Form **990-PF**

Department of the Treasury
Internal Revenue Service

Return of Private Foundation
or Section 4947(a)(1) Trust Treated as Private Foundation

► **Do not enter Social Security numbers on this form as it may be made public.**
► **Information about Form 990-PF and its separate instructions is at *www.irs.gov/form990pf*.**

OMB No 1545-0052

2013

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

Name of foundation: THE PSALM 24:1 FOUNDATION INC.

A Employer identification number: 26-1480049

Number and street (or P O box number if mail is not delivered to street address): 1803 E. LINKER ROAD

Room/suite:

B Telephone number (see the instructions): (260) 432-2233

City or town, state or province, country, and ZIP or foreign postal code: COLUMBIA CITY IN 46725

C If exemption application is pending, check here ► ☐

G Check all that apply ☐ Initial return ☐ Initial Return of a former public charity ☐ Final return ☐ Amended return ☐ Address change ☐ Name change

D 1 Foreign organizations, check here ► ☐

2 Foreign organizations meeting the 85% test, check here and attach computation ► ☐

H Check type of organization ☒ Section 501(c)(3) exempt private foundation ☐ Section 4947(a)(1) nonexempt charitable trust ☐ Other taxable private foundation

E If private foundation status was terminated under section 507(b)(1)(A), check here ► ☐

I Fair market value of all assets at end of year *(from Part II, column (c), line 16)* ► $ 399,521.

J Accounting method ☒ Cash ☐ Accrual ☐ Other (specify) *(Part I, column (d) must be on cash basis)*

F If the foundation is in a 60-month termination under section 507(b)(1)(B), check here ► ☐

SCANNED MAY 2 6 2014

RECEIVED
800 MAY 19 2014 IRS-OSC
OGDEN, UT

Part I **Analysis of Revenue and Expenses** *(The total of amounts in columns (b), (c), and (d) may not necessarily equal the amounts in column (a) (see instructions))*		(a) Revenue and expenses per books	(b) Net investment income	(c) Adjusted net income	(d) Disbursements for charitable purposes (cash basis only)
Revenue	1 Contributions, gifts, grants, etc, received (att sch)				
	2 Ck ► ☒ if the foundn is **not** req to att Sch B				
	3 Interest on savings and temporary cash investments				
	4 Dividends and interest from securities	8,716.	8,719.		
	5 a Gross rents				
	b Net rental income or (loss)				
	6 a Net gain/(loss) from sale of assets not on line 10	6,537.	L-6a Stmt		
	b Gross sales price for all assets on line 6a 94,079.				
	7 Capital gain net income (from Part IV, line 2)		6,310.		
	8 Net short-term capital gain				
	9 Income modifications				
	10 a Gross sales less returns and allowances				
	b Less Cost of goods sold				
	c Gross profit/(loss) (att sch)				
	11 Other income (attach schedule)				
	12 **Total.** Add lines 1 through 11	15,253.	15,029.		
Operating and Administrative Expenses	13 Compensation of officers, directors, trustees, etc				
	14 Other employee salaries and wages				
	15 Pension plans, employee benefits				
	16 a Legal fees (attach schedule)				
	b Accounting fees (attach sch)				
	c Other prof fees (attach sch)				
	17 Interest				
	18 Taxes (attach schedule)(see instrs) EXCISE TAX	150.			
	19 Depreciation (attach sch) and depletion				
	20 Occupancy				
	21 Travel, conferences, and meetings				
	22 Printing and publications				
	23 Other expenses (attach schedule) See Line 23 Stmt	145.	41.		
	24 **Total operating and administrative expenses.** Add lines 13 through 23	295.	41.		
	25 Contributions, gifts, grants paid	45,250.			45,250.
	26 **Total expenses and disbursements.** Add lines 24 and 25	45,545.	41.		45,250.
	27 Subtract line 26 from line 12:				
	a **Excess of revenue over expenses and disbursements**	-30,292.			
	b **Net investment income** (if negative, enter -0-)		14,988.		
	c **Adjusted net income** (if negative, enter -0-)				

BAA For Paperwork Reduction Act Notice, see instructions. TEEA0301 10/18/13 Form **990-PF** (2013)

P 10

Part II Balance Sheets

Attached schedules and amounts in the description column should be for end-of-year amounts only (See instructions)

			Beginning of year	End of year	
			(a) Book Value	(b) Book Value	(c) Fair Market Value
ASSETS	1	Cash — non-interest-bearing	17,456.	21,281.	21,281.
	2	Savings and temporary cash investments			
	3	Accounts receivable ►			
		Less allowance for doubtful accounts ►			
	4	Pledges receivable ►			
		Less: allowance for doubtful accounts ►			
	5	Grants receivable			
	6	Receivables due from officers, directors, trustees, and other disqualified persons (attach schedule) (see instructions)			
	7	Other notes and loans receivable (attach sch) ►			
		Less: allowance for doubtful accounts ►			
	8	Inventories for sale or use			
	9	Prepaid expenses and deferred charges			
	10a	Investments — U.S. and state government obligations (attach schedule)			
	b	Investments — corporate stock (attach schedule) L-10b Stmt	224,615.	188,623.	206,644.
	c	Investments — corporate bonds (attach schedule)			
	11	Investments — land, buildings, and equipment: basis ►			
		Less accumulated depreciation (attach schedule) ►			
	12	Investments — mortgage loans			
	13	Investments — other (attach schedule) L-13 Stmt	138,207.	139,799.	171,596.
	14	Land, buildings, and equipment: basis ►			
		Less accumulated depreciation (attach schedule) ►			
	15	Other assets (describe ►)			
	16	**Total assets** (to be completed by all filers — see the instructions. Also, see page 1, item I)	380,278.	349,703.	399,521.
LIABILITIES	17	Accounts payable and accrued expenses			
	18	Grants payable			
	19	Deferred revenue			
	20	Loans from officers, directors, trustees, & other disqualified persons			
	21	Mortgages and other notes payable (attach schedule)			
	22	Other liabilities (describe ►)			
	23	**Total liabilities** (add lines 17 through 22)			
NET ASSETS OR FUND BALANCES		**Foundations that follow SFAS 117, check here ► ☐ and complete lines 24 through 26 and lines 30 and 31.**			
	24	Unrestricted			
	25	Temporarily restricted			
	26	Permanently restricted			
		Foundations that do not follow SFAS 117, check here ► ☒ and complete lines 27 through 31.			
	27	Capital stock, trust principal, or current funds	525,569.	480,024.	
	28	Paid-in or capital surplus, or land, building, and equipment fund	52,288.	61,004.	
	29	Retained earnings, accumulated income, endowment, or other funds	-197,579.	-191,325.	
	30	**Total net assets or fund balances** (see instructions)	380,278.	349,703.	
	31	**Total liabilities and net assets/fund balances** (see instructions)	380,278.	349,703.	

Part III Analysis of Changes in Net Assets or Fund Balances

1	Total net assets or fund balances at beginning of year — Part II, column (a), line 30 (must agree with end-of-year figure reported on prior year's return)	1	380,278.
2	Enter amount from Part I, line 27a	2	-30,292.
3	Other increases not included in line 2 (itemize) ►	3	
4	Add lines 1, 2, and 3	4	349,986.
5	Decreases not included in line 2 (itemize) ► CUMULATIVE ADJUSTMENTS TO TAX BASIS - SCHEDULE K-1 POWERSHARES	5	283.
6	Total net assets or fund balances at end of year (line 4 minus line 5) — Part II, column (b), line 30	6	349,703.

