ENVELOPE POSTMARK DATE MAY 13 2014

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

Open to Public Inspection

For calendar year 2013 or tax year beginning , 2013, and ending , 20

Name of foundation: J B FIRESTONE CHARITABLE TEST TR 003214-00

Number and street (or P O box number if mail is not delivered to street address): 106 SOUTH MAIN STREET, STE 16

Room/suite:

City or town, state or province, country, and ZIP or foreign postal code: AKRON, OH 44308

A Employer identification number: 34-6577308

B Telephone number (see instructions): 440-329-3264

C If exemption application is pending, check here ▶ ☐

D 1 Foreign organizations, check here ▶ ☐

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

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

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

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

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

I Fair market value of all assets at end of year *(from Part II, col. (c), line 16)* ▶ $ 1,234,417.

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

Part I **Analysis of Revenue and Expenses** *(The total of amounts in columns (b), (c), and (d) may not necessarily equal the amounts in column (a) (see instructions))*

			(a) Revenue and expenses per books	(b) Net investment income	(c) Adjusted net income	(d) Disbursements for charitable purposes (cash basis only)
Revenue	1	Contributions, gifts, grants, etc , received (attach schedule)				
	2	Check ▶ ☐ if the foundation is not required to attach Sch B				
	3	Interest on savings and temporary cash investments				
	4	Dividends and interest from securities	31,928.	31,928.		STMT 1
	5a	Gross rents				
	b	Net rental income or (loss)				
	6a	Net gain or (loss) from sale of assets not on line 10	9,720.			
	b	Gross sales price for all assets on line 6a 459,232.				
	7	Capital gain net income (from Part IV, line 2)		9,720.		
	8	Net short-term capital gain				
	9	Income modifications				
	10a	Gross sales less returns and allowances				
	b	Less Cost of goods sold				
	c	Gross profit or (loss) (attach schedule)				
	11	Other income (attach schedule)				
	12	**Total.** Add lines 1 through 11	41,648.	41,648.		
Operating and Administrative Expenses	13	Compensation of officers, directors, trustees, etc	14,085.	7,042.		7,042.
	14	Other employee salaries and wages				
	15	Pension plans, employee benefits				
	16a	Legal fees (attach schedule) STMT 4	2,464.	1,232.	NONE	1,232.
	b	Accounting fees (attach schedule) STMT 5	1,181.	590.	NONE	590.
	c	Other professional fees (attach schedule)				
	17	Interest				
	18	Taxes (attach schedule) (see instructions) STMT 6	1,862.	316.		200.
	19	Depreciation (attach schedule) and depletion				
	20	Occupancy				
	21	Travel, conferences, and meetings				
	22	Printing and publications				
	23	Other expenses (attach schedule)				
	24	**Total operating and administrative expenses.** Add lines 13 through 23	19,592.	9,180.	NONE	9,064.
	25	Contributions, gifts, grants paid	83,604.			83,604.
	26	Total expenses and disbursements Add lines 24 and 25	103,196.	9,180.	NONE	92,668.
	27	Subtract line 26 from line 12				
	a	Excess of revenue over expenses and disbursements	-61,548.			
	b	**Net investment income** (if negative, enter -0-)		32,468.		
	c	**Adjusted net income** (if negative, enter -0-)				

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JSA **For Paperwork Reduction Act Notice, see instructions.**
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Part II Balance Sheets

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

			Beginning of year	End of year	
			(a) Book Value	(b) Book Value	(c) Fair Market Value
Assets	1	Cash - non-interest-bearing			
	2	Savings and temporary cash investments			
	3	Accounts receivable ▶			
		Less allowance for doubtful accounts ▶			
	4	Pledges receivable ▶			
		Less allowance for doubtful accounts ▶			
	5	Grants receivable			
	6	Receivables due from officers, directors, trustees, and other disqualified persons (attach schedule) (see instructions)			
	7	Other notes and loans receivable (attach schedule) ▶			
		Less allowance for doubtful accounts ▶			
	8	Inventories for sale or use			
	9	Prepaid expenses and deferred charges			
	10 a	Investments - U.S and state government obligations (attach schedule)			
	b	Investments - corporate stock (attach schedule)			
	c	Investments - corporate bonds (attach schedule)			
	11	Investments - land, buildings, and equipment basis ▶			
		Less accumulated depreciation (attach schedule) ▶			
	12	Investments - mortgage loans			
	13	Investments - other (attach schedule)	1,092,943.	1,031,394.	1,234,417.
	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)	1,092,943.	1,031,394.	1,234,417.
Liabilities	17	Accounts payable and accrued expenses			
	18	Grants payable			
	19	Deferred revenue			
	20	Loans from officers, directors, trustees, and other disqualified persons			
	21	Mortgages and other notes payable (attach schedule)			
	22	Other liabilities (describe ▶)			
	23	**Total liabilities** (add lines 17 through 22)		NONE	
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	1,092,943.	1,031,394.	
	28	Paid-in or capital surplus, or land, bldg , and equipment fund			
	29	Retained earnings, accumulated income, endowment, or other funds			
	30	**Total net assets or fund balances** (see instructions)	1,092,943.	1,031,394.	
	31	**Total liabilities and net assets/fund balances** (see instructions)	1,092,943.	1,031,394.	

