



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

Department of the Treasury  
Internal Revenue Service

## Return of Organization Exempt From Income Tax

Under section 501(c), 527, or 4947(a)(1) of the Internal Revenue Code (except private foundations)

OMB No 1545-0047

2013

Open to Public  
Inspection

A For the 2013 calendar year, or tax year beginning and ending

B Check if applicable

- Address change  
 Name change  
 Initial return  
 Terminated  
 Amended return  
 Application pending

C Name of organization

JOSHUA M. FREEMAN FOUNDATION

Doing Business As

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

31556 WINTERBERRY PARKWAY

Room/suite

City or town, state or province, country, and ZIP or foreign postal code

SELBYVILLE, DE 19975

D Employer identification number

20-8592383

E Telephone number

302-436-6241

G Gross receipts \$

3,488,095.

H(a) Is this a group return

for subordinates?  Yes  NoH(b) Are all subordinates included?  Yes  No

If "No," attach a list (see instructions)

H(c) Group exemption number ►

I Tax-exempt status  501(c)(3)  501(c)( ) (insert no.)  4947(a)(1) or  527

J Website: ► WWW.FREEMANFOUNDATION.ORG

K Form of organization:  Corporation  Trust  Association  Other ► L Year of formation: 2007 M State of legal domicile: DE

## Part I Summary

Activities & Governance	1 Briefly describe the organization's mission or most significant activities <b>SEE PART III, LINE 1.</b>	
	2 Check this box ► <input type="checkbox"/> if the organization discontinued its operations or disposed of more than 25% of its net assets	
	3 Number of voting members of the governing body (Part VI, line 1a)	3 9
	4 Number of independent voting members of the governing body (Part VI, line 1b)	4 7
	5 Total number of individuals employed in calendar year 2013 (Part V, line 2a)	5 0
	6 Total number of volunteers (estimate if necessary)	6 97
	7a Total unrelated business revenue from Part VIII, column (C), line 12	7a 0.
b Net unrelated business taxable income from Form 990-T, line 34	7b 0.	
Revenue	8 Contributions and grants (Part VIII, line 1h)	Prior Year 1,431,656. Current Year 2,530,993.
	9 Program service revenue (Part VIII, line 2g)	359,207. 755,047.
	10 Investment income (Part VIII, column (A), lines 3, 4, and 7d)	2,104. 1,461.
	11 Other revenue (Part VIII, column (A), lines 5, 6d, 8c, 9c, 10c, and 11e)	-29,387. 6,621.
	12 Total revenue - add lines 8 through 11 (must equal Part VIII, column (A), line 12)	1,763,580. 3,294,122.
	13 Grants and similar amounts paid (Part IX, column (A), lines 1-3)	0. 6,587.
	14 Benefits paid to or for members (Part IX, column (A), line 4)	0. 0.
	15 Salaries, other compensation, employee benefits (Part IX, column (A), lines 5-10)	404,072. 407,034.
	16a Professional fundraising fees (Part IX, column (A), line 11e)	RECEIVED 1-29-693. 0.
	b Total fundraising expenses (Part IX, column (D), line 25)	0. 0.
	17 Other expenses (Part IX, column (A), lines 11a-11d, 11f-24e)	NOV 18 2014 1,128,317. 1,540,011.
	18 Total expenses Add lines 13-17 (must equal Part IX, column (A), line 25)	1,532,389. 1,953,632.
19 Revenue less expenses Subtract line 18 from line 12	231,191. 1,340,490.	
Expenses	20 Total assets (Part X, line 16)	Beginning of Current Year 1,280,297. End of Year 2,703,587.
	21 Total liabilities (Part X, line 26)	40,499. 59,801.
	22 Net assets or fund balances Subtract line 21 from line 20	1,239,798. 2,643,786.
		UT
Net Assets or Fund Balances	20 Total assets (Part X, line 16)	Beginning of Current Year 1,280,297. End of Year 2,703,587.
	21 Total liabilities (Part X, line 26)	40,499. 59,801.
	22 Net assets or fund balances Subtract line 21 from line 20	1,239,798. 2,643,786.

## Part II Signature Block

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 officer) is based on all information of which preparer has any knowledge.

Sign Here	► Signature of officer	11/11/2014	
	► MICHELLE L. FREEMAN, PRESIDENT	Date	
Preparer Use Only	Print/Type preparer's name Andrea Alexander	Preparer's signature	Date 11/11/14
	Firm's name ► GELMAN, ROSENBERG & FREEDMAN	Check <input type="checkbox"/> if self-employed	PTIN 51353553
	Firm's address ► 4550 MONTGOMERY AVE SUITE 650N BETHESDA, MD 20814-2930	Firm's EIN ► 52-1392008	Phone no. (301) 951-9090

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

 Yes  No

**Part III Statement of Program Service Accomplishments**Check if Schedule O contains a response or note to any line in this Part III 

- 1 Briefly describe the organization's mission

**PARTNERING TO PRESENT MEMORABLE PERFORMANCES AND PROVIDE INSPIRED ARTS EDUCATION FOR ALL.**

- 2 Did the organization undertake any significant program services during the year which were not listed on the prior Form 990 or 990-EZ?
- 
- Yes
- 
- No

If "Yes," describe these new services on Schedule O

- 3 Did the organization cease conducting, or make significant changes in how it conducts, any program services?
- 
- Yes
- 
- No

If "Yes," describe these changes on Schedule O

- 4 Describe the organization's program service accomplishments for each of its three largest program services, as measured by expenses. Section 501(c)(3) and 501(c)(4) organizations are required to report the amount of grants and allocations to others, the total expenses, and revenue, if any, for each program service reported

4a (Code \_\_\_\_\_) (Expenses \$ 1,731,742. including grants of \$ 6,587. ) (Revenue \$ 859,058. )

**THE JOSHUA M FREEMAN FOUNDATION OFFERS A WIDE RANGE OF DIVERSE AND QUALITY ARTS EXPERIENCES TO PEOPLE OF ALL AGES AND BACKGROUNDS. 53 PERFORMANCES WERE PRESENTED DURING THE 2013 SUMMER SEASON FROM MEMORIAL DAY TO LABOR DAY - PRIMARILY AT THE FREEMAN STAGE AT BAYSIDE. PERFORMANCES AND EVENTS ARE OPEN TO THE PUBLIC. MANY OF THE PERFORMANCES ARE FREE OF CHARGE AND THE FOUNDATION SPECIFICALLY SEEKS OPPORTUNITIES FOR UNDERSERVED COMMUNITY MEMBERS TO HAVE ACCESS. DURING THE OFF SEASON, ARTS EXPERIENCES ARE PRESENTED AT OTHER VENUES IN SUSSEX COUNTY, DE. DURING 2013, THERE WERE 23 OFF SEASON PERFORMANCES.**

4b (Code \_\_\_\_\_) (Expenses \$ \_\_\_\_\_ including grants of \$ \_\_\_\_\_) (Revenue \$ \_\_\_\_\_)

4c (Code \_\_\_\_\_) (Expenses \$ \_\_\_\_\_ including grants of \$ \_\_\_\_\_) (Revenue \$ \_\_\_\_\_)

- 4d Other program services (Describe in Schedule O)

(Expenses \$ \_\_\_\_\_ including grants of \$ \_\_\_\_\_) (Revenue \$ \_\_\_\_\_)

4e Total program service expenses ► 1,731,742.

## Part IV Checklist of Required Schedules

		Yes	No
1	Is the organization described in section 501(c)(3) or 4947(a)(1) (other than a private foundation)? If "Yes," complete Schedule A	1 X	
2	Is the organization required to complete Schedule B, Schedule of Contributors?	2 X	
3	Did the organization engage in direct or indirect political campaign activities on behalf of or in opposition to candidates for public office? If "Yes," complete Schedule C, Part I	3 X	
4	Section 501(c)(3) organizations. Did the organization engage in lobbying activities, or have a section 501(h) election in effect during the tax year? If "Yes," complete Schedule C, Part II	4 X	
5	Is the organization a section 501(c)(4), 501(c)(5), or 501(c)(6) organization that receives membership dues, assessments, or similar amounts as defined in Revenue Procedure 98-19? If "Yes," complete Schedule C, Part III	5 X	
6	Did the organization maintain any donor advised funds or any similar funds or accounts for which donors have the right to provide advice on the distribution or investment of amounts in such funds or accounts? If "Yes," complete Schedule D, Part I	6 X	
7	Did the organization receive or hold a conservation easement, including easements to preserve open space, the environment, historic land areas, or historic structures? If "Yes," complete Schedule D, Part II	7 X	
8	Did the organization maintain collections of works of art, historical treasures, or other similar assets? If "Yes," complete Schedule D, Part III	8 X	
9	Did the organization report an amount in Part X, line 21, for escrow or custodial account liability, serve as a custodian for amounts not listed in Part X, or provide credit counseling, debt management, credit repair, or debt negotiation services? If "Yes," complete Schedule D, Part IV	9 X	
10	Did the organization, directly or through a related organization, hold assets in temporarily restricted endowments, permanent endowments, or quasi-endowments? If "Yes," complete Schedule D, Part V	10 X	
11	If the organization's answer to any of the following questions is "Yes," then complete Schedule D, Parts VI, VII, VIII, IX, or X as applicable		
a	Did the organization report an amount for land, buildings, and equipment in Part X, line 10? If "Yes," complete Schedule D, Part VI	11a X	
b	Did the organization report an amount for investments - other securities in Part X, line 12 that is 5% or more of its total assets reported in Part X, line 16? If "Yes," complete Schedule D, Part VII	11b X	
c	Did the organization report an amount for investments - program related in Part X, line 13 that is 5% or more of its total assets reported in Part X, line 16? If "Yes," complete Schedule D, Part VIII	11c X	
d	Did the organization report an amount for other assets in Part X, line 15 that is 5% or more of its total assets reported in Part X, line 16? If "Yes," complete Schedule D, Part IX	11d X	
e	Did the organization report an amount for other liabilities in Part X, line 25? If "Yes," complete Schedule D, Part X	11e X	
f	Did the organization's separate or consolidated financial statements for the tax year include a footnote that addresses the organization's liability for uncertain tax positions under FIN 48 (ASC 740)? If "Yes," complete Schedule D, Part X	11f X	
12a	Did the organization obtain separate, independent audited financial statements for the tax year? If "Yes," complete Schedule D, Parts XI and XII	12a X	
b	Was the organization included in consolidated, independent audited financial statements for the tax year? If "Yes," and if the organization answered "No" to line 12a, then completing Schedule D, Parts XI and XII is optional	12b X	
13	Is the organization a school described in section 170(b)(1)(A)(ii)? If "Yes," complete Schedule E	13 X	
14a	Did the organization maintain an office, employees, or agents outside of the United States?	14a X	
b	Did the organization have aggregate revenues or expenses of more than \$10,000 from grantmaking, fundraising, business, investment, and program service activities outside the United States, or aggregate foreign investments valued at \$100,000 or more? If "Yes," complete Schedule F, Parts I and IV	14b X	
15	Did the organization report on Part IX, column (A), line 3, more than \$5,000 of grants or other assistance to or for any foreign organization? If "Yes," complete Schedule F, Parts II and IV	15 X	
16	Did the organization report on Part IX, column (A), line 3, more than \$5,000 of aggregate grants or other assistance to or for foreign individuals? If "Yes," complete Schedule F, Parts III and IV	16 X	
17	Did the organization report a total of more than \$15,000 of expenses for professional fundraising services on Part IX, column (A), lines 6 and 11e? If "Yes," complete Schedule G, Part I	17 X	
18	Did the organization report more than \$15,000 total of fundraising event gross income and contributions on Part VIII, lines 1c and 8a? If "Yes," complete Schedule G, Part II	18 X	
19	Did the organization report more than \$15,000 of gross income from gaming activities on Part VIII, line 9a? If "Yes," complete Schedule G, Part III	19 X	
20a	Did the organization operate one or more hospital facilities? If "Yes," complete Schedule H	20a X	
b	If "Yes" to line 20a, did the organization attach a copy of its audited financial statements to this return?	20b	