Part IV Capital Gains and Losses for Tax on Investment Income

	(a) List and describe the kind(s) of property sold (e.g , real estate, 2-story brick warehouse; or common stock, 200 shares MLC Company)	(b) How acquired P — Purchase D — Donation	(c) Date acquired (month, day, year)	(d) Date sold (month, day, year)
1a	SEE' ATTACHMENT	P	Various	Various
b	LONG TERM CAPITAL GAIN DISTRIBUTIONS	P	Various	Various
c	FROM SCHEDULE K-1 POWERSHARES DB COMMODITY INDEX	P	Various	Various
d				
e				

	(e) Gross sales price	(f) Depreciation allowed (or allowable)	(g) Cost or other basis plus expense of sale	(h) Gain or (loss) (e) plus (f) minus (g)
a	90,574.		87,542.	3,032.
b	3,505.		0.	3,505.
c	0.		227.	-227.
d				
e				

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

	(i) Fair Market Value as of 12/31/69	(j) Adjusted basis as of 12/31/69	(k) Excess of column (i) over column (j), if any	(l) Gains (Column (h) gain minus column (k), but not less than -0-) or Losses (from column (h))
a	0.	0.	0.	3,032.
b	0.	0.	0.	3,505.
c				-227.
d				
e				

2 Capital gain net income or (net capital loss) — If gain, also enter in Part I, line 7; If (loss), enter -0- in Part I, line 7 — 2 — 6,310.

3 Net short-term capital gain or (loss) as defined in sections 1222(5) and (6):

If gain, also enter in Part I, line 8, column (c) (see instructions) If (loss), enter -0- in Part I, line 8 . . . . — 3 — 0.

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

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

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

Was the foundation liable for the section 4942 tax on the distributable amount of any year in the base period? . . . . ☐ Yes ☒ No

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

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

(a) Base period years Calendar year (or tax year beginning in)	(b) Adjusted qualifying distributions	(c) Net value of noncharitable-use assets	(d) Distribution ratio (column (b) divided by column (c))
2012	65,037.	376,817.	0.172596
2011	54,785.	431,838.	0.126865
2010	59,200.	461,309.	0.128330
2009	55,009.	426,988.	0.128830
2008	112,039.	752,964.	0.148797

2	**Total** of line 1, column (d)	2	0.705418
3	Average distribution ratio for the 5-year base period — divide the total on line 2 by 5, or by the number of years the foundation has been in existence if less than 5 years	3	0.141084
4	Enter the net value of noncharitable-use assets for 2013 from Part X, line 5	4	373,771.
5	Multiply line 4 by line 3	5	52,733.
6	Enter 1% of net investment income (1% of Part I, line 27b)	6	150.
7	Add lines 5 and 6	7	52,883.
8	Enter qualifying distributions from Part XII, line 4	8	45,250.

If line 8 is equal to or greater than line 7, check the box in Part VI, line 1b, and complete that part using a 1% tax rate See the Part VI instructions.

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

1 a Exempt operating foundations described in section 4940(d)(2), check here ▶ ☐ and enter 'N/A' on line 1 Date of ruling or determination letter ________ **(attach copy of letter if necessary — see instrs)**				
b Domestic foundations that meet the section 4940(e) requirements in Part V, check here ▶ ☐ and enter 1% of Part I, line 27b			1	300.
c All other domestic foundations enter 2% of line 27b Exempt foreign organizations enter 4% of Part I, line 12, column (b)				
2 Tax under section 511 (domestic section 4947(a)(1) trusts and taxable foundations only. Others enter -0-)			2	0.
3 Add lines 1 and 2			3	300.
4 Subtitle A (income) tax (domestic section 4947(a)(1) trusts and taxable foundations only Others enter -0-)			4	0.
5 Tax based on investment income. Subtract line 4 from line 3 If zero or less, enter -0-			5	300.
6 Credits/Payments				
a 2013 estimated tax pmts and 2012 overpayment credited to 2013	6 a	121.		
b Exempt foreign organizations — tax withheld at source	6 b			
c Tax paid with application for extension of time to file (Form 8868)	6 c			
d Backup withholding erroneously withheld	6 d			
7 Total credits and payments. Add lines 6a through 6d			7	121.
8 Enter any **penalty** for underpayment of estimated tax. Check here ☐ if Form 2220 is attached			8	
9 Tax due If the total of lines 5 and 8 is more than line 7, enter **amount owed** ▶			9	179.
10 Overpayment If line 7 is more than the total of lines 5 and 8, enter the **amount overpaid** ▶			10	0.
11 Enter the amount of line 10 to be **Credited to 2014 estimated tax** ▶	0.	**Refunded** ▶	11	

Part VII-A Statements Regarding Activities

		Yes	No
1 a During the tax year, did the foundation attempt to influence any national, state, or local legislation or did it participate or intervene in any political campaign?	1 a		X
b Did it spend more than $100 during the year (either directly or indirectly) for political purposes (see the instructions for definition)?	1 b		X
*If the answer is 'Yes' to **1a** or **1b**, attach a detailed description of the activities and copies of any materials published or distributed by the foundation in connection with the activities.*			
c Did the foundation file **Form 1120-POL** for this year?	1 c		X
d Enter the amount (if any) of tax on political expenditures (section 4955) imposed during the year **(1)** On the foundation ▶ $ ________ **(2)** On foundation managers ▶ $ ________			
e Enter the reimbursement (if any) paid by the foundation during the year for political expenditure tax imposed on foundation managers ▶ $ ________			
2 Has the foundation engaged in any activities that have not previously been reported to the IRS? *If 'Yes,' attach a detailed description of the activities*	2		X
3 Has the foundation made any changes, not previously reported to the IRS, in its governing instrument, articles of incorporation, or bylaws, or other similar instruments? *If 'Yes,' attach a conformed copy of the changes*	3		X
4 a Did the foundation have unrelated business gross income of $1,000 or more during the year?	4 a		X
b If 'Yes,' has it filed a tax return on **Form 990-T** for this year?	4 b		
5 Was there a liquidation, termination, dissolution, or substantial contraction during the year? *If 'Yes,' attach the statement required by General Instruction T*	5		X
6 Are the requirements of section 508(e) (relating to sections 4941 through 4945) satisfied either • By language in the governing instrument, or • By state legislation that effectively amends the governing instrument so that no mandatory directions that conflict with the state law remain in the governing instrument?	6	X	
7 Did the foundation have at least $5,000 in assets at any time during the year? *If 'Yes,' complete Part II, column (c), and Part XV*	7	X	
8 a Enter the states to which the foundation reports or with which it is registered (see instructions) ▶ IN - Indiana			
b If the answer is 'Yes' to line 7, has the foundation furnished a copy of Form 990-PF to the Attorney General (or designate) of each state as required by *General Instruction G? If 'No,' attach explanation*	8 b	X	
9 Is the foundation claiming status as a private operating foundation within the meaning of section 4942(j)(3) or 4942(j)(5) for calendar year 2013 or the taxable year beginning in 2013 (see instructions for Part XIV)? *If 'Yes,' complete Part XIV*	9		X
10 Did any persons become substantial contributors during the tax year? *If 'Yes,' attach a schedule listing their names and addresses*	10		X

Part VII-A Statements Regarding Activities *(continued)*

			Yes	No
11	At any time during the year, did the foundation, directly or indirectly, own a controlled entity within the meaning of section 512(b)(13)? If 'Yes', attach schedule (see instructions)	11		X
12	Did the foundation make a distribution to a donor advised fund over which the foundation or a disqualified person had advisory privileges? If 'Yes,' attach statement (see instructions)	12		X
13	Did the foundation comply with the public inspection requirements for its annual returns and exemption application?	13	X	

Website address ► N/A

14 The books are in care of ► GARY E. ROHRS Telephone no ► (260) 432-2233

Located at ► 1803 E. LINKER RD COLUMBIA CITY IN ZIP + 4 ► 46725

15 Section 4947(a)(1) nonexempt charitable trusts filing Form 990-PF in lieu of **Form 1041** – Check here ► ☐

and enter the amount of tax-exempt interest received or accrued during the year ► 15

			Yes	No
16	At any time during calendar year 2013, did the foundation have an interest in or a signature or other authority over a bank, securities, or other financial account in a foreign country?	16		X
	See the instructions for exceptions and filing requirements for Form TD F 90-22.1. If 'Yes,' enter the name of the foreign country ►			

