="checkbox"/> if the foundation is not required to attach Sch. B				
	3 Interest on savings and temporary cash investments	852	852		
	4 Dividends and interest from securities	643,573	643,573		
	5a Gross rents				
	b Net rental income or (loss)				
	6a Net gain or (loss) from sale of assets not on line 10 Stmt 1	3,826,043			
	b Gross sales price for all assets on line 6a 12,267,243				
	7 Capital gain net income (from Part IV, line 2)		3,826,176		
	8 Net short-term capital gain			0	
	9 Income modifications				
	10a Gross sales less returns and allowances				
b Less: Cost of goods sold					
c Gross profit or (loss) (attach schedule)					
11 Other income (attach schedule) Stmt 2	139,923	139,923			
12 Total. Add lines 1 through 11	4,610,391	4,610,524	0		
Operating and Administrative Expenses	13 Compensation of officers, directors, trustees, etc	600,000			600,000
	14 Other employee salaries and wages	59,993			59,993
	15 Pension plans, employee benefits				
	16a Legal fees (attach schedule) See Stmt 3	20,151			20,151
	b Accounting fees (attach schedule) Stmt 4	183,757			183,757
	c Other professional fees (attach schedule) Stmt 5	352,800			352,800
	17 Interest	613,201			613,201
	18 Taxes (attach schedule) (see instructions) Stmt 6	183,578			91,810
	19 Depreciation (attach schedule) and depletion Stmt 7	107,613			
	20 Occupancy				
	21 Travel, conferences, and meetings	16,690			16,690
	22 Printing and publications				
	23 Other expenses (att sch) Stmt 8	214,876	22,121		192,755
	24 Total operating and administrative expenses. Add lines 13 through 23	2,352,659	22,121	0	2,131,157
	25 Contributions, gifts, grants paid	5,098,309			5,098,309
26 Total expenses and disbursements. Add lines 24 and 25	7,450,968	22,121	0	7,229,466	
27 Subtract line 26 from line 12:					
a Excess of revenue over expenses and disbursements	-2,840,577				
b Net investment income (if negative, enter -0-)		4,588,403			
c Adjusted net income (if negative, enter -0-)			0		

For Paperwork Reduction Act Notice, see Instructions.

Form **990-PF** (2012) (1)

**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
<b>Assets</b>	1	Cash – non-interest-bearing	26,212	1,988	1,988
	2	Savings and temporary cash investments	3,703,614	4,786,341	4,786,341
	3	Accounts receivable ▶ 70,000			
		Less: allowance for doubtful accounts ▶	3,605,474	70,000	70,000
	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 (att. schedule) ▶			
		Less: allowance for doubtful accounts ▶ 0			
	8	Inventories for sale or use			
	9	Prepaid expenses and deferred charges	360,440	268,672	268,672
	10a	Investments – U.S. and state government obligations (attach schedule)			
	b	Investments – corporate stock (attach schedule) See Stmt 9	24,980,959	28,943,234	40,939,850
	c	Investments – corporate bonds (attach schedule)			
	11	Investments – land, buildings, and equipment basis ▶			
<b>Liabilities</b>		Less: accumulated depreciation (attach sch.) ▶			
	12	Investments – mortgage loans			
	13	Investments – other (attach schedule)			
	14	Land, buildings, and equipment basis ▶ 8,035,473			
		Less: accumulated depreciation (attach sch.) ▶ Stmt 10 1,482,153	6,660,933	6,553,320	8,035,473
	15	Other assets (describe ▶ See Statement 11 )	47,274,484	52,911,641	81,417,739
	16	<b>Total assets</b> (to be completed by all filers – see the instructions. Also, see page 1, item I)	86,612,116	93,535,196	135,520,063
	17	Accounts payable and accrued expenses	1,346	5,765,003	
	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 ▶ See Statement 12 )	23,340,000	27,340,000	
	23	<b>Total liabilities</b> (add lines 17 through 22)	23,341,346	33,105,003	
<b>Net Assets or Fund Balances</b>		<b>Foundations that follow SFAS 117, check here and complete lines 24 through 26 and lines 30 and 31.</b> ▶ <input type="checkbox"/>			
	24	Unrestricted			
	25	Temporarily restricted			
	26	Permanently restricted			
		<b>Foundations that do not follow SFAS 117, check here and complete lines 27 through 31.</b> ▶ <input checked="" type="checkbox"/>			
	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	63,270,770	60,430,193	
	30	<b>Total net assets or fund balances</b> (see instructions)	63,270,770	60,430,193	
	31	<b>Total liabilities and net assets/fund balances</b> (see instructions)	86,612,116	93,535,196	

**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	63,270,770
2	Enter amount from Part I, line 27a	2	-2,840,577
3	Other increases not included in line 2 (itemize) ▶	3	
4	Add lines 1, 2, and 3	4	60,430,193
5	Decreases not included in line 2 (itemize) ▶	5	
6	<b>Total net assets or fund balances at end of year</b> (line 4 minus line 5) – Part II, column (b), line 30	6	60,430,193

**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.)
<b>1a See Attached Schedule</b>	<b>P</b>	<b>Various</b>	<b>Various</b>
<b>b See Attached Schedule</b>	<b>P</b>	<b>Various</b>	<b>Various</b>
<b>c</b>			
<b>d</b>			
<b>e</b>			

(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)
<b>a 5,344,752</b>		<b>4,698,867</b>	<b>645,885</b>
<b>b 6,786,581</b>		<b>3,606,290</b>	<b>3,180,291</b>
<b>c</b>			
<b>d</b>			
<b>e</b>			

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

(i) FMV 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))
<b>a</b>			<b>645,885</b>
<b>b</b>			<b>3,180,291</b>
<b>c</b>			
<b>d</b>			
<b>e</b>			

<b>2 Capital gain net income or (net capital loss)</b>	<div> <div>If gain, also enter in Part I, line 7</div> <div>If (loss), enter -0- in Part I, line 7</div> </div>	<b>2</b>	<b>3,826,176</b>
<b>3 Net short-term capital gain or (loss) as defined in sections 1222(5) and (6):</b>	<div> <div>If gain, also enter in Part I, line 8, column (c) (see instructions). If (loss), enter -0- in Part I, line 8</div> </div>	<b>3</b>	<b>645,885</b>

**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))
2011	12,888,327	62,883,205	0.204957
2010	17,558,027	69,259,611	0.253510
2009	124,028,552	71,132,802	1.743620
2008	19,033,563	70,877,233	0.268543
2007	47,612,828	106,510,723	0.447024

<b>2 Total of line 1, column (d)</b>	<b>2</b>	<b>2.917654</b>
<b>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</b>	<b>3</b>	<b>0.583531</b>
<b>4 Enter the net value of noncharitable-use assets for 2012 from Part X, line 5</b>	<b>4</b>	<b>70,654,640</b>
<b>5 Multiply line 4 by line 3</b>	<b>5</b>	<b>41,229,173</b>
<b>6 Enter 1% of net investment income (1% of Part I, line 27b)</b>	<b>6</b>	<b>45,884</b>
<b>7 Add lines 5 and 6</b>	<b>7</b>	<b>41,275,057</b>
<b>8 Enter qualifying distributions from Part XII, line 4</b>	<b>8</b>	<b>7,387,966</b>

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)**

<b>1a</b>	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>b</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	<b>1</b>	<b>91,768</b>
<b>c</b>	All other domestic foundations enter 2% of line 27b. Exempt foreign organizations enter 4% of Part I, line 12, col. (b).		
<b>2</b>	Tax under section 511 (domestic section 4947(a)(1) trusts and taxable foundations only. Others enter -0-)	<b>2</b>	<b>0</b>
<b>3</b>	Add lines 1 and 2	<b>3</b>	<b>91,768</b>
<b>4</b>	Subtitle A (income) tax (domestic section 4947(a)(1) trusts and taxable foundations only. Others enter -0-)	<b>4</b>	<b>0</b>
<b>5</b>	<b>Tax based on investment income.</b> Subtract line 4 from line 3. If zero or less, enter -0-	<b>5</b>	<b>91,768</b>
<b>6</b>	Credits/Payments:		
<b>a</b>	2012 estimated tax payments and 2011 overpayment credited to 2012	<b>6a</b>	<b>360,440</b>
<b>b</b>	Exempt foreign organizations – tax withheld at source	<b>6b</b>	
<b>c</b>	Tax paid with application for extension of time to file (Form 8868)	<b>6c</b>	
<b>d</b>	Backup withholding erroneously withheld	<b>6d</b>	
<b>7</b>	Total credits and payments. Add lines 6a through 6d	<b>7</b>	<b>360,440</b>
<b>8</b>	Enter any <b>penalty</b> for underpayment of estimated tax. Check here <input type="checkbox"/> if Form 2220 is attached	<b>8</b>	
<b>9</b>	<b>Tax due.</b> If the total of lines 5 and 8 is more than line 7, enter <b>amount owed</b>	<b>9</b>	
<b>10</b>	<b>Overpayment.</b> If line 7 is more than the total of lines 5 and 8, enter the <b>amount overpaid</b>	<b>10</b>	<b>268,672</b>
<b>11</b>	Enter the amount of line 10 to be: <b>Credited to 2013 estimated tax</b> <b>268,672</b> <b>Refunded</b>	<b>11</b>	

**Part VII-A Statements Regarding Activities**

	Yes	No
<b>1a</b> 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?		<b>X</b>
<b>b</b> Did it spend more than \$100 during the year (either directly or indirectly) for political purposes (see Instructions for the definition)? If the answer is "Yes" to <b>1a</b> or <b>1b</b> , attach a detailed description of the activities and copies of any materials published or distributed by the foundation in connection with the activities.		<b>X</b>
<b>c</b> Did the foundation file <b>Form 1120-POL</b> for this year?		<b>X</b>
<b>d</b> Enter the amount (if any) of tax on political expenditures (section 4955) imposed during the year: (1) On the foundation <b>\$</b> _____ (2) On foundation managers <b>\$</b> _____		
<b>e</b> Enter the reimbursement (if any) paid by the foundation during the year for political expenditure tax imposed on foundation managers. <b>\$</b> _____		
<b>2</b> Has the foundation engaged in any activities that have not previously been reported to the IRS? If "Yes," attach a detailed description of the activities.		<b>X</b>
<b>3</b> Has the foundation made any changes, not previously reported to the IRS, in its governing instrument, articles of incorporation, or bylaws, or other similar instruments? If "Yes," attach a conformed copy of the changes		<b>X</b>
<b>4a</b> Did the foundation have unrelated business gross income of \$1,000 or more during the year?		<b>X</b>
<b>b</b> If "Yes," has it filed a tax return on <b>Form 990-T</b> for this year?		
<b>5</b> Was there a liquidation, termination, dissolution, or substantial contraction during the year? If "Yes," attach the statement required by General Instruction T		<b>X</b>
<b>6</b> 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?	<b>X</b>	
<b>7</b> Did the foundation have at least \$5,000 in assets at any time during the year? If "Yes," complete Part II, col. (c), and Part XV	<b>X</b>	
<b>8a</b> Enter the states to which the foundation reports or with which it is registered (see instructions) <b>MI</b>		
<b>b</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	<b>X</b>	
<b>9</b> 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		<b>X</b>
<b>10</b> Did any persons become substantial contributors during the tax year? If "Yes," attach a schedule listing their names and addresses		<b>X</b>