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	1,092,943.
2	Enter amount from Part I, line 27a	2	-61,548.
3	Other increases not included in line 2 (itemize) ▶	3	
4	Add lines 1, 2, and 3	4	1,031,395.
5	Decreases not included in line 2 (itemize) ▶ROUNDING	5	1.
6	Total net assets or fund balances at end of year (line 4 minus line 5) - Part II, column (b), line 30	6	1,031,394.

Part IV Capital Gains and Losses for Tax on Investment Income

	(a) List and describe the kind(s) of property sold (e g , real estate, 2-story brick warehouse, or common stock, 200 shs MLC Co)	(b) How acquired P - Purchase D - Donation	(c) Date acquired (mo , day, yr)	(d) Date sold (mo , day, yr)
1a	PUBLICLY TRADED SECURITIES			
b				
c				
d				
e				

	(e) Gross sales price	(f) Depreciation allowed (or allowable)	(g) Cost or other basis plus expense of sale	(h) Gain or (loss) (e) plus (f) minus (g)
a	459,232.		449,512.	9,720.
b				
c				
d				
e				

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

	(i) F.M.V. as of 12/31/69	(j) Adjusted basis as of 12/31/69	(k) Excess of col (i) over col (j), if any	(l) Gains (Col (h) gain minus col. (k), but not less than -0-) or Losses (from col (h))
a				9,720.
b				
c				
d				
e				

2 Capital gain net income or (net capital loss) { If gain, also enter in Part I, line 7 / If (loss), enter -0- in Part I, line 7 }	2	9,720.
3 Net short-term capital gain or (loss) as defined in sections 1222(5) and (6): If gain, also enter in Part I, line 8, column (c) (see instructions). If (loss), enter -0- in Part I, line 8	3	

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

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

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

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

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

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

(a) Base period years Calendar year (or tax year beginning in)	(b) Adjusted qualifying distributions	(c) Net value of noncharitable-use assets	(d) Distribution ratio (col (b) divided by col (c))
2012	87,218.	1,179,292.	0.073958
2011	97,490.	1,226,114.	0.079511
2010	89,892.	1,234,781.	0.072800
2009	98,108.	1,217,858.	0.080558
2008	89,429.	1,362,802.	0.065621

2	Total of line 1, column (d)	2	0.372448
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	0.074490
4	Enter the net value of noncharitable-use assets for 2013 from Part X, line 5	4	1,175,480.
5	Multiply line 4 by line 3	5	87,562.
6	Enter 1% of net investment income (1% of Part I, line 27b)	6	325.
7	Add lines 5 and 6	7	87,887.
8	Enter qualifying distributions from Part XII, line 4	8	92,668.

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)

1a	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 instructions)**				
b	Domestic foundations that meet the section 4940(e) requirements in Part V, check here ▶ ☒ and enter 1% of Part I, line 27b			1	325.
c	All other domestic foundations enter 2% of line 27b Exempt foreign organizations enter 4% of Part I, line 12, col (b)				
2	Tax under section 511 (domestic section 4947(a)(1) trusts and taxable foundations only Others enter -0-) . . .			2	
3	Add lines 1 and 2			3	325.
4	Subtitle A (income) tax (domestic section 4947(a)(1) trusts and taxable foundations only Others enter -0-) . . .			4	NONE
5	**Tax based on investment income** Subtract line 4 from line 3 If zero or less, enter -0-			5	325.
6	Credits/Payments				
a	2013 estimated tax payments and 2012 overpayment credited to 2013	6a	948.		
b	Exempt foreign organizations - tax withheld at source	6b	NONE		
c	Tax paid with application for extension of time to file (Form 8868)	6c	NONE		
d	Backup withholding erroneously withheld	6d			
7	Total credits and payments Add lines 6a through 6d			7	948.
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	
10	**Overpayment.** If line 7 is more than the total of lines 5 and 8, enter the **amount overpaid** . . . . ▶			10	623.
11	Enter the amount of line 10 to be **Credited to 2014 estimated tax** ▶ 328. **Refunded** ▶			11	295.