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

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

				Yes	No
1 a	During the year did the foundation (either directly or indirectly):				
(1)	Engage in the sale or exchange, or leasing of property with a disqualified person?	☐ Yes ☒ No			
(2)	Borrow money from, lend money to, or otherwise extend credit to (or accept it from) a disqualified person?	☐ Yes ☒ No			
(3)	Furnish goods, services, or facilities to (or accept them from) a disqualified person?	☐ Yes ☒ No			
(4)	Pay compensation to, or pay or reimburse the expenses of, a disqualified person?	☐ Yes ☒ No			
(5)	Transfer any income or assets to a disqualified person (or make any of either available for the benefit or use of a disqualified person)?	☐ Yes ☒ No			
(6)	Agree to pay money or property to a government official? (**Exception.** Check 'No' if the foundation agreed to make a grant to or to employ the official for a period after termination of government service, if terminating within 90 days.)	☐ Yes ☒ No			
b	If any answer is 'Yes' to 1a(1)-(6), did **any** of the acts fail to qualify under the exceptions described in Regulations section 53.4941(d)-3 or in a current notice regarding disaster assistance (see instructions)?		1 b		
	Organizations relying on a current notice regarding disaster assistance check here ► ☐				
c	Did the foundation engage in a prior year in any of the acts described in 1a, other than excepted acts, that were not corrected before the first day of the tax year beginning in 2013?		1 c		X
2	Taxes on failure to distribute income (section 4942) (does not apply for years the foundation was a private operating foundation defined in section 4942(j)(3) or 4942(j)(5)):				
a	At the end of tax year 2013, did the foundation have any undistributed income (lines 6d and 6e, Part XIII) for tax year(s) beginning before 2013? If 'Yes,' list the years ► 20__ , 20__ , 20__ , 20__ .	☐ Yes ☒ No			
b	Are there any years listed in 2a for which the foundation is **not** applying the provisions of section 4942(a)(2) (relating to incorrect valuation of assets) to the year's undistributed income? (If applying section 4942(a)(2) to **all** years listed, answer 'No' and attach statement – see instructions.)		2 b		
c	If the provisions of section 4942(a)(2) are being applied to **any** of the years listed in 2a, list the years here. ► 20__ , 20__ , 20__ , 20__ .				
3 a	Did the foundation hold more than a 2% direct or indirect interest in any business enterprise at any time during the year?	☐ Yes ☒ No			
b	If 'Yes,' did it have excess business holdings in 2013 as a result of **(1)** any purchase by the foundation or disqualified persons after May 26, 1969, **(2)** the lapse of the 5-year period (or longer period approved by the Commissioner under section 4943(c)(7)) to dispose of holdings acquired by gift or bequest, or **(3)** the lapse of the 10-, 15-, or 20-year first phase holding period? *(Use Schedule C, Form 4720, to determine if the foundation had excess business holdings in 2013.)*		3 b		
4 a	Did the foundation invest during the year any amount in a manner that would jeopardize its charitable purposes?		4 a		X
b	Did the foundation make any investment in a prior year (but after December 31, 1969) that could jeopardize its charitable purpose that had not been removed from jeopardy before the first day of the tax year beginning in 2013?		4 b		X

Part VII-B Statements Regarding Activities for Which Form 4720 May Be Required *(continued)*

			Yes	No
5 a During the year did the foundation pay or incur any amount to.				
(1) Carry on propaganda, or otherwise attempt to influence legislation (section 4945(e))?	☐ Yes ☒ No			
(2) Influence the outcome of any specific public election (see section 4955), or to carry on, directly or indirectly, any voter registration drive?	☐ Yes ☒ No			
(3) Provide a grant to an individual for travel, study, or other similar purposes?	☐ Yes ☒ No			
(4) Provide a grant to an organization other than a charitable, etc, organization described in section 509(a)(1), (2), or (3), or section 4940(d)(2)? (see instructions)	☐ Yes ☒ No			
(5) Provide for any purpose other than religious, charitable, scientific, literary, or educational purposes, or for the prevention of cruelty to children or animals?	☐ Yes ☒ No			
b If any answer is 'Yes' to 5a(1)-(5), did **any** of the transactions fail to qualify under the exceptions described in Regulations section 53.4945 or in a current notice regarding disaster assistance (see instructions)?		**5 b**		
Organizations relying on a current notice regarding disaster assistance check here ► ☐				
c If the answer is 'Yes' to question 5a(4), does the foundation claim exemption from the tax because it maintained expenditure responsibility for the grant? *If 'Yes,' attach the statement required by Regulations section 53.4945-5(d).*	☐ Yes ☐ No			
6 a Did the foundation, during the year, receive any funds, directly or indirectly, to pay premiums on a personal benefit contract?	☐ Yes ☒ No			
b Did the foundation, during the year, pay premiums, directly or indirectly, on a personal benefit contract? *If 'Yes' to 6b, file Form 8870.*		**6 b**		X
7 a At any time during the tax year, was the foundation a party to a prohibited tax shelter transaction?	☐ Yes ☒ No			
b If 'Yes,' did the foundation receive any proceeds or have any net income attributable to the transaction?		**7 b**		

Part VIII Information About Officers, Directors, Trustees, Foundation Managers, Highly Paid Employees, and Contractors

1 List all officers, directors, trustees, foundation managers and their compensation (see instructions).

(a) Name and address	**(b)** Title, and average hours per week devoted to position	**(c)** Compensation **(If not paid, enter -0-)**	**(d)** Contributions to employee benefit plans and deferred compensation	**(e)** Expense account, other allowances
GARY E. ROHRS 1803 E. LINKER RD COLUMBIA CITY IN 46725	PRESIDENT 1.00	0.	0.	0.

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

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

Total number of other employees paid over $50,000 ► None

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

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

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

Part IX-A Summary of Direct Charitable Activities

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

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

Describe the two largest program-related investments made by the foundation during the tax year on lines 1 and 2.	Amount
1	
2	
All other program-related investments See instructions. 3	
Total. Add lines 1 through 3 ▶	

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

1	Fair market value of assets not used (or held for use) directly in carrying out charitable, etc, purposes		
a	Average monthly fair market value of securities	1 a	369,266.
b	Average of monthly cash balances	1 b	10,197.
c	Fair market value of all other assets (see instructions)	1 c	0.
d	**Total** (add lines 1a, b, and c)	1 d	379,463.
e	Reduction claimed for blockage or other factors reported on lines 1a and 1c (attach detailed explanation) — 1 e		
2	Acquisition indebtedness applicable to line 1 assets	2	
3	Subtract line 2 from line 1d	3	379,463.
4	Cash deemed held for charitable activities. Enter 1-1/2% of line 3 (for greater amount, see instructions)	4	5,692.
5	**Net value of noncharitable-use assets.** Subtract line 4 from line 3 Enter here and on Part V, line 4	5	373,771.
6	**Minimum investment return.** Enter 5% of line 5	6	18,689.

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

1	Minimum investment return from Part X, line 6			1	18,689.
2 a	Tax on investment income for 2013 from Part VI, line 5	2 a	300.		
b	Income tax for 2013. (This does not include the tax from Part VI.)	2 b			
c	Add lines 2a and 2b			2 c	300.
3	Distributable amount before adjustments. Subtract line 2c from line 1			3	18,389.
4	Recoveries of amounts treated as qualifying distributions			4	
5	Add lines 3 and 4			5	18,389.
6	Deduction from distributable amount (see instructions)			6	
7	**Distributable amount** as adjusted. Subtract line 6 from line 5. Enter here and on Part XIII, line 1			7	18,389.

