



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



Form **990-PF****Return of Private Foundation**

OMB No 1545-0052

2013Department of the Treasury
Internal Revenue Serviceor Section 4947(a)(1) Trust Treated as Private Foundation
Do not enter Social Security numbers on this form as it may be made public.Information about Form 990-PF and its separate instructions is at www.irs.gov/form990pf.**Open to Public Inspection****For calendar year 2013 or tax year beginning****, 2013, and ending****, 20**

Name of foundation EL ROI FOUNDATION		A Employer identification number 20-3762869
Number and street (or P O box number if mail is not delivered to street address)	Room/suite	B Telephone number (see instructions) (949) 458-1234
City or town, state or province, country, and ZIP or foreign postal code IRVINE, CA 92618		C If exemption application is pending, check here <input type="checkbox"/>
G Check all that apply	<input type="checkbox"/> Initial return <input type="checkbox"/> Final return <input type="checkbox"/> Address change	<input type="checkbox"/> Initial return of a former public charity <input checked="" type="checkbox"/> Amended return (SEE ATTACHED) <input type="checkbox"/> Name change
H Check type of organization		D 1 Foreign organizations, check here <input type="checkbox"/> 2 Foreign organizations meeting the 85% test check here and attach computation <input type="checkbox"/>
<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) ▶ \$ 16,442,426.	J Accounting method <input type="checkbox"/> Cash <input checked="" type="checkbox"/> Accrual <input type="checkbox"/> Other (specify) _____ (Part I, column (d) must be on cash basis)	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				
	4 Dividends and interest from securities	590,851.	445,870.		ATCH 1
	5a Gross rents				
	b Net rental income or (loss)				
	6a Net gain or (loss) from sale of assets not on line 10	-21,957.			
	b Gross sales price for all assets on line 6a	3,085,223.			
	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 or (loss) (attach schedule)					
11 Other income (attach schedule)					
12 Total. Add lines 1 through 11	568,894.	445,870.			
Operating and Administrative Expenses	13 Compensation of officers, directors, trustees, etc.	0			
	14 Other employee salaries and wages				
	15 Pension plans, employee benefits				
	16a Legal fees (attach schedule)				
	b Accounting fees (attach schedule) ATCH 2	5,525.			5,525.
	c Other professional fees (attach schedule) *	35,315.	26,315.		
	17 Interest				
	18 Taxes (attach schedule) (see instructions) ATCH 4	10,000.			
	19 Depreciation (attach schedule) and depletion				
	20 Occupancy				
	21 Travel, conferences, and meetings				
	22 Printing and publications				
	23 Other expenses (attach schedule) ATCH 5	235.	150.		85.
	24 Total operating and administrative expenses. Add lines 13 through 23	51,075.	26,465.		5,610.
	25 Contributions, gifts, grants paid	627,000.			627,000.
26 Total expenses and disbursements. Add lines 24 and 25	678,075.	26,465.	0	632,610.	
27 Subtract line 26 from line 12					
a Excess of revenue over expenses and disbursements	-109,181.				
b Net investment income (if negative, enter -0-)		419,405.			
c Adjusted net income (if negative, enter -0-)					

Part II Balance Sheets		Attached schedules and amounts in the description column should be for end-of-year amounts only (See instructions)		Beginning of year	End of year	
		(a) Book Value	(b) Book Value	(c) Fair Market Value		
Assets	1	Cash - non-interest-bearing				
	2	Savings and temporary cash investments		2,634,569.	2,200,239.	2,200,239.
	3	Accounts receivable ▶				
		Less allowance for doubtful accounts ▶				
	4	Pledges receivable ▶				
		Less allowance for doubtful accounts ▶				
	5	Grants receivable				
	6	Receivables due from officers, directors, trustees, and other disqualified persons (attach schedule) (see instructions)				
	7	Other notes and loans receivable (attach schedule) ▶				
		Less allowance for doubtful accounts ▶				
	8	Inventories for sale or use				
	9	Prepaid expenses and deferred charges				
	10 a	Investments - U.S. and state government obligations (attach schedule). **		11,278,586.	14,070,716.	14,070,716.
	b	Investments - corporate stock (attach schedule) ATCH 7		3,090,453.		
	c	Investments - corporate bonds (attach schedule).				
Liabilities	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 ▶ ATCH 8)		113,823.	171,471.	171,471.
	16	Total assets (to be completed by all filers - see the instructions. Also, see page 1, item I)		17,117,431.	16,442,426.	16,442,426.
	17	Accounts payable and accrued expenses				
	18	Grants payable				
Net Assets or Fund Balances	19	Deferred revenue				
	20	Loans from officers, directors, trustees, and other disqualified persons				
	21	Mortgages and other notes payable (attach schedule)				
	22	Other liabilities (describe ▶)				
	23	Total liabilities (add lines 17 through 22)		0	0	
		Foundations that follow SFAS 117, check here ▶ <input checked="" type="checkbox"/> and complete lines 24 through 26 and lines 30 and 31.				
	24	Unrestricted		17,117,431.	16,442,426.	
	25	Temporarily restricted				
	26	Permanently restricted				
		Foundations that do not follow SFAS 117, . . . ▶ <input type="checkbox"/> check here and complete lines 27 through 31.				
	27	Capital stock, trust principal, or current funds				
	28	Paid-in or capital surplus, or land, bldg., and equipment fund				
	29	Retained earnings, accumulated income, endowment, or other funds				
	30	Total net assets or fund balances (see instructions)		17,117,431.	16,442,426.	
	31	Total liabilities and net assets/fund balances (see instructions)		17,117,431.	16,442,426.	

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	17,117,431.
2	Enter amount from Part I, line 27a	2	-109,181.
3	Other increases not included in line 2 (itemize) ▶	3	
4	Add lines 1, 2, and 3	4	17,008,250.
5	Decreases not included in line 2 (itemize) ▶ ATCH 9	5	565,824.
6	Total net assets or fund balances at end of year (line 4 minus line 5) - Part II, column (b), line 30	6	16,442,426.

**ATCH 6

Form **990-PF** (2013)

Part IV Capital Gains and Losses for Tax on Investment Income

(a) List and describe the kind(s) of property sold (e.g., real estate, 2-story brick warehouse, or common stock, 200 shs MLC Co.)			(b) How acquired P - Purchase D - Donation	(c) Date acquired (mo., day, yr.)	(d) Date sold (mo., day, yr.)
1a SEE PART IV SCHEDULE					
b					
c					
d					
e					
(e) Gross sales price	(f) Depreciation allowed (or allowable)	(g) Cost or other basis plus expense of sale	(h) Gain or (loss) (e) plus (f) minus (g)		
a					
b					
c					
d					
e					
Complete only for assets showing gain in column (h) and owned by the foundation on 12/31/69					
(i) F M V as of 12/31/69	(j) Adjusted basis as of 12/31/69	(k) Excess of col. (i) over col. (j), if any	(l) Gains (Col. (h) gain minus col. (k), but not less than -0-) or Losses (from col. (h))		
a					
b					
c					
d					
e					
2 Capital gain net income or (net capital loss) { If gain, also enter in Part I, line 7 If (loss), enter -0- in Part I, line 7 }			2	-21,957.	
3 Net short-term capital gain or (loss) as defined in sections 1222(5) and (6) If gain, also enter in Part I, line 8, column (c) (see instructions) If (loss), enter -0- in Part I, line 8			3	0	

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

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

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

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

☐ Yes ☒ No

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

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

(a) Base period years Calendar year (or tax year beginning in)	(b) Adjusted qualifying distributions	(c) Net value of noncharitable-use assets	(d) Distribution ratio (col. (b) divided by col. (c))
2012	706,765.	17,138,700.	0.041238
2011	793,045.	17,324,198.	0.045777
2010	770,795.	17,557,118.	0.043902
2009	833,435.	17,764,879.	0.046915
2008	853,285.	17,376,169.	0.049107
2 Total of line 1, column (d)			
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			
4 Enter the net value of noncharitable-use assets for 2013 from Part X, line 5			
5 Multiply line 4 by line 3			
6 Enter 1% of net investment income (1% of Part I, line 27b)			
7 Add lines 5 and 6			
8 Enter qualifying distributions from Part XII, line 4. If line 8 is equal to or greater than line 7, check the box in Part VI, line 1b, and complete that part using a 1% tax rate. See the Part VI instructions			

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 instructions)			
b Domestic foundations that meet the section 4940(e) requirements in Part V, check here <input type="checkbox"/> and enter 1% of Part I, line 27b		1	8,388.
c All other domestic foundations enter 2% of line 27b. Exempt foreign organizations enter 4% of Part I, line 12, col (b)			
2 Tax under section 511 (domestic section 4947(a)(1) trusts and taxable foundations only. Others enter -0-)		2	
3 Add lines 1 and 2		3	8,388.
4 Subtitle A (income) tax (domestic section 4947(a)(1) trusts and taxable foundations only. Others enter -0-)		4	0
5 Tax based on investment income. Subtract line 4 from line 3. If zero or less, enter -0-		5	8,388.
6 Credits/Payments			
a 2013 estimated tax payments and 2012 overpayment credited to 2013	6a	13,611.	
b Exempt foreign organizations - tax withheld at source	6b		
c Tax paid with application for extension of time to file (Form 8868)	6c	10,000.	
d Backup withholding erroneously withheld	6d		
7 Total credits and payments. Add lines 6a through 6d	7	23,611.	
8 Enter any penalty for underpayment of estimated tax. Check here <input type="checkbox"/> if Form 2220 is attached		8	
9 Tax due. If the total of lines 5 and 8 is more than line 7, enter amount owed		9	
10 Overpayment. If line 7 is more than the total of lines 5 and 8, enter the amount overpaid		10	15,223.
11 Enter the amount of line 10 to be Credited to 2014 estimated tax <input type="checkbox"/> OR OVERPAYMENT 12,503. Refunded <input type="checkbox"/>		11	2,720.