Part VII-A Statements Regarding Activities

			Yes	No
1a	During the tax year, did the foundation attempt to influence any national, state, or local legislation or did it participate or intervene in any political campaign?	1a		X
b	Did it spend more than $100 during the year (either directly or indirectly) for political purposes (see Instructions for the definition)?	1b		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?	1c		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?	2		X
	If "Yes," attach a detailed description of the activities			
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
4a	Did the foundation have unrelated business gross income of $1,000 or more during the year?	4a		X
b	If "Yes," has it filed a tax return on **Form 990-T** for this year?	4b		
5	Was there a liquidation, termination, dissolution, or substantial contraction during the year?	5		X
	If "Yes," attach the statement required by General Instruction T			
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, col (c), and Part XV*	7	X	
8a	Enter the states to which the foundation reports or with which it is registered (see instructions) ▶ OH			
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.*	8b	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)*

		Line	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 ▶ FIRSTMERIT BANK, NA Telephone no ▶ (440)329-3264

Located at ▶ 105 COURT STREET, ELYRIA, OH ZIP+4 ▶ 44035

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

		Line	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.

		Line	Yes	No
1a	During the year did the foundation (either directly or indirectly)			
	(1) Engage in the sale or exchange, or leasing of property with a disqualified person? ☐ 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)?	1b		X
	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?	1c		X
2	Taxes on failure to distribute income (section 4942) (does not apply for years the foundation was a private operating foundation defined in section 4942(j)(3) or 4942(j)(5))			
a	At the end of tax year 2013, did the foundation have any undistributed income (lines 6d and 6e, Part XIII) for tax year(s) beginning before 2013? ☐ Yes ☒ No If "Yes," list the years ▶ ____ , ____ , ____ , ____			
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)	2b		X
c	If the provisions of section 4942(a)(2) are being applied to **any** of the years listed in 2a, list the years here ▶ ____ , ____ , ____ , ____			
3a	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)*	3b		
4a	Did the foundation invest during the year any amount in a manner that would jeopardize its charitable purposes?	4a		X
b	Did the foundation make any investment in a prior year (but after December 31, 1969) that could jeopardize its charitable purpose that had not been removed from jeopardy before the first day of the tax year beginning in 2013?	4b		X

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

5a During the year did the foundation pay or incur any amount to

(1) Carry on propaganda, or otherwise attempt to influence legislation (section 4945(e))? . . . . . . ☐ Yes ☒ No

(2) Influence the outcome of any specific public election (see section 4955), or to carry on, directly or indirectly, any voter registration drive? . . . . ☐ Yes ☒ No

(3) Provide a grant to an individual for travel, study, or other similar purposes? . . . . ☒ Yes ☐ No

(4) Provide a grant to an organization other than a charitable, etc, organization described in section 509(a)(1), (2), or (3), or section 4940(d)(2)? (see instructions) . . . . ☐ Yes ☒ No

(5) Provide for any purpose other than religious, charitable, scientific, literary, or educational purposes, or for the prevention of cruelty to children or animals? . . . . ☐ Yes ☒ No

b If any answer is "Yes" to 5a(1)-(5), did **any** of the transactions fail to qualify under the exceptions described in Regulations section 53 4945 or in a current notice regarding disaster assistance (see instructions)? . . . . **5b** X

Organizations relying on a current notice regarding disaster assistance check here . . . . ▶ ☐

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

If "Yes," attach the statement required by Regulations section 53 4945-5(d).