Part XII Qualifying Distributions (see instructions)

1	Amounts paid (including administrative expenses) to accomplish charitable, etc, purposes:		
a	Expenses, contributions, gifts, etc — total from Part I, column (d), line 26	1 a	45,250.
b	Program-related investments — total from Part IX-B	1 b	
2	Amounts paid to acquire assets used (or held for use) directly in carrying out charitable, etc, purposes	2	
3	Amounts set aside for specific charitable projects that satisfy the		
a	Suitability test (prior IRS approval required)	3 a	
b	Cash distribution test (attach the required schedule)	3 b	
4	**Qualifying distributions.** Add lines 1a through 3b. Enter here and on Part V, line 8, and Part XIII, line 4	4	45,250.
5	Foundations that qualify under section 4940(e) for the reduced rate of tax on net investment income Enter 1% of Part I, line 27b (see instructions)	5	0.
6	**Adjusted qualifying distributions.** Subtract line 5 from line 4	6	45,250.

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

Part XIII Undistributed Income (see instructions)

	(a) Corpus	(b) Years prior to 2012	(c) 2012	(d) 2013
1 Distributable amount for 2013 from Part XI, line 7				18,389.
2 Undistributed income, if any, as of the end of 2013				
a Enter amount for 2012 only			0.	
b Total for prior years 20 __ , 20 __ , 20 __				
3 Excess distributions carryover, if any, to 2013				
a From 2008 . . . 74,507.				
b From 2009 . . . 33,876.				
c From 2010 . . . 36,965.				
d From 2011 . . . 33,596.				
e From 2012 . . . 46,412.				
f **Total** of lines 3a through e	225,356.			
4 Qualifying distributions for 2013 from Part XII, line 4: ▶ $ 45,250.				
a Applied to 2012, but not more than line 2a				
b Applied to undistributed income of prior years (Election required — see instructions)				
c Treated as distributions out of corpus (Election required — see instructions)				
d Applied to 2013 distributable amount				18,389.
e Remaining amount distributed out of corpus	26,861.			
5 Excess distributions carryover applied to 2013 *(If an amount appears in column (d), the same amount must be shown in column (a).)*				
6 **Enter the net total of each column as indicated below:**				
a Corpus Add lines 3f, 4c, and 4e Subtract line 5	252,217.			
b Prior years' undistributed income. Subtract line 4b from line 2b		0.		
c Enter the amount of prior years' undistributed income for which a notice of deficiency has been issued, or on which the section 4942(a) tax has been previously assessed				
d Subtract line 6c from line 6b. Taxable amount — see instructions		0.		
e Undistributed income for 2012 Subtract line 4a from line 2a Taxable amount — see instructions			0.	
f Undistributed income for 2013. Subtract lines 4d and 5 from line 1 This amount must be distributed in 2014				0.
7 Amounts treated as distributions out of corpus to satisfy requirements imposed by section 170(b)(1)(F) or 4942(g)(3) (see instructions)				
8 Excess distributions carryover from 2008 not applied on line 5 or line 7 (see instructions)	74,507.			
9 **Excess distributions carryover to 2014.** Subtract lines 7 and 8 from line 6a	177,710.			
10 Analysis of line 9				
a Excess from 2009 . . 33,876.				
b Excess from 2010 . . 36,965.				
c Excess from 2011 . . 33,596.				
d Excess from 2012 . . 46,412.				
e Excess from 2013 . . 26,861.				

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

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

b Check box to indicate whether the foundation is a private operating foundation described in section ☐ 4942(j)(3) or ☐ 4942(j)(5)

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

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

1 Information Regarding Foundation Managers:

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

N/A

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

N/A

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

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

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

N/A

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

N/A

c Any submission deadlines

N/A

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

N/A

Part XV **Supplementary Information** (continued)

3 Grants and Contributions Paid During the Year or Approved for Future Payment

Recipient Name and address (home or business)	If recipient is an individual, show any relationship to any foundation manager or substantial contributor	Foundation status of recipient	Purpose of grant or contribution	Amount
a *Paid during the year*				
LOVE CHURCH OF FORT WAYNE IN 1148 KINNAIRD AVE FORT WAYNE IN 46807		PC	OPERATING ASSISTANCE	35,000.
THE SALVATION ARMY P O BOX 881 COLUMBIA CITY IN 46725		PC	OPERATING ASSISTANCE	2,000.
THE CHRISTIAN & MISSIONARY ALLIANCE P O BOX 35000 COLORADO SPRINGS CO 80935-3500		PC	GREAT COMMISSION FUND	5,000.
MERRIAM CHRISTIAN CHAPEL 3985 S US 33 ALBION IN 46701		PC	MISSION FUND	1,500.
ACTS 29 FELLOWSHIP 12101 JOSEPH CAMPAU HAMTRAMCK MI 48212		PC	OPERATING ASSISTANCE	500.
CROWN FINANCIAL MINISTRIES 1035 OLD PEACHTREE RD NW LAWRENCEVILLE GA 30043		PC	CROWN OUTREACH	250.
RESCUE MISSION 301 W SUPERIOR ST FORT WAYNE IN 46802		PC	OPERATING ASSISTANCE	1,000.
Total . . . . ► **3a**				45,250.
b *Approved for future payment*				
Total . . . . ► **3b**				

Part XVI-A Analysis of Income-Producing Activities

Enter gross amounts unless otherwise indicated.	Unrelated business income		Excluded by section 512, 513, or 514		(e) Related or exempt function income (See instructions)
	(a) Business code	(b) Amount	(c) Exclusion code	(d) Amount	
1 Program service revenue.					
a					
b					
c					
d					
e					
f					
g Fees and contracts from government agencies					
2 Membership dues and assessments					
3 Interest on savings and temporary cash investments					
4 Dividends and interest from securities			14	8,716.	
5 Net rental income or (loss) from real estate					
a Debt-financed property					
b Not debt-financed property					
6 Net rental income or (loss) from personal property					
7 Other investment income					
8 Gain or (loss) from sales of assets other than inventory			18	6,537.	
9 Net income or (loss) from special events					
10 Gross profit or (loss) from sales of inventory					
11 Other revenue					
a					
b					
c					
d					
e					
12 Subtotal. Add columns (b), (d), and (e)				15,253.	

13 **Total.** Add line 12, columns (b), (d), and (e) . . . . 13 15,253.

(See worksheet in line 13 instructions to verify calculations)

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

Line No. ▼	Explain below how each activity for which income is reported in column (e) of Part XVI-A contributed importantly to the accomplishment of the foundation's exempt purposes (other than by providing funds for such purposes) (See instructions)

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

		Yes	No
1 Did the organization directly or indirectly engage in any of the following with any other organization described in section 501(c) of the Code (other than section 501(c)(3) organizations) or in section 527, relating to political organizations?			
a Transfers from the reporting foundation to a noncharitable exempt organization of			
(1) Cash	**1 a (1)**		X
(2) Other assets	**1 a (2)**		X
b Other transactions:			
(1) Sales of assets to a noncharitable exempt organization	**1 b (1)**		X
(2) Purchases of assets from a noncharitable exempt organization	**1 b (2)**		X
(3) Rental of facilities, equipment, or other assets	**1 b (3)**		X
(4) Reimbursement arrangements	**1 b (4)**		X
(5) Loans or loan guarantees	**1 b (5)**		X
(6) Performance of services or membership or fundraising solicitations	**1 b (6)**		X
c Sharing of facilities, equipment, mailing lists, other assets, or paid employees	**1 c**		X

d If the answer to any of the above is 'Yes,' complete the following schedule. Column **(b)** should always show the fair market value of the goods, other assets, or services given by the reporting foundation. If the foundation received less than fair market value in any transaction or sharing arrangement, show in column **(d)** the value of the goods, other assets, or services received.

(a) Line no	**(b)** Amount involved	**(c)** Name of noncharitable exempt organization	**(d)** Description of transfers, transactions, and sharing arrangements

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

b If 'Yes,' complete the following schedule.