N/A

**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		<b>X</b>
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		<b>X</b>
13	Did the foundation comply with the public inspection requirements for its annual returns and exemption application? Website address ► <b>N/A</b>	13	<b>X</b>	
14	The books are in care of ► <b>Richard A. Manoogian</b> <b>21001 Van Born Road</b> Located at ► <b>Taylor</b> MI ZIP+4 ► <b>48180-1300</b> Telephone no. ► <b>313-274-8799</b>			
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? 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 <b>X</b>

**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 checked="" type="checkbox"/> Yes <input 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)? Organizations relying on a current notice regarding disaster assistance check here	1b	<b>X</b>
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? N/A	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 2012, did the foundation have any undistributed income (lines 6d and 6e, Part XIII) for tax year(s) beginning before 2012? If "Yes," list the years ► 20 , 20 , 20 , 20 <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No		
b	Are there any years listed in 2a for which the foundation is <b>not</b> applying the provisions of section 4942(a)(2) (relating to incorrect valuation of assets) to the year's undistributed income? (If applying section 4942(a)(2) to all years listed, answer "No" and attach statement – see instructions.) N/A	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 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.) N/A	3b	
4a	Did the foundation invest during the year any amount in a manner that would jeopardize its charitable purposes?	4a	<b>X</b>
b	Did the foundation make any investment in a prior year (but after December 31, 1969) that could jeopardize its charitable purpose that had not been removed from jeopardy before the first day of the tax year beginning in 2012?	4b	<b>X</b>

**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)?

N/A

Organizations relying on a current notice regarding disaster assistance check here

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

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

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

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

6b

X

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

N/A

7b

**Part VIII Information About Officers, Directors, Trustees, Foundation Managers, Highly Paid Employees, and Contractors****1** List all officers, directors, trustees, foundation managers and their compensation (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
Richard A. Manoogian	Taylor	Pres/Treasur			
21001 Van Born	MI 48180	15.00	300,000	0	0
Eugene A. Gargaro, Jr.	Taylor,	Secretary			
21001 Van Born,	MI 48180	15.00	300,000	0	0
Jane C. Manoogian	Taylor,	Director			
21001 Van Born,	MI 48180	2.00	0	0	0

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

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

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

▶ 0

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

(a) Name and address of each person paid more than \$50,000	(b) Type of service	(c) Compensation
Whitman Consulting, LLC 965 E. Glengarry Circle Bloomfield Village MI 48301	Art Consulting	320,800
RAM Investment Group, Inc. Taylor 21001 Van Born MI 48180	Accounting	174,400

**Total number of others receiving over \$50,000 for professional services****0****Part IX-A Summary of Direct Charitable Activities**

List the foundation's four largest direct charitable activities during the tax year. Include relevant statistical information such as the number of organizations and other beneficiaries served, conferences convened, research papers produced, etc.	Expenses
1 N/A	
2	
3	
4	

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

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

**Total. Add lines 1 through 3**Form **990-PF** (2012)



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

<b>1</b>	Fair market value of assets not used (or held for use) directly in carrying out charitable, etc., purposes:		
<b>a</b>	Average monthly fair market value of securities	<b>1a</b>	35,341,882
<b>b</b>	Average of monthly cash balances	<b>1b</b>	4,503,287
<b>c</b>	Fair market value of all other assets (see instructions)	<b>1c</b>	31,885,430
<b>d</b>	<b>Total</b> (add lines 1a, b, and c)	<b>1d</b>	71,730,599
<b>e</b>	Reduction claimed for blockage or other factors reported on lines 1a and 1c (attach detailed explanation)	<b>1e</b>	0
<b>2</b>	Acquisition indebtedness applicable to line 1 assets	<b>2</b>	0
<b>3</b>	Subtract line 2 from line 1d	<b>3</b>	71,730,599
<b>4</b>	Cash deemed held for charitable activities. Enter 1½% of line 3 (for greater amount, see instructions)	<b>4</b>	1,075,959
<b>5</b>	<b>Net value of noncharitable-use assets.</b> Subtract line 4 from line 3. Enter here and on Part V, line 4	<b>5</b>	70,654,640
<b>6</b>	<b>Minimum investment return.</b> Enter 5% of line 5	<b>6</b>	3,532,732

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

<b>1</b>	Minimum investment return from Part X, line 6	<b>1</b>	3,532,732
<b>2a</b>	Tax on investment income for 2012 from Part VI, line 5	<b>2a</b>	91,768
<b>b</b>	Income tax for 2012 (This does not include the tax from Part VI.)	<b>2b</b>	
<b>c</b>	Add lines 2a and 2b	<b>2c</b>	91,768
<b>3</b>	Distributable amount before adjustments. Subtract line 2c from line 1	<b>3</b>	3,440,964
<b>4</b>	Recoveries of amounts treated as qualifying distributions	<b>4</b>	6,185,543
<b>5</b>	Add lines 3 and 4	<b>5</b>	9,626,507
<b>6</b>	Deduction from distributable amount (see instructions)	<b>6</b>	
<b>7</b>	<b>Distributable amount</b> as adjusted. Subtract line 6 from line 5. Enter here and on Part XIII, line 1	<b>7</b>	9,626,507

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

<b>1</b>	Amounts paid (including administrative expenses) to accomplish charitable, etc., purposes:		
<b>a</b>	Expenses, contributions, gifts, etc. – total from Part I, column (d), line 26	<b>1a</b>	7,229,466
<b>b</b>	Program-related investments – total from Part IX-B	<b>1b</b>	
<b>2</b>	Amounts paid to acquire assets used (or held for use) directly in carrying out charitable, etc., purposes	<b>2</b>	158,500
<b>3</b>	Amounts set aside for specific charitable projects that satisfy the:		
<b>a</b>	Suitability test (prior IRS approval required)	<b>3a</b>	
<b>b</b>	Cash distribution test (attach the required schedule)	<b>3b</b>	
<b>4</b>	<b>Qualifying distributions.</b> Add lines 1a through 3b. Enter here and on Part V, line 8, and Part XIII, line 4	<b>4</b>	7,387,966
<b>5</b>	Foundations that qualify under section 4940(e) for the reduced rate of tax on net investment income. Enter 1% of Part I, line 27b (see instructions)	<b>5</b>	0
<b>6</b>	<b>Adjusted qualifying distributions.</b> Subtract line 5 from line 4	<b>6</b>	7,387,966

**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
<b>1</b> Distributable amount for 2012 from Part XI, line 7				<b>9,626,507</b>
<b>2</b> Undistributed income, if any, as of the end of 2012:				
<b>a</b> Enter amount for 2011 only				
<b>b</b> Total for prior years: 20____, 20____, 20____				
<b>3</b> Excess distributions carryover, if any, to 2012:				
<b>a</b> From 2007	<b>1,263,592</b>			
<b>b</b> From 2008	<b>13,603,412</b>			
<b>c</b> From 2009	<b>15,556,368</b>			
<b>d</b> From 2010	<b>6,914,510</b>			
<b>e</b> From 2011	<b>1,249,043</b>			
<b>f</b> Total of lines 3a through e	<b>38,586,925</b>			
<b>4</b> Qualifying distributions for 2012 from Part XII, line 4: <b>\$ 7,387,966</b>				
<b>a</b> Applied to 2011, but not more than line 2a				
<b>b</b> Applied to undistributed income of prior years (Election required – see instructions)				
<b>c</b> Treated as distributions out of corpus (Election required – see instructions)				
<b>d</b> Applied to 2012 distributable amount				<b>7,387,966</b>
<b>e</b> Remaining amount distributed out of corpus				
<b>5</b> Excess distributions carryover applied to 2012 (If an amount appears in column (d), the same amount must be shown in column (a).)	<b>2,238,541</b>			<b>2,238,541</b>
<b>6</b> Enter the net total of each column as indicated below:				
<b>a</b> Corpus. Add lines 3f, 4c, and 4e. Subtract line 5	<b>36,348,384</b>			
<b>b</b> Prior years' undistributed income. Subtract line 4b from line 2b				
<b>c</b> Enter the amount of prior years' undistributed income for which a notice of deficiency has been issued, or on which the section 4942(a) tax has been previously assessed				
<b>d</b> Subtract line 6c from line 6b. Taxable amount – see instructions				
<b>e</b> Undistributed income for 2011. Subtract line 4a from line 2a. Taxable amount – see instructions				
<b>f</b> Undistributed income for 2012. Subtract lines 4d and 5 from line 1. This amount must be distributed in 2013				<b>0</b>
<b>7</b> Amounts treated as distributions out of corpus to satisfy requirements imposed by section 170(b)(1)(F) or 4942(g)(3) (see instructions)				
<b>8</b> Excess distributions carryover from 2007 not applied on line 5 or line 7 (see instructions)				
<b>9</b> Excess distributions carryover to 2013. Subtract lines 7 and 8 from line 6a	<b>36,348,384</b>			
<b>10</b> Analysis of line 9:				
<b>a</b> Excess from 2008	<b>12,628,463</b>			
<b>b</b> Excess from 2009	<b>15,556,368</b>			
<b>c</b> Excess from 2010	<b>6,914,510</b>			
<b>d</b> Excess from 2011	<b>1,249,043</b>			
<b>e</b> Excess from 2012				

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

<b>1a</b>	If the foundation has received a ruling or determination letter that it is a private operating foundation, and the ruling is effective for 2012, enter the date of the ruling				
<b>b</b>	Check box to indicate whether the foundation is a private operating foundation described in section	<input type="checkbox"/> 4942(j)(3) or	<input type="checkbox"/> 4942(j)(5)		
<b>2a</b>	Enter the lesser of the adjusted net income from Part I or the minimum investment return from Part X for each year listed	Tax year	Prior 3 years		
<b>b</b>	85% of line 2a	(a) 2012	(b) 2011	(c) 2010	(d) 2009
<b>c</b>	Qualifying distributions from Part XII, line 4 for each year listed				(e) Total
<b>d</b>	Amounts included in line 2c not used directly for active conduct of exempt activities				
<b>e</b>	Qualifying distributions made directly for active conduct of exempt activities. Subtract line 2d from line 2c				
<b>3</b>	Complete 3a, b, or c for the alternative test relied upon:				
<b>a</b>	"Assets" alternative test – enter:				
	(1) Value of all assets				
	(2) Value of assets qualifying under section 4942(j)(3)(B)(i)				
<b>b</b>	"Endowment" alternative test – enter 2/3 of minimum investment return shown in Part X, line 6 for each year listed				
<b>c</b>	"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) )

**N/A**

- 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.