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

b Did the foundation, during the year, pay premiums, directly or indirectly, on a personal benefit contract? . . . . **6b** X

If "Yes" to 6b, file Form 8870

7a At any time during the tax year, was the foundation a party to a prohibited tax shelter transaction? . . ☐ Yes ☒ No

b If "Yes," did the foundation receive any proceeds or have any net income attributable to the transaction? **7b**

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

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

(a) Name and address	(b) Title, and average hours per week devoted to position	(c) Compensation (If not paid, enter -0-)	(d) Contributions to employee benefit plans and deferred compensation	(e) Expense account, other allowances
FIRST MERIT BANK 105 COURT STREET, ELYRIA, OH 44035	TRUSTEE 2	14,085.	-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		NONE	NONE	NONE

Total number of other employees paid over $50,000 . . . . ▶ NONE

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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		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 NONE	
2	
3	
4	

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

Describe the two largest program-related investments made by the foundation during the tax year on lines 1 and 2	Amount
1 NONE	
2	
All other program-related investments See instructions 3 NONE	
Total. Add lines 1 through 3 . . . . ▶	

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

1	Fair market value of assets not used (or held for use) directly in carrying out charitable, etc., purposes:		
a	Average monthly fair market value of securities	1a	1,166,650.
b	Average of monthly cash balances	1b	26,731.
c	Fair market value of all other assets (see instructions)	1c	NONE
d	**Total** (add lines 1a, b, and c)	1d	1,193,381.
e	Reduction claimed for blockage or other factors reported on lines 1a and 1c (attach detailed explanation) 1e		
2	Acquisition indebtedness applicable to line 1 assets	2	NONE
3	Subtract line 2 from line 1d	3	1,193,381.
4	Cash deemed held for charitable activities. Enter 1 1/2% of line 3 (for greater amount, see instructions)	4	17,901.
5	**Net value of noncharitable-use assets.** Subtract line 4 from line 3. Enter here and on Part V, line 4	5	1,175,480.
6	**Minimum investment return.** Enter 5% of line 5	6	58,774.

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	58,774.
2a	Tax on investment income for 2013 from Part VI, line 5	2a	325.		
b	Income tax for 2013. (This does not include the tax from Part VI.)	2b			
c	Add lines 2a and 2b			2c	325.
3	Distributable amount before adjustments. Subtract line 2c from line 1			3	58,449.
4	Recoveries of amounts treated as qualifying distributions			4	NONE
5	Add lines 3 and 4			5	58,449.
6	Deduction from distributable amount (see instructions)			6	NONE
7	**Distributable amount** as adjusted. Subtract line 6 from line 5. Enter here and on Part XIII, line 1			7	58,449.

Part XII Qualifying Distributions (see instructions)

1	Amounts paid (including administrative expenses) to accomplish charitable, etc., purposes:		
a	Expenses, contributions, gifts, etc. - total from Part I, column (d), line 26	1a	92,668.
b	Program-related investments - total from Part IX-B	1b	
2	Amounts paid to acquire assets used (or held for use) directly in carrying out charitable, etc, purposes	2	NONE
3	Amounts set aside for specific charitable projects that satisfy the:		
a	Suitability test (prior IRS approval required)	3a	NONE
b	Cash distribution test (attach the required schedule)	3b	NONE
4	**Qualifying distributions.** Add lines 1a through 3b Enter here and on Part V, line 8, and Part XIII, line 4	4	92,668.
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	325.
6	**Adjusted qualifying distributions.** Subtract line 5 from line 4	6	92,343.

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					58,449.
2 Undistributed income, if any, as of the end of 2013					
a Enter amount for 2012 only				NONE	
b Total for prior years 20 11 ,20_____,20_____			NONE		
3 Excess distributions carryover, if any, to 2013					
a From 2008	22,051.				
b From 2009	37,851.				
c From 2010	28,432.				
d From 2011	37,274.				
e From 2012	29,199.				
f Total of lines 3a through e		154,807.			
4 Qualifying distributions for 2013 from Part XII, line 4· ▶ $ 92,668.					
a Applied to 2012, but not more than line 2a				NONE	
b Applied to undistributed income of prior years (Election required - see instructions)			NONE		
c Treated as distributions out of corpus (Election required - see instructions)		NONE			
d Applied to 2013 distributable amount					58,449.
e Remaining amount distributed out of corpus		34,219.			
5 Excess distributions carryover applied to 2013 *(If an amount appears in column (d), the same amount must be shown in column (a))*		NONE			NONE
6 **Enter the net total of each column as indicated below:**					
a Corpus Add lines 3f, 4c, and 4e Subtract line 5		189,026.			
b Prior years' undistributed income Subtract line 4b from line 2b			NONE		
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			NONE		
d Subtract line 6c from line 6b Taxable amount - see instructions			NONE		
e Undistributed income for 2012 Subtract line 4a from line 2a Taxable amount - see instructions				NONE	
f Undistributed income for 2013 Subtract lines 4d and 5 from line 1 This amount must be distributed in 2014					NONE
7 Amounts treated as distributions out of corpus to satisfy requirements imposed by section 170(b)(1)(F) or 4942(g)(3) (see instructions)		NONE			
8 Excess distributions carryover from 2008 not applied on line 5 or line 7 (see instructions)		22,051.			
9 **Excess distributions carryover to 2014.** Subtract lines 7 and 8 from line 6a		166,975.			
10 Analysis of line 9					
a Excess from 2009	37,851.				
b Excess from 2010	28,432.				
c Excess from 2011	37,274.				
d Excess from 2012	29,199.				
e Excess from 2013	34,219.				