Part VII-A Statements Regarding Activities

	Yes	No
1a During the tax year, did the foundation attempt to influence any national, state, or local legislation or did it participate or intervene in any political campaign?		X
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 1a or 1b, attach a detailed description of the activities and copies of any materials published or distributed by the foundation in connection with the activities		X
c Did the foundation file Form 1120-POL for this year?		X
d Enter the amount (if any) of tax on political expenditures (section 4955) imposed during the year: (1) On the foundation <input type="checkbox"/> \$ _____ (2) On foundation managers <input type="checkbox"/> \$ _____		
e Enter the reimbursement (if any) paid by the foundation during the year for political expenditure tax imposed on foundation managers <input type="checkbox"/> \$ _____		
2 Has the foundation engaged in any activities that have not previously been reported to the IRS? If "Yes," attach a detailed description of the activities		X
3 Has the foundation made any changes, not previously reported to the IRS, in its governing instrument, articles of incorporation, or bylaws, or other similar instruments? If "Yes," attach a conformed copy of the changes		X
4a Did the foundation have unrelated business gross income of \$1,000 or more during the year?		X
b If "Yes," has it filed a tax return on Form 990-T for this year?		
5 Was there a liquidation, termination, dissolution, or substantial contraction during the year? If "Yes," attach the statement required by General Instruction T		X
6 Are the requirements of section 508(e) (relating to sections 4941 through 4945) satisfied either: • By language in the governing instrument, or • By state legislation that effectively amends the governing instrument so that no mandatory directions that conflict with the state law remain in the governing instrument?	X	
7 Did the foundation have at least \$5,000 in assets at any time during the year? If "Yes," complete Part II, col (c), and Part XV	X	
8a Enter the states to which the foundation reports or with which it is registered (see instructions) <input type="checkbox"/> CALIFORNIA		
b If the answer is "Yes" to line 7, has the foundation furnished a copy of Form 990-PF to the Attorney General (or designate) of each state as required by General Instruction G? If "No," attach explanation	X	
9 Is the foundation claiming status as a private operating foundation within the meaning of section 4942(j)(3) or 4942(j)(5) for calendar year 2013 or the taxable year beginning in 2013 (see instructions for Part XIV)? If "Yes," complete Part XIV		X
10 Did any persons become substantial contributors during the tax year? If "Yes," attach a schedule listing their names and addresses		X

Form 990-PF (2013)

Part VII-A Statements Regarding Activities (continued)

11	At any time during the year, did the foundation, directly or indirectly, own a controlled entity within the meaning of section 512(b)(13)? If "Yes," attach schedule (see instructions).	11		X
12	Did the foundation 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?	13	X	
Website address <input type="checkbox"/> N/A				
14	The books are in care of <input type="checkbox"/> BOLAR HIRSCH & JENNINGS LLP Telephone no <input type="checkbox"/> 949-224-3300			
Located at <input type="checkbox"/> 18101 VON KARMAN AVENUE, SUITE 1440 IRVINE, CA ZIP+4 <input type="checkbox"/> 92612				
15	Section 4947(a)(1) nonexempt charitable trusts filing Form 990-PF in lieu of Form 1041 - Check here <input type="checkbox"/> and enter the amount of tax-exempt interest received or accrued during the year. <input type="checkbox"/> 15			
16	At any time during calendar year 2013, 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	No
				X
See the instructions for exceptions and filing requirements for Form TD F 90-22.1 If "Yes," enter the name of the foreign country <input type="checkbox"/>				

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

File Form 4720 if any item is checked in the "Yes" column, unless an exception applies.

	Yes	No
1a During the year did the foundation (either directly or indirectly)		
(1) Engage in the sale or exchange, or leasing of property with a disqualified person? <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No		
(2) Borrow money from, lend money to, or otherwise extend credit to (or accept it from) a disqualified person? <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No		
(3) Furnish goods, services, or facilities to (or accept them from) a disqualified person? <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No		
(4) Pay compensation to, or pay or reimburse the expenses of, a disqualified person? <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No		
(5) Transfer any income or assets to a disqualified person (or make any of either available for the benefit or use of a disqualified person)? <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No		
(6) Agree to pay money or property to a government official? (Exception. Check "No" if the foundation agreed to make a grant to or to employ the official for a period after termination of government service, if terminating within 90 days). <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No		
b If any answer is "Yes" to 1a(1)-(6), did any of the acts fail to qualify under the exceptions described in Regulations section 53.4941(d)-3 or in a current notice regarding disaster assistance (see instructions)? <input type="checkbox"/>	1b	
Organizations relying on a current notice regarding disaster assistance check here <input type="checkbox"/>		
c Did the foundation engage in a prior year in any of the acts described in 1a, other than excepted acts, that were not corrected before the first day of the tax year beginning in 2013? <input type="checkbox"/>	1c	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 2013, did the foundation have any undistributed income (lines 6d and 6e, Part XIII) for tax year(s) beginning before 2013? <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No		
If "Yes," list the years <input type="checkbox"/>		
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) <input type="checkbox"/>	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 <input type="checkbox"/>		
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 2013 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 2013) <input type="checkbox"/>	3b	
4a Did the foundation invest during the year any amount in a manner that would jeopardize its charitable purposes? <input type="checkbox"/>	4a	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 2013? <input type="checkbox"/>	4b	X

Form 990-PF (2013)

Part VII-B Statements Regarding Activities for Which Form 4720 May Be Required (continued)**5a** During the year did the foundation pay or incur any amount to

- (1) Carry on propaganda, or otherwise attempt to influence legislation (section 4945(e))? ☐ Yes ☒ No
- (2) Influence the outcome of any specific public election (see section 4955), or to carry on, directly or indirectly, any voter registration drive? ☐ Yes ☒ No
- (3) Provide a grant to an individual for travel, study, or other similar purposes? ☐ Yes ☒ No
- (4) Provide a grant to an organization other than a charitable, etc., organization described in section 509(a)(1), (2), or (3), or section 4940(d)(2)? (see instructions) ☐ Yes ☒ No
- (5) Provide for any purpose other than religious, charitable, scientific, literary, or educational purposes, or for the prevention of cruelty to children or animals? ☐ Yes ☒ No

b If any answer is "Yes" to 5a(1)-(5), did any of the transactions fail to qualify under the exceptions described in Regulations section 53.4945 or in a current notice regarding disaster assistance (see instructions)? ☐ **5b**Organizations relying on a current notice regarding disaster assistance check here ☐**c** If the answer is "Yes" to question 5a(4), does the foundation claim exemption from the tax because it maintained expenditure responsibility for the grant? ☐ Yes ☐ No

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

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

If "Yes" to 6b, file Form 8870

7a At any time during the tax year, was the foundation a party to a prohibited tax shelter transaction? ☐ Yes ☒ No**b** If "Yes," did the foundation receive any proceeds or have any net income attributable to the transaction? ☐ **7b****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
ATCH 10		0	0	0

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

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

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

Part VIII Information About Officers, Directors, Trustees, Foundation Managers, Highly Paid Employees, and Contractors *(continued)*

3 Five highest-paid independent contractors for professional services (see instructions). If none, enter "NONE."

(a) Name and address of each person paid more than \$50,000	(b) Type of service	(c) Compensation
NONE ----- ----- -----		
----- ----- -----		
----- ----- -----		
----- ----- -----		
----- ----- -----		
Total number of others receiving over \$50,000 for professional services ▶		

Part IX-A Summary of Direct Charitable Activities

List the foundation's four largest direct charitable activities during the tax year. Include relevant statistical information such as the number of organizations and other beneficiaries served, conferences convened, research papers produced, etc.		Expenses
1	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 NONE	
2	
All other program-related investments See instructions	
3 NONE	
Total. Add lines 1 through 3	

Form **990-PF** (2013)

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	15,496,181.
b	Average of monthly cash balances	1b	1,249,329.
c	Fair market value of all other assets (see instructions)	1c	
d	Total (add lines 1a, b, and c)	1d	16,745,510.
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	16,745,510.
4	Cash deemed held for charitable activities. Enter 1 1/2 % of line 3 (for greater amount, see instructions)	4	251,183.
5	Net value of noncharitable-use assets. Subtract line 4 from line 3. Enter here and on Part V, line 4.	5	16,494,327.
6	Minimum investment return. Enter 5% of line 5	6	824,716.

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	824,716.
2a	Tax on investment income for 2013 from Part VI, line 5	2a	8,388.
b	Income tax for 2013 (This does not include the tax from Part VI)	2b	
c	Add lines 2a and 2b	2c	8,388.
3	Distributable amount before adjustments. Subtract line 2c from line 1.	3	816,328.
4	Recoveries of amounts treated as qualifying distributions	4	
5	Add lines 3 and 4	5	816,328.
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	816,328.