## Part IV Checklist of Required Schedules (continued)

		Yes	No
21	Did the organization report more than \$5,000 of grants or other assistance to any domestic organization or government on Part IX, column (A), line 1? If "Yes," complete Schedule I, Parts I and II	21 X	
22	Did the organization report more than \$5,000 of grants or other assistance to individuals in the United States on Part IX, column (A), line 2? If "Yes," complete Schedule I, Parts I and III	22 X	
23	Did the organization answer "Yes" to Part VII, Section A, line 3, 4, or 5 about compensation of the organization's current and former officers, directors, trustees, key employees, and highest compensated employees? If "Yes," complete Schedule J	23 X	
24a	Did the organization have a tax-exempt bond issue with an outstanding principal amount of more than \$100,000 as of the last day of the year, that was issued after December 31, 2002? If "Yes," answer lines 24b through 24d and complete Schedule K. If "No", go to line 25a	24a X	
24b		24b	
24c		24c	
24d		24d	
25a	Section 501(c)(3) and 501(c)(4) organizations. Did the organization engage in an excess benefit transaction with a disqualified person during the year? If "Yes," complete Schedule L, Part I	25a X	
25b	Is the organization aware that it engaged in an excess benefit transaction with a disqualified person in a prior year, and that the transaction has not been reported on any of the organization's prior Forms 990 or 990-EZ? If "Yes," complete Schedule L, Part I	25b X	
26	Did the organization report any amount on Part X, line 5, 6, or 22 for receivables from or payables to any current or former officers, directors, trustees, key employees, highest compensated employees, or disqualified persons? If so, complete Schedule L, Part II	26 X	
27	Did the organization provide a grant or other assistance to an officer, director, trustee, key employee, substantial contributor or employee thereof, a grant selection committee member, or to a 35% controlled entity or family member of any of these persons? If "Yes," complete Schedule L, Part III	27 X	
28	Was the organization a party to a business transaction with one of the following parties (see Schedule L, Part IV instructions for applicable filing thresholds, conditions, and exceptions)		
28a	a A current or former officer, director, trustee, or key employee? If "Yes," complete Schedule L, Part IV	28a X	
28b	b A family member of a current or former officer, director, trustee, or key employee? If "Yes," complete Schedule L, Part IV	28b X	
28c	c An entity of which a current or former officer, director, trustee, or key employee (or a family member thereof) was an officer, director, trustee, or direct or indirect owner? If "Yes," complete Schedule L, Part IV	28c X	
29	Did the organization receive more than \$25,000 in non-cash contributions? If "Yes," complete Schedule M	29 X	
30	Did the organization receive contributions of art, historical treasures, or other similar assets, or qualified conservation contributions? If "Yes," complete Schedule M	30 X	
31	Did the organization liquidate, terminate, or dissolve and cease operations? If "Yes," complete Schedule N, Part I	31 X	
32	Did the organization sell, exchange, dispose of, or transfer more than 25% of its net assets? If "Yes," complete Schedule N, Part II	32 X	
33	Did the organization own 100% of an entity disregarded as separate from the organization under Regulations sections 301.7701-2 and 301.7701-3? If "Yes," complete Schedule R, Part I	33 X	
34	Was the organization related to any tax-exempt or taxable entity? If "Yes," complete Schedule R, Part II, III, or IV, and Part V, line 1	34 X	
35a	Did the organization have a controlled entity within the meaning of section 512(b)(13)?	35a X	
35b	b If "Yes" to line 35a, did the organization receive any payment from or engage in any transaction with a controlled entity within the meaning of section 512(b)(13)? If "Yes," complete Schedule R, Part V, line 2	35b	
36	Section 501(c)(3) organizations. Did the organization make any transfers to an exempt non-charitable related organization? If "Yes," complete Schedule R, Part V, line 2	36 X	
37	Did the organization conduct more than 5% of its activities through an entity that is not a related organization and that is treated as a partnership for federal income tax purposes? If "Yes," complete Schedule R, Part VI	37 X	
38	Did the organization complete Schedule O and provide explanations in Schedule O for Part VI, lines 11b and 19? Note. All Form 990 filers are required to complete Schedule O	38 X	

**Part V Statements Regarding Other IRS Filings and Tax Compliance**Check if Schedule O contains a response or note to any line in this Part V 

		Yes	No
1a	Enter the number reported in Box 3 of Form 1096. Enter -0- if not applicable	1a	37
1b	Enter the number of Forms W-2G included in line 1a. Enter -0- if not applicable	1b	0
c	Did the organization comply with backup withholding rules for reportable payments to vendors and reportable gaming (gambling) winnings to prize winners?	1c	X
2a	Enter the number of employees reported on Form W-3, Transmittal of Wage and Tax Statements, filed for the calendar year ending with or within the year covered by this return	2a	0
b	If at least one is reported on line 2a, did the organization file all required federal employment tax returns? <i>Note. If the sum of lines 1a and 2a is greater than 250, you may be required to e-file (see instructions)</i>	2b	
3a	Did the organization have unrelated business gross income of \$1,000 or more during the year?	3a	X
b	If "Yes," has it filed a Form 990-T for this year? If "No," to line 3b, provide an explanation in Schedule O	3b	
4a	At any time during the calendar year, did the organization have an interest in, or a signature or other authority over, a financial account in a foreign country (such as a bank account, securities account, or other financial account)?	4a	X
b	If "Yes," enter the name of the foreign country ► See instructions for filing requirements for Form TD F 90-22 1, Report of Foreign Bank and Financial Accounts	6b	
5a	Was the organization a party to a prohibited tax shelter transaction at any time during the tax year?	5a	X
b	Did any taxable party notify the organization that it was or is a party to a prohibited tax shelter transaction?	5b	X
c	If "Yes," to line 5a or 5b, did the organization file Form 8886-T?	5c	
6a	Does the organization have annual gross receipts that are normally greater than \$100,000, and did the organization solicit any contributions that were not tax deductible as charitable contributions?	6a	X
b	If "Yes," did the organization include with every solicitation an express statement that such contributions or gifts were not tax deductible?	6b	
7	<b>Organizations that may receive deductible contributions under section 170(c).</b>	7a	X
a	Did the organization receive a payment in excess of \$75 made partly as a contribution and partly for goods and services provided to the payor?	7b	X
b	If "Yes," did the organization notify the donor of the value of the goods or services provided?	7c	X
c	Did the organization sell, exchange, or otherwise dispose of tangible personal property for which it was required to file Form 8282?	7d	
d	If "Yes," indicate the number of Forms 8282 filed during the year	7e	X
e	Did the organization receive any funds, directly or indirectly, to pay premiums on a personal benefit contract?	7f	X
f	Did the organization, during the year, pay premiums, directly or indirectly, on a personal benefit contract?	7g	
g	If the organization received a contribution of qualified intellectual property, did the organization file Form 8899 as required?	7h	
h	If the organization received a contribution of cars, boats, airplanes, or other vehicles, did the organization file a Form 1098-C?	8	
8	<b>Sponsoring organizations maintaining donor advised funds and section 509(a)(3) supporting organizations.</b> Did the supporting organization, or a donor advised fund maintained by a sponsoring organization, have excess business holdings at any time during the year?	N/A	
9	<b>Sponsoring organizations maintaining donor advised funds.</b>	9a	
a	Did the organization make any taxable distributions under section 4966?	N/A	
b	Did the organization make a distribution to a donor, donor advisor, or related person?	9b	
10	<b>Section 501(c)(7) organizations.</b> Enter	N/A	
a	Initiation fees and capital contributions included on Part VIII, line 12	10a	
b	Gross receipts, included on Form 990, Part VIII, line 12, for public use of club facilities	10b	
11	<b>Section 501(c)(12) organizations.</b> Enter	N/A	
a	Gross income from members or shareholders	11a	
b	Gross income from other sources (Do not net amounts due or paid to other sources against amounts due or received from them)	11b	
12a	<b>Section 4947(a)(1) non-exempt charitable trusts.</b> Is the organization filing Form 990 in lieu of Form 1041?	12a	
b	If "Yes," enter the amount of tax-exempt interest received or accrued during the year	N/A	
12b		12b	
13	<b>Section 501(c)(29) qualified nonprofit health insurance issuers.</b>	N/A	
a	Is the organization licensed to issue qualified health plans in more than one state?	13a	
b	Enter the amount of reserves the organization is required to maintain by the states in which the organization is licensed to issue qualified health plans	13b	
c	Enter the amount of reserves on hand	13c	
14a	Did the organization receive any payments for indoor tanning services during the tax year?	14a	X
b	If "Yes," has it filed a Form 720 to report these payments? If "No," provide an explanation in Schedule O	14b	

**Part VI Governance, Management, and Disclosure** For each "Yes" response to lines 2 through 7b below, and for a "No" response to line 8a, 8b, or 10b below, describe the circumstances, processes, or changes in Schedule O. See instructions

Check if Schedule O contains a response or note to any line in this Part VI

### Section A. Governing Body and Management

		Yes	No
1a	Enter the number of voting members of the governing body at the end of the tax year If there are material differences in voting rights among members of the governing body, or if the governing body delegated broad authority to an executive committee or similar committee, explain in Schedule O.	9	
1b		7	
2	Enter the number of voting members included in line 1a, above, who are independent		X
3	Did any officer, director, trustee, or key employee have a family relationship or a business relationship with any other officer, director, trustee, or key employee?		
4	Did the organization delegate control over management duties customarily performed by or under the direct supervision of officers, directors, or trustees, or key employees to a management company or other person?		X
5	Did the organization make any significant changes to its governing documents since the prior Form 990 was filed?		X
6	Did the organization become aware during the year of a significant diversion of the organization's assets?		X
7a	Did the organization have members or stockholders?		
b	Did the organization have members, stockholders, or other persons who had the power to elect or appoint one or more members of the governing body?		
b	Are any governance decisions of the organization reserved to (or subject to approval by) members, stockholders, or persons other than the governing body?		
8	Did the organization contemporaneously document the meetings held or written actions undertaken during the year by the following:		
a	The governing body?		
b	Each committee with authority to act on behalf of the governing body?		
9	Is there any officer, director, trustee, or key employee listed in Part VII, Section A, who cannot be reached at the organization's mailing address? If "Yes," provide the names and addresses in Schedule O		X
		9	

### Section B. Policies (This Section B requests information about policies not required by the Internal Revenue Code)

	Yes	No	
10a	Did the organization have local chapters, branches, or affiliates?	10a	X
b	If "Yes," did the organization have written policies and procedures governing the activities of such chapters, affiliates, and branches to ensure their operations are consistent with the organization's exempt purposes?	10b	
11a	Has the organization provided a complete copy of this Form 990 to all members of its governing body before filing the form?	11a	X
b	Describe in Schedule O the process, if any, used by the organization to review this Form 990	12a	X
12a	Did the organization have a written conflict of interest policy? If "No," go to line 13	12b	X
b	Were officers, directors, or trustees, and key employees required to disclose annually interests that could give rise to conflicts?	12c	X
c	Did the organization regularly and consistently monitor and enforce compliance with the policy? If "Yes," describe in Schedule O how this was done	13	X
13	Did the organization have a written whistleblower policy?	14	X
14	Did the organization have a written document retention and destruction policy?		
15	Did the process for determining compensation of the following persons include a review and approval by independent persons, comparability data, and contemporaneous substantiation of the deliberation and decision?		
a	The organization's CEO, Executive Director, or top management official	15a	X
b	Other officers or key employees of the organization	15b	X
	If "Yes" to line 15a or 15b, describe the process in Schedule O (see instructions)		
16a	Did the organization invest in, contribute assets to, or participate in a joint venture or similar arrangement with a taxable entity during the year?	16a	X
b	If "Yes," did the organization follow a written policy or procedure requiring the organization to evaluate its participation in joint venture arrangements under applicable federal tax law, and take steps to safeguard the organization's exempt status with respect to such arrangements?	16b	

### Section C. Disclosure

17	List the states with which a copy of this Form 990 is required to be filed ►MD
18	Section 6104 requires an organization to make its Forms 1023 (or 1024 if applicable), 990, and 990-T (Section 501(c)(3)s only) available for public inspection. Indicate how you made these available. Check all that apply
	<input type="checkbox"/> Own website <input type="checkbox"/> Another's website <input checked="" type="checkbox"/> Upon request <input type="checkbox"/> Other (explain in Schedule O)
19	Describe in Schedule O whether (and if so, how), the organization made its governing documents, conflict of interest policy, and financial statements available to the public during the tax year
20	State the name, physical address, and telephone number of the person who possesses the books and records of the organization ► <b>BERNADETTE M. DOWLING - 302-436-6241</b> <b>31556 WINTERBERRY PARKWAY, SELBYVILLE, DE 19975</b>

## **Part VII Compensation of Officers, Directors, Trustees, Key Employees, Highest Compensated Employees, and Independent Contractors**

Check if Schedule O contains a response or note to any line in this Part VII

**Section A. Officers, Directors, Trustees, Key Employees, and Highest Compensated Employees**

1a Complete this table for all persons required to be listed. Report compensation for the calendar year ending with or within the organization's tax year.