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

Sign Here

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

Signature of officer or trustee

Date: 5/13/2014

Title: PRESIDENT

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

Paid Preparer Use Only

Print/Type preparer's name

Preparer's signature

Date

Check ☐ if self-employed

PTIN

Firm's name ►

Firm's EIN ►

Firm's address ►

Phone no

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

Line 23 Stmt

Other expenses:	Rev/Exp Book	Net Inv Inc	Adj Net Inc	Charity Disb
LICENSE FEE	10.			
BANK SERVICE FEE	135.			
FROM SCH K-1 POWERSHARES DB COMMODITY INDEX	0.	41.		
Total	145.	41.		

Form 990-PF, Page 2, Part II, Line 10b

L-10b Stmt

Line 10b - Investments - Corporate Stock:	End of Year Book Value	Fair Market Value
STEEL DYNAMICS COMMON STOCK	98,856.	70,344.
ISHARES TRUST S&P 500 INDEX FUND	31,096.	42,885.
NUCOR CORP	58,671.	93,415.
SCHNITZER STEEL INDUSTRIES INC	0.	0.
Total	188,623.	206,644.

Form 990-PF, Page 2, Part II, Line 13

L-13 Stmt

Line 13 - Investments - Other:	End of Year Book Value	Fair Market Value
FIXED INCOME FUNDS	12,027.	12,330.
ALTERNATIVE ASSETS	23,651.	23,259.
US LARGE CAP	34,961.	54,753.
US MID/SMALL CAP	10,602.	15,509.
NON US EQUITY	58,558.	65,745.
Total	139,799.	171,596.

Form 990-PF
Part I, Line 6a

Net Gain or Loss From Sale of Assets

2013

Name: THE PSALM 24:1 FOUNDATION INC.
Employer Identification Number: 26-1480049

Asset Information:

Description of Property . . . . . . SEE ATTACHED STATEMENT
Date Acquired . Various How Acquired . . . Purchased
Date Sold . . . Various Name of Buyer: . . .
Sales Price: . . 90,574. Cost or other basis (do not reduce by depreciation) . . . 87,542.
Sales Expense: . . Valuation Method . . . .
Total Gain (Loss): . . 3,032. Accumulation Depreciation: . . .

Description of Property . . . . . . CAPITAL GAIN DIVIDENDS
Date Acquired: . Various How Acquired . . . Purchased
Date Sold. . . . Various Name of Buyer . . .
Sales Price: . . 3,505. Cost or other basis (do not reduce by depreciation) . . .
Sales Expense: . . Valuation Method: . . . .
Total Gain (Loss). . . 3,505. Accumulation Depreciation: . . .

Description of Property: . . . . . .
Date Acquired: . How Acquired . . .
Date Sold . . . Name of Buyer . . .
Sales Price . . Cost or other basis (do not reduce by depreciation) . . .
Sales Expense . . Valuation Method: . . . .
Total Gain (Loss): . . Accumulation Depreciation: . . .

Description of Property: . . . . . .
Date Acquired. . How Acquired . . .
Date Sold . . . Name of Buyer. . . .
Sales Price. . . Cost or other basis (do not reduce by depreciation) . . .
Sales Expense . . Valuation Method: . . . .
Total Gain (Loss): . . Accumulation Depreciation: . . .

Description of Property . . . . . .
Date Acquired . How Acquired . . .
Date Sold: . . . Name of Buyer: . . .
Sales Price: . . Cost or other basis (do not reduce by depreciation) . . .
Sales Expense: . . Valuation Method: . . . .
Total Gain (Loss). . . Accumulation Depreciation. . . .

Description of Property: . . . . . .
Date Acquired: . How Acquired . . .
Date Sold . . . Name of Buyer . . .
Sales Price: . . Cost or other basis (do not reduce by depreciation) . . .
Sales Expense. . . Valuation Method: . . . .
Total Gain (Loss): . . Accumulation Depreciation . . .

Description of Property: . . . . . .
Date Acquired . How Acquired . . .
Date Sold . . . Name of Buyer . . .
Sales Price. . . Cost or other basis (do not reduce by depreciation) . . .
Sales Expense . . Valuation Method: . . . .
Total Gain (Loss): . . Accumulation Depreciation. . . .

Description of Property . . . . . .
Date Acquired . How Acquired . . .
Date Sold . . . Name of Buyer. . . .
Sales Price: . . Cost or other basis (do not reduce by depreciation) . . .
Sales Expense . . Valuation Method . . . .
Total Gain (Loss) . . Accumulation Depreciation: . . .

Psalm 24:1 Foundation
Income - 2013

Month	8009 Proceeds	6002 Proceeds	8009 Cost	6002 Cost	8009 Gain/(Loss)	6002 Gain/(Loss)
Jan-13					-	-
Feb-13	8,498.18		7,181.21		1,316.97	-
Mar-13	-				-	-
Apr-13	8,948 23		9,662 47		(714.24)	-
May-13	5 68		5.53		0.15	-
Jun-13	4,175.24		4,172.41		2.83	-
Jul-13	12,106.29	4,653.91	13,209.42	6,106.00	(1,103.13)	(1,452.09)
Aug-13	-				-	-
Sep-13	1,567.08		1,540.69		26.39	-
Oct-13	10,806.15		8,808.69		1,997 46	-
Nov-13	-		-		-	-
Dec-13	6,956.93	32,855.41	6,968 87	29,886.40	(11.94)	2,969.01
Total	53,063 78	37,509.32	51,549.29	35,992.40	1,514.49	1,516.92
					X	X

Grand Total Proceeds 90,573 10

Grand Total Cost Basis 87,541.69

Grand Total	3,031.41
Proceeds	90,573.10
Cost Basis	87,541.69
Total Cap Gain w/o LT Dist	3,031.41

Prepared by. Laura Hunter
5/9/2014 10·38 AM
\\server01\EJ Shared\Psalm 24 1 Fdn\1213_990PF

TRADE ACTIVITY

Note: **L** indicates Long Term Realized Gain/Loss **S** indicates Short Term Realized Gain/Loss

Trade Date Settle Date	Type Selection Method	Description	Quantity	Per Unit Amount	Proceeds	Tax Cost	Realized Gain/Loss
Settled Sales/Maturities/Redemptions							
2/1 2/4	Sale FIFO	JPM TR I GROWTH ADVANTAGE FD - SEL FUND 1567 JP MORGAN CHASE BANK AS SHAREHOLDER SERVICING AGENT @ 10.67 (ID. 4812A3-71-8)	(308.435)	10 67	3,291.00	(2,538 42)	752.58 L
2/1 2/4	Sale FIFO	HSBC FDS TOTAL RETURN I (ID: 40428X-15-6)	(175 556)	10 25	1,799.45	(1,817.00)	(17.55) S
2/1 2/6	Sale FIFO	ISHARES CORE S&P MID-CAP ETF @ 109.9494 3,408.43 BROKERAGE 0 62 TAX &/OR SEC 08 CITIGROUP GLOBAL MKTS INC (ID: 464287-50-7)	(31.000)	109 927	3,407.73	(2,825.79)	515 08 L 66 86 S
Total Settled Sales/Maturities/Redemptions					**$8,498.18**	**($7,181.21)**	**$1,267.66 L** **$49.31 S**

1,316 97

Trade Date Settle Date	Type	Description	Quantity	Per Unit Amount	Market Cost
Settled Securities Purchased					
2/1 2/4	Purchase	DELAWARE EMERGING MARKETS FUND (ID. 245914-81-7)	212.567	14.96	(3,180.00)
2/1 2/4	Purchase	GATEWAY FUND - Y (ID: 367829-88-4)	115.060	27 69	(3,186.00)
2/1 2/4	Purchase	COLUMBIA FDS SER TR II MASS ASIA PC JP R5 (ID: 19763P-57-2)	123.684	13 30	(1,645.00)
2/1 2/6	Purchase	ISHARES MSCI CHINA INDEX FD @ 49 9547 299.73 BROKERAGE 0.12 JEFFERIES & COMPANY (ID: 46429B-67-1)	6 000	49 975	(299 85)