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	632,610.
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	632,610.
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	632,610.

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.

Form 990-PF (2013)

Page **9****Part XIII Undistributed Income** (see instructions)

	(a) Corpus	(b) Years prior to 2012	(c) 2012	(d) 2013
1 Distributable amount for 2013 from Part XI, line 7				816,328.
2 Undistributed income, if any, as of the end of 2013				
a Enter amount for 2012 only			353,478.	
b Total for prior years 20 <u>11</u> , 20 <u>10</u> , 20 <u>09</u>				
3 Excess distributions carryover, if any, to 2013				
a From 2008				
b From 2009				
c From 2010				
d From 2011				
e From 2012				
f Total of lines 3a through e	0			
4 Qualifying distributions for 2013 from Part XII, line 4 ▶ \$ <u>632,610.</u>				
a Applied to 2012, but not more than line 2a			353,478.	•
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 2013 distributable amount				279,132.
e Remaining amount distributed out of corpus				
5 Excess distributions carryover applied to 2013 . (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				
b Prior years' undistributed income Subtract line 4b from line 2b				
c Enter the amount of prior years' undistributed income for which a notice of deficiency has been issued, or on which the section 4942(a) tax has been previously assessed				
d Subtract line 6c from line 6b Taxable amount - see instructions				
e Undistributed income for 2012 Subtract line 4a from line 2a Taxable amount - see instructions				
f Undistributed income for 2013 Subtract lines 4d and 5 from line 1 This amount must be distributed in 2014				537,196.
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 2008 not applied on line 5 or line 7 (see instructions)				
9 Excess distributions carryover to 2014. Subtract lines 7 and 8 from line 6a	0			
10 Analysis of line 9				
a Excess from 2009				
b Excess from 2010				
c Excess from 2011				
d Excess from 2012				
e Excess from 2013				

Form **990-PF** (2013)

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

NOT APPLICABLE

1a If the foundation has received a ruling or determination letter that it is a private operating foundation, and the ruling is effective for 2013, enter the date of the ruling

b Check box to indicate whether the foundation is a private operating foundation described in section

4942(j)(3) or

4942(j)(5)

	Tax year	Prior 3 years			(e) Total
	(a) 2013	(b) 2012	(c) 2011	(d) 2010	
2a Enter the lesser of the adjusted net income from Part I or the minimum investment return from Part X for each year listed					
b 85% of line 2a					
c Qualifying distributions from Part XII, line 4 for each year listed					
d Amounts included in line 2c not used directly for active conduct of exempt activities					
e Qualifying distributions made directly for active conduct of exempt activities. Subtract line 2d from line 2c					
3 Complete 3a, b, or c for the alternative test relied upon					
a "Assets" alternative test - enter					
(1) Value of all assets					
(2) Value of assets qualifying under section 4942(j)(3)(B)(i)					
b "Endowment" alternative test - enter 2/3 of minimum investment return shown in Part X, line 6 for each year listed					
c "Support" alternative test - enter					
(1) Total support other than gross investment income (interest, dividends, rents, payments on securities loans (section 512(a)(5)) or royalties)					
(2) Support from general public and 5 or more exempt organizations as provided in section 4942(j)(3)(B)(iii)					
(3) Largest amount of support from an exempt organization					
(4) Gross investment income					

Part XV Supplementary Information (Complete this part only if the foundation had \$5,000 or more in assets at any time during the year - see instructions.)**1 Information Regarding Foundation Managers:**

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

TIM & SHERRY O'NEIL

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 address of the person to whom applications should be addressed

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

c Any submission deadlines

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

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

Recipient	If recipient is an individual, show any relationship to any foundation manager or substantial contributor	Foundation status of recipient	Purpose of grant or contribution	Amount
Name and address (home or business)				
a Paid during the year ATCH 11				
Total			3a	627,000.
b Approved for future payment				
Total			3b	

Part XVI-A Analysis of Income-Producing Activities

Enter gross amounts unless otherwise indicated

Enter gross amounts unless otherwise indicated	Unrelated business income		Excluded by section 512, 513, or 514		(e)
	(a) Business code	(b) Amount	(c) Exclusion code	(d) Amount	Related or exempt function income (See instructions)
1 Program service revenue					
a _____					
b _____					
c _____					
d _____					
e _____					
f _____					
g Fees and contracts from government agencies					
2 Membership dues and assessments					
3 Interest on savings and temporary cash investments					
4 Dividends and interest from securities			14	590,851.	
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			18	-21,957.	
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)				568,894.	
13 Total. Add line 12, columns (b), (d), and (e)					568,894.

(See worksheet in line 13 instructions to verify calculations)

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

[illegible]

FORM 990-PF - PART IV
CAPITAL GAINS AND LOSSES FOR TAX ON INVESTMENT INCOME

Kind of Property		Description				P or D	Date acquired	Date sold
Gross sale price less expenses of sale	Depreciation allowed/ allowable	Cost or other basis	FMV as of 12/31/69	Adj basis as of 12/31/69	Excess of FMV over adj basis		Gain or (loss)	
1.		0.142 SHS FEDERATED ADJUSTABLE PROPERTY TYPE: SECURITIES 1.				P	03/28/2013	04/03/2013
1.		0.138 SHS FEDERATED ADJUSTABLE PROPERTY TYPE: SECURITIES 1.				P	05/31/2013	06/12/2013
550.		56 SHS FEDERATED ADJUSTABLE PROPERTY TYPE: SECURITIES 552.				P	12/31/2012	06/12/2013
							-2.	
579.		59 SHS FEDERATED ADJUSTABLE PROPERTY TYPE: SECURITIES 582.				P	11/30/2012	06/12/2013
							-3.	
471.		48 SHS FEDERATED ADJUSTABLE PROPERTY TYPE: SECURITIES 473.				P	03/28/2013	06/12/2013
							-2.	
10.		1 SHS FEDERATED ADJUSTABLE PROPERTY TYPE: SECURITIES 10.				P	12/17/2012	06/12/2013
530.		54 SHS FEDERATED ADJUSTABLE PROPERTY TYPE: SECURITIES 532.				P	01/31/2013	06/12/2013
							-2.	
697.		71 SHS FEDERATED ADJUSTABLE PROPERTY TYPE: SECURITIES 703.				P	08/31/2012	06/12/2013
							-6.	
10.		1 SHS FEDERATED ADJUSTABLE PROPERTY TYPE: SECURITIES 10.				P	06/29/2012	06/12/2013
678.		69 SHS FEDERATED ADJUSTABLE PROPERTY TYPE: SECURITIES 680.				P	06/29/2012	06/12/2013
							-2.	
334.		34 SHS FEDERATED ADJUSTABLE PROPERTY TYPE: SECURITIES 334.				P	05/31/2013	06/12/2013
697.		71 SHS FEDERATED ADJUSTABLE PROPERTY TYPE: SECURITIES 701.				P	07/31/2012	06/12/2013
							-4.	

FORM 990-PF - PART IV
CAPITAL GAINS AND LOSSES FOR TAX ON INVESTMENT INCOME

Kind of Property		Description				P or D	Date acquired	Date sold
Gross sale price less expenses of sale	Depreciation allowed/ allowable	Cost or other basis	FMV as of 12/31/69	Adj basis as of 12/31/69	Excess of FMV over adj basis		Gain or (loss)	
10.		1 SHS FEDERATED ADJUSTABLE PROPERTY TYPE: SECURITIES 10.				P	11/30/2012	06/12/2013
10.		1 SHS FEDERATED ADJUSTABLE PROPERTY TYPE: SECURITIES 10.				P	05/31/2013	06/12/2013
334.		34 SHS FEDERATED ADJUSTABLE PROPERTY TYPE: SECURITIES 335.				P	12/17/2012	06/12/2013
422.		43 SHS FEDERATED ADJUSTABLE PROPERTY TYPE: SECURITIES 424.				P	04/30/2013	06/12/2013
10.		1 SHS FEDERATED ADJUSTABLE PROPERTY TYPE: SECURITIES 10.				P	02/28/2013	06/12/2013
511.		52 SHS FEDERATED ADJUSTABLE PROPERTY TYPE: SECURITIES 512.				P	02/28/2013	06/12/2013
452.		46 SHS FEDERATED ADJUSTABLE PROPERTY TYPE: SECURITIES 455.				P	10/31/2012	06/12/2013
10.		1 SHS FEDERATED ADJUSTABLE PROPERTY TYPE: SECURITIES 10.				P	10/05/2012	06/12/2013
10.		1 SHS FEDERATED ADJUSTABLE PROPERTY TYPE: SECURITIES 10.				P	10/31/2012	06/12/2013
570.		58 SHS FEDERATED ADJUSTABLE PROPERTY TYPE: SECURITIES 574.				P	10/05/2012	06/12/2013
2.		0.179 SHS FEDERATED MUNICIPAL PROPERTY TYPE: SECURITIES 2.				P	03/28/2013	04/03/2013
412.		41 SHS FEDERATED MUNICIPAL PROPERTY TYPE: SECURITIES 413.				P	12/31/2012	06/12/2013