- List all of the organization's **current** officers, directors, trustees (whether individuals or organizations), regardless of amount of compensation Enter -0- in columns (D), (E), and (F) if no compensation was paid
  - List all of the organization's **current** key employees, if any. See instructions for definition of "key employee"
  - List the organization's **five current highest compensated employees** (other than an officer, director, trustee, or key employee) who received reportable compensation (Box 5 of Form W-2 and/or Box 7 of Form 1099-MISC) of more than \$100,000 from the organization and any related organizations
  - List all of the organization's **former** officers, key employees, and highest compensated employees who received more than \$100,000 of reportable compensation from the organization and any related organizations
  - List all of the organization's **former directors or trustees** that received, in the capacity as a former director or trustee of the organization, more than \$10,000 of reportable compensation from the organization and any related organizations

List persons in the following order individual trustees or directors, institutional trustees, officers, key employees, highest compensated employees, and former such persons

**Part VII** **Section A. Officers, Directors, Trustees, Key Employees, and Highest Compensated Employees (continued)**

**1b Sub-total**

**c Total from continuation sheets to Part VII, Section A**

**d Total (add lines 1b and 1c)**

2 Total number of individuals (including but not limited to those listed above) who received more than \$100,000 of reportable compensation from the organization ►

3 Did the organization list any former officer, director, or trustee, key employee, or highest compensated employee on line 1a? If "Yes," complete Schedule J for such individual

4 For any individual listed on line 1a, is the sum of reportable compensation and other compensation from the organization and related organizations greater than \$150,000? If "Yes," complete Schedule J for such individual

5 Did any person listed on line 1a receive or accrue compensation from any unrelated organization or individual for services rendered to the organization? If "Yes," complete Schedule J for such person.

	Yes	No
3		X
4	X	
5		X

**Section B. Independent Contractors**

1 Complete this table for your five highest compensated independent contractors that received more than \$100,000 of compensation from the organization. Report compensation for the calendar year ending with or within the organization's tax year.

(A) Name and business address	(B) Description of services	(C) Compensation
WME ENTERTAINMENT, LLC, 9601 WILSHIRE BLVD., BEVERLY HILLS, CA 90210	PERFORMER FEES	167,500.
MID SOUTH AUDIO LLC 52 BRAMHALL STREET, GEORGETOWN, DE 19947	EQUIPMENT RENTAL & TECH. CONTRACTOR	149,545.

2 Total number of independent contractors (including but not limited to those listed above) who received more than \$100,000 of compensation from the organization ► 2

332008  
10-29-13

Form 990 (2013)

## Part VIII Statement of Revenue

Check if Schedule O contains a response or note to any line in this Part VIII 

		(A) Total revenue	(B) Related or exempt function revenue	(C) Unrelated business revenue	(D) Revenue excluded from tax under sections 512 - 514
Contributions, Gifts, Grants and Other Similar Amounts	1 a Federated campaigns b Membership dues c Fundraising events d Related organizations e Government grants (contributions) f All other contributions, gifts, grants, and similar amounts not included above g Noncash contributions included in lines 1a-1f \$ h Total. Add lines 1a-1f	1a 1b 1c 274,108. 1d 1,600,000. 1e 281,770. 1f 375,115. 73,841. ► 2,530,993.			
Program Service Revenue	2 a ADMISSIONS b c d e f All other program service revenue g Total. Add lines 2a-2f	Business Code 900099 ► 755,047.	755,047.		
Other Revenue	3 Investment income (including dividends, interest, and other similar amounts) 4 Income from investment of tax-exempt bond proceeds 5 Royalties 6 a Gross rents b Less rental expenses c Rental income or (loss) d Net rental income or (loss) 7 a Gross amount from sales of assets other than inventory b Less cost or other basis and sales expenses c Gain or (loss) d Net gain or (loss) 8 a Gross income from fundraising events (not including \$ 274,108. of contributions reported on line 1c) See Part IV, line 18 b Less direct expenses c Net income or (loss) from fundraising events ► -105,272. -105,272. 9 a Gross income from gaming activities See Part IV, line 19 b Less direct expenses c Net income or (loss) from gaming activities ► 7,882. 7,882. 10 a Gross sales of inventory, less returns and allowances b Less cost of goods sold c Net income or (loss) from sales of inventory ► 104,011. 104,011. 11 a b c d All other revenue e Total. Add lines 11a-11d 12 Total revenue See instructions.	(i) Real ► (ii) Personal (i) Securities ► (ii) Other a 33,450. b 138,722. ► -105,272. a 16,421. b 8,539. ► 7,882. a 150,289. b 46,278. ► 104,011. Miscellaneous Revenue Business Code ►	1,895. 1,895. ► -434. -434. ► -105,272. -105,272. ► 7,882. 7,882. ► 104,011. 104,011. 3,294,122. 859,058. 0. -95,929.		

**Part IX Statement of Functional Expenses**

Section 501(c)(3) and 501(c)(4) organizations must complete all columns All other organizations must complete column (A)

Check if Schedule O contains a response or note to any line in this Part IX 

<i>Do not include amounts reported on lines 6b, 7b, 8b, 9b, and 10b of Part VIII.</i>	(A) Total expenses	(B) Program service expenses	(C) Management and general expenses	(D) Fundraising expenses
1 Grants and other assistance to governments and organizations in the United States. See Part IV, line 21	6,587.	6,587.		
2 Grants and other assistance to individuals in the United States See Part IV, line 22				
3 Grants and other assistance to governments, organizations, and individuals outside the United States See Part IV, lines 15 and 16				
4 Benefits paid to or for members				
5 Compensation of current officers, directors, trustees, and key employees	126,522.	67,764.	17,783.	40,975.
6 Compensation not included above, to disqualified persons (as defined under section 4958(f)(1)) and persons described in section 4958(c)(3)(B)				
7 Other salaries and wages	214,036.	172,821.	15,451.	25,764.
8 Pension plan accruals and contributions (include section 401(k) and 403(b) employer contributions)	3,465.	3,192.	173.	100.
9 Other employee benefits	63,011.	48,129.	5,105.	9,777.
10 Payroll taxes				
11 Fees for services (non-employees)				
a Management	11,055.	2,684.	6,154.	2,217.
b Legal	15,635.		15,635.	
c Accounting				
d Lobbying				
e Professional fundraising services. See Part IV, line 17				
f Investment management fees				
g Other (If line 11g amount exceeds 10% of line 25, column (A) amount, list line 11g expenses on Sch O)	21,962.	7,768.	3,622.	10,572.
12 Advertising and promotion	75,897.	75,419.		478.
13 Office expenses	16,894.	10,752.	1,865.	4,277.
14 Information technology	16,263.	12,040.	983.	3,240.
15 Royalties				
16 Occupancy	55,596.	54,502.	458.	636.
17 Travel	26,276.	17,057.	8,128.	1,091.
18 Payments of travel or entertainment expenses for any federal, state, or local public officials				
19 Conferences, conventions, and meetings	5,571.	4,111.	1,460.	
20 Interest				
21 Payments to affiliates				
22 Depreciation, depletion, and amortization	45,076.	41,015.	1,477.	2,584.
23 Insurance	30,596.	20,324.	10,272.	
24 Other expenses. Itemize expenses not covered above (List miscellaneous expenses in line 24e. If line 24e amount exceeds 10% of line 25, column (A) amount, list line 24e expenses on Schedule O)				
a <b>PERFORMANCE COSTS</b>	968,973.	968,973.		
b <b>DUE DILIGENCE-LT PROG.</b>	92,925.	92,925.		
c <b>DESIGN AND PRINT</b>	52,836.	46,542.		6,294.
d <b>OTHER EVENTS &amp; ACTIV.</b>	15,648.			15,648.
e All other expenses	88,808.	79,137.	3,631.	6,040.
25 Total functional expenses Add lines 1 through 24e	1,953,632.	1,731,742.	92,197.	129,693.
26 Joint costs Complete this line only if the organization reported in column (B) joint costs from a combined educational campaign and fundraising solicitation.				

Check here ➤  if following SOP 98-2 (ASC 958-720)

## Part X Balance Sheet

Check if Schedule O contains a response or note to any line in this Part X 

		(A) Beginning of year		(B) End of year
Assets	1 Cash - non-interest bearing	85,805.	1	47,370.
	2 Savings and temporary cash investments	950,179.	2	2,235,710.
	3 Pledges and grants receivable, net	21,860.	3	130,080.
	4 Accounts receivable, net	10,720.	4	10,240.
	5 Loans and other receivables from current and former officers, directors, trustees, key employees, and highest compensated employees Complete Part II of Schedule L		5	
	6 Loans and other receivables from other disqualified persons (as defined under section 4958(f)(1)), persons described in section 4958(c)(3)(B), and contributing employers and sponsoring organizations of section 501(c)(9) voluntary employees' beneficiary organizations (see instr) Complete Part II of Sch L		6	
	7 Notes and loans receivable, net		7	
	8 Inventories for sale or use		8	
	9 Prepaid expenses and deferred charges	10,981.	9	8,937.
	10a Land, buildings, and equipment cost or other basis Complete Part VI of Schedule D	211,740.		
	b Less accumulated depreciation	109,338.	10c	102,402.
	11 Investments - publicly traded securities	73,550.	11	168,688.
	12 Investments - other securities See Part IV, line 11		12	
	13 Investments - program-related See Part IV, line 11		13	
	14 Intangible assets		14	
	15 Other assets See Part IV, line 11	900.	15	160.
<b>16 Total assets.</b> Add lines 1 through 15 (must equal line 34)	<b>1,280,297.</b>	<b>16</b>	<b>2,703,587.</b>	
Liabilities	17 Accounts payable and accrued expenses	36,664.	17	51,988.
	18 Grants payable		18	
	19 Deferred revenue	3,835.	19	7,813.
	20 Tax-exempt bond liabilities		20	
	21 Escrow or custodial account liability Complete Part IV of Schedule D		21	
	22 Loans and other payables to current and former officers, directors, trustees, key employees, highest compensated employees, and disqualified persons Complete Part II of Schedule L		22	
	23 Secured mortgages and notes payable to unrelated third parties		23	
	24 Unsecured notes and loans payable to unrelated third parties		24	
	25 Other liabilities (including federal income tax, payables to related third parties, and other liabilities not included on lines 17-24) Complete Part X of Schedule D		25	
	<b>26 Total liabilities.</b> Add lines 17 through 25	<b>40,499.</b>	<b>26</b>	<b>59,801.</b>
Net Assets or Fund Balances	Organizations that follow SFAS 117 (ASC 958), check here ► <input checked="" type="checkbox"/> and complete lines 27 through 29, and lines 33 and 34.			
	27 Unrestricted net assets	1,186,816.	27	1,064,766.
	28 Temporarily restricted net assets	52,982.	28	1,579,020.
	29 Permanently restricted net assets		29	
	Organizations that do not follow SFAS 117 (ASC 958), check here ► <input type="checkbox"/> and complete lines 30 through 34.			
	30 Capital stock or trust principal, or current funds		30	
	31 Paid-in or capital surplus, or land, building, or equipment fund		31	
	32 Retained earnings, endowment, accumulated income, or other funds		32	
	33 Total net assets or fund balances	1,239,798.	33	2,643,786.
	<b>34 Total liabilities and net assets/fund balances</b>	<b>1,280,297.</b>	<b>34</b>	<b>2,703,587.</b>

Form 990 (2013)

**Part XI Reconciliation of Net Assets**Check if Schedule O contains a response or note to any line in this Part XI 

1 Total revenue (must equal Part VIII, column (A), line 12)	1	3,294,122.
2 Total expenses (must equal Part IX, column (A), line 25)	2	1,953,632.
3 Revenue less expenses Subtract line 2 from line 1	3	1,340,490.
4 Net assets or fund balances at beginning of year (must equal Part X, line 33, column (A))	4	1,239,798.
5 Net unrealized gains (losses) on investments	5	63,498.
6 Donated services and use of facilities	6	
7 Investment expenses	7	
8 Prior period adjustments	8	
9 Other changes in net assets or fund balances (explain in Schedule O)	9	0.
10 Net assets or fund balances at end of year Combine lines 3 through 9 (must equal Part X, line 33, column (B))	10	2,643,786.