Part XIV **Private Operating Foundations** (see instructions and Part VII-A, question 9) NOT APPLICABLE

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

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

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

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

1 Information Regarding Foundation Managers:

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

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 address of the person to whom applications should be addressed:

SEE STATEMENT 7

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

SEE ATTACHED STATEMENT FOR LINE 2

c Any submission deadlines:

SEE ATTACHED STATEMENT FOR LINE 2

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

SEE ATTACHED STATEMENT FOR LINE 2

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*				
SPENCER HISTORICAL SOCIETY PO BOX 356 SPENCER OH 44275	NONE	PC	GENERAL SUPPORT	12,500.
THE AMERICAN LEGION POST 608 107 NORTH MAIN ST. PO BOX 265 SPENCER OH 44	NONE	PC	GENERAL SUPPORT	9,600.
THE OHIO FOUNDATION OF INDEPENDENT COLLEGES 250 EAST BROAT ST., SUITE 1700 COLUMBUS OH 4	NONE	PC	GENERAL SUPPORT	60,000.
BLACK RIVER LOCAL SCHOOL DISTRICT 257 COUNTY ROAD 40 SULLIVAN OH 44880	NONE	PC	GENERAL SUPPORT	1,504.
Total . . . . ▶ 3a				83,604.
b *Approved for future payment*				
Total . . . . ▶ 3b				

34-6577308

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	31,928.	
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	9,720.	
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)				41,648.	

13 **Total.** Add line 12, columns (b), (d), and (e) . . . . . 13 41,648.

(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)
	NOT APPLICABLE

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	1a(1)		X
	(2) Other assets	1a(2)		X
b	Other transactions:			
	(1) Sales of assets to a noncharitable exempt organization	1b(1)		X
	(2) Purchases of assets from a noncharitable exempt organization	1b(2)		X
	(3) Rental of facilities, equipment, or other assets	1b(3)		X
	(4) Reimbursement arrangements	1b(4)		X
	(5) Loans or loan guarantees	1b(5)		X
	(6) Performance of services or membership or fundraising solicitations	1b(6)		X
c	Sharing of facilities, equipment, mailing lists, other assets, or paid employees	1c		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

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

b If "Yes," complete the following schedule.

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

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

[redacted]

V.P. 5-7-14 V.P.

Signature of officer or trustee Date Title

[redacted]

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
RONALD SHOEMAKER		04/28/2014		P00021964

Firm's name ▶ ERNST & YOUNG U.S. LLP Firm's EIN ▶ 34-6565596

Firm's address ▶ 950 MAIN STREET
CLEVELAND, OH 44113

Phone no 419-321-6096

Form 990-PF (2013)