FORM 990-PF - PART IV
CAPITAL GAINS AND LOSSES FOR TAX ON INVESTMENT INCOME

Kind of Property		Description				P or D	Date acquired	Date sold
Gross sale price less expenses of sale	Depreciation allowed/ allowable	Cost or other basis	FMV as of 12/31/69	Adj basis as of 12/31/69	Excess of FMV over adj basis		Gain or (loss)	
342.		34 SHS FEDERATED MUNICIPAL PROPERTY TYPE: SECURITIES 342.				P	02/28/2013	06/12/2013
10.		1 SHS FEDERATED MUNICIPAL PROPERTY TYPE: SECURITIES 10.				P	02/28/2013	06/12/2013
10.		0.959 SHS FEDERATED MUNICIPAL PROPERTY TYPE: SECURITIES 10.				P	05/31/2013	06/12/2013
382.		38 SHS FEDERATED MUNICIPAL PROPERTY TYPE: SECURITIES 382.				P	01/31/2013	06/12/2013
482.		48 SHS FEDERATED MUNICIPAL PROPERTY TYPE: SECURITIES 482.				P	07/31/2012	06/12/2013
452.		45 SHS FEDERATED MUNICIPAL PROPERTY TYPE: SECURITIES 452.				P	10/31/2012	06/12/2013
10.		1 SHS FEDERATED MUNICIPAL PROPERTY TYPE: SECURITIES 10.				P	10/31/2012	06/12/2013
452.		45 SHS FEDERATED MUNICIPAL PROPERTY TYPE: SECURITIES 452.				P	08/31/2012	06/12/2013
10.		1 SHS FEDERATED MUNICIPAL PROPERTY TYPE: SECURITIES 10.				P	08/31/2012	06/12/2013
362.		36 SHS FEDERATED MUNICIPAL PROPERTY TYPE: SECURITIES 362.				P	04/30/2013	06/12/2013
442.		44 SHS FEDERATED MUNICIPAL PROPERTY TYPE: SECURITIES 442.				P	10/05/2012	06/12/2013
412.		41 SHS FEDERATED MUNICIPAL PROPERTY TYPE: SECURITIES 412.				P	11/30/2012	06/12/2013

FORM 990-PF - PART IV
CAPITAL GAINS AND LOSSES FOR TAX ON INVESTMENT INCOME

Kind of Property		Description				P or D	Date acquired	Date sold
Gross sale price less expenses of sale	Depreciation allowed/ allowable	Cost or other basis	FMV as of 12/31/69	Adj basis as of 12/31/69	Excess of FMV over adj basis		Gain or (loss)	
10.		1 SHS FEDERATED MUNICIPAL PROPERTY TYPE: SECURITIES 10.				P	12/31/2012	06/12/2013
10.		1 SHS FEDERATED MUNICIPAL PROPERTY TYPE: SECURITIES 10.				P	06/29/2012	06/12/2013
382.		38 SHS FEDERATED MUNICIPAL PROPERTY TYPE: SECURITIES 382.				P	03/28/2013	06/12/2013
492.		49 SHS FEDERATED MUNICIPAL PROPERTY TYPE: SECURITIES 493.				P	06/29/2012	06/12/2013
372.		37 SHS FEDERATED MUNICIPAL PROPERTY TYPE: SECURITIES 372.				P	05/31/2013	06/12/2013
10.		1 SHS FEDERATED MUNICIPAL PROPERTY TYPE: SECURITIES 10.				P	07/31/2012	06/12/2013
3.		0.302 SHS PIMCO SHORT-TERM FUND PROPERTY TYPE: SECURITIES 3.				P	03/28/2013	04/03/2013
256.		26 SHS PIMCO SHORT-TERM FUND PROPERTY TYPE: SECURITIES 258.				P	11/30/2012	06/12/2013
246.		25 SHS PIMCO SHORT-TERM FUND PROPERTY TYPE: SECURITIES 247.				P	08/31/2012	06/12/2013
59.		6 SHS PIMCO SHORT-TERM FUND PROPERTY TYPE: SECURITIES 59.				P	12/12/2012	06/12/2013
10.		1 SHS PIMCO SHORT-TERM FUND PROPERTY TYPE: SECURITIES 10.				P	12/31/2012	06/12/2013
246.		25 SHS PIMCO SHORT-TERM FUND PROPERTY TYPE: SECURITIES 247.				P	01/31/2013	06/12/2013

FORM 990-PF - PART IV
CAPITAL GAINS AND LOSSES FOR TAX ON INVESTMENT INCOME

Kind of Property		Description				P or D	Date acquired	Date sold
Gross sale price less expenses of sale	Depreciation allowed/ allowable	Cost or other basis	FMV as of 12/31/69	Adj basis as of 12/31/69	Excess of FMV over adj basis		Gain or (loss)	
818.		83 SHS PIMCO SHORT-TERM FUND PROPERTY TYPE: SECURITIES 820.				P	12/12/2012	06/12/2013
							-2.	
10.		1 SHS PIMCO SHORT-TERM FUND PROPERTY TYPE: SECURITIES 10.				P	12/12/2012	06/12/2013
10.		1 SHS PIMCO SHORT-TERM FUND PROPERTY TYPE: SECURITIES 10.				P	01/31/2013	06/12/2013
9.		0.961 SHS PIMCO SHORT-TERM FUND PROPERTY TYPE: SECURITIES 10.				P	05/31/2013	06/12/2013
							-1.	
266.		27 SHS PIMCO SHORT-TERM FUND PROPERTY TYPE: SECURITIES 267.				P	02/28/2013	06/12/2013
							-1.	
246.		25 SHS PIMCO SHORT-TERM FUND PROPERTY TYPE: SECURITIES 247.				P	12/31/2012	06/12/2013
							-1.	
207.		21 SHS PIMCO SHORT-TERM FUND PROPERTY TYPE: SECURITIES 208.				P	05/31/2013	06/12/2013
							-1.	
3.		0.301 SHS PIMCO LOW DURATION FD PROPERTY TYPE: SECURITIES 3.				P	12/31/2012	01/24/2013
4.		0.374 SHS PIMCO LOW DURATION FD PROPERTY TYPE: SECURITIES 4.				P	03/28/2013	04/03/2013
2.		0.212 SHS PIMCO LOW DURATION FD PROPERTY TYPE: SECURITIES 2.				P	03/28/2013	04/17/2013
8.		0.801 SHS PIMCO LOW DURATION FD PROPERTY TYPE: SECURITIES 8.				P	05/31/2013	06/12/2013
2,758.		267 SHS PIMCO LOW DURATION FD PROPERTY TYPE: SECURITIES 2,844.				P	11/30/2012	06/12/2013
							-86.	

FORM 990-PF - PART IV
CAPITAL GAINS AND LOSSES FOR TAX ON INVESTMENT INCOME

Kind of Property		Description				P or D	Date acquired	Date sold
Gross sale price less expenses of sale	Depreciation allowed/ allowable	Cost or other basis	FMV as of 12/31/69	Adj basis as of 12/31/69	Excess of FMV over adj basis		Gain or (loss)	
10.		1 SHS PIMCO LOW DURATION FD PROPERTY TYPE: SECURITIES 11.				P	10/01/2012 -1.	06/12/2013
1,973.		191 SHS PIMCO LOW DURATION FD PROPERTY TYPE: SECURITIES 2,025.				P	08/31/2012 -52.	06/12/2013
2,066.		200 SHS PIMCO LOW DURATION FD PROPERTY TYPE: SECURITIES 2,080.				P	05/31/2013 -14.	06/12/2013
10.		1 SHS PIMCO LOW DURATION FD PROPERTY TYPE: SECURITIES 11.				P	04/30/2013 -1.	06/12/2013
2,531.		245 SHS PIMCO LOW DURATION FD PROPERTY TYPE: SECURITIES 2,580.				P	04/30/2013 -49.	06/12/2013
2,366.		229 SHS PIMCO LOW DURATION FD PROPERTY TYPE: SECURITIES 2,405.				P	03/28/2013 -39.	06/12/2013
10.		1 SHS PIMCO LOW DURATION FD PROPERTY TYPE: SECURITIES 11.				P	07/31/2012 -1.	06/12/2013
2,562.		248 SHS PIMCO LOW DURATION FD PROPERTY TYPE: SECURITIES 2,599.				P	07/02/2012 -37.	06/12/2013
10.		1 SHS PIMCO LOW DURATION FD PROPERTY TYPE: SECURITIES 10.				P	07/02/2012 -37.	06/12/2013
2,118.		205 SHS PIMCO LOW DURATION FD PROPERTY TYPE: SECURITIES 2,161.				P	12/12/2012 -43.	06/12/2013
2,675.		259 SHS PIMCO LOW DURATION FD PROPERTY TYPE: SECURITIES 2,756.				P	11/01/2012 -81.	06/12/2013
10.		1 SHS PIMCO LOW DURATION FD PROPERTY TYPE: SECURITIES 10.				P	02/28/2013 -81.	06/12/2013