**Part XII Financial Statements and Reporting**Check if Schedule O contains a response or note to any line in this Part XII 

	Yes	No
1 Accounting method used to prepare the Form 990 <input type="checkbox"/> Cash <input checked="" type="checkbox"/> Accrual <input type="checkbox"/> Other _____ If the organization changed its method of accounting from a prior year or checked "Other," explain in Schedule O		
2a Were the organization's financial statements compiled or reviewed by an independent accountant? If "Yes," check a box below to indicate whether the financial statements for the year were compiled or reviewed on a separate basis, consolidated basis, or both <input type="checkbox"/> Separate basis <input type="checkbox"/> Consolidated basis <input type="checkbox"/> Both consolidated and separate basis	2a	X
2b Were the organization's financial statements audited by an independent accountant? If "Yes," check a box below to indicate whether the financial statements for the year were audited on a separate basis, consolidated basis, or both <input checked="" type="checkbox"/> Separate basis <input type="checkbox"/> Consolidated basis <input type="checkbox"/> Both consolidated and separate basis	2b	X
2c If "Yes" to line 2a or 2b, does the organization have a committee that assumes responsibility for oversight of the audit, review, or compilation of its financial statements and selection of an independent accountant? If the organization changed either its oversight process or selection process during the tax year, explain in Schedule O	2c	X
3a As a result of a federal award, was the organization required to undergo an audit or audits as set forth in the Single Audit Act and OMB Circular A-133? b If "Yes," did the organization undergo the required audit or audits? If the organization did not undergo the required audit or audits, explain why in Schedule O and describe any steps taken to undergo such audits	3a	X
	3b	

Form 990 (2013)

**SCHEDULE A**  
(Form 990 or 990-EZ)

## Public Charity Status and Public Support

Department of the Treasury  
Internal Revenue Service

**Complete if the organization is a section 501(c)(3) organization or a section 4947(a)(1) nonexempt charitable trust.**

► Attach to Form 990 or Form 990-EZ.

► Information about Schedule A (Form 990 or 990-EZ) and its instructions is at [www.irs.gov/form990](http://www.irs.gov/form990).

OMB No 1545-0047

2013

**Open to Public  
Inspection**

---

**Name of the organization**

**Employer identification number**

JOSHUA M. FREEMAN FOUNDATION

20-8592383

**Part I Reason for Public Charity Status** (All organizations must complete this part) See instructions

The organization is not a private foundation because it is (For lines 1 through 11, check only one box )

- 1  A church, convention of churches, or association of churches described in **section 170(b)(1)(A)(i)**.

2  A school described in **section 170(b)(1)(A)(ii)**. (Attach Schedule E )

3  A hospital or a cooperative hospital service organization described in **section 170(b)(1)(A)(iii)**.

4  A medical research organization operated in conjunction with a hospital described in **section 170(b)(1)(A)(iii)**. Enter the hospital's name, city, and state \_\_\_\_\_

5  An organization operated for the benefit of a college or university owned or operated by a governmental unit described in **section 170(b)(1)(A)(iv)**. (Complete Part II )

6  A federal, state, or local government or governmental unit described in **section 170(b)(1)(A)(v)**.

7  An organization that normally receives a substantial part of its support from a governmental unit or from the general public described in **section 170(b)(1)(A)(vi)**. (Complete Part II )

8  A community trust described in **section 170(b)(1)(A)(vi)**. (Complete Part II )

9  An organization that normally receives (1) more than 33 1/3% of its support from contributions, membership fees, and gross receipts from activities related to its exempt functions - subject to certain exceptions, and (2) no more than 33 1/3% of its support from gross investment income and unrelated business taxable income (less section 511 tax) from businesses acquired by the organization after June 30, 1975 See **section 509(a)(2)**. (Complete Part III )

10  An organization organized and operated exclusively to test for public safety See **section 509(a)(4)**.

11  An organization organized and operated exclusively for the benefit of, to perform the functions of, or to carry out the purposes of one or more publicly supported organizations described in **section 509(a)(1)** or **section 509(a)(2)** See **section 509(a)(3)**. Check the box that describes the type of supporting organization and complete lines 11e through 11h

a  Type I      b  Type II      c  Type III Functionally integrated      d  Type III - Non-functionally integrated

e  By checking this box, I certify that the organization is not controlled directly or indirectly by one or more disqualified persons other than foundation managers and other than one or more publicly supported organizations described in **section 509(a)(1)** or **section 509(a)(2)**

f If the organization received a written determination from the IRS that it is a Type I, Type II, or Type III supporting organization, check this box

g Since August 17, 2006, has the organization accepted any gift or contribution from any of the following persons?

(i) A person who directly or indirectly controls, either alone or together with persons described in (ii) and (iii) below, the governing body of the supported organization?

(ii) A family member of a person described in (i) above?

(iii) A 35% controlled entity of a person described in (i) or (ii) above?

h Provide the following information about the supported organization(s)

	Yes	No
11g(i)		
11g(ii)		
11g(iii)		

Total

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

**Schedule A (Form 990 or 990-EZ) 2013**

**Part II Support Schedule for Organizations Described in Sections 170(b)(1)(A)(iv) and 170(b)(1)(A)(vi)**

(Complete only if you checked the box on line 5, 7, or 8 of Part I or if the organization failed to qualify under Part III. If the organization fails to qualify under the tests listed below, please complete Part III.)

**Section A. Public Support**

Calendar year (or fiscal year beginning in) ►	(a) 2009	(b) 2010	(c) 2011	(d) 2012	(e) 2013	(f) Total
1 Gifts, grants, contributions, and membership fees received (Do not include any "unusual grants")	1,315,578.	1,012,925.	1,140,869.	1,431,656.	2,530,993.	7,432,021.
2 Tax revenues levied for the organization's benefit and either paid to or expended on its behalf						
3 The value of services or facilities furnished by a governmental unit to the organization without charge						
4 Total. Add lines 1 through 3	1,315,578.	1,012,925.	1,140,869.	1,431,656.	2,530,993.	7,432,021.
5 The portion of total contributions by each person (other than a governmental unit or publicly supported organization) included on line 1 that exceeds 2% of the amount shown on line 11, column (f)						
6 Public support. Subtract line 5 from line 4						4,690,523.
						2,741,498.

**Section B. Total Support**

Calendar year (or fiscal year beginning in) ►	(a) 2009	(b) 2010	(c) 2011	(d) 2012	(e) 2013	(f) Total
7 Amounts from line 4	1,315,578.	1,012,925.	1,140,869.	1,431,656.	2,530,993.	7,432,021.
8 Gross income from interest, dividends, payments received on securities loans, rents, royalties and income from similar sources						
9 Net income from unrelated business activities, whether or not the business is regularly carried on						
10 Other income. Do not include gain or loss from the sale of capital assets (Explain in Part IV)						
11 Total support. Add lines 7 through 10	4,976.	7,768.	5,581.	2,104.	1,895.	22,324.
						7,882.
	112.				11,514.	11,626.
						7,473,853.
12 Gross receipts from related activities, etc (see instructions)				12		1,788,691.
13 First five years. If the Form 990 is for the organization's first, second, third, fourth, or fifth tax year as a section 501(c)(3) organization, check this box and stop here						► <input type="checkbox"/>

**Section C. Computation of Public Support Percentage**

14 Public support percentage for 2013 (line 6, column (f) divided by line 11, column (f))	14	36.68	%
15 Public support percentage from 2012 Schedule A, Part II, line 14	15	34.01	%
16a 33 1/3% support test - 2013. If the organization did not check the box on line 13, and line 14 is 33 1/3% or more, check this box and stop here. The organization qualifies as a publicly supported organization			► <input checked="" type="checkbox"/>
b 33 1/3% support test - 2012. If the organization did not check a box on line 13 or 16a, and line 15 is 33 1/3% or more, check this box and stop here. The organization qualifies as a publicly supported organization			► <input type="checkbox"/>
17a 10% -facts-and-circumstances test - 2013. If the organization did not check a box on line 13, 16a, or 16b, and line 14 is 10% or more, and if the organization meets the "facts-and-circumstances" test, check this box and stop here. Explain in Part IV how the organization meets the "facts-and-circumstances" test. The organization qualifies as a publicly supported organization			► <input type="checkbox"/>
b 10% -facts-and-circumstances test - 2012. If the organization did not check a box on line 13, 16a, 16b, or 17a, and line 15 is 10% or more, and if the organization meets the "facts-and-circumstances" test, check this box and stop here. Explain in Part IV how the organization meets the "facts-and-circumstances" test. The organization qualifies as a publicly supported organization			► <input type="checkbox"/>
18 Private foundation. If the organization did not check a box on line 13, 16a, 16b, 17a, or 17b, check this box and see instructions			► <input type="checkbox"/>

**Part III Support Schedule for Organizations Described in Section 509(a)(2)**

(Complete only if you checked the box on line 9 of Part I or if the organization failed to qualify under Part II. If the organization fails to qualify under the tests listed below, please complete Part II.)

**Section A. Public Support**

Calendar year (or fiscal year beginning in) ►	(a) 2009	(b) 2010	(c) 2011	(d) 2012	(e) 2013	(f) Total
1 Gifts, grants, contributions, and membership fees received (Do not include any "unusual grants")						
2 Gross receipts from admissions, merchandise sold or services performed, or facilities furnished in any activity that is related to the organization's tax-exempt purpose						
3 Gross receipts from activities that are not an unrelated trade or business under section 513						
4 Tax revenues levied for the organization's benefit and either paid to or expended on its behalf						
5 The value of services or facilities furnished by a governmental unit to the organization without charge						
<b>6 Total.</b> Add lines 1 through 5						
<b>7a</b> Amounts included on lines 1, 2, and 3 received from disqualified persons						
<b>b</b> Amounts included on lines 2 and 3 received from other than disqualified persons that exceed the greater of \$5,000 or 1% of the amount on line 13 for the year						
<b>c</b> Add lines 7a and 7b						
<b>8 Public support</b> (Subtract line 7c from line 6)						

**Section B. Total Support**

Calendar year (or fiscal year beginning in) ►	(a) 2009	(b) 2010	(c) 2011	(d) 2012	(e) 2013	(f) Total
9 Amounts from line 6						
<b>10a</b> Gross income from interest, dividends, payments received on securities loans, rents, royalties and income from similar sources						
<b>b</b> Unrelated business taxable income (less section 511 taxes) from businesses acquired after June 30, 1975						
<b>c</b> Add lines 10a and 10b						
<b>11</b> Net income from unrelated business activities not included in line 10b, whether or not the business is regularly carried on						
<b>12</b> Other income Do not include gain or loss from the sale of capital assets (Explain in Part IV)						
<b>13 Total support</b> (Add lines 9, 10c, 11, and 12)						

**14 First five years.** If the Form 990 is for the organization's first, second, third, fourth, or fifth tax year as a section 501(c)(3) organization, check this box and stop here ►

15 Public support percentage for 2013 (line 8, column (f) divided by line 13, column (f))	15	%
16 Public support percentage from 2012 Schedule A, Part III, line 15	16	%

**Section C. Computation of Public Support Percentage**

17 Investment income percentage for 2013 (line 10c, column (f) divided by line 13, column (f))	17	%
18 Investment income percentage from 2012 Schedule A, Part III, line 17	18	%

**19a 33 1/3% support tests - 2013.** If the organization did not check the box on line 14, and line 15 is more than 33 1/3%, and line 17 is not more than 33 1/3%, check this box and stop here. The organization qualifies as a publicly supported organization ►

**b 33 1/3% support tests - 2012.** If the organization did not check a box on line 14 or line 19a, and line 16 is more than 33 1/3%, and line 18 is not more than 33 1/3%, check this box and stop here. The organization qualifies as a publicly supported organization ►

**20 Private foundation.** If the organization did not check a box on line 14, 19a, or 19b, check this box and see instructions ►

## Part IV

**Supplemental Information.** Provide the explanations required by Part II, line 10, Part II, line 17a or 17b, and Part III, line 12

• Also complete this part for any additional information (See instructions)

**SCHEDULE D**  
(Form 990)Department of the Treasury  
Internal Revenue Service**Supplemental Financial Statements**► Complete if the organization answered "Yes," to Form 990,  
Part IV, line 6, 7, 8, 9, 10, 11a, 11b, 11c, 11d, 11e, 11f, 12a, or 12b.

► Attach to Form 990.

► Information about Schedule D (Form 990) and its instructions is at [www.irs.gov/form990](http://www.irs.gov/form990).