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

DESCRIPTION	REVENUE AND EXPENSES PER BOOKS	NET INVESTMENT INCOME
AMERICAN EXPRESS CO	163.	163.
ANHEUSER BUSCH COS 4.625% 2/01/15	2,313.	2,313.
APPLE COMPUTER INC	288.	288.
AUTOMATIC DATA PROCESSING INC	65.	65.
MURR, JESSICA 7.00% 2/01/21	89.	89.
MURR, JESSICA 7.00% 2/01/21	146.	146.
CONNELL, HOLLIE 7.000% 11/01/09	67.	67.
KATHLEEN SWIAT 7.000% 11/01/09	38.	38.
DAVID MORGAN 7.000% 9/01/05	90.	90.
BREHM, BRANDON 7.00% 10/01/23	236.	236.
BARKER-SOUTHAM, SHERRI 4.78% 8/1/17	126.	126.
BARKER, KELLY 9/01/18	1.	1.
KELLY-BAILEY, LAUREN 3.77% 9/01/18	73.	73.
MURR, JOANN 4.205% 5/30/18	56.	56.
KUSMIK, GILLIAN 3.45% 11/01/19	147.	147.
RIFFE, CHAD 9/01/16	71.	71.
LOVELADY, MELISSA 7.000% 9/01/16	57.	57.
KUSCHMEADER, RYAN 7.000% 9/01/18	83.	83.
BARKER-SOUTHAM, SHERRI 7.00% 9/1/17	147.	147.
HILL, BRIDGER F 7.000% 9/01/18	68.	68.
MULLINS, STEFAN 2.66% 9/01/20	79.	79.
STANLY, JEREMIAH 4.52% 5/01/17	86.	86.
LOVELADY, MELISSA	58.	58.
RIFFLE, CHAD E	71.	71.
KUSMIK, GILLIAN 11/01/19	182.	182.
MULLINS, STEFAN 2.66% 9/02/20	79.	79.
HILL, BRIDGER 6.500% 12/01/18	68.	68.
KUSMIK, GILLIAN 3.45% 11/01/19	182.	182.
CRAPO, MATTHEW 5.220% 12/01/15	215.	215.
HILL, BRITTNY 5.220% 6/13/16	221.	221.
SARAH VIZER-SAKAL 2.005% 9/01/21	69.	69.
LOVELADY, MELISSA 9/01/19	58.	58.

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

DESCRIPTION	REVENUE AND EXPENSES PER BOOKS	NET INVESTMENT INCOME
RIFFLE, CHAD 9/01/17	69.	69.
HILL, BRIDGER 9/01/18	68.	68.
VIZER, MICHAEL	71.	71.
HATCH, DAVID 9/01/21	48.	48.
MULLINS, STEFAN 2.66% 9/01/20	79.	79.
ESTVANIC, MATTHEW J 5.220% 9/01/16	187.	187.
STRETAR, ANTHONY 4.650% 7/05/17	368.	368.
MESSER, JEREMY 4.78% 8/1/2017	159.	159.
CHEVRONTEXACO CORP	326.	326.
COCA-COLA CO	232.	232.
CONOCOPHILLIPS	499.	499.
DANAHER CORP	16.	16.
WALT DISNEY CO 4.500% 12/15/13	1,788.	1,788.
E M C CORPORATION	70.	70.
ECOLAB INC	68.	68.
EMERSON ELECTRIC CO	214.	214.
EXXON MOBIL CORP	374.	374.
FHLB 3.500% 3/08/13	875.	875.
FEDERATED INST HI YLD BOND FUND	309.	309.
FED SHORT TERM INC FUND #65	158.	158.
FEDER TOTAL RETURN BOND FUND #328	456.	456.
FIRSTMERIT PRIVATEBANK CASH ACCOUNT	28.	28.
GEN ELEC CAP CRP MTN 5.000% 5/15/16	1,250.	1,250.
HSBC USA INC 5.000% 9/27/20	1,250.	1,250.
HONEYWELL INTERNATIONAL INC	178.	178.
HUMANA INC	31.	31.
INTERNATIONAL BUSINESS MACHINE CORP	130.	130.
ISHARES RUSSELL MIDCAP ETF	1,439.	1,439.
ISHARES TRUST S&P SM CAP 600	475.	475.
ISHARES RUSSELL TOP 200 GROWTH ETF	455.	455.
JOHNSON & JOHNSON CO	462.	462.
JOHNSON CONTROLS INC.	34.	34.
LOOMIS SAYLES BOND FUND	374.	374.