Trade Date Settle Date	Type	Description	Quantity	Per Unit Amount	Market Cost
Settled Securities Purchased					
2/1 2/7	Purchase	ISHARES MSCI CHINA INDEX FD @ 49 90 349 30 BROKERAGE 0 21 MERRILL LYNCH PIERCE FENNER & SMIT (ID. 46429B-67-1)	7.000	49 93	(349.51)
2/4 2/7	Purchase	ISHARES MSCI CHINA INDEX FD @ 49.13 196 52 BROKERAGE 0.08 MERRILL LYNCH PIERCE FENNER & SMIT (ID. 46429B-67-1)	4.000	49.15	(196 60)
2/4 2/7	Purchase	ISHARES MSCI CHINA INDEX FD @ 49 8623 747 93 BROKERAGE 0 30 MERRILL LYNCH PIERCE FENNER & SMIT (ID 46429B-67-1)	15 000	49.882	(748 23)
Total Settled Securities Purchased					**($9,605.19)**

Settle Date	Type Selection Method	Description	Quantity Cost	Per Unit Amount	Amount
Income					
4/2	Div Domest	DREYFUS LAUREL EMG MKT DEBT LOC C-1 04/01/13 INCOME DIVIDEND @ 0 162 PER SHARE AS OF 04/01/13 (ID: 261980-49-4)	98.953	0.162	16.03
4/2	Div Domest	PIMCO FDS UNCONSTR BD 03/28/13 INCOME DIVIDEND @ 0.004 PER SHARE AS OF 03/28/13 (ID. 72201M-45-3)	260 358	0.008	2 19
4/30	Div Domest	SPDR S&P 500 ETF TRUST @ 0.693721 PER SHARE (ID 78462F-10-3)	75 000	0 694	52 03
4/30	Div Domest	EATON VANCE MUT FDS TR GB MACRO ABSOLUTE RTN I 04/29/13 INCOME DIVIDEND @ 0.032 PER SHARE AS OF 04/29/13 (ID: 277923-72-8)	310 426	0 032	9 90
Total Income					**$163.97**

TRADE ACTIVITY

Note: L indicates Long Term Realized Gain/Loss S indicates Short Term Realized Gain/Loss

Trade Date Settle Date	Type Selection Method	Description	Quantity	Per Unit Amount	Proceeds	Tax Cost	Realized Gain/Loss
Settled Sales/Maturities/Redemptions							
4/16 4/17	Sale FIFO	HIGHBRIDGE DYNAMIC COMM STRG FD -SEL JP MORGAN CHASE BANK AS SHAREHOLDER SERVICING AGENT @ 12 66 (ID: 48121A-67-0)	(200 796)	12.66	2,542 08	(3,783.00)	(1,240 92) L
4/19 4/22	Sale FIFO	VICTORY PORTFOLIOS DIVRS STK CL I (ID: 92646A-85-6)	(182 737)	17 95	3,280.13	(2,931.10)	349.03 L

Trade Date Settle Date	Type Selection Method	Description	Quantity	Per Unit Amount	Proceeds	Tax Cost	Realized Gain/Loss
Settled Sales/Maturities/Redemptions							
4/19 4/24	Sale FIFO	RS INTERNATIONAL GROWTH FUND (ID 74972H-42-4)	(170 821)	18 30	3,126 02	(2,948 37)	177.65 S
Total Settled Sales/Maturities/Redemptions					**$8,948.23**	**($9,662.47)**	**($891.89) L** **$177.65 S**

(714.24)

Trade Date Settle Date	Type	Description	Quantity	Per Unit Amount	Market Cost
Settled Securities Purchased					
4/16 4/19	Purchase	POWERSHARES DB COMMODITY INDEX TRACKING FUND @ 25 8853 3,546 29 BROKERAGE 2.74 DEUTSCHE BANC ALEX BROWN INC (ID 73935S-10-5)	137.000	25.905	(3,549 03)
4/19 4/22	Purchase	JPMORGAN TR I GL RES ENH IDX JP MORGAN CHASE BANK AS SHAREHOLDER SERVICING AGENT @ 15 24 (ID. 46637K-51-3)	314 042	15 24	(4,786.00)
4/19 4/22	Purchase	NEUBERGER BERMAN MULTI CAP OPPORTUNITIES FUND (ID· 64122Q-30-9)	103 914	12.52	(1,301.00)
Total Settled Securities Purchased					**($9,636.03)**

TRADE ACTIVITY

Note **L** indicates Long Term Realized Gain/Loss

Trade Date Settle Date	Type Selection Method	Description	Quantity	Per Unit Amount	Proceeds	Tax Cost	Realized Gain/Loss
Settled Sales/Maturities/Redemptions							
5/23 5/24	Sale FIFO	JPM TR I MLT SC INCM SL JP MORGAN CHASE BANK AS SHAREHOLDER SERVICING AGENT @ 10 40 (ID: 48121A-29-0)	(0.546)	10 403	5 68	(5.53)	0 15 L

Settle Date	Type Selection Method	Description	Quantity Cost	Per Unit Amount	Amount
Income					
6/28	Tax-Exempt Income	EATON VANCE GLOBAL MACRO-I 06/27/13 INCOME DIVIDEND @ 0 032 PER SHARE AS OF 06/27/13 (ID: 277923-72-8)	310 426	0 032	9 90
Total Income					**$119.98**

TRADE ACTIVITY

Note. L indicates Long Term Realized Gain/Loss

Trade Date Settle Date	Type Selection Method	Description	Quantity	Per Unit Amount	Proceeds	Tax Cost	Realized Gain/Loss
Settled Sales/Maturities/Redemptions							
6/6 6/11	Sale FIFO	POWERSHARES DB COMMODITY INDEX TRACKING FUND @ 26 2449 1,548.45 BROKERAGE 1 18 TAX &/OR SEC .03 DEUTSCHE BANC ALEX BROWN INC (ID. 73935S-10-5)	(59 000)	26 224	1,547.24	(1,647.54) +51 1,596.54	(100.30) L +51 49.30
6/25 6/26	Sale FIFO	JPM SHORT DURATION BOND FD - SEL FUND 3133 JP MORGAN CHASE BANK AS SHAREHOLDER SERVICING AGENT @ 10.89 (ID· 4812C1-33-0)	(92 746)	10 89	1,010.00	(990 53)	19.47 L
6/27 6/28	Sale FIFO	JPM SHORT DURATION BOND FD - SEL FUND 3133 JP MORGAN CHASE BANK AS SHAREHOLDER SERVICING AGENT @ 10 90 (ID. 4812C1-33-0)	(148 440)	10 90	1,618 00	(1,585.34)	32 66 L
Total Settled Sales/Maturities/Redemptions					**$4,175.24** -0- 4,175.24	**($4,223.41)** +51 4,172.41	**($48.17) L** +51 2.83

Settle Date	Type Selection Method	Description	Quantity Cost	Per Unit Amount	Amount
Income					
7/5	Div Domest	ISHARES MSCI EAFE INDEX FUND @ 1 151504 PER SHARE (ID 464287-46-5)	81.000	1.151	93 27
7/5	Div Domest	ISHARES MSCI CHINA INDEX FD @ 0 925138 PER SHARE (ID. 46429B-67-1)	32.000	0 925	29 60
7/31	Div Domest	SPDR S&P 500 ETF TRUST @ 0 83912 PER SHARE (ID: 78462F-10-3)	75 000	0 839	62 93
7/31	Div Domest	EATON VANCE GLOBAL MACRO-I 07/30/13 INCOME DIVIDEND @ 0.033 PER SHARE AS OF 07/30/13 (ID· 277923-72-8)	310 426	0 033	10.24
Total Income					**$290.94**

TRADE ACTIVITY

Note: **L** indicates Long Term Realized Gain/Loss **S** indicates Short Term Realized Gain/Loss
* Settled transaction was initiated in prior statement period and settled in current statement period