OMB No 1545-0047

**2013**Open to Public  
Inspection

Name of the organization

**JOSHUA M. FREEMAN FOUNDATION**Employer identification number  
**20-8592383****Part I Organizations Maintaining Donor Advised Funds or Other Similar Funds or Accounts.** Complete if the

organization answered "Yes" to Form 990, Part IV, line 6

	(a) Donor advised funds	(b) Funds and other accounts
1 Total number at end of year		
2 Aggregate contributions to (during year)		
3 Aggregate grants from (during year)		
4 Aggregate value at end of year		
5 Did the organization inform all donors and donor advisors in writing that the assets held in donor advised funds are the organization's property, subject to the organization's exclusive legal control?	<input type="checkbox"/>	Yes <input type="checkbox"/> No
6 Did the organization inform all grantees, donors, and donor advisors in writing that grant funds can be used only for charitable purposes and not for the benefit of the donor or donor advisor, or for any other purpose conferring impermissible private benefit?	<input type="checkbox"/>	Yes <input type="checkbox"/> No

**Part II Conservation Easements.** Complete if the organization answered "Yes" to Form 990, Part IV, line 7

1 Purpose(s) of conservation easements held by the organization (check all that apply)	<input type="checkbox"/> Preservation of land for public use (e.g., recreation or education) <input type="checkbox"/> Preservation of an historically important land area
	<input type="checkbox"/> Protection of natural habitat <input type="checkbox"/> Preservation of a certified historic structure
	<input type="checkbox"/> Preservation of open space
2 Complete lines 2a through 2d if the organization held a qualified conservation contribution in the form of a conservation easement on the last day of the tax year	
a Total number of conservation easements	<b>Held at the End of the Tax Year</b>
b Total acreage restricted by conservation easements	2a
c Number of conservation easements on a certified historic structure included in (a)	2b
d Number of conservation easements included in (c) acquired after 8/17/06, and not on a historic structure listed in the National Register	2c
3 Number of conservation easements modified, transferred, released, extinguished, or terminated by the organization during the tax year ►	2d
4 Number of states where property subject to conservation easement is located ►	
5 Does the organization have a written policy regarding the periodic monitoring, inspection, handling of violations, and enforcement of the conservation easements it holds?	<input type="checkbox"/> Yes <input type="checkbox"/> No
6 Staff and volunteer hours devoted to monitoring, inspecting, and enforcing conservation easements during the year ►	
7 Amount of expenses incurred in monitoring, inspecting, and enforcing conservation easements during the year ► \$	
8 Does each conservation easement reported on line 2(d) above satisfy the requirements of section 170(h)(4)(B)(i) and section 170(h)(4)(B)(ii)?	<input type="checkbox"/> Yes <input type="checkbox"/> No
9 In Part XIII, describe how the organization reports conservation easements in its revenue and expense statement, and balance sheet, and include, if applicable, the text of the footnote to the organization's financial statements that describes the organization's accounting for conservation easements	

**Part III Organizations Maintaining Collections of Art, Historical Treasures, or Other Similar Assets.**

Complete if the organization answered "Yes" to Form 990, Part IV, line 8

1a If the organization elected, as permitted under SFAS 116 (ASC 958), not to report in its revenue statement and balance sheet works of art, historical treasures, or other similar assets held for public exhibition, education, or research in furtherance of public service, provide, in Part XIII, the text of the footnote to its financial statements that describes these items	
b If the organization elected, as permitted under SFAS 116 (ASC 958), to report in its revenue statement and balance sheet works of art, historical treasures, or other similar assets held for public exhibition, education, or research in furtherance of public service, provide the following amounts relating to these items	
(i) Revenues included in Form 990, Part VIII, line 1	► \$
(ii) Assets included in Form 990, Part X	► \$
2 If the organization received or held works of art, historical treasures, or other similar assets for financial gain, provide the following amounts required to be reported under SFAS 116 (ASC 958) relating to these items	
a Revenues included in Form 990, Part VIII, line 1	► \$
b Assets included in Form 990, Part X	► \$

**Part III Organizations Maintaining Collections of Art, Historical Treasures, or Other Similar Assets(continued)**

3 Using the organization's acquisition, accession, and other records, check any of the following that are a significant use of its collection items  
(check all that apply)

- a  Public exhibition  
b  Scholarly research  
c  Preservation for future generations

- d  Loan or exchange programs  
e  Other \_\_\_\_\_

4 Provide a description of the organization's collections and explain how they further the organization's exempt purpose in Part XIII

5 During the year, did the organization solicit or receive donations of art, historical treasures, or other similar assets  
to be sold to raise funds rather than to be maintained as part of the organization's collection?  Yes  No

**Part IV Escrow and Custodial Arrangements.** Complete if the organization answered "Yes" to Form 990, Part IV, line 9, or  
reported an amount on Form 990, Part X, line 21

1a Is the organization an agent, trustee, custodian or other intermediary for contributions or other assets not included  
on Form 990, Part X?  Yes  No

b If "Yes," explain the arrangement in Part XIII and complete the following table

- c Beginning balance  
d Additions during the year  
e Distributions during the year  
f Ending balance

	Amount
1c	
1d	
1e	
1f	

2a Did the organization include an amount on Form 990, Part X, line 21?  Yes  No

b If "Yes," explain the arrangement in Part XIII. Check here if the explanation has been provided in Part XIII

**Part V Endowment Funds.** Complete if the organization answered "Yes" to Form 990, Part IV, line 10

	(a) Current year	(b) Prior year	(c) Two years back	(d) Three years back	(e) Four years back
1a Beginning of year balance					
b Contributions	1,385,000.				
c Net investment earnings, gains, and losses	61.				
d Grants or scholarships					
e Other expenditures for facilities and programs					
f Administrative expenses					
g End of year balance	1,385,061.				

2 Provide the estimated percentage of the current year end balance (line 1g, column (a)) held as

- a Board designated or quasi-endowment ► .00 %  
b Permanent endowment ► .00 %  
c Temporarily restricted endowment ► 100.00 %

The percentages in lines 2a, 2b, and 2c should equal 100%

3a Are there endowment funds not in the possession of the organization that are held and administered for the organization  
by

- (i) unrelated organizations  
(ii) related organizations

b If "Yes" to 3a(ii), are the related organizations listed as required on Schedule R?

4 Describe in Part XIII the intended uses of the organization's endowment funds

Yes	No
3a(i)	X
3a(ii)	X
3b	

**Part VI Land, Buildings, and Equipment.**

Complete if the organization answered "Yes" to Form 990, Part IV, line 11a. See Form 990, Part X, line 10

Description of property	(a) Cost or other basis (investment)	(b) Cost or other basis (other)	(c) Accumulated depreciation	(d) Book value
1a Land				
b Buildings		12,641.	11,564.	1,077.
c Leasehold improvements				
d Equipment		117,398.	41,633.	75,765.
e Other		81,701.	56,141.	25,560.

Total. Add lines 1a through 1e (Column (d) must equal Form 990, Part X, column (B), line 10(c)) ► 102,402.

Schedule D (Form 990) 2013

**Part VII Investments - Other Securities.**

Complete if the organization answered "Yes" to Form 990, Part IV, line 11b See Form 990, Part X, line 12

(a) Description of security or category (including name of security)	(b) Book value	(c) Method of valuation Cost or end-of-year market value
(1) Financial derivatives		
(2) Closely-held equity interests		
(3) Other		
(A)		
(B)		
(C)		
(D)		
(E)		
(F)		
(G)		
(H)		
<b>Total (Col. (b) must equal Form 990, Part X, col (B) line 12 ) ►</b>		

**Part VIII Investments - Program Related.**

Complete if the organization answered "Yes" to Form 990, Part IV, line 11c See Form 990, Part X, line 13

(a) Description of investment	(b) Book value	(c) Method of valuation Cost or end-of-year market value
(1)		
(2)		
(3)		
(4)		
(5)		
(6)		
(7)		
(8)		
(9)		
<b>Total (Col. (b) must equal Form 990, Part X, col (B) line 13 ) ►</b>		

**Part IX Other Assets.**

Complete if the organization answered "Yes" to Form 990, Part IV, line 11d See Form 990, Part X, line 15

(a) Description	(b) Book value
(1)	
(2)	
(3)	
(4)	
(5)	
(6)	
(7)	
(8)	
(9)	
<b>Total. (Column (b) must equal Form 990, Part X, col (B) line 15 ) ►</b>	

**Part X Other Liabilities.**

Complete if the organization answered "Yes" to Form 990, Part IV, line 11e or 11f See Form 990, Part X, line 25

1. (a) Description of liability	(b) Book value
(1) Federal income taxes	
(2)	
(3)	
(4)	
(5)	
(6)	
(7)	
(8)	
(9)	
<b>Total. (Column (b) must equal Form 990, Part X, col (B) line 25 ) ►</b>	

2. Liability for uncertain tax positions In Part XIII, provide the text of the footnote to the organization's financial statements that reports the organization's liability for uncertain tax positions under FIN 48 (ASC 740) Check here if the text of the footnote has been provided in Part XIII

**Part XI Reconciliation of Revenue per Audited Financial Statements With Revenue per Return.**

Complete if the organization answered "Yes" to Form 990, Part IV, line 12a

1	Total revenue, gains, and other support per audited financial statements	1	3,531,564.
2	Amounts included on line 1 but not on Form 990, Part VIII, line 12		
a	Net unrealized gains on investments	2a	63,498.
b	Donated services and use of facilities	2b	64,933.
c	Recoveries of prior year grants	2c	
d	Other (Describe in Part XIII)	2d	108,577.
e	Add lines 2a through 2d	2e	237,008.
3	Subtract line 2e from line 1	3	3,294,556.
4	Amounts included on Form 990, Part VIII, line 12, but not on line 1		
a	Investment expenses not included on Form 990, Part VIII, line 7b	4a	
b	Other (Describe in Part XIII)	4b	-434.
c	Add lines 4a and 4b	4c	-434.
5	Total revenue Add lines 3 and 4c. (This must equal Form 990, Part I, line 12)	5	3,294,122.

**Part XII Reconciliation of Expenses per Audited Financial Statements With Expenses per Return.**

Complete if the organization answered "Yes" to Form 990, Part IV, line 12a

1	Total expenses and losses per audited financial statements	1	2,127,576.
2	Amounts included on line 1 but not on Form 990, Part IX, line 25		
a	Donated services and use of facilities	2a	64,933.
b	Prior year adjustments	2b	
c	Other losses	2c	
d	Other (Describe in Part XIII)	2d	108,577.
e	Add lines 2a through 2d	2e	173,510.
3	Subtract line 2e from line 1	3	1,954,066.
4	Amounts included on Form 990, Part IX, line 25, but not on line 1		
a	Investment expenses not included on Form 990, Part VIII, line 7b	4a	
b	Other (Describe in Part XIII)	4b	-434.
c	Add lines 4a and 4b	4c	-434.
5	Total expenses Add lines 3 and 4c. (This must equal Form 990, Part I, line 18)	5	1,953,632.

**Part XIII Supplemental Information.**

Provide the descriptions required for Part II, lines 3, 5, and 9, Part III, lines 1a and 4, Part IV, lines 1b and 2b, Part V, line 4, Part X, line 2, Part XI, lines 2d and 4b, and Part XII, lines 2d and 4b. Also complete this part to provide any additional information

**PART V, LINE 4:**

**EXPLANATION: TEMPORARILY RESTRICTED ENDOWMENT FUNDS ARE TO BE USED FOR  
FACILITY PLANNING AND DEVELOPMENT.**

**PART X, LINE 2:**

**EXPLANATION: FOR THE YEARS ENDED DECEMBER 31, 2013 AND 2012, JMFF HAS  
DOCUMENTED ITS CONSIDERATION OF FASB ASC 740-10, INCOME TAXES, THAT  
PROVIDES GUIDANCE FOR REPORTING UNCERTAINTY IN INCOME TAXES AND HAS  
DETERMINED THAT NO MATERIAL UNCERTAIN TAX POSITIONS QUALIFY FOR EITHER  
RECOGNITION OR DISCLOSURE IN THE FINANCIAL STATEMENTS.**

**THE FEDERAL FORM 990, RETURN OF ORGANIZATION EXEMPT FROM INCOME TAX, IS**

332054  
09-25-13

Schedule D (Form 990) 2013

SUBJECT TO EXAMINATION BY THE INTERNAL REVENUE SERVICE, GENERALLY FOR THREE YEARS AFTER IT IS FILED.