**N/A**

**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:

**N/A**

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

N/A

- c** Any submission deadlines.

N/A

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

**N/A**

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

Recipient	If recipient is an individual, show any relationship to any foundation manager or substantial contributor	Foundation status of recipient	Purpose of grant or contribution	Amount
Name and address (home or business)				
<b>a</b> Paid during the year <b>See Schedule Attached</b>				
		Religious/Cultural		401,174
See Schedule Attached			Charitable	1,253,635
See Schedule Attached			Educational	3,443,500
<b>Total</b>			▶ <b>3a</b>	<b>5,098,309</b>
<b>b</b> Approved for future payment <b>N/A</b>				
<b>Total</b>			▶ <b>3b</b>	



**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**

- 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.

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

[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
N/A		

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.

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

**Sign  
Here**

Signature of officer or trustee

Date \_\_\_\_\_

**Title**

Print/Type preparer's name

Preparer's signature

Date \_\_\_\_\_

Check ☐ if self-employed

**Paid**  
**Preparer**  
**Use Only**

MICHAEL J. ALEXANDER CPA

Nikhil D Alexeev CPA

10.17.13

Firm's name **ALEXANDER & HEMLOCK, CPA'S**

PTIN P-00130743

Firm's address ► 4491 LIPPINCOTT RD  
LADUE, MD 21116

Firm's EIN ▶  
Phone no

(810) 664-4197

Form **990-PF** (2012)

Richard and Jane Manoogian Foundation 38-2531814  
2012 Return of Private Foundation, Form 990-PF  
for the year ended June 30, 2013

Part XV, Supplementary Information  
Line 3a, Religious and Cultural Grants and Cash Contributions and Non-Cash Contributions  
Paid During the Year

<u>Recipients Name and Address</u>	<u>Foundation Status of Recipient</u>	<u>Purpose of Grant or Contribution</u>	<u>Amount</u>
American Federation of Arts 305 E. 47th Street Tenth Floor New York, NY 10017	Public	Operating Fund	1,500
Anton Art Center 125 Macomb Place Mount Clemens, MI 48043	Public	Operating Fund	25,000
Archives of American Art Smithsonian Institution P.O. Box 37012, MRC 527 Washington, D.C. 20013-7012	Public	Operating Fund	50,000
The Charles H. Wright Museum of African American History 315 East Warren Avenue Detroit, MI 48201	Public	Operating Fund	10,000
Detroit Artists Market 4719 Woodward Avenue Detroit, MI 48201	Public	Operating Fund	2,500
Detroit Institute of Arts 5200 Woodward Avenue Detroit, MI 48202	Public	Operating Fund	155,494
Detroit Symphony Orchestra 3711 Woodward Avenue Detroit, MI 48201	Public	Operating Fund	2,900

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Part XV, Supplementary Information  
Line 3a, Religious and Cultural Grants and Cash Contributions and Non-Cash Contributions  
Paid During the Year

<u>Recipients Name and Address</u>	<u>Foundation Status of Recipient</u>	<u>Purpose of Grant or Contribution</u>	<u>Amount</u>
Mosaic Youth Theatre of Detroit 3011 W. Grand Blvd. Suite 1510 Detroit, MI 48202-3000	Public	Operating Fund	10,000
Museum Trustee Association 1776 I Street, NW 9th Floor Washington, DC 20006	Public	Operating Fund	1,000
San Francisco Artspace P.O. Box 2407 Sebastopol, CA 95472	Private	Operating Fund	80,000
St. John's Armenian Church 22001 Northwestern Highway Southfield, MI 48075	Private	Operating Fund	3,600
Vero Beach Museum of Art 3001 Riverside Park Drive Vero Beach, FL 32963	Public	Operating Fund	59,180
Total Religious and Cultural Contributions			<u>401,174</u>



Richard and Jane Manoogian Foundation 38-2531814  
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for year ended June 30, 2013

Part XV, Supplementary Information  
Line 3a, Charitable Grants and Contributions Paid During the Year

<u>Recipients Name and Address</u>	<u>Foundation Status of Recipient</u>	<u>Purpose of Grant or Contribution</u>	<u>Amount</u>
American Jewish Committee 6735 Telegraph Road, # 320 Bloomfield Hills, MI 48301	Public	Operating Fund	920
Armenian General Benevolent Union Special Projects Group 1925 Midchester Drive West Bloomfield, MI 48324	Public	Operating Fund	5,000
Association of Fundraising Professionals Greater Detroit Chapter 38800 Country Club Drive Farmington Hills, MI 48331	Public	Operating Fund	4,000
Autism Alliance of Michigan P.O. Box 532558 37500 Pembroke Livonia, MI 48153	Public	Operating Fund	4,640
Beaumont Foundation 468 Cadieux Grosse Pointe, MI 48230	Public	Operating Fund	50,000
Belle Isle Conservancy 8109 E. Jefferson Detroit, MI 48214	Public	Operating Fund	2,500
The Brooksie Way P.O. Box 81576 Rochester, MI 48308	Public	Operating Fund	10,000

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Part XV, Supplementary Information  
Line 3a, Charitable Grants and Contributions Paid During the Year

<u>Recipients Name and Address</u>	<u>Foundation Status of Recipient</u>	<u>Purpose of Grant or Contribution</u>	<u>Amount</u>
The Capuchins - Solanus Casey Center 1820 Mt. Elliott Detroit, MI 48207	Public	Operating Fund	1,000
Child Safe Michigan 30680 Montpelier, Suite 250 Madison Heights, MI 48071	Public	Operating Fund	25,000
Citizens Research Council of Michigan 38777 Six Mile Road Suite 208 Livonia, MI 48152	Public	Operating Fund	20,000
Council of Michigan Foundations 1 S. Harbor Dr. Suite 3 Grand Haven, MI 49417	Public	Operating Fund	5,400
Detroit Athletic Club Foundation 241 Madison Avenue Detroit, MI 48226	Public	Operating Fund	10,000
Detroit Historical Society 5401 Woodward Avenue Detroit, MI 48202	Public	Operating Fund	4,750
Detroit Public Television 1 Clover Ct. Wixom, MI 48393	Public	Operating Fund	8,400
Dogs For Life P.O. Box 650023 Vero Beach, FL 32965	Public	Operating Fund	150,000

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Part XV, Supplementary Information  
 Line 3a, Charitable Grants and Contributions Paid During the Year

Recipients Name and Address	Foundation Status of Recipient	Purpose of Grant or Contribution	Amount
Foundation to Reinvent Michigan P.O. Box 15246 Livonia, MI 48901-5246	Public	Operating Fund	50,000
Grosse Pointe Historical Society 381 Kercheval Avenue Grosse Pointe Farms, MI 48236-3085	Public	Operating Fund	1,210
Grosse Pointe Park Foundation 15115 E. Jefferson Avenue Grosse Pointe Park, MI 48230	Public	Operating Fund	2,140
The Henry Ford 20900 Oakwood Blvd Dearborn, MI 48124	Public	Operating Fund	25,350
Henry Ford Estate P. O. Box 1367 Dearborn, MI 48121	Public	Operating Fund	10,000
Henry Ford Health System Office of Philanthropy 1 Ford Place, # 5A Detroit, MI 48202-3450	Public	Operating Fund	110,000
Hospice of Michigan, Inc. 400 Mack Avenue Detroit, MI 48201	Public	Operating Fund	500
Indian River Land Trust 80 Royal Palm Pointe, #301 Vero Beach, FL 32960	Public	Operating Fund	50,000

Richard and Jane Manoogian Foundation 38-2531814  
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Part XV, Supplementary Information  
 Line 3a, Charitable Grants and Contributions Paid During the Year

Recipients Name and Address	Foundation Status of Recipient	Purpose of Grant or Contribution	Amount
Karmanos Cancer Institute 4100 John R Detroit, MI 48201	Public	Operating Fund	100,000
Leader Dogs for the Blind Chief Philanthropy Office 1039 S. Rochester Road Rochester, MI 48307-3115	Public	Operating Fund	25,000
Little Traverse Bay Humane Society 1300 West Conway Road Harbor Springs, MI 49740	Public	Operating Fund	3,500
Mackinac Associates P.O. Box 567 Mackinaw City, MI 49701	Public	Operating Fund	22,425
Mackinac Horseman's Association 3800 British Landing Road P.O. Box 462 Mackinac Island, MI 49757	Public	Operating Fund	500
Mackinac Island Children's Riding Academy P.O. Box 1243 Mackinac Island, MI 49757	Public	Operating Fund	5,000
Mackinac Island Community Foundation P. O. Box 1933 Mackinac Island, MI 49757	Public	Operating Fund	30,450
Mackinac Island Medical Center P.O. Box 536 Mackinac Island, MI 49757	Public	Operating Fund	10,000

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2012 Return of Private Foundation, Form 990-PF  
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Part XV, Supplementary Information  
Line 3a, Charitable Grants and Contributions Paid During the Year