FORM 990-PF - PART IV
CAPITAL GAINS AND LOSSES FOR TAX ON INVESTMENT INCOME

Kind of Property		Description				P or D	Date acquired	Date sold
Gross sale price less expenses of sale	Depreciation allowed/ allowable	Cost or other basis	FMV as of 12/31/69	Adj basis as of 12/31/69	Excess of FMV over adj basis		Gain or (loss)	
1,890.		183 SHS PIMCO LOW DURATION FD PROPERTY TYPE: SECURITIES 1,922.				P	02/28/2013	06/12/2013
							-32.	
10.		1 SHS PIMCO LOW DURATION FD PROPERTY TYPE: SECURITIES 11.				P	12/12/2012	06/12/2013
							-1.	
10.		1 SHS PIMCO LOW DURATION FD PROPERTY TYPE: SECURITIES 11.				P	11/01/2012	06/12/2013
							-1.	
1,808.		175 SHS PIMCO LOW DURATION FD PROPERTY TYPE: SECURITIES 1,832.				P	01/31/2013	06/12/2013
							-24.	
10,051.		973 SHS PIMCO LOW DURATION FD PROPERTY TYPE: SECURITIES 10,255.				P	12/12/2012	06/12/2013
							-204.	
10.		1 SHS PIMCO LOW DURATION FD PROPERTY TYPE: SECURITIES 11.				P	01/31/2013	06/12/2013
							-1.	
2,324.		225 SHS PIMCO LOW DURATION FD PROPERTY TYPE: SECURITIES 2,365.				P	12/31/2012	06/12/2013
							-41.	
2,521.		244 SHS PIMCO LOW DURATION FD PROPERTY TYPE: SECURITIES 2,564.				P	12/27/2012	06/12/2013
							-43.	
10.		1 SHS PIMCO LOW DURATION FD PROPERTY TYPE: SECURITIES 11.				P	12/12/2012	06/12/2013
							-1.	
1,673.		162 SHS PIMCO LOW DURATION FD PROPERTY TYPE: SECURITIES 1,727.				P	10/01/2012	06/12/2013
							-54.	
10.		1 SHS PIMCO LOW DURATION FD PROPERTY TYPE: SECURITIES 11.				P	12/31/2012	06/12/2013
							-1.	
2,025.		196 SHS PIMCO LOW DURATION FD PROPERTY TYPE: SECURITIES 2,074.				P	07/31/2012	06/12/2013
							-49.	

FORM 990-PF - PART IV
CAPITAL GAINS AND LOSSES FOR TAX ON INVESTMENT INCOME

Kind of Property		Description				P or D	Date acquired	Date sold
Gross sale price less expenses of sale	Depreciation allowed/ allowable	Cost or other basis	FMV as of 12/31/69	Adj basis as of 12/31/69	Excess of FMV over adj basis		Gain or (loss)	
10.		1 SHS PIMCO LOW DURATION FD PROPERTY TYPE: SECURITIES 11.				P	03/28/2013 -1.	06/12/2013
707.		72 SHS FEDERATED ADJUSTABLE PROPERTY TYPE: SECURITIES 710.				P	04/30/2012 -3.	06/12/2013
776.		79 SHS FEDERATED ADJUSTABLE PROPERTY TYPE: SECURITIES 778.				P	03/30/2012 -2.	06/12/2013
687.		70 SHS FEDERATED ADJUSTABLE PROPERTY TYPE: SECURITIES 688.				P	02/29/2012 -1.	06/12/2013
707.		72 SHS FEDERATED ADJUSTABLE PROPERTY TYPE: SECURITIES 708.				P	01/31/2012 -1.	06/12/2013
10.		1 SHS FEDERATED ADJUSTABLE PROPERTY TYPE: SECURITIES 10.				P	05/31/2012	06/12/2013
707.		72 SHS FEDERATED ADJUSTABLE PROPERTY TYPE: SECURITIES 710.				P	05/31/2012 -3.	06/12/2013
10.		1 SHS FEDERATED ADJUSTABLE PROPERTY TYPE: SECURITIES 10.				P	02/29/2012	06/12/2013
482.		48 SHS FEDERATED MUNICIPAL PROPERTY TYPE: SECURITIES 482.				P	03/30/2012	06/12/2013
553.		55 SHS FEDERATED MUNICIPAL PROPERTY TYPE: SECURITIES 553.				P	01/31/2012	06/12/2013
513.		51 SHS FEDERATED MUNICIPAL PROPERTY TYPE: SECURITIES 513.				P	05/31/2012	06/12/2013
10.		1 SHS FEDERATED MUNICIPAL PROPERTY TYPE: SECURITIES 10.				P	02/29/2012	06/12/2013

FORM 990-PF - PART IV
CAPITAL GAINS AND LOSSES FOR TAX ON INVESTMENT INCOME

Kind of Property		Description				P or D	Date acquired	Date sold
Gross sale price less expenses of sale	Depreciation allowed/ allowable	Cost or other basis	FMV as of 12/31/69	Adj basis as of 12/31/69	Excess of FMV over adj basis		Gain or (loss)	
472.		47 SHS FEDERATED MUNICIPAL PROPERTY TYPE: SECURITIES 473.				P	02/29/2012 -1.	06/12/2013
492.		49 SHS FEDERATED MUNICIPAL PROPERTY TYPE: SECURITIES 492.				P	04/30/2012	06/12/2013
10.		1 SHS FEDERATED MUNICIPAL PROPERTY TYPE: SECURITIES 10.				P	04/30/2012	06/12/2013
228.		23 SHS PIMCO SHORT-TERM FUND PROPERTY TYPE: SECURITIES 228.				P	05/11/2011	04/03/2013
10.		1 SHS PIMCO SHORT-TERM FUND PROPERTY TYPE: SECURITIES 10.				P	04/30/2012	06/12/2013
227.		23 SHS PIMCO SHORT-TERM FUND PROPERTY TYPE: SECURITIES 228.				P	05/23/2011 -1.	06/12/2013
197.		20 SHS PIMCO SHORT-TERM FUND PROPERTY TYPE: SECURITIES 199.				P	05/25/2011 -2.	06/12/2013
10.		1 SHS PIMCO SHORT-TERM FUND PROPERTY TYPE: SECURITIES 10.				P	05/11/2011	06/12/2013
10.		1 SHS PIMCO SHORT-TERM FUND PROPERTY TYPE: SECURITIES 10.				P	01/31/2012	06/12/2013
207.		21 SHS PIMCO SHORT-TERM FUND PROPERTY TYPE: SECURITIES 208.				P	06/07/2011 -1.	06/12/2013
256.		26 SHS PIMCO SHORT-TERM FUND PROPERTY TYPE: SECURITIES 254.				P	02/29/2012 2.	06/12/2013
227.		23 SHS PIMCO SHORT-TERM FUND PROPERTY TYPE: SECURITIES 225.				P	03/30/2012 2.	06/12/2013

FORM 990-PF - PART IV
CAPITAL GAINS AND LOSSES FOR TAX ON INVESTMENT INCOME

Kind of Property		Description				P or D	Date acquired	Date sold
Gross sale price less expenses of sale	Depreciation allowed/ allowable	Cost or other basis	FMV as of 12/31/69	Adj basis as of 12/31/69	Excess of FMV over adj basis		Gain or (loss)	
10.		1 SHS PIMCO SHORT-TERM FUND PROPERTY TYPE: SECURITIES 10.				P	05/23/2011	06/12/2013
10.		1 SHS PIMCO SHORT-TERM FUND PROPERTY TYPE: SECURITIES 10.				P	02/29/2012	06/12/2013
276.		28 SHS PIMCO SHORT-TERM FUND PROPERTY TYPE: SECURITIES 273.				P	01/31/2012	06/12/2013 3.
246.		25 SHS PIMCO SHORT-TERM FUND PROPERTY TYPE: SECURITIES 248.				P	05/11/2011	06/12/2013 -2.
10.		1 SHS PIMCO SHORT-TERM FUND PROPERTY TYPE: SECURITIES 10.				P	05/25/2011	06/12/2013
10.		1 SHS PIMCO SHORT-TERM FUND PROPERTY TYPE: SECURITIES 10.				P	06/07/2011	06/12/2013
207.		21 SHS PIMCO SHORT-TERM FUND PROPERTY TYPE: SECURITIES 209.				P	05/11/2011	06/12/2013 -2.
10.		1 SHS PIMCO SHORT-TERM FUND PROPERTY TYPE: SECURITIES 10.				P	05/31/2012	06/12/2013
207.		21 SHS PIMCO SHORT-TERM FUND PROPERTY TYPE: SECURITIES 206.				P	04/30/2012	06/12/2013 1.
217.		22 SHS PIMCO SHORT-TERM FUND PROPERTY TYPE: SECURITIES 216.				P	05/31/2012	06/12/2013 1.
746.		71 SHS PIMCO LOW DURATION FD PROPERTY TYPE: SECURITIES 743.				P	05/11/2011	04/03/2013 3.
10.		1 SHS PIMCO LOW DURATION FD PROPERTY TYPE: SECURITIES 10.				P	01/31/2012	06/12/2013