PART XI, LINE 2D - OTHER ADJUSTMENTS:

<u>FUNDRAISING EVENT EXPENSES REPORTED AS EXPENSE ON THE FINANCIAL STATEMENTS AND NETTED AGAINST REVENUE ON FORM 990.</u>	<u>100,038.</u>
<u>GAMING EXPENSES REPORTED AS EXPENSE ON THE FINANCIAL STATEMENTS AND NETTED AGAINST REVENUE ON FORM 990.</u>	<u>8,539.</u>
<u>TOTAL TO SCHEDULE D, PART XI, LINE 2D</u>	<u>108,577.</u>

PART XI, LINE 4B - OTHER ADJUSTMENTS:

<u>LOSS ON DISPOSAL OF FIXED ASSETS REPORTED AS EXPENSE ON THE FINANCIAL STATEMENTS AND INCLUDED AS REVENUE ON FORM 990.</u>	<u>-434.</u>
------------------------------------------------------------------------------------------------------------------------------	--------------

PART XII, LINE 2D - OTHER ADJUSTMENTS:

<u>FUNDRAISING EVENT EXPENSES REPORTED AS EXPENSE ON THE FINANCIAL STATEMENTS AND NETTED AGAINST REVENUE ON FORM 990.</u>	<u>100,038.</u>
<u>GAMING EXPENSES REPORTED AS EXPENSE ON THE FINANCIAL STATEMENTS AND NETTED AGAINST REVENUE ON FORM 990.</u>	<u>8,539.</u>
<u>TOTAL TO SCHEDULE D, PART XII, LINE 2D</u>	<u>108,577.</u>

PART XII, LINE 4B - OTHER ADJUSTMENTS:

<u>LOSS ON DISPOSAL OF FIXED ASSETS REPORTED AS EXPENSE ON THE FINANCIAL STATEMENTS AND INCLUDED AS REVENUE ON FORM 990.</u>	<u>-434.</u>
------------------------------------------------------------------------------------------------------------------------------	--------------



**Part II Fundraising Events.** Complete if the organization answered "Yes" to Form 990, Part IV, line 18, or reported more than \$15,000 of fundraising event contributions and gross income on Form 990 EZ, lines 1 and 6b List events with gross receipts greater than \$5,000

Revenue	GOLF TOURNAMENT (event type)	(a) Event #1	(b) Event #2	(c) Other events 1 (total number)	(d) Total events (add col (a) through col (c))
		WHITE PARTY (event type)			
1 Gross receipts	126,447.	137,070.	44,041.	307,558.	
2 Less Contributions	112,697.	124,520.	36,891.	274,108.	
3 Gross income (line 1 minus line 2)	13,750.	12,550.	7,150.	33,450.	
4 Cash prizes					
5 Noncash prizes	12,693.	4,988.	168.	17,849.	
6 Rent/facility costs	429.	16,668.	2,689.	19,786.	
7 Food and beverages	4,185.	12,328.	9,482.	25,995.	
8 Entertainment	3,650.	2,402.	1,513.	7,565.	
9 Other direct expenses	5,801.	47,642.	14,084.	67,527.	
10 Direct expense summary Add lines 4 through 9 in column (d)					► 138,722.
11 Net income summary Subtract line 10 from line 3, column (d)					► -105,272.

**Part III Gaming.** Complete if the organization answered "Yes" to Form 990, Part IV, line 19, or reported more than \$15,000 on Form 990-EZ, line 6a

Revenue		(a) Bingo	(b) Pull tabs/instant bingo/progressive bingo	(c) Other gaming	(d) Total gaming (add col (a) through col (c))
1 Gross revenue				16,421.	16,421.
2 Cash prizes				8,500.	8,500.
3 Noncash prizes					
4 Rent/facility costs					
5 Other direct expenses				39.	39.
6 Volunteer labor	<input type="checkbox"/> Yes _____ % <input type="checkbox"/> No	<input type="checkbox"/> Yes _____ % <input type="checkbox"/> No	<input checked="" type="checkbox"/> Yes 88.00 % <input type="checkbox"/> No		
7 Direct expense summary Add lines 2 through 5 in column (d)					► 8,539.
8 Net gaming income summary Subtract line 7 from line 1, column (d)					► 7,882.

9 Enter the state(s) in which the organization operates gaming activities DE

a Is the organization licensed to operate gaming activities in each of these states?  Yes  No

b If "No," explain LICENSE NOT REQUIRED IN DELAWARE BECAUSE TICKET PRICE IS LESS THAN \$5 AND RETAIL CASH VALUE OF PRIZES IS LESS THAN \$5,000.

10a Were any of the organization's gaming licenses revoked, suspended or terminated during the tax year?  Yes  No

b If "Yes," explain \_\_\_\_\_

- 11 Does the organization operate gaming activities with nonmembers?  Yes  No
- 12 Is the organization a grantor, beneficiary or trustee of a trust or a member of a partnership or other entity formed to administer charitable gaming?  Yes  No
- 13 Indicate the percentage of gaming activity operated in
- |                               |     |        |   |
|-------------------------------|-----|--------|---|
| a The organization's facility | 13a | 100.00 | % |
| b An outside facility         | 13b |        | % |
- 14 Enter the name and address of the person who prepares the organization's gaming/special events books and records

Name ► BERNADETTE DOWLING

Address ► C/O THE ORGANIZATION -

- 15a Does the organization have a contract with a third party from whom the organization receives gaming revenue?  Yes  No

- b If "Yes," enter the amount of gaming revenue received by the organization ► \$ \_\_\_\_\_ and the amount of gaming revenue retained by the third party ► \$ \_\_\_\_\_
- c If "Yes," enter name and address of the third party

Name ► \_\_\_\_\_

Address ► \_\_\_\_\_

- 16 Gaming manager information

Name ► BERNADETTE DOWLING

Gaming manager compensation ► \$ 280.

Description of services provided ► PREPARE BANK DEPOSITS

Director/officer

Employee

Independent contractor

- 17 Mandatory distributions

- a Is the organization required under state law to make charitable distributions from the gaming proceeds to retain the state gaming license?  Yes  No

- b Enter the amount of distributions required under state law to be distributed to other exempt organizations or spent in the organization's own exempt activities during the tax year ► \$ \_\_\_\_\_

**Part IV** Supplemental Information. Provide the explanations required by Part I, line 2b, columns (iii) and (v), and Part III, lines 9, 9b, 10b, 15b, 15c, 16, and 17b, as applicable. Also complete this part to provide any additional information (see instructions)





## Part IV Supplemental Information

TRANSPORTATION. AFTER THE PERFORMANCE TAKES PLACE AND JMFF IS ABLE TO  
CONFIRM THE NON-PROFIT ORGANIZATION'S ATTENDANCE AT THE AGREED UPON  
PERFORMANCE, THE NON-PROFIT ORGANIZATION SUBMITS INVOICES TO JMFF AS  
CONFIRMATION OF THE EXPENSE. THE TRANSPORTATION GRANT IS PAID DIRECTLY TO  
THE NON-PROFIT ORGANIZATION AND THEY ARE REQUIRED TO MAKE PAYMENT TO THE  
TRANSPORTATION VENDOR.

**SCHEDULE J**  
**(Form 990)**

Department of the Treasury  
Internal Revenue Service

**Compensation Information**

For certain Officers, Directors, Trustees, Key Employees, and Highest Compensated Employees

► Complete if the organization answered "Yes" on Form 990, Part IV, line 23.

► Attach to Form 990. ► See separate instructions.

► Information about Schedule J (Form 990) and its instructions is at [www.irs.gov/form990](http://www.irs.gov/form990).

OMB No 1545-0047

**2013**

Open to Public  
Inspection

Name of the organization

JOSHUA M. FREEMAN FOUNDATION

Employer identification number  
20-8592383

**Part I Questions Regarding Compensation**

- 1a Check the appropriate box(es) if the organization provided any of the following to or for a person listed in Form 990, Part VII, Section A, line 1a. Complete Part III to provide any relevant information regarding these items
- |                                                                    |                                                                          |
|--------------------------------------------------------------------|--------------------------------------------------------------------------|
| <input type="checkbox"/> First-class or charter travel             | <input type="checkbox"/> Housing allowance or residence for personal use |
| <input type="checkbox"/> Travel for companions                     | <input type="checkbox"/> Payments for business use of personal residence |
| <input type="checkbox"/> Tax indemnification and gross-up payments | <input type="checkbox"/> Health or social club dues or initiation fees   |
| <input type="checkbox"/> Discretionary spending account            | <input type="checkbox"/> Personal services (e.g., maid, chauffeur, chef) |
- 1b If any of the boxes on line 1a are checked, did the organization follow a written policy regarding payment or reimbursement or provision of all of the expenses described above? If "No," complete Part III to explain
- 2 Did the organization require substantiation prior to reimbursing or allowing expenses incurred by all directors, trustees, and officers, including the CEO/Executive Director, regarding the items checked in line 1a?
- 3 Indicate which, if any, of the following the filing organization used to establish the compensation of the organization's CEO/Executive Director. Check all that apply. Do not check any boxes for methods used by a related organization to establish compensation of the CEO/Executive Director, but explain in Part III
- |                                                              |                                                                                     |
|--------------------------------------------------------------|-------------------------------------------------------------------------------------|
| <input type="checkbox"/> Compensation committee              | <input type="checkbox"/> Written employment contract                                |
| <input type="checkbox"/> Independent compensation consultant | <input checked="" type="checkbox"/> Compensation survey or study                    |
| <input type="checkbox"/> Form 990 of other organizations     | <input checked="" type="checkbox"/> Approval by the board or compensation committee |
- 4 During the year, did any person listed in Form 990, Part VII, Section A, line 1a, with respect to the filing organization or a related organization
- a Receive a severance payment or change-of-control payment?
- b Participate in, or receive payment from, a supplemental nonqualified retirement plan?
- c Participate in, or receive payment from, an equity-based compensation arrangement?
- If "Yes" to any of lines 4a-c, list the persons and provide the applicable amounts for each item in Part III

**Only section 501(c)(3) and 501(c)(4) organizations must complete lines 5-9.**

- 5 For persons listed in Form 990, Part VII, Section A, line 1a, did the organization pay or accrue any compensation contingent on the revenues of
- a The organization?
- b Any related organization?
- If "Yes" to line 5a or 5b, describe in Part III
- 6 For persons listed in Form 990, Part VII, Section A, line 1a, did the organization pay or accrue any compensation contingent on the net earnings of
- a The organization?
- b Any related organization?
- If "Yes" to line 6a or 6b, describe in Part III
- 7 For persons listed in Form 990, Part VII, Section A, line 1a, did the organization provide any non-fixed payments not described in lines 5 and 6? If "Yes," describe in Part III
- 8 Were any amounts reported in Form 990, Part VII, paid or accrued pursuant to a contract that was subject to the initial contract exception described in Regulations section 53.4958-4(a)(3)? If "Yes," describe in Part III
- 9 If "Yes" to line 8, did the organization also follow the rebuttable presumption procedure described in Regulations section 53.4958-6(c)?

LHA For Paperwork Reduction Act Notice, see the Instructions for Form 990.

Schedule J (Form 990) 2013

**Part II Officers, Directors, Trustees, Key Employees, and Highest Compensated Employees.** Use duplicate copies if additional space is needed  
 For each individual whose compensation must be reported in Schedule J, report compensation from the organization on row (i) and from related organizations, described in the instructions, on row (ii).  
 Do not list any individuals that are not listed on Form 990, Part VII

**Note.** The sum of columns (B)(i)-(iii) for each listed individual must equal the total amount of Form 990, Part VII, Section A, line 1a, applicable column (D) and (E) amounts for that individual