<u>Recipients Name and Address</u>	<u>Foundation Status of Recipient</u>	<u>Purpose of Grant or Contribution</u>	<u>Amount</u>
Mackinac Straits Health System Foundation 1140 North State Street St. Ignace, MI 49781	Public	Operating Fund	100,000
McKee Botanical Garden 350 U S Highway 1 Vero Beach, FL 32962	Public	Operating Fund	2,500
Michigan Chapter of the Alexander Graham Bell Association for the Deaf 4481 Chisholm Trail Bloomfield Hills, MI 48301	Public	Operating Fund	1,000
Michigan Humane Society 30300 Telegraph Road Suite 220 Bingham Farms, MI 48025	Public	Operating Fund	10,450
Music Hall Center for the Performing Arts 350 Madison Avenue Detroit, MI 48226	Public	Operating Fund	2,000
National Kidney Foundation of Michigan 1169 Oak Valley Drive Ann Arbor, MI 48108	Public	Operating Fund	500
The Nature Conservancy 101 East Grand River Lansing, MI 48906	Public	Operating Fund	100,000
Oakwood Healthcare Foundation 15500 Lundy Parkway Dearborn, MI 48126	Public	Operating Fund	25,000

Richard and Jane Manoogian Foundation 38-2531814  
2012 Return of Private Foundation, Form 990-PF  
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Part XV, Supplementary Information  
Line 3a, Charitable Grants and Contributions Paid During the Year

<u>Recipients Name and Address</u>	<u>Foundation Status of Recipient</u>	<u>Purpose of Grant or Contribution</u>	<u>Amount</u>
Racquet Up Detroit P.O. Box 11404 Detroit, MI 48211	Public	Operating Fund	1,000
The Salvation Army 16130 Northland Dr. Southfield, MI 48075	Public	Operating Fund	5,000
Services for Older Citizens 159 Kercheval Grosse Pointe Farms, MI 48236	Public	Operating Fund	10,000
St. John Hospital and Medical Center The Holley Institute 22151 Moross Road, PB1, Suite 223 Detroit, MI 48236	Public	Operating Fund	6,000
St. John Providence Health System Foundations 22101 Moross Road MOB Suite 102 Detroit, MI 48236	Public	Operating Fund	100,000
Society of St. Vincent de Paul 3000 Gratiot Avenue Detroit, MI 48207	Public	Operating Fund	1,000
Tau Beta Association 813 Whittier Road Grosse Pointe Park, MI 48230	Public	Operating Fund	3,000
United Way for Southeastern Michigan 660 Woodward Avenue, Suite 300 Detroit, MI 48226	Public	Operating Fund	25,000

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Part XV, Supplementary Information  
Line 3a, Charitable Grants and Contributions Paid During the Year

<u>Recipients Name and Address</u>	<u>Foundation Status of Recipient</u>	<u>Purpose of Grant or Contribution</u>	<u>Amount</u>
University of Michigan 3003 South State Street, Suite 8000 Ann Arbor, MI 48109-1288	Public	Operating Fund	50,000
University of Michigan Comprehensive Cancer Center Office of Gift Administration 3003 South State Street, Suite 8000 Ann Arbor, MI 48109-1288	Public	Operating Fund	1,000
Wayne County Medical Society Foundation 3031 West Grand Blvd. Suite 645 Detroit, MI 48202	Public	Operating Fund	2,500
The White Barn Project 5580 Red Hill Rd Petaluma, CA 94952	Public	Operating Fund	60,000
Total Charitable Contributions			<u>1,253,635</u>

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Part XV, Supplementary Information  
Line 3a, Educational Grants and Contributions Paid During the Year

<u>Recipients Name and Address</u>	<u>Foundation Status of Recipient</u>	<u>Purpose of Grant or Contribution</u>	<u>Amount</u>
CATCH 223 Fisher Building 3011 West Grand Blvd. Detroit, MI 48202	Public	Operating Fund	10,000
College For Creative Studies 201 East Kirby Detroit, MI 48202	Public	Operating Fund	200,000
Cornerstone Schools 6861 E. Nevada Detroit, MI 48234	Public	Operating Fund	50,000
The Grosse Pointe Academy 171 Lake Shore Road Grosse Pointe Farms, MI 48236	Public	Operating Fund	1,000
Michigan Education Excellence Foundation P.O. Box 10030 Lansing, MI 48901-0030	Public	Operating Fund	20,000
Michigan State University 535 Chestnut, Room 300 East Lansing, MI 48824	Public	Operating Fund	50,000
Savannah College of Art and Design P.O. Box 3146 Savannah, GA 31402	Public	Operating Fund	100,000
University of Detroit Jesuit High School and Academy 8400 S. Cambridge Detroit, MI 48221	Public	Operating Fund	2,500



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Part XV, Supplementary Information  
Line 3a, Educational Grants and Contributions Paid During the Year

<u>Recipients Name and Address</u>	<u>Foundation Status of Recipient</u>	<u>Purpose of Grant or Contribution</u>	<u>Amount</u>
Yale University - Alumni Fund Office of Development P.O. Box 2038 New Haven, CT 06521-2038	Public	Operating Fund	10,000
Yale University Art Gallery 157 Church Street New Haven, CT 06510	Public	Operating Fund	3,000,000
Total Educational Contributions			<u>3,443,500</u>

382531814 Richard & Jane Manoogian Foundation  
 38-2531814  
 FYE: 6/30/2013

## Federal Statements

### Statement 1 - Form 990-PF, Part 1, Line 6a - Sale of Assets

Whom Sold	Description	Date Acquired	Date Sold	How Received	Sale Price	Cost	Expense	Depreciation	Net Gain/Loss
Painting - Saar		07/05/00	03/07/13	Purchase	\$ 50,000	\$ 35,000			\$ 15,000
Painting - Smith		07/06/05	04/23/13	Purchase	55,000	52,293			2,707
Painting - Kaye		09/30/09	05/31/13	Purchase	8,950	11,250			-2,300
Painting - Brooks		12/03/08	05/31/13	Purchase	21,960	37,500			-15,540
		Subtotal			\$ 135,910	\$ 136,043	0	0	-133
See Attached Schedule		Various	Various		5,344,752	4,698,867			645,885
See Attached Schedule		Various	Various		6,786,581	3,606,290			3,180,291
		Total			\$ 12,267,243	\$ 8,441,200	0	0	\$ 3,826,043

### Statement 2 - Form 990-PF, Part I, Line 11 - Other Income

Description	Revenue per Books	Net Investment Income	Adjusted Net
Gallagher Insurance Antitrust	\$ 401	\$ -	\$ -
SEC vs Bank of America Fund	396		
Countrywide Class Action	138,507		
Dell Securities Litigation CL	537		
Cardinal Health Litigation CL	82		
Total	\$ 139,923	\$ -	\$ -

**Federal Statements****Taxable Interest on Investments**

<u>Description</u>	<u>Amount</u>	<u>Unrelated Business Code</u>	<u>Exclusion Code</u>	<u>Postal Code</u>	<u>US Obs (\$ or %)</u>
J P Morgan Chase	\$ 162				
Comerica Bank	490				
Smith Barney	7				
Keybank	9				
Comerica Bank	178				
State of Michigan	6				
Total	\$ 852				

**Taxable Dividends from Securities**

<u>Description</u>	<u>Amount</u>	<u>Unrelated Business Code</u>	<u>Exclusion Code</u>	<u>Postal Code</u>	<u>US Obs (\$ or %)</u>
J P Morgan Chase	\$ 112,303				
Masco Corporation	440,520				
Comerica Bank	90,750				
Total	\$ 643,573				

**Sold Securities**  
Richard and Jane Manoogian Foundation  
Federal ID # 38-2531814  
Date Range - 07/01/2012 Thru 06/30/2013

Security	Acquisition Date	Sale Date	Years Held	Unit Quantity	Unit Cost	Total Cost	Sale Price	Proceeds	Realized Gain/Loss
<b>Short Term Activity:</b>									
J P MORGAN&CHASE CO	05/11/12	08/06/12	0 238	10,000 00000	36 810	368,100.00	36 643	366,428 78	-1,671 22
ILLINOIS TOOL WORKS	11/22/11	08/16/12	0 734	5,000 00000	43 598	217,989 00	59 234	296,172 41	78,183 41
ILLINOIS TOOL WORKS	12/28/11	08/16/12	0 636	5,000 00000	46 415	232,074 00	59 234	296,172 41	64,098 41
Subtotal for 2 positions	#####			10,000 00000		450,063 00		592,344 82	142,281 82
GENERAL MOTORS CORP	11/11/11	08/21/12	0 778	10,000 00000	22 620	226,198 00	21 613	216,132 51	-10,065 49
J P MORGAN&CHASE CO	05/11/12	08/21/12	0.279	5,000 00000	36 906	184,530 00	38 113	190,565.72	6,035 72
GENERAL MOTORS CORP	11/11/11	08/24/12	0 786	10,000 00000	22.620	226,198 00	21.130	211,295 40	-14,902 60
GENERAL MOTORS CORP	11/21/11	09/06/12	0 795	5,000 00000	20 789	103,945 00	22 640	113,200 75	9,255 75
J P MORGAN&CHASE CO	05/14/12	09/06/12	0 315	5,000 00000	36 026	180,130 77	38 642	193,211.39	13,080 62
GENERAL MOTORS CORP	11/21/11	09/07/12	0.797	5,000 00000	20.789	103,945 00	22 893	114,466 93	10,521 93
GENERAL MOTORS CORP	11/21/11	09/18/12	0 827	10,000 00000	20 789	207,890 00	24 103	241,029 59	33,139 59
HEWLETT PACKARD CO	11/21/12	01/04/13	0 121	10,000.00000	11 750	117,500 00	15 080	150,796.61	33,296.61
J P MORGAN&CHASE CO	05/17/12	01/04/13	0.636	5,000 00000	34 197	170,985 00	44.663	223,315 99	52,330 99
LENNAR CORPORATION	11/13/12	01/04/13	0 142	5,000 00000	36 746	183,731 60	39.967	199,837 45	16,105 85
LINCOLN NATL CORP	11/13/12	01/04/13	0 142	5,000 00000	23 716	118,580 00	27 863	139,316 87	20,736 87
METLIFE INC	11/13/12	01/04/13	0 142	5,000 00000	32 077	160,386 91	36 014	180,070 46	19,683 55
PRUDENTIAL FINANCIA	11/13/12	01/04/13	0.142	5,000 00000	51 686	258,430 00	56 103	280,512 73	22,082 73
PULTE GROUP,INC	11/13/12	01/04/13	0 142	5,000 00000	16 466	82,330 00	19 007	95,032 86	12,702 86
COMERICA INC	10/22/12	01/18/13	0 241	5,000 00000	29 543	147,712 96	33 444	167,220.23	19,507 27
D R HORTON INC	11/13/12	01/18/13	0 181	10,000 00000	19 446	194,460 00	21 448	214,476 59	20,016 59
D R HORTON INC	11/14/12	01/18/13	0 178	5,000.00000	18.785	93,925.50	21 448	107,238 29	13,312 79
Subtotal for 2 positions	#####			15,000.00000		288,385 50		321,714 88	33,329 38
HEWLETT PACKARD CO	11/21/12	01/18/13	0 159	10,000.00000	11 750	117,500 00	16 980	169,796 18	52,296 18
J P MORGAN&CHASE CO	05/21/12	01/18/13	0 663	5,000.00000	32 697	163,485 00	46 369	231,844 80	68,359 80
J P MORGAN&CHASE CO	11/13/12	01/18/13	0 181	5,000.00000	40 406	202,030 00	46 369	231,844.80	29,814 80
Subtotal for 2 positions	#####			10,000 00000		365,515 00		463,689 60	98,174 60
PULTE GROUP,INC	11/13/12	01/18/13	0 181	5,000.00000	16 466	82,330 00	20.268	101,342 30	19,012 30
PULTE GROUP,INC	11/14/12	01/18/13	0 178	5,000 00000	15 826	79,130.00	20 268	101,342.30	22,212 30
Subtotal for 2 positions	#####			10,000 00000		161,460 00		202,684 60	41,224 60
INT'L BUS MACH CORP	10/22/12	01/25/13	0 260	1,000 00000	193 476	193,476.46	204 381	204,381 41	10,904 95
MICROSOFT CORP	10/22/12	04/23/13	0 501	10,000.00000	28 187	281,873 35	30 771	307,706 10	25,832 75
<b>Total Short Term Activity</b>						<b>4,698,866 55</b>		<b>5,344,751.86</b>	<b>645,885 31</b>