FORM 990-PF - PART IV
CAPITAL GAINS AND LOSSES FOR TAX ON INVESTMENT INCOME

Kind of Property		Description				P or D	Date acquired	Date sold
Gross sale price less expenses of sale	Depreciation allowed/ allowable	Cost or other basis	FMV as of 12/31/69	Adj basis as of 12/31/69	Excess of FMV over adj basis		Gain or (loss)	
2,376.		230 SHS PIMCO LOW DURATION FD PROPERTY TYPE: SECURITIES 2,397.				P	02/29/2012 -21.	06/12/2013
10.		1 SHS PIMCO LOW DURATION FD PROPERTY TYPE: SECURITIES 11.				P	04/30/2012 -1.	06/12/2013
2,644.		256 SHS PIMCO LOW DURATION FD PROPERTY TYPE: SECURITIES 2,680.				P	04/30/2012 -36.	06/12/2013
2,944.		285 SHS PIMCO LOW DURATION FD PROPERTY TYPE: SECURITIES 2,984.				P	05/31/2012 -40.	06/12/2013
2,169.		210 SHS PIMCO LOW DURATION FD PROPERTY TYPE: SECURITIES 2,184.				P	03/30/2012 -15.	06/12/2013
1,560.		151 SHS PIMCO LOW DURATION FD PROPERTY TYPE: SECURITIES 1,589.				P	05/11/2011 -29.	06/12/2013
2,583.		250 SHS PIMCO LOW DURATION FD PROPERTY TYPE: SECURITIES 2,605.				P	01/31/2012 -22.	06/12/2013
10.		1 SHS PIMCO LOW DURATION FD PROPERTY TYPE: SECURITIES 11.				P	05/11/2011 -1.	06/12/2013
49,989.		5,075 SHS FEDERATED ADJUSTABLE PROPERTY TYPE: SECURITIES 49,887.				P	05/11/2011 102.	04/03/2013
687.		70 SHS FEDERATED ADJUSTABLE PROPERTY TYPE: SECURITIES 688.				P	08/31/2011 -1.	06/12/2013
589.		60 SHS FEDERATED ADJUSTABLE PROPERTY TYPE: SECURITIES 589.				P	10/31/2011	06/12/2013
599.		61 SHS FEDERATED ADJUSTABLE PROPERTY TYPE: SECURITIES 599.				P	11/30/2011	06/12/2013

FORM 990-PF - PART IV
CAPITAL GAINS AND LOSSES FOR TAX ON INVESTMENT INCOME

Kind of Property		Description				P or D	Date acquired	Date sold
Gross sale price less expenses of sale	Depreciation allowed/ allowable	Cost or other basis	FMV as of 12/31/69	Adj basis as of 12/31/69	Excess of FMV over adj basis		Gain or (loss)	
687.		70 SHS FEDERATED ADJUSTABLE PROPERTY TYPE: SECURITIES 688.				P	12/30/2011 -1.	06/12/2013
815.		83 SHS FEDERATED ADJUSTABLE PROPERTY TYPE: SECURITIES 815.				P	06/30/2011	06/12/2013
10.		1 SHS FEDERATED ADJUSTABLE PROPERTY TYPE: SECURITIES 10.				P	07/29/2011	06/12/2013
10.		1 SHS FEDERATED ADJUSTABLE PROPERTY TYPE: SECURITIES 10.				P	09/30/2011	06/12/2013
727.		74 SHS FEDERATED ADJUSTABLE PROPERTY TYPE: SECURITIES 727.				P	09/30/2011	06/12/2013
786.		80 SHS FEDERATED ADJUSTABLE PROPERTY TYPE: SECURITIES 787.				P	07/29/2011 -1.	06/12/2013
10.		1 SHS FEDERATED ADJUSTABLE PROPERTY TYPE: SECURITIES 10.				P	12/30/2011	06/12/2013
849,234.		86,480 SHS FEDERATED ADJUSTABLE PROPERTY TYPE: SECURITIES 850,099.				P	05/11/2011 -865.	06/12/2013
501.		51 SHS FEDERATED ADJUSTABLE PROPERTY TYPE: SECURITIES 501.				P	05/31/2011	06/12/2013
10.		1 SHS FEDERATED ADJUSTABLE PROPERTY TYPE: SECURITIES 10.				P	05/31/2011	06/12/2013
49,988.		4,969 SHS FEDERATED MUNICIPAL PROPERTY TYPE: SECURITIES 49,839.				P	05/11/2011 149.	04/03/2013
10.		1 SHS FEDERATED MUNICIPAL PROPERTY TYPE: SECURITIES 10.				P	12/30/2011	06/12/2013

FORM 990-PF - PART IV
CAPITAL GAINS AND LOSSES FOR TAX ON INVESTMENT INCOME

Kind of Property		Description				P or D	Date acquired	Date sold
Gross sale price less expenses of sale	Depreciation allowed/ allowable	Cost or other basis	FMV as of 12/31/69	Adj. basis as of 12/31/69	Excess of FMV over adj. basis		Gain or (loss)	
10.		1 SHS FEDERATED MUNICIPAL PROPERTY TYPE: SECURITIES 10.				P	06/30/2011	06/12/2013
734.		73 SHS FEDERATED MUNICIPAL PROPERTY TYPE: SECURITIES 734.				P	09/30/2011	06/12/2013
693.		69 SHS FEDERATED MUNICIPAL PROPERTY TYPE: SECURITIES 693.				P	06/30/2011	06/12/2013
734.		73 SHS FEDERATED MUNICIPAL PROPERTY TYPE: SECURITIES 734.				P	07/29/2011	06/12/2013
603.		60 SHS FEDERATED MUNICIPAL PROPERTY TYPE: SECURITIES 602.				P	11/30/2011	06/12/2013
551,243.		54,850 SHS FEDERATED MUNICIPAL PROPERTY TYPE: SECURITIES 550,146.				P	05/11/2011	06/12/2013
10.		1 SHS FEDERATED MUNICIPAL PROPERTY TYPE: SECURITIES 10.				P	09/30/2011	06/12/2013
754.		75 SHS FEDERATED MUNICIPAL PROPERTY TYPE: SECURITIES 754.				P	08/31/2011	06/12/2013
452.		45 SHS FEDERATED MUNICIPAL PROPERTY TYPE: SECURITIES 452.				P	05/31/2011	06/12/2013
693.		69 SHS FEDERATED MUNICIPAL PROPERTY TYPE: SECURITIES 692.				P	10/31/2011	06/12/2013
593.		59 SHS FEDERATED MUNICIPAL PROPERTY TYPE: SECURITIES 592.				P	12/30/2011	06/12/2013
10.		1 SHS FEDERATED MUNICIPAL PROPERTY TYPE: SECURITIES 10.				P	08/31/2011	06/12/2013

FORM 990-PF - PART IV
CAPITAL GAINS AND LOSSES FOR TAX ON INVESTMENT INCOME

Kind of Property		Description				P or D	Date acquired	Date sold
Gross sale price less expenses of sale	Depreciation allowed/ allowable	Cost or other basis	FMV as of 12/31/69	Adj basis as of 12/31/69	Excess of FMV over adj basis		Gain or (loss)	
10.		1 SHS FEDERATED MUNICIPAL PROPERTY TYPE: SECURITIES 10.				P	07/29/2011	06/12/2013
10.		1 SHS FEDERATED MUNICIPAL PROPERTY TYPE: SECURITIES 10.				P	11/30/2011	06/12/2013
10.		1 SHS PIMCO SHORT-TERM FUND PROPERTY TYPE: SECURITIES 10.				P	05/11/2011	04/03/2013
49,292.		4,979 SHS PIMCO SHORT-TERM FUND PROPERTY TYPE: SECURITIES 49,392.				P	05/11/2011	04/03/2013
10.		1 SHS PIMCO SHORT-TERM FUND PROPERTY TYPE: SECURITIES 10.				P	05/11/2011	04/03/2013
208.		21 SHS PIMCO SHORT-TERM FUND PROPERTY TYPE: SECURITIES 208.				P	05/11/2011	04/03/2013
248.		25 SHS PIMCO SHORT-TERM FUND PROPERTY TYPE: SECURITIES 248.				P	05/11/2011	04/03/2013
2.		0.203 SHS PIMCO SHORT-TERM FUND PROPERTY TYPE: SECURITIES 2.				P	05/11/2011	04/03/2013
1,812.		184 SHS PIMCO SHORT-TERM FUND PROPERTY TYPE: SECURITIES 1,781.				P	12/07/2011	06/12/2013
10.		1 SHS PIMCO SHORT-TERM FUND PROPERTY TYPE: SECURITIES 10.				P	12/07/2011	06/12/2013
10.		1 SHS PIMCO SHORT-TERM FUND PROPERTY TYPE: SECURITIES 10.				P	10/31/2011	06/12/2013
10.		1 SHS PIMCO SHORT-TERM FUND PROPERTY TYPE: SECURITIES 10.				P	09/30/2011	06/12/2013