Trade Date Settle Date	Type Selection Method	Description	Quantity	Per Unit Amount	Proceeds	Tax Cost	Realized Gain/Loss
Settled Sales/Maturities/Redemptions							
7/10 7/11	Sale FIFO	ISHARES MSCI CHINA INDEX FD @ 40.4654 1,294 89 BROKERAGE 0.64 TAX &/OR SEC .02 MERRILL LYNCH PIERCE FENNER & SMIT (ID: 46429B-67-1)	(32 000)	40 445	1,294 23	(1,594.19)	(299 96) S
7/22 7/23	Sale FIFO	JPM INTL CURRENCY INCOME FD FUND 3831 JP MORGAN CHASE BANK AS SHAREHOLDER SERVICING AGENT @ 11 10 (ID 4812A3-29-6)	(135 222)	11.10	1,500 96	(1,521.25)	(20 29) S
7/30 7/31	Sale FIFO	VANGUARD FTSE EMERGING MARKETS ETF @ 39.279 1,374 77 BROKERAGE 0.70 TAX &/OR SEC 02 BARCLAYS CAPITAL LE (ID: 922042-85-8)	(35.000)	39.259	1,374.05	(1,613 70)	(239.65) L

Trade Date Settle Date	Type Selection Method	Description	Quantity	Per Unit Amount	Proceeds	Tax Cost	Realized Gain/Loss
Settled Sales/Maturities/Redemptions							
7/30 7/31	Sale FIFO	DELAWARE EMERGING MARKETS-I (ID 245914-81-7)	(314 627)	14 63	4,603 00	(5,007.96)	(372.12) L (32.84) S
7/30 7/31	Sale FIFO	MANNING & NAPIER WORLD OPPOR (ID· 563821-54-5)	(395.030)	8 44	3,334.05	(3,472 32)	(138.27) L
Total Settled Sales/Maturities/Redemptions					**$12,106.29**	**($13,209.42)**	**($750.04) L** **($353.09) S**

(1,103.13)

Trade Date Settle Date	Type	Description	Quantity	Per Unit Amount	Market Cost
Settled Securities Purchased					
6/27 7/2	Purchase	SPDR S&P 500 ETF TRUST @ 161.2881 967 73 BROKERAGE 0.12 CREDIT SUISSE FIRST BOSTON LLC (ID 78462F-10-3)	6.000	161 308	(967.85) *
7/9 7/10	Purchase	JPM CHINA REGION FD - SEL FUND 3810 JP MORGAN CHASE BANK AS SHAREHOLDER SERVICING AGENT @ 18 26 (ID. 4812A3-52-8)	70 044	18 26	(1,279 00)
7/30 7/31	Purchase	OAKMARK INTERNATIONAL FD-I (ID: 413838-20-2)	274 033	24 57	(6,733 00)
Total Settled Securities Purchased					**($8,979.85)**

Settle Date	Type Selection Method	Description	Quantity Cost	Per Unit Amount	Amount
Income					
9/30	Div Domest	EATON VANCE GLOBAL MACRO-I 09/27/13 INCOME DIVIDEND @ 0.032 PER SHARE AS OF 09/27/13 (ID· 277923-72-8)	310 426	0 032	9.90
Total Income					**$94.96**

TRADE ACTIVITY

Note: **L** indicates Long Term Realized Gain/Loss

Trade Date Settle Date	Type Selection Method	Description	Quantity	Per Unit Amount	Proceeds	Tax Cost	Realized Gain/Loss
Settled Sales/Maturities/Redemptions							
9/23 9/24	Sale FIFO	JPM REALTY INCOME FD - INSTL FUND 1372 JP MORGAN CHASE BANK AS SHAREHOLDER SERVICING AGENT @ 11.88 (ID: 904504-50-3)	(131.909)	11 88	1,567.08	(1,540.69)	26.39 L

Settle Date	Type Selection Method	Description	Quantity Cost	Per Unit Amount	Amount
Income					
10/31	Div Domest	EATON VANCE GLOBAL MACRO-I 10/30/13 INCOME DIVIDEND @ 0 033 PER SHARE AS OF 10/30/13 (ID. 277923-72-8)	310 426	0.033	10 24
Total Income					**$141.07**

TRADE ACTIVITY

Note: **L** indicates Long Term Realized Gain/Loss

Trade Date Settle Date	Type Selection Method	Description	Quantity	Per Unit Amount	Proceeds	Tax Cost	Realized Gain/Loss
Settled Sales/Maturities/Redemptions							
10/24 10/29	Sale FIFO	SPDR GOLD TRUST @ 130.0864 910.60 BROKERAGE 0 11 TAX &/OR SEC .02 MORGAN STANLEY & CO LLC (ID: 78463V-10-7)	(7.000)	130.067	910.47	(932.07)	(21 60) L
10/29 10/30	Sale FIFO	JPM TR I INTREPID AMERICA FD - SEL FUND 1206 JP MORGAN CHASE BANK AS SHAREHOLDER SERVICING AGENT @ 33 52 (ID: 4812A2-10-8)	(117.529)	33 52	3,939.57	(2,913.54)	1,026 03 L
10/29 10/30	Sale FIFO	JPM TR II HIGH YIELD BOND FD - SEL FUND 3580 JP MORGAN CHASE BANK AS SHAREHOLDER SERVICING AGENT @ 8 25 (ID: 4812C0-80-3)	(371.799)	8 25	3,067.34	(2,888.88)	178.46 L
10/25 10/30	Sale FIFO	SPDR GOLD TRUST @ 129.9044 259.81 BROKERAGE 0.03 TAX &/OR SEC .01 MORGAN STANLEY & CO. LLC (ID: 78463V-10-7)	(2.000)	129 885	259.77	(266 30)	(6.53) L
10/29 10/30	Sale FIFO	HARTFORD CAPITAL APPREC-I (ID: 416649-30-9)	(29.022)	46 31	1,344 00	(547.06)	796.94 L

Trade Date Settle Date	Type Selection Method	Description	Quantity	Per Unit Amount	Proceeds	Tax Cost	Realized Gain/Loss
Settled Sales/Maturities/Redemptions							
10/29 10/30	Sale FIFO	EATON VANCE FLOATING-RATE ADVANTAGE I (ID· 277923-63-7)	(115.040)	11.17	1,285.00	(1,260.84)	24 16 L
Total Settled Sales/Maturities/Redemptions					**$10,806.15**	**($8,808.69)**	**$1,997.46 L**

Trade Date Est. Settle Date	Type	Description	Quantity	Per Unit Amount	Market Cost
Pending Securities Purchased					
10/29 11/1	Purchase	VANGUARD FTSE EUROPE ETF (ID: 922042-87-4)	30 000	57 254	(1,718.07)
10/29 11/1	Purchase	ISHARES MSCI EAFE INDEX FUND (ID: 464287-46-5)	103.000	66 451	(6,846.03)
10/29 11/1	Purchase	POWERSHARES DB COMMODITY INDEX TRACKING FUND (ID: 73935S-10-5)	86.000	25 888	(2,227.69)
10/30 11/4	Purchase	VANGUARD FTSE EUROPE ETF (ID: 922042-87-4)	1.000	57 254	(57.27)
Total Pending Securities Purchased					**($10,849.06)**

TRADE ACTIVITY

Note: **L** indicates Long Term Realized Gain/Loss **S** indicates Short Term Realized Gain/Loss