**Sold Securities**  
**Richard and Jane Manooogian Foundation**  
**Federal ID # 38-2531814**  
**Date Range - 07/01/2012 Thru 06/30/2013**

Security	Acquisition Date	Sale Date	Years Held	Unit Quantity	Unit Cost	Total Cost	Sale Price	Proceeds	Realized Gain/Loss
<b>Long Term Activity:</b>									
KB HOME	07/03/07	07/23/12	5 060	10,000 00000	38 321	383,210.00	9 962	99,621 75	-283,588 25
KB HOME	07/07/11	07/23/12	1 047	10,000.00000	9 880	98,800.00	9 970	99,699 35	899 35
KB HOME	07/07/11	07/23/12	1 047	10,000 00000	9 880	98,800 00	10 025	100,252 14	1,452 14
Subtotal for 3 positions	#####			30,000.00000		580,810.00		299,573 24	-281,236 76
PULTE GROUP, INC	06/28/06	07/23/12	6 074	10,000.00000	28 238	282,375 00	10 740	107,398 58	-174,976 42
PULTE GROUP, INC	03/05/07	07/23/12	5 389	10,000.00000	28 552	285,515 00	10 860	108,597 55	-176,917 45
PULTE GROUP, INC	07/03/07	07/23/12	5.060	10,000 00000	22 524	225,243 00	11 020	110,201 72	-115,041 28
Subtotal for 3 positions	#####			30,000.00000		793,133 00		326,197 85	-466,935 15
GENERAL MOTORS CORP	02/23/11	08/06/12	1 452	5,000 00000	35 275	176,372 50	19 752	98,758.00	-77,614 50
GENERAL MOTORS CORP	02/23/11	08/06/12	1 452	5,000.00000	34 168	170,839 50	19.752	98,758 00	-72,081 50
Subtotal for 2 positions	#####			10,000 00000		347,212 00		197,516 00	-149,696 00
GENERAL MOTORS CORP	06/02/11	08/16/12	1 208	10,000 00000	29 840	298,400 00	21 110	211,095 26	-87,304 74
TRIMAS CORP	03/23/98	09/21/12	14.510	2,236 00000	23 043	51,523 41	24 682	55,188 63	3,665 22
TRIMAS CORP	03/24/98	09/21/12	14 507	1,126 00000	22 827	25,702 67	24 682	27,791 77	2,089 10
TRIMAS CORP	03/25/98	09/21/12	14 504	638 00000	22 576	14,403 79	24.682	15,747 03	1,343 24
Subtotal for 3 positions	#####			4,000.00000		91,629 87		98,727 43	7,097 56
TRIMAS CORP	03/25/98	01/25/13	14 849	488.00000	22.576	11,017.31	30.260	14,766.84	3,749 53
TRIMAS CORP	03/30/98	01/25/13	14 836	1,126.00000	22.441	25,269.05	30 260	34,072 67	8,803 62
TRIMAS CORP	04/02/98	01/25/13	14.827	2,253.00000	23 106	52,058 32	30 260	68,175 60	16,117 28
TRIMAS CORP	05/11/98	01/25/13	14 721	1,133 00000	25 806	29,237.79	30 260	34,284.49	5,046 70
Subtotal for 4 positions	#####			5,000 00000		117,582.47		151,299 60	33,717 13
TRIMAS CORP	05/11/98	01/28/13	14.729	1,120 00000	25 806	28,902 32	30 872	34,576 20	5,673 88
TRIMAS CORP	05/12/98	01/28/13	14 726	3,379.00000	25.337	85,614.74	30 872	104,315.16	18,700 42
TRIMAS CORP	05/13/98	01/28/13	14 723	383 00000	25 193	9,648 73	30 872	11,823.83	2,175 10
TRIMAS CORP	05/14/98	01/28/13	14 721	118 00000	25 168	2,969.80	30 872	3,642 84	673 04
Subtotal for 4 positions	#####			5,000 00000		127,135.59		154,358 03	27,222 44
TRIMAS CORP	05/14/98	02/05/13	14 742	209 00000	25 168	5,260 07	30 959	6,470 49	1,210 42
TRIMAS CORP	05/15/98	02/05/13	14 740	2,669.00000	25 145	67,110 69	30 959	82,630 38	15,519 69
TRIMAS CORP	05/18/98	02/05/13	14 732	1,126 00000	24 817	27,944.01	30 959	34,860 18	6,916 17
TRIMAS CORP	05/20/98	02/05/13	14 726	996 00000	24 567	24,468 72	30 959	30,835 47	6,366 75
Subtotal for 4 positions	#####			5,000 00000		124,783 49		154,796 52	30,013.03
TRIMAS CORP	05/20/98	02/06/13	14 729	130.00000	24.567	3,193 71	30 765	3,999 39	805.68
TRIMAS CORP	05/27/98	02/06/13	14 710	563 00000	24 317	13,690 68	30 765	17,320 44	3,629 76
TRIMAS CORP	06/15/98	02/06/13	14 658	2,253 00000	22.629	50,982.48	30 765	69,312 51	18,330.03
TRIMAS CORP	07/13/98	02/06/13	14 581	788.00000	23 218	18,295.56	30 765	24,242 46	5,946 90
TRIMAS CORP	07/17/98	02/06/13	14.570	1,239 00000	23 194	28,737 49	30 765	38,117 27	9,379 78
TRIMAS CORP	07/20/98	02/06/13	14 562	27 00000	23 224	627.05	30 764	830 63	203.58
Subtotal for 6 positions	#####			5,000 00000		115,526.97		153,822 70	38,295 73
MASCO CORPORATION	03/06/09	05/20/13	4 208	10,000.00000	4 046	40,457 00	22.739	227,393 29	186,936 29
MASCO CORPORATION	03/06/09	05/20/13	4 208	15,000.00000	4.046	60,685 50	22 587	338,805 54	278,120 04
MASCO CORPORATION	03/06/09	05/20/13	4 208	25,000 00000	4 046	101,142 50	22 364	559,095 82	457,953 32
MASCO CORPORATION	03/06/09	05/20/13	4 208	10,000 00000	4.046	40,457 00	22 306	223,055 88	182,598 88
MASCO CORPORATION	03/06/09	05/20/13	4 208	15,000.00000	4 046	60,685.50	22 254	333,813 74	273,128 24
MASCO CORPORATION	03/06/09	05/20/13	4.208	10,000 00000	4.046	40,457.00	22 307	223,067.09	182,610 09
MASCO CORPORATION	03/06/09	05/20/13	4 208	15,000 00000	4 046	60,685 50	22 313	334,691.16	274,005 66
Subtotal for 7 positions	#####			100,000 00000		404,570 00		2,239,922 52	1,835,352 52
MASCO CORPORATION	03/06/09	05/21/13	4.211	10,000 00000	3 924	39,240 00	22 469	224,694 96	185,454 96
MASCO CORPORATION	03/06/09	05/21/13	4.211	5,000.00000	3.924	19,620.00	22 470	112,349 37	92,729 37
MASCO CORPORATION	03/06/09	05/21/13	4 211	5,000 00000	3.924	19,620 00	22 537	112,685.67	93,065 67
MASCO CORPORATION	03/06/09	05/21/13	4 211	5,000.00000	3 924	19,620 00	22 581	112,904 96	93,284 96
MASCO CORPORATION	03/06/09	05/21/13	4 211	1,000 00000	3 924	3,924 00	22 569	22,569 49	18,645 49
MASCO CORPORATION	03/06/09	05/21/13	4 211	10,000.00000	3 924	39,240.00	22 469	224,694 96	185,454 96
Subtotal for 6 positions	#####			36,000.00000		141,264 00		809,899 41	668,635 41
MASCO CORPORATION	03/06/09	05/22/13	4 214	5,000 00000	3 924	19,620 00	22 520	112,598 03	92,978 03
MASCO CORPORATION	03/06/09	05/22/13	4 214	5,000.00000	3 924	19,620 00	22 470	112,348 04	92,728.04
MASCO CORPORATION	03/06/09	05/22/13	4 214	4,000 00000	3 924	15,696.00	22 570	90,278 42	74,582 42
MASCO CORPORATION	03/09/09	05/22/13	4 205	5,000 00000	3 798	18,990 00	22 470	112,348 04	93,358 04

**Sold Securities**  
**Richard and Jane Manoogian Foundation**  
**Federal ID # 38-2531814**  
**Date Range - 07/01/2012 Thru 06/30/2013**