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

DESCRIPTION	REVENUE AND EXPENSES PER BOOKS	NET INVESTMENT INCOME
MC DONALDS CORP	218.	218.
FEDERATED PRIME OBLIGATIONS FD	3.	3.
MORGAN STANLEY 4.750% 4/01/14	2,375.	2,375.
NIKE INC CLASS B	105.	105.
OPPENHEIMER INTL BOND FD-Y	107.	107.
ORACLE SYSTEMS CORP.	74.	74.
OPPENHEIMER DEVELOPING MKT-Y	393.	393.
PEPSICO INC	188.	188.
PRAXAIR INC	156.	156.
PROCTER & GAMBLE CO	324.	324.
PROCTER & GAMBLE 4.850% 12/15/15	2,425.	2,425.
QUALCOMM INC	227.	227.
SCHLUMBERGER LTD	160.	160.
CONSUMER STAPLES SELECT SECTOR SPDR	339.	339.
UTILITIES SELECT SECTOR SPDR	132.	132.
JM SMUCKER CO/THE-NEW COM	207.	207.
TARGET CORP	251.	251.
THERMO ELECTRON CORP	113.	113.
TRAVELERS COMPANIES INC	303.	303.
US BANCORP	201.	201.
UNION PACIFIC CORP	256.	256.
U.S. TREASURY NOTES 4.250% 8/15/13	1,063.	1,063.
UNITED TECHNOLOGIES CORP	159.	159.
VANGUARD FTSE DEVELOPED MARKETS ETF	797.	797.
VANGUARD S/T INVESTMENT GRADE FD-ADM	109.	109.
VANGUARD INFLATION PROTECTED	87.	87.
VANGUARD INTM TERM INV G-INV	457.	457.
VANGUARD FTSE ALL-WORLD EX-US	1,351.	1,351.
VANGUARD FTSE EMERGING MARKETS ETF	1,040.	1,040.
VISA INC	44.	44.
YUM! BRANDS INC	32.	32.
TOTAL	31,928.	31,928.

FORM 990PF, PART I - LEGAL FEES

DESCRIPTION	REVENUE AND EXPENSES PER BOOKS	NET INVESTMENT INCOME	ADJUSTED NET INCOME	CHARITABLE PURPOSES
LEGAL FEES - PRINCIPAL (ALLOCA	162.	81.		81.
LEGAL FEES - INCOME (ALLOCABLE	2,302.	1,151.		1,151.
TOTALS	2,464.	1,232.	NONE	1,232.

FORM 990PF, PART I - ACCOUNTING FEES

DESCRIPTION	REVENUE AND EXPENSES PER BOOKS	NET INVESTMENT INCOME	ADJUSTED NET INCOME	CHARITABLE PURPOSES
OTHER ALLOCABLE EXPENSE-PRINCI	30.	15.		15.
TAX PREPARATION FEE (NON-ALLOC	1,151.	575.		575.
TOTALS	1,181.	590.	NONE	590.

FORM 990PF, PART I - TAXES

DESCRIPTION	REVENUE AND EXPENSES PER BOOKS	NET INVESTMENT INCOME	CHARITABLE PURPOSES
OTHER TAXES	200.		200.
FEDERAL TAX PAYMENT - PRIOR YE	398.		
FEDERAL ESTIMATES - PRINCIPAL	948.		
FOREIGN TAXES ON QUALIFIED FOR	235.	235.	
FOREIGN TAXES ON NONQUALIFIED	81.	81.	
TOTALS	1,862.	316.	200.

FORM 990PF, PART XV - LINES 2a - 2d
====================================

RECIPIENT NAME:
  SEE ATTACHED
FORM, INFORMATION AND MATERIALS:
  SAMPLE ATTACHED (FOR STUDENT ASSISTANCE)
SUBMISSION DEADLINES:
  N/A
RESTRICTIONS OR LIMITATIONS ON AWARDS:
  LOANS ARE LIMITED TO STUDENTS OR ALUMNI OF BLACK RIVER SCHOOL, WHICH SERVES THE SPENCER, OHIO AREA.

STATEMENT 7

FIRSTMERIT BANK, N.A. TRUSTEE OF THE
JOHN B FIRESTONE TESTAMENTARY TRUST
FBO CHARITABLE DOC DTD 7/26/1963
DOD 3/17/1966 COURT APPT DATE
12/18/1973

ACCOUNT 003214-00

STATEMENT OF ACCOUNT

AS OF

12/31/13

THOMSONREUTE
THOMSON REUTERS
ATTN. JEFF MASLANICH
24481 DETROIT RD, STE 400
WESTLAKE, OH 44145

IF YOU HAVE ANY QUESTIONS
CONCERNING YOUR ACCOUNT, PLEASE CONTACT·

ROBERT W. DLUGOSZ/A.BRADLEY
(440) 329-3264 / (800) 532-8767

OR

CHRISTOPHER L. NEWCOMB
(440) 329-3254 / (800) 532-8767

OR

CLIENT ADVISOR - DANIEL MUNRO
(440) 329-3269 / (800) 532-8767

PRIVATEBANK - ERIE SHORES
105 COURT STREET
ELYRIA, OH 44035

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J B FIRESTONE CHARITABLE TEST TR
ACCOUNT· 003214-00