FORM 990-PF - PART IV
CAPITAL GAINS AND LOSSES FOR TAX ON INVESTMENT INCOME

Kind of Property		Description				P or D	Date acquired	Date sold
Gross sale price less expenses of sale	Depreciation allowed/ allowable	Cost or other basis	FMV as of 12/31/69	Adj basis as of 12/31/69	Excess of FMV over adj basis		Gain or (loss)	
286.		29 SHS PIMCO SHORT-TERM FUND PROPERTY TYPE: SECURITIES 284.				P	10/31/2011	06/12/2013
							2.	
384.		39 SHS PIMCO SHORT-TERM FUND PROPERTY TYPE: SECURITIES 381.				P	11/30/2011	06/12/2013
							3.	
10.		1 SHS PIMCO SHORT-TERM FUND PROPERTY TYPE: SECURITIES 10.				P	05/31/2011	06/12/2013
374.		38 SHS PIMCO SHORT-TERM FUND PROPERTY TYPE: SECURITIES 368.				P	12/30/2011	06/12/2013
							6.	
305.		31 SHS PIMCO SHORT-TERM FUND PROPERTY TYPE: SECURITIES 303.				P	09/30/2011	06/12/2013
							2.	
877.		89 SHS PIMCO SHORT-TERM FUND PROPERTY TYPE: SECURITIES 862.				P	12/07/2011	06/12/2013
							15.	
10.		1 SHS PIMCO SHORT-TERM FUND PROPERTY TYPE: SECURITIES 10.				P	08/31/2011	06/12/2013
177.		18 SHS PIMCO SHORT-TERM FUND PROPERTY TYPE: SECURITIES 178.				P	05/31/2011	06/12/2013
							-1.	
286.		29 SHS PIMCO SHORT-TERM FUND PROPERTY TYPE: SECURITIES 287.				P	06/30/2011	06/12/2013
							-1.	
10.		1 SHS PIMCO SHORT-TERM FUND PROPERTY TYPE: SECURITIES 10.				P	06/30/2011	06/12/2013
256.		26 SHS PIMCO SHORT-TERM FUND PROPERTY TYPE: SECURITIES 257.				P	07/29/2011	06/12/2013
							-1.	
276.		28 SHS PIMCO SHORT-TERM FUND PROPERTY TYPE: SECURITIES 275.				P	08/31/2011	06/12/2013
							1.	

FORM 990-PF - PART IV
CAPITAL GAINS AND LOSSES FOR TAX ON INVESTMENT INCOME

Kind of Property		Description				P or D	Date acquired	Date sold
Gross sale price less expenses of sale	Depreciation allowed/ allowable	Cost or other basis	FMV as of 12/31/69	Adj basis as of 12/31/69	Excess of FMV over adj basis		Gain or (loss)	
245,295.		24,903 SHS PIMCO SHORT-TERM FUND PROPERTY TYPE: SECURITIES 247,038.				P	05/11/2011 -1,743.	06/12/2013
11.		1 SHS PIMCO SHORT-TERM FUND PROPERTY TYPE: SECURITIES 11.				P	11/30/2011	06/12/2013
1.		0.08 SHS PIMCO LOW DURATION FD PROPERTY TYPE: SECURITIES 1.				P	05/11/2011	01/24/2013
11.		1 SHS PIMCO LOW DURATION FD PROPERTY TYPE: SECURITIES 11.				P	05/11/2011	01/24/2013
1,585.		151 SHS PIMCO LOW DURATION FD PROPERTY TYPE: SECURITIES 1,587.				P	05/11/2011 -2.	01/24/2013
49,250.		4,686 SHS PIMCO LOW DURATION FD PROPERTY TYPE: SECURITIES 49,250.				P	05/11/2011	04/03/2013
1,494.		142 SHS PIMCO LOW DURATION FD PROPERTY TYPE: SECURITIES 1,492.				P	05/11/2011 2.	04/17/2013
4.		0.374 SHS PIMCO LOW DURATION FD PROPERTY TYPE: SECURITIES 4.				P	05/11/2011	04/17/2013
1,921.		186 SHS PIMCO LOW DURATION FD PROPERTY TYPE: SECURITIES 1,953.				P	06/30/2011 -32.	06/12/2013
10.		1 SHS PIMCO LOW DURATION FD PROPERTY TYPE: SECURITIES 11.				P	06/30/2011 -1.	06/12/2013
10.		1 SHS PIMCO LOW DURATION FD PROPERTY TYPE: SECURITIES 10.				P	12/07/2011	06/12/2013
6,084.		589 SHS PIMCO LOW DURATION FD PROPERTY TYPE: SECURITIES 6,049.				P	12/28/2011 35.	06/12/2013

FORM 990-PF - PART IV
CAPITAL GAINS AND LOSSES FOR TAX ON INVESTMENT INCOME

Kind of Property		Description				P or D	Date acquired	Date sold
Gross sale price less expenses of sale	Depreciation allowed/ allowable	Cost or other basis	FMV as of 12/31/69	Adj basis as of 12/31/69	Excess of FMV over adj basis		Gain or (loss)	
2,417.		234 SHS PIMCO LOW DURATION FD PROPERTY TYPE: SECURITIES 2,408.				P	12/30/2011 9.	06/12/2013
10.		1 SHS PIMCO LOW DURATION FD PROPERTY TYPE: SECURITIES 10.				P	12/07/2011	06/12/2013
1,121,342.		108,552 SHS PIMCO LOW DURATION FD PROPERTY TYPE: SECURITIES 1,140,882.				P	05/11/2011 -19,540.	06/12/2013
1,126.		109 SHS PIMCO LOW DURATION FD PROPERTY TYPE: SECURITIES 1,148.				P	05/31/2011 -22.	06/12/2013
1,745.		169 SHS PIMCO LOW DURATION FD PROPERTY TYPE: SECURITIES 1,753.				P	10/31/2011 -8.	06/12/2013
11.		1 SHS PIMCO LOW DURATION FD PROPERTY TYPE: SECURITIES 11.				P	09/30/2011	06/12/2013
11.		1 SHS PIMCO LOW DURATION FD PROPERTY TYPE: SECURITIES 11.				P	08/31/2011	06/12/2013
1,715.		166 SHS PIMCO LOW DURATION FD PROPERTY TYPE: SECURITIES 1,710.				P	11/30/2011 5.	06/12/2013
1,808.		175 SHS PIMCO LOW DURATION FD PROPERTY TYPE: SECURITIES 1,799.				P	09/30/2011 9.	06/12/2013
1,766.		171 SHS PIMCO LOW DURATION FD PROPERTY TYPE: SECURITIES 1,799.				P	07/29/2011 -33.	06/12/2013
1,942.		188 SHS PIMCO LOW DURATION FD PROPERTY TYPE: SECURITIES 1,965.				P	08/31/2011 -23.	06/12/2013
10.		1 SHS FEDERATED ADJUSTABLE PROPERTY TYPE: SECURITIES				P	10/04/2012 10.	04/03/2013

FORM 990-PF - PART IV
CAPITAL GAINS AND LOSSES FOR TAX ON INVESTMENT INCOME

Kind of Property		Description				P or D	Date acquired	Date sold
Gross sale price less expenses of sale	Depreciation allowed/ allowable	Cost or other basis	FMV as of 12/31/69	Adj basis as of 12/31/69	Excess of FMV over adj basis		Gain or (loss)	
10.		1 SHS FEDERATED MUNICIPAL PROPERTY TYPE: SECURITIES				P	10/04/2012	04/03/2013
							10.	
TOTAL GAIN (LOSS)							<u>-21,957.</u>	



Fiscal Statement



FAO EL ROI FOUNDATION

CURRENT PORTFOLIO SUMMARY

		Government Securities					
		09/13/07	497,929.69	517,635.00	19,705.31	2,700.28	21,250.00
500,000	U.S. TREASURY NOTE 4.250% NOV 15 2014 04 250% NOV 15 2014						
700,000	U.S. TREASURY NOTE ORIGINAL UNIT/TOTAL COST. 110.3359/772,351.57	11/17/08	711,149.63	724,689.00	13,539.37	3,780.39	29,750.00
500,000	U.S. TREASURY NOTE ORIGINAL UNIT/TOTAL COST. 111.0000/555,000.00	11/19/08	508,459.37	517,635.00	9,175.63	2,700.28	21,250.00
1,500,000	U.S. TREASURY NOTE 4.250% AUG 15 2015 04 250% AUG 15 2015	11/17/08	1,531,592.23	1,595,805.00	64,212.77	23,908.25	63,750.00
700,000	U.S. TREASURY NOTE 4.500% NOV 15 2015 04 500% NOV 15 2015	11/17/08	719,682.15	754,110.00	34,427.85	4,002.78	31,500.00

PLEASE SEE REVERSE SIDE
Page 5 of 14
Statement Period Year Ending 12/31/13
Account No. 6YJ-07044

x 99999999



EMASM Fiscal Statement

FAO EL ROI FOUNDATION

CURRENT PORTFOLIO SUMMARY

Quantity	Security Description	Date Acquired	Total/Adj Cost Basis	Fiscal Year Value 12/31/13	Unrealized Gain or (Loss)	Est Accrued Interest	Est Annual Income
Government Securities							
500,000	U.S. TREASURY NOTE 4.875% AUG 15 2016 04.875% AUG 15 2016	11/18/08	520,062.34	555,470.00	35,407.66	9,140.63	24,375.00
1,200,000	U.S. TREASURY NOTE 4.625% NOV 15 2016 04.625% NOV 15 2016	11/18/08	1,240,208.15	1,332,000.00	91,791.85	7,052.48	55,500.00
3,000,000	U.S. TREASURY NOTE 4.750% AUG 15 2017 04.750% AUG 15 2017	09/12/07	3,034,502.04	3,389,310.00	354,807.96	53,437.50	142,497.00
Total Government Securities			8,763,585.60	9,386,654.00	623,068.40	106,720.57	389,872.00
Municipal Bonds							
700,000	SOUTHERN CALIF PUB PWR AUTH REV SER A RF SEP12 05.000%JUL01 17	07/02/13	790,901.31	802,578.00	11,676.69	17,500.00	35,000.00
200,000	CALIFORNIA ST DEPT WTR RES CENT VY PJ REV AJ RF OCT11 05.000%DEC01 17	07/02/13	229,070.03	232,898.00	3,827.97	833.33	10,000.00
315,000	SANTA CLARA VY CA TRN AT SLSRV MEASURE A RF AMBAC SEP07 05.000%APR01 19	06/26/13	349,616.89	353,767.05	4,150.16	3,937.50	15,750.00
250,000	CALIFORNIA ST DEPT WTR RES CENT VY PJ REV AF RF MAR09 05.000%DEC01 20	07/10/13	287,599.39	289,905.00	2,305.61	1,041.67	12,500.00