Security -	Acquisition Date	Sale Date	Years Held	Unit Quantity	Unit Cost	Total Cost	Sale Price	Proceeds	Realized Gain/Loss
MASCO CORPORATION	03/09/09	05/22/13	4 205	5,000 00000	3 798	18,990 00	22 470	112,348 04	93,358 04
MASCO CORPORATION	03/09/09	05/22/13	4 205	5,000 00000	3 798	18,990.00	22 520	112,598 03	93,608 03
MASCO CORPORATION	03/09/09	05/22/13	4 205	5,000 00000	3 798	18,990 00	22 470	112,348.04	93,358 04
MASCO CORPORATION	03/09/09	05/22/13	4 205	5,000 00000	3.798	18,990 00	22 570	112,848 03	93,858 03
MASCO CORPORATION	03/09/09	05/22/13	4.205	5,000.00000	3 768	18,840 00	22 570	112,848 03	94,008 03
MASCO CORPORATION	03/09/09	05/22/13	4.205	5,000.00000	3 768	18,840 00	22 590	112,948 53	94,108 53
Subtotal for 10 positions	#####			49,000.00000		187,566 00		1,103,511 23	915,945 23
MASCO CORPORATION	03/09/09	05/28/13	4 222	5,000 00000	3 768	18,840.00	22 480	112,398 04	93,558 04
MASCO CORPORATION	03/09/09	05/28/13	4.222	5,000.00000	3 768	18,840 00	22 500	112,498 03	93,658.03
MASCO CORPORATION	03/09/09	05/28/13	4 222	5,000 00000	3 768	18,840 00	22 470	112,348 04	93,508 04
MASCO CORPORATION	03/09/09	05/28/13	4.222	5,000 00000	3 806	19,030 00	22 507	112,536 03	93,506 03
MASCO CORPORATION	03/09/09	05/28/13	4 222	3,100.00000	3.806	11,798 60	22 469	69,653 78	57,855 18
Subtotal for 5 positions	#####			23,100 00000		87,348 60		519,433 92	432,085 32
TRIMAS CORP	07/20/98	06/20/13	14 929	198 00000	23 224	4,598.36	34 977	6,925 48	2,327 12
TRIMAS CORP	08/06/98	06/20/13	14.882	563.00000	20 691	11,649.26	34 977	19,692 15	8,042 89
TRIMAS CORP	08/25/98	06/20/13	14 830	3,516.00000	19 371	68,109 17	34 977	122,979 76	54,870 59
TRIMAS CORP	08/25/98	06/20/13	14 830	2,821 00000	19 371	54,646 20	34.968	98,643 95	43,997 75
TRIMAS CORP	02/05/99	06/20/13	14 381	179 00000	15 440	2,763.68	34.968	6,259 22	3,495 54
TRIMAS CORP	02/05/99	06/20/13	14.381	947 00000	15.440	14,621 27	34.978	33,123 94	18,502 67
TRIMAS CORP	03/12/99	06/20/13	14 285	203 00000	14 606	2,964 98	34 978	7,100 48	4,135 50
TRIMAS CORP	03/15/99	06/20/13	14 277	270.00000	14 641	3,953.14	34 978	9,443 99	5,490.85
TRIMAS CORP	03/16/99	06/20/13	14 274	1,580 00000	14 619	23,098.21	34 978	55,264 86	32,166 65
TRIMAS CORP	03/16/99	06/20/13	14 274	200.00000	14 619	2,923 83	34 968	6,993 53	4,069 70
Subtotal for 10 positions	#####			10,477.00000		189,328 10		366,427 36	177,099 26
<b>Total Long Term Activity</b>						<u>3,606,290.09</u>		<u>6,786,581 07</u>	<u>3,180,290 98</u>

**Federal Statements**

38-2531814

FYE: 6/30/2013

**Statement 3 - Form 990-PF, Part I, Line 16a - Legal Fees**

Description	Total	Net Investment	Adjusted Net	Charitable Purpose
Clark Hill P.L.C.	\$ 16,151	\$	\$	\$ 16,151
Withers Bergman, LLP	4,000			4,000
Total	\$ 20,151	\$ 0	\$ 0	\$ 20,151

**Statement 4 - Form 990-PF, Part I, Line 16b - Accounting Fees**

Description	Total	Net Investment	Adjusted Net	Charitable Purpose
Michael J Alexander, CPA	\$ 9,357	\$	\$	\$ 9,357
RAM Investment Group, Inc	174,400			174,400
Total	\$ 183,757	\$ 0	\$ 0	\$ 183,757

**Statement 5 - Form 990-PF, Part I, Line 16c - Other Professional Fees**

Description	Total	Net Investment	Adjusted Net	Charitable Purpose
Carl Anderson	\$ 12,500	\$	\$	\$ 12,500
Mark Evola	9,500			9,500
Sworek Consultants, Inc	10,000			10,000
Whitman Consulting	320,800			320,800
Total	\$ 352,800	\$ 0	\$ 0	\$ 352,800

## Federal Statements

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Statement 6 - Form 990-PF, Part I, Line 18 - Taxes

Description	Total	Net Investment	Adjusted Net	Charitable Purpose
Federal Excise Tax	\$ 91,768			
Property Taxes	91,790			\$ 91,790
State of Michigan Annual Report	20			20
Total	\$ 183,578	\$ 0	\$ 0	\$ 91,810

Statement 7 - Form 990-PF, Part I, Line 19 - Depreciation

Date Acquired	Description	Cost Basis	Prior Year Depreciation	Method	Life	Current Year Depreciation	Net Investment Income	Adjusted Net Income
Mackinac House 8/14/01	\$ 3,300,161	\$ 920,237	S/L		39	\$ 84,620	\$	\$
Mackinac House - Land Improvements 5/16/02	20,483	14,586	150DB		15	1,211		
Mackinac House - Land Improvements 10/25/02	31,769	21,450	150DB		15	1,878		
Mackinac House - Furniture & Fixtures 6/13/02	209,746	209,746	200DB		7			
Mackinac House - Furniture & Fixtures 1/08/03	28,343	28,343	200DB		7			
Mackinac House - Land Improvements 4/23/04	91,038	57,491	150DB		15	5,380		
Mackinac House - Furniture & Fixtures 5/07/04	3,915	3,915	200DB		7			
Mackinac Island - Land 1/29/03	3,123,745				0			
Land - Detroit, MI 6/18/99	21,000				0			
Mackinac House - Improvements 7/30/04	12,978	2,648	S/L		39	333		
Mackinac House - Improvements 3/17/05	7,134	1,334	S/L		39	183		
Mackinac House - Land Improvements 5/05/05	1,096	586	150DB		15	65		



## Federal Statements

## Statement 7 - Form 990-PF, Part I, Line 19 - Depreciation (continued)

Date		Description		Method	Life	Current Year Depreciation	Net Investment Income	Adjusted Net Income
Acquired		Cost Basis	Prior Year Depreciation					
Mackinac House - Furniture & Fixtures								
7/16/04	\$	1,212	\$ 1,212	200DB	7	\$	\$	\$
Mackinac House - Furniture & Fixtures								
3/03/06		117	112	200DB	7	5		
Building - Remodeling - Detroit, MI								
4/01/07		857,920	109,990	S/L	39			
Mackinac House - Improvements								
5/10/07		10,664	3,910	S/L	15	711		
Building - Detroit, MI								
4/01/07		718,233	92,081	S/L	39			
Building - Remodeling - Detroit, MI								
10/03/07		7,860	2,096	S/L	15			
Mackinac House - Improvements								
6/12/08		114,214	31,092	S/L	15	7,614		
Mackinac House - Furniture & Fixtures								
6/17/08		23,776	20,792	200DB	7	1,038		
Mackinac Island - Land - Hubbard Annex								
4/07/08		400,195			0			
Mackinac House - Furniture & Fixtures								
4/29/09		29,696	24,478	200DB	7	1,491		
Mackinac Island - Land - The Orchard								
7/01/08		479,400			0			
Mackinac House - Improvements								
6/19/09		86,666	6,759	S/L	39	2,222		
Mackinac House - Furniture & Fixtures								
9/29/10		16,730	16,730	200DB	7			
Mackinac House - Improvements								
9/29/10		8,616	8,616	S/L	15			
Bldg Remodeling - Detroit, MI								
8/05/11		4,850	83	S/L	39			
Mackinac House - Improvements								
11/14/11		300	5	S/L	39	8		
Mackinac House - Improvements								
12/09/11		33,291	498	S/L	39	854		

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## Statement 7 - Form 990-PF, Part I, Line 19 - Depreciation (continued)

Date Acquired	Description	Cost Basis	Prior Year Depreciation	Method	Life	Current Year Depreciation	Net Investment Income	Adjusted Net Income
Total		\$ 9,645,148	\$ 1,578,790			\$ 107,613	\$ 0	\$ 0

## Statement 8 - Form 990-PF, Part I, Line 23 - Other Expenses

Description	Total	Net Investment	Adjusted Net	Charitable Purpose
Expenses				
Bank Charges	22,121			50,315
Insurance	50,315	22,121		5,855
Lease Property Expense	5,855			7,839
Miscellaneous Art Expense	7,839			24,331
Repairs & Maintenance	24,331			1,277
Security Services	1,277			3,185
Shipping & Supplies	3,185			12,142
Utilities	12,142			300
Memberships and Dues	300			28,886
Payroll Taxes	28,886			48,625
Administrative Expenses	48,625			10,000
Charter Expense	10,000			
Total	\$ 214,876	\$ 22,121	\$ 0	\$ 192,755