(A) Name and Title	(B) Breakdown of W2 and/or 1099-MISC compensation			(D) Retirement and other deferred compensation	(E) Total of columns (B)(i)-(D)	(F) Compensation reported as deferred in prior Form 990
	(I) Base compensation	(II) Bonus & incentive compensation	(III) Other reportable compensation			
(1) PATTI GRIMES EXECUTIVE DIRECTOR	(i) 80,042. (ii) 80,042. (iii) 0.	10,448. 10,448. 0.	0. 0. 0.	3,914. 3,914. 0.	13,846. 13,846. 0.	108,250. 108,250. 0.
(2) 0	0	0	0	0	0	0
(3) 0	0	0	0	0	0	0
(4) 0	0	0	0	0	0	0
(5) 0	0	0	0	0	0	0
(6) 0	0	0	0	0	0	0
(7) 0	0	0	0	0	0	0
(8) 0	0	0	0	0	0	0
(9) 0	0	0	0	0	0	0
(10) 0	0	0	0	0	0	0
(11) 0	0	0	0	0	0	0
(12) 0	0	0	0	0	0	0
(13) 0	0	0	0	0	0	0
(14) 0	0	0	0	0	0	0
(15) 0	0	0	0	0	0	0
(16) 0	0	0	0	0	0	0
(17) 0	0	0	0	0	0	0
(18) 0	0	0	0	0	0	0
(19) 0	0	0	0	0	0	0
(20) 0	0	0	0	0	0	0
(21) 0	0	0	0	0	0	0
(22) 0	0	0	0	0	0	0
(23) 0	0	0	0	0	0	0
(24) 0	0	0	0	0	0	0
(25) 0	0	0	0	0	0	0
(26) 0	0	0	0	0	0	0
(27) 0	0	0	0	0	0	0
(28) 0	0	0	0	0	0	0
(29) 0	0	0	0	0	0	0
(30) 0	0	0	0	0	0	0
(31) 0	0	0	0	0	0	0
(32) 0	0	0	0	0	0	0
(33) 0	0	0	0	0	0	0
(34) 0	0	0	0	0	0	0
(35) 0	0	0	0	0	0	0
(36) 0	0	0	0	0	0	0
(37) 0	0	0	0	0	0	0
(38) 0	0	0	0	0	0	0
(39) 0	0	0	0	0	0	0
(40) 0	0	0	0	0	0	0
(41) 0	0	0	0	0	0	0
(42) 0	0	0	0	0	0	0
(43) 0	0	0	0	0	0	0
(44) 0	0	0	0	0	0	0
(45) 0	0	0	0	0	0	0
(46) 0	0	0	0	0	0	0
(47) 0	0	0	0	0	0	0
(48) 0	0	0	0	0	0	0
(49) 0	0	0	0	0	0	0
(50) 0	0	0	0	0	0	0
(51) 0	0	0	0	0	0	0
(52) 0	0	0	0	0	0	0
(53) 0	0	0	0	0	0	0
(54) 0	0	0	0	0	0	0
(55) 0	0	0	0	0	0	0
(56) 0	0	0	0	0	0	0
(57) 0	0	0	0	0	0	0
(58) 0	0	0	0	0	0	0
(59) 0	0	0	0	0	0	0
(60) 0	0	0	0	0	0	0
(61) 0	0	0	0	0	0	0
(62) 0	0	0	0	0	0	0
(63) 0	0	0	0	0	0	0
(64) 0	0	0	0	0	0	0
(65) 0	0	0	0	0	0	0
(66) 0	0	0	0	0	0	0
(67) 0	0	0	0	0	0	0
(68) 0	0	0	0	0	0	0
(69) 0	0	0	0	0	0	0
(70) 0	0	0	0	0	0	0
(71) 0	0	0	0	0	0	0
(72) 0	0	0	0	0	0	0
(73) 0	0	0	0	0	0	0
(74) 0	0	0	0	0	0	0
(75) 0	0	0	0	0	0	0
(76) 0	0	0	0	0	0	0
(77) 0	0	0	0	0	0	0
(78) 0	0	0	0	0	0	0
(79) 0	0	0	0	0	0	0
(80) 0	0	0	0	0	0	0
(81) 0	0	0	0	0	0	0
(82) 0	0	0	0	0	0	0
(83) 0	0	0	0	0	0	0
(84) 0	0	0	0	0	0	0
(85) 0	0	0	0	0	0	0
(86) 0	0	0	0	0	0	0
(87) 0	0	0	0	0	0	0
(88) 0	0	0	0	0	0	0
(89) 0	0	0	0	0	0	0
(90) 0	0	0	0	0	0	0
(91) 0	0	0	0	0	0	0
(92) 0	0	0	0	0	0	0
(93) 0	0	0	0	0	0	0
(94) 0	0	0	0	0	0	0
(95) 0	0	0	0	0	0	0
(96) 0	0	0	0	0	0	0
(97) 0	0	0	0	0	0	0
(98) 0	0	0	0	0	0	0
(99) 0	0	0	0	0	0	0
(100) 0	0	0	0	0	0	0
(101) 0	0	0	0	0	0	0
(102) 0	0	0	0	0	0	0
(103) 0	0	0	0	0	0	0
(104) 0	0	0	0	0	0	0
(105) 0	0	0	0	0	0	0
(106) 0	0	0	0	0	0	0
(107) 0	0	0	0	0	0	0
(108) 0	0	0	0	0	0	0
(109) 0	0	0	0	0	0	0
(110) 0	0	0	0	0	0	0
(111) 0	0	0	0	0	0	0
(112) 0	0	0	0	0	0	0
(113) 0	0	0	0	0	0	0
(114) 0	0	0	0	0	0	0
(115) 0	0	0	0	0	0	0
(116) 0	0	0	0	0	0	0
(117) 0	0	0	0	0	0	0
(118) 0	0	0	0	0	0	0
(119) 0	0	0	0	0	0	0
(120) 0	0	0	0	0	0	0
(121) 0	0	0	0	0	0	0
(122) 0	0	0	0	0	0	0
(123) 0	0	0	0	0	0	0
(124) 0	0	0	0	0	0	0
(125) 0	0	0	0	0	0	0
(126) 0	0	0	0	0	0	0
(127) 0	0	0	0	0	0	0
(128) 0	0	0	0	0	0	0
(129) 0	0	0	0	0	0	0
(130) 0	0	0	0	0	0	0
(131) 0	0	0	0	0	0	0
(132) 0	0	0	0	0	0	0
(133) 0	0	0	0	0	0	0
(134) 0	0	0	0	0	0	0
(135) 0	0	0	0	0	0	0
(136) 0	0	0	0	0	0	0
(137) 0	0	0	0	0	0	0
(138) 0	0	0	0	0	0	0
(139) 0	0	0	0	0	0	0
(140) 0	0	0	0	0	0	0
(141) 0	0	0	0	0	0	0
(142) 0	0	0	0	0	0	0
(143) 0	0	0	0	0	0	0
(144) 0	0	0	0	0	0	0
(145) 0	0	0	0	0	0	0
(146) 0	0	0	0	0	0	0
(147) 0	0	0	0	0	0	0
(148) 0	0	0	0	0	0	0
(149) 0	0	0	0	0	0	0
(150) 0	0	0	0	0	0	0
(151) 0	0	0	0	0	0	0
(152) 0	0	0	0	0	0	0
(153) 0	0	0	0	0	0	0
(154) 0	0	0	0	0	0	0
(155) 0	0	0	0	0	0	0
(156) 0	0	0	0	0	0	0
(157) 0	0	0	0	0	0	0
(158) 0	0	0	0	0	0	0
(159) 0	0	0	0	0	0	0
(160) 0	0	0	0	0	0	0
(161) 0	0	0	0	0	0	0
(162) 0	0	0	0	0	0	0
(163) 0	0	0	0	0	0	0
(164) 0	0	0	0	0	0	0
(165) 0	0	0	0	0	0	0
(166) 0	0	0	0	0	0	0
(167) 0	0	0	0	0	0	0
(168) 0	0	0	0	0	0	0
(169) 0	0	0	0	0	0	0
(170) 0	0	0	0	0	0	0
(171) 0	0	0	0	0	0	0
(172) 0	0	0	0	0	0	0
(173) 0	0	0	0	0	0	0
(174) 0	0	0	0	0	0	0
(175) 0	0	0	0	0	0	0
(176) 0	0	0	0	0	0	0
(177) 0	0	0	0	0	0	0
(178) 0	0	0	0	0	0	0
(179) 0	0	0	0	0	0	0
(180) 0	0	0	0	0	0	0
(181) 0	0	0	0	0	0	0
(182) 0	0	0	0	0	0	0
(183) 0	0	0	0	0	0	0
(184) 0	0	0	0	0	0	0
(185) 0	0	0	0	0	0	0
(186) 0	0	0	0	0	0	0
(187) 0	0	0	0	0	0	0
(188) 0	0	0	0	0	0	0
(189) 0	0	0	0	0	0	0
(190) 0	0	0	0	0	0	0
(191) 0	0	0	0	0	0	0
(192) 0	0	0	0	0	0	0
(193) 0	0	0	0	0	0	0
(194) 0	0	0	0	0	0	0
(195) 0	0	0	0	0	0	0
(196) 0	0	0	0	0	0	0
(197) 0	0	0	0	0	0	0
(198) 0	0	0	0	0	0	0
(199) 0	0	0	0	0	0	0
(200) 0	0	0	0	0	0	0
(201) 0	0	0	0	0	0	0
(202) 0	0	0	0	0	0	0
(203) 0	0	0	0	0	0	0
(204) 0	0	0	0	0	0	0
(205) 0	0	0	0	0	0	

Provide the information, explanation, or descriptions required for Part I, lines 1a, 1b, 3, 4a, 4b, 4c, 5a, 5b, 6a, 6b, 7, and 8, and for Part II. Also complete this part for any additional information.

**PART I, LINE 7:**

**EXPLANATION: PATTI GRIMES RECEIVED BONUS COMPENSATION OF \$10,448. THIS HAS BEEN REFLECTED IN PART II, COLUMN (B) (II).**

**SCHEDULE L**  
(Form 990 or 990-EZ)

## **Transactions With Interested Persons**

OMB No 1545-0047

2013

**Open To Public  
Inspection**

Department of the Treasury  
Internal Revenue Service

- Complete if the organization answered "Yes" on Form 990, Part IV, line 25a, 25b, 26, 27, 28a, 28b, or 28c, or Form 990-EZ, Part V, line 38a or 40b.
  - Attach to Form 990 or Form 990-EZ. ► See separate instructions.
- Information about Schedule L (Form 990 or 990-EZ) and its instructions is at [www.irs.gov/form990](http://www.irs.gov/form990).

Name of the organization

Employer identification number  
20-8592383

## JOSHUA M. FREEMAN FOUNDATION

**Part I Excess Benefit Transactions** (section 501(c)(3) and section 501(c)(4) organizations only)

Complete if the organization answered "Yes" on Form 990, Part IV, line 25a or 25b, or Form 990-EZ, Part V, line 40b.

1 (a) Name of disqualified person	(b) Relationship between disqualified person and organization	(c) Description of transaction	(d) Corrected?	
			Yes	No

2 Enter the amount of tax incurred by the organization managers or disqualified persons during the year under section 4958

3 Enter the amount of tax, if any, on line 2, above, reimbursed by the organization

► \$  
► \$

**Part II      Loans to and/or From Interested Persons.**

Complete if the organization answered "Yes" on Form 990-EZ, Part V, line 38a or Form 990, Part IV, line 26, or if the organization reported an amount on Form 990, Part X, line 5, 6, or 22.

Total  \$

### **Part III Grants or Assistance Benefiting Interested Persons.**

Complete if the organization answered "Yes" on Form 990, Part IV, line 27

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

---

Schedule L (Form 990 or 990-EZ) 2013

332131  
09-25-13

## Part IV Business Transactions Involving Interested Persons.

Complete if the organization answered "Yes" on Form 990, Part IV, line 28a, 28b, or 28c.

**Part V Supplemental Information**

Provide additional information for responses to questions on Schedule L (see instructions).

SCH L, PART IV, BUSINESS TRANSACTIONS INVOLVING INTERESTED PERSONS:

(A) NAME OF PERSON: MICHELLE FREEMAN

(B) RELATIONSHIP BETWEEN INTERESTED PERSON AND ORGANIZATION:

MICHELLE FREEMAN, JMFF OFFICER, OWNS OVER 35% OF BAYSIDE SPORTS CLUB LLC

(D) DESCRIPTION OF TRANSACTION: JMEE USES BAYSIDE SPORTS CLUB AS A

VENDOR FOR EVENT MEALS AND CATERING SERVICES. THESE SERVICES WERE

PROVIDED AT OR BELOW THEIR FAIR MARKET VALUE.

**SCHEDULE M**  
**(Form 990)**

Department of the Treasury  
Internal Revenue Service

**Noncash Contributions**

OMB No 1545-0047

**2013**

Open to Public  
Inspection

Name of the organization

JOSHUA M. FREEMAN FOUNDATION

Employer identification number  
20-8592383

**Part I Types of Property**

	(a) Check if applicable	(b) Number of contributions or items contributed	(c) Noncash contribution amounts reported on Form 990, Part VIII, line 1g	(d) Method of determining noncash contribution amounts
1 Art - Works of art				
2 Art - Historical treasures				
3 Art - Fractional interests				
4 Books and publications				
5 Clothing and household goods				
6 Cars and other vehicles				
7 Boats and planes				
8 Intellectual property				
9 Securities - Publicly traded	X	5	31,640.	FMV
10 Securities - Closely held stock				
11 Securities - Partnership, LLC, or trust interests				
12 Securities - Miscellaneous				
13 Qualified conservation contribution - Historic structures				
14 Qualified conservation contribution Other				
15 Real estate - Residential				
16 Real estate - Commercial				
17 Real estate - Other				
18 Collectibles				
19 Food inventory	X	10	4,459.	FMV
20 Drugs and medical supplies				
21 Taxidermy				
22 Historical artifacts				
23 Scientific specimens				
24 Archeological artifacts				
25 Other ► ( <u>AUCTION ITEMS</u> )	X	31	28,606.	FMV
26 Other ► ( <u>AUCTION ITEMS</u> )	X	23	9,136.	FMV
27 Other ► ( _____ )				
28 Other ► ( _____ )				

29 Number of Forms 8283 received by the organization during the tax year for contributions  
for which the organization completed Form 8283, Part IV, Donee Acknowledgement

29

0

30a During the year, did the organization receive by contribution any property reported in Part I, lines 1 - 28, that it must hold for  
at least three years from the date of the initial contribution, and which is not required to be used for exempt purposes for  
the entire holding period?