EMA Fiscal Statement

FAO EL ROI FOUNDATION

CURRENT PORTFOLIO SUMMARY

Quantity	Security Description	Date Acquired	Total/Adj Cost Basis	Fiscal Year Value 12/31/13	Unrealized Gain or (Loss)	Est Accrued Interest	Est Annual Income
Municipal Bonds							
650,000	CALIFORNIA ST VAR PURP APR09 05.500%APR01 21 MOODY'S: A1 S&P: A	02/06/13	781,125.15	754,032.50	(27,092.65)	8,937.50	35,750.00
400,000	CALIFORNIA ST VAR PURP LT OCT09 05.000%OCT01 20	02/05/13	476,347.42	458,652.00	(17,695.42)	5,000.00	20,000.00
500,000	CALIFORNIA ST ECONOMIC RECOVERY LT SER A RF NOV09 05.000%JUL01 20	02/05/13	597,879.89	583,570.00	(14,309.89)	12,500.00	25,000.00
500,000	GROSSMONT-CUYAMACA CALIF CCD LT RF AGC JUN08 05.000%AUG01 21	02/05/13	580,594.84	569,185.00	(11,409.84)	10,416.67	25,000.00
550,000	CALIFORNIA ST DEPT WTR RES PWR SUPPLY REV F-3 DEC05 05.000%MAY01 20	07/03/13	620,572.49	639,474.00	18,901.51	4,583.33	27,500.00
Total Municipal Bonds			4,713,707.41	4,684,061.55	(29,645.86)	64,750.00	206,500.00

PLEASE SEE REVERSE SIDE
Page 7 of 14
Statement Period Year Ending 12/31/13
Account No 6YJ-07044

999999999



ATTACHMENT 1

FORM 990PF, PART I - DIVIDENDS AND INTEREST FROM SECURITIES

<u>DESCRIPTION</u>	<u>REVENUE AND EXPENSES PER BOOKS</u>	<u>NET INVESTMENT INCOME</u>
MERRILL LYNCH	590,851.	445,870.
TOTAL	<u>590,851.</u>	<u>445,870.</u>

ATTACHMENT 2FORM 990PF, PART I - ACCOUNTING FEES

<u>DESCRIPTION</u>	<u>REVENUE AND EXPENSES PER BOOKS</u>	<u>NET INVESTMENT INCOME</u>	<u>ADJUSTED NET INCOME</u>	<u>CHARITABLE PURPOSES</u>
ACCOUNTING FEES	5,525.			5,525.
TOTALS	<u>5,525.</u>			<u>5,525.</u>

ATTACHMENT 3

FORM 990PF, PART I - OTHER PROFESSIONAL FEES

<u>DESCRIPTION</u>	<u>REVENUE AND EXPENSES PER BOOKS</u>	<u>NET INVESTMENT INCOME</u>
INVESTMENT ADVISORY FEES	35,315.	26,315.
TOTALS	<u>35,315.</u>	<u>26,315.</u>

ATTACHMENT 4FORM 990PF, PART I - TAXES

<u>DESCRIPTION</u>	<u>REVENUE AND EXPENSES PER BOOKS</u>
FEDERAL EXCISE TAX	10,000.
TOTALS	<u>10,000.</u>

ATTACHMENT 5FORM 990PF, PART I - OTHER EXPENSES

DESCRIPTION	REVENUE AND EXPENSES PER BOOKS	NET INVESTMENT INCOME	CHARITABLE PURPOSES
STATE FILING FEES	85.		85.
BANK SERVICE CHARGES	150.	150.	
TOTALS	235.	150.	85.

FORM 990PF, PART II - U.S. AND STATE OBLIGATIONS

<u>DESCRIPTION</u>	<u>ATTACHMENT 6</u>	
	<u>ENDING BOOK VALUE</u>	<u>ENDING FMV</u>
MERRILL LYNCH (SEE STMT A)	9,386,654.	9,386,654.
US OBLIGATIONS TOTAL	<u>9,386,654.</u>	<u>9,386,654.</u>
MERRILL LYNCH (SEE STMT A)	4,684,062.	4,684,062.
STATE OBLIGATIONS TOTAL	<u>4,684,062.</u>	<u>4,684,062.</u>
US AND STATE OBLIGATIONS TOTAL	<u>14,070,716.</u>	<u>14,070,716.</u>

ATTACHMENT 7

FORM 990PF, PART II - CORPORATE STOCK

<u>DESCRIPTION</u>	<u>ENDING BOOK VALUE</u>	<u>ENDING FMV</u>
MERRILL LYNCH	NONE	NONE
TOTALS	<u>NONE</u>	<u>NONE</u>

ATTACHMENT 8FORM 990PF, PART II - OTHER ASSETS

<u>DESCRIPTION</u>	<u>ENDING BOOK VALUE</u>	<u>ENDING FMV</u>
INTEREST & DIVIDEND RECEIVABLE	171,471.	171,471.
TOTALS	<u>171,471.</u>	<u>171,471.</u>

ATTACHMENT 9FORM 990PF, PART III - OTHER DECREASES IN NET WORTH OR FUND BALANCES

<u>DESCRIPTION</u>	<u>AMOUNT</u>
UNREALIZED LOSS ON SECURITIES	565,824.
TOTAL	<u>565,824.</u>

FORM 990PF, PART VIII - LIST OF OFFICERS, DIRECTORS, AND TRUSTEESATTACHMENT 10

<u>NAME AND ADDRESS</u>	<u>TITLE AND AVERAGE HOURS PER WEEK DEVOTED TO POSITION</u>	<u>COMPENSATION</u>	<u>CONTRIBUTIONS TO EMPLOYEE BENEFIT PLANS</u>	<u>EXPENSE ACCT AND OTHER ALLOWANCES</u>
SHERRY O'NEIL 11 CUSHING IRVINE, CA 92618	PRESIDENT/AS REQUIRED	0	0	0
TIM O'NEIL 11 CUSHING IRVINE, CA 92618	DIRECTOR/AS REQUIRED	0	0	0
GRAND TOTALS		0	0	0

EL ROI FOUNDATION

20-3762869

FORM 990PF, PART XV - GRANTS AND CONTRIBUTIONS PAID DURING THE YEAR

ATTACHMENT 11

RECIPIENT NAME AND ADDRESS	RELATIONSHIP TO SUBSTANTIAL CONTRIBUTOR AND FOUNDATION STATUS OF RECIPIENT		PURPOSE OF GRANT OR CONTRIBUTION	AMOUNT
CALVARY CHAPEL OF COSTA MESA 3800 SOUTH FAIRVIEW ROAD SANTA ANA, CA 92704	NONE EXEMPT		CHRISTIAN MISSION FUNDING	110,000
SAMARITAN'S PURSE P O BOX 3000 BOONE, NC 28607	NONE EXEMPT		DISASTER AID, MEDICAL CARE IN JESUS' NAME	110,000
THE SHEEPFOLD P O BOX 4487 ORANGE, CA 92863	NONE EXEMPT		HOUSING AND TRAINING FOR ABUSED WOMEN IN JESUS' NAME	198,000
WYCLIFFE ASSOCIATES P O BOX 2000 ORANGE, CA 92859	NONE EXEMPT		BIBLE TRANSLATION	110,000
NINOS DE LA LUZ P O BOX 7686 CAPISTRANO BEACH, CA 92624	NONE EXEMPT		PROVIDE A SAFE ENVIRONMENT AND EDUCATION TO HOMELESS CHILDREN IN JESUS' NAME	55,000
ORANGE COUNTY RESCUE MISSION P O BOX 4007 SANTA ANA, CA 92702	NONE EXEMPT		ASSISTANCE TO THE HOMELESS IN THE NAME OF CHRIST	44,000

TOTAL CONTRIBUTIONS PAID

627,000

ATTACHMENT 11

FEDERAL FOOTNOTES

THE TAXPAYER IS FILING AN AMENDED RETURN TO CORRECT THE NET INVESTMENT INCOME REPORTED ON FORM 990-PF, PART I, LINE 4, COLUMN (B) AND THE INVESTMENT ADVISORY FEES REPORTED ON FORM 990-PF, PART I, LINE 16C, COLUMN (B). THE TAXPAYER INADVERTENTLY INCLUDED TAX-EXEMPT INTEREST AND DIVIDENDS AND THE RELATED INVESTMENT ADVISORY FEES ON THE ORIGINALLY FILED RETURN.