## Federal Statements

8/15/2013 9:40 AM

## Statement 9 - Form 990-PF, Part II, Line 10b - Corporate Stock Investments

Description	Beginning of Year	End of Year	Basis of Valuation	Fair Market Value
ADT Corp	\$ 5,000 sh	\$ 201,730	Cost	\$ 199,250
Asahi Tech	573,463 sh	12,507,507	Cost	190,963
Cisco Systems Inc	10,000 sh	210,700	Cost	243,350
Comerica Inc	10,000 sh	287,700	Cost	398,300
Fifth Third Bankcorp	20,000 sh	598,826	Cost	361,000
Fortune Brands	25,000 sh	1,005,370	Cost	968,500
Furniture Brands	40,000 sh	5,100,522	Cost	160,000
General Motors		1,513,788	Cost	
Intel Corporation	80,000 sh	1,690,234	Cost	1,938,400
Illinois Tool Works		450,063	Cost	
JPMorgan Chase Co	1,067,231		Cost	
KB Home	580,810		Cost	
Keycorp New	606,272		Cost	
Kohl's Corp		783,772	Cost	441,600
Masco Corp		453,397	Cost	505,100
Microsoft Corp	1,510,300 Sh	176,073	Cost	29,435,747
Owens Corning, Inc.	20,000 sh	561,460	Cost	690,900
Pulte Home Inc	5,000 sh	212,631	Cost	195,400
Toll Brothers	55,000 sh	1,142,660	Cost	1,043,350
Toyota Mtr Corp	75,000 sh	2,497,066	Cost	2,447,250
Trimas Corp	4,000 sh	460,705	Cost	482,640
Wells Fargo Co	30,000 sh		Cost	
Total	\$ 24,980,959	\$ 28,943,234		\$ 40,939,850

**Federal Statements**

8/15/2013 9:40 AM

**Statement 10 - Form 990-PF, Part II, Line 14 - Land, Building, and Equipment**

<u>Description</u>	<u>Beginning Net Book</u>	<u>End Cost / Basis</u>	<u>End Accumulated Depreciation</u>	<u>Net FMV</u>
Mackinac House	\$ 2,379,924	\$ 3,300,161	\$ 1,004,857	\$ 3,300,161
Mackinac House Improvements	219,190	274,052	66,787	274,052
Mackinac House Land Improvements	50,273	144,386	102,647	144,386
Mackinac House - Furniture & Fixture	8,206	313,534	307,862	313,534
Mackinac Island - Land - Hubbard Ann	400,195	400,195		400,195
Mackinac Island - Land - The Orchard	479,400	479,400		479,400
Mackinac Island - Land	3,123,745	3,123,745		3,123,745
Total	\$ 6,660,933	\$ 8,035,473	\$ 1,482,153	\$ 8,035,473

**Federal Statements****Statement 11 - Form 990-PF, Part II, Line 15 - Other Assets**

<u>Description</u>	<u>Beginning of Year</u>	<u>End of Year</u>	<u>Fair Market Value</u>
See Schedule Attached	\$ <u>47,274,484</u>	\$ <u>52,911,641</u>	\$ <u>81,417,739</u>
Total	\$ <u>47,274,484</u>	\$ <u>52,911,641</u>	\$ <u>81,417,739</u>

**Statement 12 - Form 990-PF, Part II, Line 22 - Other Liabilities**

<u>Description</u>	<u>Beginning of Year</u>	<u>End of Year</u>
Bank Loan Payable	\$ <u>23,340,000</u>	\$ <u>27,340,000</u>
Total	\$ <u>23,340,000</u>	\$ <u>27,340,000</u>

Richard and Jane Manoogian Foundation 38-2531814  
2012 Return of Private Foundation, Form 990-PF

Schedule Attached to and Made Part of Form 990-PF  
for the year ended June 30, 2013

Page 2, Part II, Balance Sheets - Statement 11

Line 15 - Other Assets

Fine Art Objects and Paintings:

Artist	End of Year	
	(b) Book Value	(c) Fair Market Value
Paintings:		
Andrews, Benny	87,500	100,000
Andrews, Benny	78,400	95,000
Atkinson, Jacob	15,000	15,000
Avery, Milton	445,000	445,000
Baker, George	5,500	6,000
Bannister, Edward Mitchell	71,725	90,000
Beard, William Holbrook	96,000	100,000
Bearden, Romare	265,000	265,000
Bercham, Nicholaes	520,000	520,000
Biberstein, Franz	158,500	158,500
Bierstadt, Albert	1,500,000	1,500,000
Bingham, George Caleb	10,000,000	35,000,000
Blashfield, Edwin Howland	100,125	120,000
Boutelle-Cole	1,548,000	1,548,000
Brown, John G.	31,250	31,250
Brown, John G.	18,750	18,750

Richard and Jane Manoogian Foundation 38-2531814  
2012 Return of Private Foundation, Form 990-PF

Schedule Attached to and Made Part of Form 990-PF  
for the year ended June 30, 2013

Page 2, Part II, Balance Sheets - Statement 11

Line 15 - Other Assets

Fine Art Objects and Paintings:

Artist	End of Year	
	(b) Book Value	(c) Fair Market Value
Califano, Frank	43,750	43,750
Cameron, Robert	7,585	7,585
Cameron, Robert	8,168	8,168
Cameron, Robert	5,316	5,316
Catlett, Elizabeth	55,500	55,500
Catlett, Elizabeth	216,000	216,000
Concklin	3,000	3,000
Coolidge, Cassius Marcellus	602,800	602,800
Cropsey, Francis Jasper	150,175	150,175
Davey, Randall	24,140	24,140
Duncanson, Robert Scott	165,350	165,350
Emmet, Lidia Field	40,425	60,000
Enneking, John J.	0	45,000
Fisher, Alvan	12,000	12,000
Frishmuth, Harriett W.	302,500	302,500
Gifford, Sanford Robinson	2,000,000	2,000,000
Gifford, Sanford Robinson	602,500	602,500

Richard and Jane Manoogian Foundation 38-2531814  
2012 Return of Private Foundation, Form 990-PF

Schedule Attached to and Made Part of Form 990-PF  
for the year ended June 30, 2013

Page 2, Part II, Balance Sheets - Statement 11

Line 15 - Other Assets

Fine Art Objects and Paintings:

Artist	End of Year	
	(b) Book Value	(c) Fair Market Value
Grant, Sir Francis (Attr.)	27,600	30,000
Guillermot, C. F.	12,000	12,000
Hall George Henry	127,185	140,000
Hamilton, Hamilton	93,720	240,000
Herzog, Hermann	61,525	65,000
Hopkin, Robert	2,737	17,737
Humphriss, Charles H.	31,250	31,250
Hunt, Richard	80,425	80,425
Hunt, Richard	80,425	80,425
Inman, Henry	18,000	20,000
Kauba, Carl	3,600	3,600
Kauba, Carl	2,700	2,700
Kauba, Carl	4,800	4,800
Kauba, Carl	2,160	2,160
Kauba, Carl	2,160	2,160
Kauba, Carl	5,100	5,100
Lawrence, Jacob	1,078,000	1,200,000



Richard and Jane Manoogian Foundation 38-2531814  
2012 Return of Private Foundation, Form 990-PF

Schedule Attached to and Made Part of Form 990-PF  
for the year ended June 30, 2013

Page 2, Part II, Balance Sheets - Statement 11

Line 15 - Other Assets

Fine Art Objects and Paintings:

Artist	End of Year	
	(b) Book Value	(c) Fair Market Value
Lawrence, Jacob	2,214,000	2,214,000
Leutze, Emanuel Gottlieb	37,500	37,500
Lever, Richard Hayley	14,400	14,400
Lopez, Vincente	264,151	265,000
McAuliffe, John	55,000	55,000
Miller, Alfred Jacob	22,000	25,000
Moran, Thomas	1,250,000	1,250,000
Peale, Rembrandt	145,500	250,000
Pippin, Horace	520,284	520,284
Prentice, Levi Wells	17,000	25,000
Pushman, Hovsep	56,763	70,000
Richards, William Trost	52,723	52,723
Richards, William Trost	36,250	80,000
Ritter, Henry	82,500	82,500
Sargent, John Singer	2,750,000	2,750,000
Sargent, John Singer	5,765,000	5,765,000
Scudder, Janet	32,500	32,500

Richard and Jane Manoogian Foundation 38-2531814  
2012 Return of Private Foundation, Form 990-PF

Schedule Attached to and Made Part of Form 990-PF  
for the year ended June 30, 2013

Page 2, Part II, Balance Sheets - Statement 11

Line 15 - Other Assets

Fine Art Objects and Paintings:

Artist	End of Year	
	(b) Book Value	(c) Fair Market Value
Shannon, James Jebusa	75,835	75,835
Sharp, John Henry	18,750	18,750
Stewart, Julius L.	762,000	1,000,000
Stewart, Julius L.	184,175	184,175
Stewart, Julius L.	340,000	340,000
Tanner, Henry Ossawa	586,950	650,000
Tanner, Henry Ossawa	280,000	300,000
Tracy, John M.	250,000	250,000
Tyler, James Gale	62,500	62,500
Vernet, Horace	451,070	451,070
Von Stoll, Leopold	33,979	40,000
White, Charles	46,000	60,000
White, Charles	536,406	536,406
White, Charles	415,675	415,675
Wood, Thomas Waterman	122,500	122,500
Woodruff, Hale	77,750	80,000
Wyeth, Andrew	6,259,450	6,500,000

Richard and Jane Manoogian Foundation 38-2531814  
2012 Return of Private Foundation, Form 990-PF

Schedule Attached to and Made Part of Form 990-PF  
for the year ended June 30, 2013

Page 2, Part II, Balance Sheets - Statement 11

Line 15 - Other Assets

Fine Art Objects and Paintings:

Artist	End of Year	
	(b) Book Value	(c) Fair Market Value
Wyeth, Andrew	5,200,000	6,000,000
Silver Items:		
Gorham, Mfg	112,445	112,445
Gorham, Mfg	117,244	117,244
Tiffany	28,993	28,993
Tiffany Bacchus - Head Punch Bowl	121,000	121,000
Cabinet - Rosewood Side	45,000	45,000
Cast Iron Garden Bench	469	480
Console - Mahogany	7,200	7,200
Indian Princess Portraits - Group of 4	18,000	18,000
Jar - Martinez Blackware	255,500	255,500
Lamps:		
Boudoir	5,094	5,095
Dolphin Form	3,900	3,900
Puffy Boudoir	4,124	4,124
Puffy Boudoir	4,609	4,609
Ming Dynasty Bed	295,000	295,000

Richard and Jane Manoogian Foundation 38-2531814  
2012 Return of Private Foundation, Form 990-PF

Schedule Attached to and Made Part of Form 990-PF  
for the year ended June 30, 2013

Page 2, Part II, Balance Sheets - Statement 11

Line 15 - Other Assets

Fine Art Objects and Paintings:

Artist	End of Year	
	(b) Book Value	(c) Fair Market Value
MS Furniture	0	4,000
Renaissance Clamshell Fountain	1,265	1,265
Statue - Baccanate After Clodion - Cast Iron	9,400	9,400
Table - Wood Center	20,400	20,400
Trains	247,825	247,825
Native American Indian Objects	<u>1,782,216</u>	<u>3,286,800</u>
Total	<u><u>52,911,641</u></u>	<u><u>81,417,739</u></u>

**Federal Statements****Statement 13 - Form 990-PF, Part XVI-A, Line 11 - Other Revenue**

<u>Description</u>	<u>Business Code</u>	<u>Unrelated Amount</u>	<u>Exclusion Code</u>	<u>Exclusion Amount</u>	<u>Related Income</u>
Gallagher Insurance Antitru		\$		\$	\$ 401
SEC vs. Bank of America Fun					396
Countrywide Class Action					138,507
Dell Securities Litigation					537
Cardinal Health Litigation					82
Total		\$ 0		\$ 0	\$ 139,923

Form **4562**

# **Depreciation and Amortization** (Including Information on Listed Property)

OMB No 1545-0172

**2012**Attachment  
Sequence No **179**Department of the Treasury  
Internal Revenue Service (99)

▶ See separate instructions.