Trade Date Settle Date	Type Selection Method	Description	Quantity	Per Unit Amount	Proceeds	Tax Cost	Realized Gain/Loss
Settled Sales/Maturities/Redemptions							
12/13 12/13	LT Capital Gain Distribution	JPM GLOBAL RES ENH INDEX FD - SEL FUND 3457 LONG TERM CAPITAL GAINS @ 0 02357 (ID. 46637K-51-3)	314.042	0 024	7.40		
12/13 12/13	LT Capital Gain Distribution	JPM US LARGE CAP CORE PLUS FD - SEL FUND 1002 LONG TERM CAPITAL GAINS @ 2 25736 (ID 4812A2-38-9)	207.518	2 257	468.44		
12/13 12/13	LT Capital Gain Distribution	JPM GROWTH ADVANTAGE FD - SEL FUND 1567 LONG TERM CAPITAL GAINS @ 0 43427 (ID· 4812A3-71-8)	305 512	0.434	132 67		
12/13 12/13	LT Capital Gain Distribution	JPM SHORT DURATION BOND FD - SEL FUND 3133 LONG TERM CAPITAL GAINS @ 0.00774 (ID· 4812C1-33-0)	439 799	0.008	3.40		
12/13 12/13	LT Capital Gain Distribution	JPM MKT EXP ENH INDEX FD - SEL FUND 3708 LONG TERM CAPITAL GAINS @ 1.05867 (ID: 4812C1-63-7)	289.920	1.059	306 93		
12/13 12/13	LT Capital Gain Distribution	PIMCO UNCONSTRAINED BOND-P 12/11/13 LONG TERM CAPITAL GAINS @ 0.009 PER SHARE AS OF 12/11/13 (ID: 72201M-45-3)	260.358	0 009	2.31		
12/16 12/16	LT Capital Gain Distribution	EDGEWOOD GROWTH FUND-INS 12/13/13 LONG TERM CAPITAL GAINS @ 0.234 PER SHARE AS OF 12/13/13 (ID 0075W0-75-9)	221 667	0.234	51.96		
12/16 12/16	LT Capital Gain Distribution	MFS INTL VALUE-I 12/12/13 LONG TERM CAPITAL GAINS @ 0.096 PER SHARE AS OF 12/12/13 (ID 55273E-82-2)	206.236	0.096	19 76		
12/17 12/17	LT Capital Gain Distribution	INV BALANCED-RISK ALLOC-Y 12/13/13 LONG TERM CAPITAL GAINS @ 0.399 PER SHARE AS OF 12/13/13 (ID. 00141V-69-7)	244 130	0 399	97 31		

Trade Date Settle Date	Type Selection Method	Description	Quantity	Per Unit Amount	Proceeds	Tax Cost	Realized Gain/Loss
Settled Sales/Maturities/Redemptions							
12/17 12/17	LT Capital Gain Distribution	HARTFORD CAPITAL APPREC-I 12/13/13 LONG TERM CAPITAL GAINS @ 1 879 PER SHARE AS OF 12/13/13 (ID 416649-30-9)	193.138	1 879	362.83		
12/17 12/17	LT Capital Gain Distribution	MANNING & NAPIER EQUITY SERI 12/16/13 LONG TERM CAPITAL GAINS @ 2.201 PER SHARE AS OF 12/16/13 (ID 563821-60-2)	357 398	2.201	786 56		
12/17 12/18	Sale FIFO	POWERSHARES.DB COMMODITY INDEX TRACKING FUND @ 25.4057 6,961.16 BROKERAGE 4 11 TAX &/OR SEC 12 DEUTSCHE BANC ALEX BROWN INC (ID· 73935S-10-5)	(274.000).	25.39	6,956.93	(7,200.87) +232 6,968.87	(129.25) L (114.69) S +232 (11.94)
12/18 12/18	LT Capital Gain Distribution	NEUBERGER BER MU/C OPP-INS 12/17/13 LONG TERM CAPITAL GAINS @ 0 221 PER SHARE AS OF 12/17/13 (ID: 64122Q-30-9)	383 660	0.221	84 71		
12/19 12/19	LT Capital Gain Distribution	T ROWE PRICE NEW ASIA 12/18/13 LONG TERM CAPITAL GAINS @ 0.550 PER SHARE AS OF 12/18/13 (ID: 77956H-50-0)	275 099	0 55	151.30		
12/23 12/23	LT Capital Gain Distribution	OAKMARK INTERNATIONAL FD-I 12/20/13 LONG TERM CAPITAL GAINS @ 0.293 PER SHARE AS OF 12/20/13 (ID· 413838-20-2)	274.033	0 293	80.40		
12/24 12/24	LT Capital Gain Distribution	FMI LARGE CAP FUND LARGE CAP FD 12/20/13 LONG TERM CAPITAL GAINS @ 1.029 PER SHARE AS OF 12/20/13 (ID. 302933-20-5)	177.868	1 10	195.74		
12/31 12/31	LT Capital Gain Distribution	ASTON/FAIRPOINTE MID CAP-I 12/30/13 LONG TERM CAPITAL GAINS @ 4 265 PER SHARE AS OF 12/30/13 (ID: 00078H-15-8)	175 099	4.265	746.83		

Trade Date Settle Date	Type Selection Method	Description	Quantity	Per Unit Amount	Proceeds	Tax Cost	Realized Gain/Loss
Settled Sales/Maturities/Redemptions							
12/31 12/31	LT Capital Gain Distribution	DREYFUS EMG MKT DEBT LOC C-I 12/30/13 LONG TERM CAPITAL GAINS @ 0 067 PER SHARE AS OF 12/30/13 (ID: 261980-49-4)	98.953	0 067	6.61		
Total Settled Sales/Maturities/Redemptions					**$10,462.09**	**($7,200.87)**	**($129.25) L** **($114.69) S**
					-0-	+232	+232
					10,462.09	6,968.87	(11.94)

Trade Date Settle Date	Type	Description	Quantity	Per Unit Amount	Market Cost
Settled Securities Purchased					
12/17 12/18	Purchase	INV BALANCE RISK COMM STR-Y BLRSK CMD FD Y (ID: 00888Y-50-8)	790.562	8 90	(7,036 00)

TRADE ACTIVITY

Note L indicates Long Term Realized Gain/Loss

Trade Date Settle Date	Type Selection Method	Description	Quantity	Per Unit Amount	Proceeds	Tax Cost	Realized Gain/Loss
Settled Sales/Maturities/Redemptions							
7/2 7/8	Sale FIFO	SCHNITZER STEEL INDUSTRIES INC @ 23 77 4,754.00 BROKERAGE 100.00 TAX &/OR SEC 09 J P MORGAN SECURITIES LLC (ID: 806882-10-6)	(200.000)	23 27	4,653 91	(6,106.00)	(1,452.09) L

Portfolio Activity Detail

INFLOWS & OUTFLOWS

Settle Date	Type Selection Method	Description	Quantity Cost	Per Unit Amount	Amount
12/30	Div Domest	ISHARES CORE S&P 500 ETF @ 0.958645 PER SHARE (ID: 464287-20-0)	231.000	0.959	221.45

SWEEP ACCOUNT ACTIVITY

Settle Date	Type Selection Method	Description	Quantity	Amount
12/31	Net Sweep	JPM US GOVT PREMIER SWEEP FD #1086 (ID 870996-99-8)	221 450	(221.45)

TRADE ACTIVITY

Note. L indicates Long Term Realized Gain/Loss

Trade Date Est. Settle Date	Type Selection Method	Description	Quantity	Per Unit Amount	Proceeds	Tax Cost	Realized Gain/Loss
Pending Sales, Maturities, Redemptions							
12/30 1/3	Sale	NUCOR CORP (ID. 670346-10-5)	(200 000)	54.00	10,699 81	(6,705 20)	3,994 61 L
12/30 1/3	Sale	NUCOR CORP (ID· 670346-10-5)	(200 000)	53 50	10,599 81	(6,705.20)	3,894 61 L
12/30 1/3	Sale	STEEL DYNAMICS INC (ID· 858119-10-0)	(400.000)	19 66	7,763.86	10984	(3,220.14) L

Trade Date Est. Settle Date	Type Selection Method	Description	Quantity	Per Unit Amount	Proceeds	Tax Cost	Realized Gain/Loss
Pending Sales, Maturities, Redemptions							
12/30 1/3	Sale	STEEL DYNAMICS INC (ID. 858119-10-0)	(200 000)	19 46	3,791.93	5492	(1700.07) L
Total Pending Sales, Maturities, Redemptions					**$32,855.41**	**($13,410.40)**	**$7,889.22 L**

27.46

Adj (4920.21)

2,969.01