	Yes	No
30a	X	

b If "Yes," describe the arrangement in Part II

31	X
----	---

31 Does the organization have a gift acceptance policy that requires the review of any non-standard contributions?

32a	X
-----	---

32a Does the organization hire or use third parties or related organizations to solicit, process, or sell noncash  
contributions?

--	--

b If "Yes," describe in Part II

33 If the organization did not report an amount in column (c) for a type of property for which column (a) is checked,  
describe in Part II

LHA For Paperwork Reduction Act Notice, see the Instructions for Form 990.

Schedule M (Form 990) (2013)

## Part II

**Supplemental Information.** Provide the information required by Part I, lines 30b, 32b, and 33, and whether the organization is reporting in Part I, column (b), the number of contributions, the number of items received, or a combination of both. Also complete this part for any additional information.

SCHEDULE M, PART I, COLUMN (B):

**EXPLANATION: THIS COLUMN REPRESENTS THE NUMBER OF ITEMS CONTRIBUTED.**

**Supplemental Information to Form 990 or 990-EZ**

Complete to provide information for responses to specific questions on  
Form 990 or 990-EZ or to provide any additional information.

► Attach to Form 990 or 990-EZ.

► Information about Schedule O (Form 990 or 990-EZ) and its instructions is at [www.irs.gov/form990](http://www.irs.gov/form990).

Name of the organization

JOSHUA M. FREEMAN FOUNDATION

Employer identification number  
20-8592383

FORM 990, PART VI, SECTION A, LINE 2:

EXPLANATION: CHRISTINE A. SHREVE AND STEPHEN B. HUTTLER HAVE A BUSINESS  
RELATIONSHIP WITH MICHELLE L. FREEMAN.

VIRGINIA ESTEBAN-SOMALO AND JOSE SOMALO HAVE A FAMILY RELATIONSHIP.

FORM 990, PART VI, SECTION A, LINE 7A:

EXPLANATION: THE BYLAWS STATE THE FOLLOWING:

THE INITIAL DIRECTORS OF THE CORPORATION SHALL BE AS NAMED IN THE  
CERTIFICATE OF INCORPORATION. THEREAFTER, DIRECTORS SHALL BE ELECTED AS  
DESCRIBED IN THESE BYLAWS. THERE SHALL BE THREE (3) CLASSES OF DIRECTORS:

(A) MICHELLE DIFEBO FREEMAN ("MS. FREEMAN") AND LINEAL DESCENDANTS OF  
JOSHUA M. FREEMAN, FOR THIS PURPOSE TO INCLUDE NICHOLAS FREEMAN, BENJAMIN  
FREEMAN AND JULIANA FREEMAN AND THEIR DESCENDANTS (THE "FREEMAN FAMILY  
DIRECTORS"); (B) INDIVIDUALS WHO ARE NOMINATED BY THE CARL M. FREEMAN  
FOUNDATION, INC. (THE "CMFF DIRECTORS"); AND (C) INDIVIDUALS WHO ARE

NOMINATED BY THE FREEMAN FAMILY DIRECTORS AS REPRESENTATIVE OF THE  
COMMUNITIES THAT THE CORPORATION SERVES AND IN WHICH THE CORPORATION  
OPERATES (THE "COMMUNITY DIRECTORS"), PROVIDED THAT THE FOLLOWING RULES,  
RESTRICTIONS AND PROCEDURES SHALL GOVERN: (A) MS. FREEMAN SHALL BE A  
FREEMAN FAMILY DIRECTOR AS LONG AS SHE IS WILLING AND ABLE TO SERVE. EACH  
LINEAL DESCENDANT OF JOSHUA M. FREEMAN WILL BECOME FREEMAN FAMILY DIRECTORS  
IF AND ONLY IF HE OR SHE HAS (I) REACHED THE AGE OF THIRTY (30); (II)  
DEMONSTRATED THE CAPACITY TO SERVE (AS DETERMINED BY CMFF DIRECTORS IF MS.  
FREEMAN IS NOT ABLE TO NOMINATE) AND (III) BEEN NOMINATED BY MS. FREEMAN.  
(B) THERE SHALL BE TWO (2) CMFF DIRECTORS, WHO MAY OR MAY NOT BE OFFICERS

Name of the organization

JOSHUA M. FREEMAN FOUNDATION

Employer identification number

20-8592383

OR DIRECTORS OF THE CARL M. FREEMAN FOUNDATION. NO INDIVIDUAL WHO IS SERVING AS A FREEMAN FAMILY DIRECTOR MAY SIMULTANEOUSLY BE A CMFF DIRECTOR. (C) THERE SHALL BE NOT MORE THAN EIGHT (8) COMMUNITY DIRECTORS. THE IDENTITY AND NUMBER OF THE COMMUNITY DIRECTORS SHALL BE AS THE FREEMAN FAMILY DIRECTORS MAY NOMINATE FROM TIME TO TIME. (D) FOR ALL PURPOSES, EACH DIRECTOR SHALL HAVE ONE (1) VOTE. (E) IF MS. FREEMAN SHALL BECOME UNABLE OR UNWILLING TO SERVE AND NONE OF JOSHUA M. FREEMAN'S LINEAL DESCENDENTS (TO INCLUDE NICHOLAS FREEMAN, BENJAMIN FREEMAN, JULIANA FREEMAN AND THEIR DESCENDANTS) HAVE REACHED THE AGE OF THIRTY (30), THE CMFF DIRECTORS SHALL TEMPORARILY ACQUIRE ALL OF THE POWER OF THE FREEMAN FAMILY DIRECTORS, PROVIDED THAT (I) MS. FREEMAN SHALL REACQUIRE ALL POWERS IF AND WHEN SHE AGAIN BECOMES WILLING AND ABLE TO SERVE, (II) UPON REACHING THE AGE OF THIRTY (30), EACH OF JOSHUA M. FREEMAN'S LINEAL DESCENDENTS SHALL BE REGARDED AS HAVING BEEN NOMINATED BY MS. FREEMAN TO BE A FREEMAN FAMILY DIRECTOR (F) TO BECOME DIRECTORS, ALL NOMINEES MUST BE APPROVED BY A MAJORITY OF EACH CLASS OF DIRECTORS THAT HAS AT LEAST ONE (1) SERVING MEMBER. EACH DIRECTOR SHALL HOLD OFFICE UNTIL THE NEXT SUCCEEDING ANNUAL MEETING OF THE BOARD, UNTIL HIS OR HER EARLIER RESIGNATION OR REMOVAL, OR UNTIL THE ELECTION AND QUALIFICATION OF HIS OR HER SUCCESSOR. HOWEVER, NOTHING IN THESE BYLAWS SHALL PRECLUDE A DIRECTOR, IF REELECTED, FROM SERVING SUCCESSIVE TERMS.

FORM 990, PART VI, SECTION B, LINE 11:

EXPLANATION: THE FOUNDATION CONTROLLER REVIEWED THE DRAFT OF THE FORM 990 WITH THE INDEPENDENT CPA, INDEPENDENT COUNSEL AND THE FOUNDATION TREASURER. A COPY OF THE FINAL FORM 990 WAS PROVIDED TO BOARD MEMBERS IN ADVANCE OF FILING WITH THE IRS.

Name of the organization

JOSHUA M. FREEMAN FOUNDATION

Employer identification number

20-8592383

FORM 990, PART VI, SECTION B, LINE 12C:

EXPLANATION: THE CONFLICT OF INTEREST POLICY IS DISTRIBUTED ANNUALLY. THE FORM ADDRESSES NOT JUST THE ACKNOWLEDGEMENT OF RECEIVING AND READING THE FORM, BUT REQUIRES EACH INDIVIDUAL TO AFFIRMATIVELY REPORT POTENTIAL CONFLICTS. AFTER DISCLOSURE OF THE FINANCIAL INTEREST AND ALL MATERIAL FACTS, AND AFTER ANY DISCUSSION WITH THE INTERESTED PERSON, HE/SHE LEAVES THE GOVERNING BOARD OR COMMITTEE MEETING WHILE THE DETERMINATION OF A CONFLICT OF INTEREST IS DISCUSSED AND VOTED UPON. THE REMAINING BOARD OR COMMITTEE MEMBERS DECIDE IF A CONFLICT OF INTEREST EXISTS.

FORM 990, PART VI, SECTION B, LINE 15:

EXPLANATION: EXTENSIVE ANALYTICAL RESEARCH IS PERFORMED AND DATA IS OBTAINED ON COMPENSATION AT ALL LEVELS OF EMPLOYMENT WITHIN THE ORGANIZATION UTILIZING MULTIPLE SOURCES. SUCH ANALYSIS INCLUDES COMPARABILITY DATA BASED ON GEOGRAPHIC AREA, NON-PROFIT CLASSIFICATION AND BUDGET OF THE ORGANIZATION. BOARD MEMBERS ARE PROVIDED WITH THE ANALYSIS PRIOR TO THE BOARD MEETING AT WHICH TIME PROPOSED COMPENSATION IS DELIBERATED AND FINALIZED FOR THE YEAR. THE LAST COMPENSATION REVIEW TOOK PLACE IN DECEMBER 2013.

FORM 990, PART VI, SECTION C, LINE 19:

EXPLANATION: THE JOSHUA M. FREEMAN FOUNDATION MAKES ITS GOVERNING DOCUMENTS, CONFLICT OF INTEREST POLICY, AND FINANCIAL STATEMENTS AVAILABLE TO THE PUBLIC UPON REQUEST.



### Part III

## Associated Organizations Taxable as a Partnership Complete

If the organization answered "Yes" on Form 990, Part IV, line 34 because it had one or more related

**Part IV Identification of Related Organizations Taxable as a Corporation or Trust Complete if the organization answered "Yes" on Form 990, Part IV, line 34 because it had one or more related organizations treated as a corporation or trust during the tax year**

**Part V Transactions With Related Organizations** Complete if the organization answered "Yes" on Form 990, Part IV, line 34, 35b, or 36

			Yes	No
<b>Note.</b> Complete line 1 if any entity is listed in Parts II, III, or IV of this schedule				
1 During the tax year, did the organization engage in any of the following transactions with one or more related organizations listed in Parts II-IV?				
a Receipt of (i) interest (ii) annuities (iii) royalties or (iv) rent from a controlled entity	1a	X		
b Gift, grant, or capital contribution to related organization(s)	1b	X		
c Gift, grant, or capital contribution from related organization(s)	1c	X		
d Loans or loan guarantees to or for related organization(s)	1d	X		
e Loans or loan guarantees by related organization(s)	1e	X		
f Dividends from related organization(s)	1f	X		
g Sale of assets to related organization(s)	1g	X		
h Purchase of assets from related organization(s)	1h	X		
i Exchange of assets with related organization(s)	1i	X		
j Lease of facilities, equipment, or other assets to related organization(s)	1j	X		
k Lease of facilities, equipment, or other assets from related organization(s)	1k	X		
l Performance of services or membership or fundraising solicitations for related organization(s)	1l	X		
m Performance of services or membership or fundraising solicitations by related organization(s)	1m	X		
n Sharing of facilities, equipment, mailing lists, or other assets with related organization(s)	1n	X		
o Sharing of paid employees with related organization(s)	1o	X		
p Reimbursement paid to related organization(s) for expenses	1p	X		
q Reimbursement paid by related organization(s) for expenses	1q	X		
r Other transfer of cash or property to related organization(s)	1r	X		
s Other transfer of cash or property from related organization(s)	1s	X		
2 If the answer to any of the above is "Yes," see the instructions for information on who must complete this line, including covered relationships and transaction thresholds				
	(a) Name of related organization	(b) Transaction type (a-s)	(c) Amount involved	(d) Method of determining amount involved
(1)				
(2)				
(3)				
(4)				
(5)				
(6)				

**Part VI** **Unrelated Organizations Taxable as a Partnership Complete if the organization answered "Yes" on Form 990, Part IV, line 37**

Provide the following information for each entity taxed as a partnership through which the organization conducted more than five percent of its activities (measured by total assets or gross revenue) that was not a related organization. See instructions regarding exclusion for certain investment companies.

**Part VII** **Supplemental Information**

Provide additional information for responses to questions on Schedule R (see instructions)