▶ Attach to your tax return.

Name(s) shown on return

**Richard & Jane Manoogian Foundation**

Identifying number

**38-2531814**

Business or activity to which this form relates

**Indirect Depreciation****Part I Election To Expense Certain Property Under Section 179****Note:** If you have any listed property, complete Part V before you complete Part I.

1	Maximum amount (see instructions)	1	<b>500,000</b>
2	Total cost of section 179 property placed in service (see instructions)	2	
3	Threshold cost of section 179 property before reduction in limitation (see instructions)	3	<b>2,000,000</b>
4	Reduction in limitation. Subtract line 3 from line 2. If zero or less, enter -0-	4	
5	Dollar limitation for tax year. Subtract line 4 from line 1. If zero or less, enter -0-. If married filing separately, see instructions	5	
6	(a) Description of property	(b) Cost (business use only)	(c) Elected cost
7	Listed property. Enter the amount from line 29	7	
8	Total elected cost of section 179 property. Add amounts in column (c), lines 6 and 7	8	
9	Tentative deduction. Enter the smaller of line 5 or line 8	9	
10	Carryover of disallowed deduction from line 13 of your 2011 Form 4562	10	
11	Business income limitation. Enter the smaller of business income (not less than zero) or line 5 (see instructions)	11	
12	Section 179 expense deduction. Add lines 9 and 10, but do not enter more than line 11	12	
13	Carryover of disallowed deduction to 2013. Add lines 9 and 10, less line 12	13	

**Note:** Do not use Part II or Part III below for listed property. Instead, use Part V**Part II Special Depreciation Allowance and Other Depreciation (Do not include listed property.) (See instructions)**

14	Special depreciation allowance for qualified property (other than listed property) placed in service during the tax year (see instructions)	14	
15	Property subject to section 168(f)(1) election	15	
16	Other depreciation (including ACRS)	16	<b>8,476</b>

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

17	MACRS deductions for assets placed in service in tax years beginning before 2012	17	<b>99,137</b>
18	If you are electing to group any assets placed in service during the tax year into one or more general asset accounts, check here		

**Section B—Assets Placed in Service During 2012 Tax Year Using the General Depreciation System**

(a) Classification of property	(b) Month and year placed in service	(c) Basis for depreciation (business/investment use only—see instructions)	(d) Recovery period	(e) Convention	(f) Method	(g) Depreciation deduction
19a 3-year property						
b 5-year property						
c 7-year property						
d 10-year property						
e 15-year property						
f 20-year property						
g 25-year property			25 yrs		S/L	
h Residential rental property			27.5 yrs.	MM	S/L	
i Nonresidential real property			27.5 yrs.	MM	S/L	
			39 yrs.	MM	S/L	
				MM	S/L	

**Section C—Assets Placed in Service During 2012 Tax Year Using the Alternative Depreciation System**

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

**Part IV Summary (See instructions.)**

21	Listed property. Enter amount from line 28	21	
22	Total. Add amounts from line 12, lines 14 through 17, lines 19 and 20 in column (g), and line 21. Enter here and on the appropriate lines of your return. Partnerships and S corporations—see instructions	22	<b>107,613</b>
23	For assets shown above and placed in service during the current year, enter the portion of the basis attributable to section 263A costs	23	

For Paperwork Reduction Act Notice, see separate instructions.

Form **4562** (2012)

DAA

There are no amounts for Page 2

38-2531814

**Federal Asset Report**

FYE: 6/30/2013

**Form 990, Page 1**

Asset	Description	Date In Service	Cost	Bus %	Sec 179	Bonus	Basis for Depr	PerConv Meth	Prior	Current
<b>Prior MACRS:</b>										
1	Mackinac House	8/14/01	3,300,161				3,300,161	39 MM S/L	920,237	84,620
2	Mackinac House - Land Improvements	5/16/02	20,483				20,483	15 MQ150DB	14,586	1,211
3	Mackinac House - Land Improvements	10/25/02	31,769				31,769	15 HY 150DB	21,450	1,878
4	Mackinac House - Furniture & Fixtures	6/13/02	209,746				209,746	7 MQ200DB	209,746	0
5	Mackinac House - Furniture & Fixtures	1/08/03	28,343				28,343	7 HY 200DB	28,343	0
6	Mackinac House - Land Improvements	4/23/04	91,038				91,038	15 MQ150DB	57,491	5,380
7	Mackinac House - Furniture & Fixtures	5/07/04	3,915				3,915	7 MQ200DB	3,915	0
10	Mackinac House - Improvements	7/30/04	12,978				12,978	39 MM S/L	2,648	333
11	Mackinac House - Improvements	3/17/05	7,134				7,134	39 MM S/L	1,334	183
12	Mackinac House - Land Improvements	5/05/05	1,096				1,096	15 MQ150DB	586	65
13	Mackinac House - Furniture & Fixtures	7/16/04	1,212			X	606	7 MQ200DB	1,212	0
14	Mackinac House - Furniture & Fixtures	3/03/06	117				117	7 HY 200DB	112	5
16	Mackinac House - Improvements	5/10/07	10,664				10,664	15 HY S/L	3,910	711
18	Building - Remodeling - Detroit, MI	10/03/07	7,860				7,860	15 HY S/L	2,096	0
	Out Of Service: 3/22/12									
20	Mackinac House - Furniture & Fixtures	6/17/08	23,776			X	11,888	7 MQ200DB	20,792	1,038
24	Mackinac House - Furniture & Fixtures	4/29/09	29,696			X	14,848	7 MQ200DB	24,478	1,491
27	Mackinac House - Improvements	6/19/09	86,666				86,666	39 MM S/L	6,759	2,222
28	Mackinac House - Furniture & Fixtures	9/29/10	16,730			X	0	7 HY 200DB	16,730	0
29	Mackinac House - Improvements	9/29/10	8,616			X	0	15 HY S/L	8,616	0
			<u>3,892,000</u>				<u>3,839,312</u>		<u>1,345,041</u>	<u>99,137</u>
<b>Other Depreciation:</b>										
8	Mackinac Island - Land	1/29/03	3,123,745				3,123,745	0 -- Land	0	0
9	Land - Detroit, MI	6/18/99	21,000				21,000	0 -- Land	0	0
	Out Of Service: 3/22/12									
15	Building - Remodeling - Detroit, MI	4/01/07	857,920				857,920	39 MO S/L	109,990	0
	Out Of Service: 3/22/12									
17	Building - Detroit, MI	4/01/07	718,233				718,233	39 MO S/L	92,081	0
	Out Of Service: 3/22/12									
19	Mackinac House - Improvements	6/12/08	114,214				114,214	15 MO S/L	31,092	7,614
21	Mackinac Island - Land - Hubbard Annex	4/07/08	400,195				400,195	0 -- Land	0	0
25	Mackinac Island - Land - The Orchard	7/01/08	479,400				479,400	0 -- Land	0	0
30	Bldg Remodeling - Detroit, MI	8/05/11	4,850				4,850	39 MO S/L	83	0
	Out Of Service: 3/22/12									
31	Mackinac House - Improvements	11/14/11	300				300	39 MO S/L	5	8
32	Mackinac House - Improvements	12/09/11	33,291				33,291	39 MO S/L	498	854
	<b>Total Other Depreciation</b>		<u>5,753,148</u>				<u>5,753,148</u>		<u>233,749</u>	<u>8,476</u>
	<b>Total ACRS and Other Depreciation</b>		<u>5,753,148</u>				<u>5,753,148</u>		<u>233,749</u>	<u>8,476</u>
	<b>Grand Totals</b>		9,645,148				9,592,460		1,578,790	107,613
	<b>Less: Dispositions and Transfers</b>		0				0		0	0
	<b>Less: Start-up/Org Expense</b>		0				0		0	0
	<b>Net Grand Totals</b>		<u>9,645,148</u>				<u>9,592,460</u>		<u>1,578,790</u>	<u>107,613</u>

RICHARD AND JANE MANOOGIAN FOUNDATION 38-2531814  
2012 RETURN OF PRIVATE FOUNDATION, FORM 990-PF

SCHEDULE ATTACHED TO AND MADE PART OF FORM 990-PF  
FOR THE YEAR ENDED JUNE 30, 2013

Page 8 - Part XI -

Distributable Amount - Line 4

Recoveries of amounts treated  
as qualifying distributions:

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Paintings taken off display at,

Detroit Institute of Arts  
5200 Woodward Avenue  
Detroit, MI 48202

By Elizabeth Catlett	55,500
By Hughie Lee Smith	52,293
By Hale Woodruff	77,750

Painting by Andrew Wyeth taken off display at,

Yuan Space  
20/F Block B. Jiaming Center  
East Third Ring Road  
Beijing, China

6,000,000

Total

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6,185,543

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RICHARD AND JANE MANOOGIAN FOUNDATION 38-2531814  
2012 RETURN OF PRIVATE FOUNDATION, FORM 990-PF

SCHEDULE ATTACHED TO AND MADE PART OF FORM 990-PF  
FOR THE YEAR ENDED JUNE 30, 2013

Page 8 - Part XII -  
Qualifying Distributions - Line 2,  
Amounts paid to acquire assets  
used (or held for use) directly in carrying  
out charitable, etc., purposes:

Painting by Franz Biberstien put on display at,

Grand Hotel  
Mackinac Island, MI 49757

158,500

Totals

158,500