J B FIRESTONE CHARITABLE TEST TR
ACCOUNT. 003214-00

ASSET SUMMARY

AS OF 12/31/13

ASSET CATEGORY	MARKET VALUE	PERCENT OF ACCOUNT	FEDERAL TAX COST	UNREALIZED GAIN/LOSS (COST VS MKT)	ESTIMATED ANNUAL INCOME	INCOME YIELD AT MARKET
PRINCIPAL PORTFOLIO						
PRINCIPAL CASH	35,162.21-	2.85-%	35,162.21-			
CASH EQUIVALENTS	128,246.92	10.39 %	128,246.92	0.00	128	0.10 %
CORPORATE & FOREIGN BONDS	210,435.75	17.05 %	201,388.50	9,047.25	9,613	4.57 %
COMMON EQUITY SECURITIES	356,631.49	28.89 %	231,536.40	125,095.09	6,142	1.72 %
INTL EQUITY MUTUAL FUNDS	72,660.50	5.89 %	68,035.43	4,625.07	315	0.43 %
CLOSED END EQUITY MUTUAL FUND	282,794.95	22.91 %	215,306.60	67,488.35	4,853	1.72 %
INTL FIXED INCOME MUTUAL FUNDS	7,785.91	0.63 %	8,502.77	716.86-	316	4.06 %
TAXABLE FIXED INCOME FUNDS	76,788.73	6.22 %	79,304 87	2,516.14-	2,682	3.49 %
MORTGAGES,NOTES,LAND CONTRACTS	98,994.78	8.02 %	98,994.78	0.00	3,478	3.51 %
PRINCIPAL PORTFOLIO TOTAL	1,199,176.82	97.15 %	996,154.06	203,022.76	27,527	2.23 %
INCOME PORTFOLIO						
INCOME CASH	35,240.03	2.85 %	35,240.03			
TOTAL ASSETS	1,234,416.85	100.00 %	1,031,394.09	203,022.76	27,527	2.23 %

J B FIRESTONE CHARITABLE TEST TR
ACCOUNT: 003214-00

LIST OF ASSETS

AS OF 12/31/13

PAR VALUE OR SHARES	ASSET DESCRIPTION	MARKET VALUE UNIT PRICE	% OF ACCOUNT	FED TAX COST	UNREALIZED GAIN/LOSS (COST VS MKT)	ESTIMATED ANNUAL INCOME	INCOME YIELD AT MARKET
PRINCIPAL PORTFOLIO							
	PRINCIPAL CASH	35,162.21-	2.85-%	35,162.21-			
CASH EQUIVALENTS							
128,246.92	FIRSTMERIT PRIVATEBANK CASH ACCOUNT	128,246.92 1.000	10.39 %	128,246 92	0.00	128	0.10 %
CORPORATE & FOREIGN BONDS							
50,000	MORGAN STANLEY DTD 03/30/2004 4.750% 04/01/2014	50,397.50 100.795	4.08 %	49,525.00	872.50	2,375	4.71 %
50,000	ANHEUSER BUSCH COS INC NT 02/01/2015	52,178.50 104.357	4.23 %	49,945.00	2,233.50	2,313	4.43 %
50,000	PROCTER & GAMBLE CO DTD 11/25/2003 4.850% 12/15/2015	54,079.00 108.158	4.38 %	51,080.00	2,999.00	2,425	4.48 %
25,000	GENERAL ELEC CAP CORP MEDIUM TERM NOTE DTD 05/22/2008 5.000% 05/15/2016 NON CALLABLE	27,054.00 108.216	2.19 %	25,000.00	2,054.00	1,250	4.62 %
25,000	HSBC USA INC DTD 09/27/2010 5 000% 09/27/2020 NON CALLABLE	26,726.75 106.907	2.17 %	25,838.50	888.25	1,250	4.68 %

PAR VALUE OR SHARES	ASSET DESCRIPTION	MARKET VALUE UNIT PRICE	% OF ACCOUNT	FED TAX COST	UNREALIZED GAIN/LOSS (COST VS MKT)	ESTIMATED ANNUAL INCOME	INCOME YIELD AT MARKET
TOTAL CORPORATE & FOREIGN BONDS		210,435.75	17.05 %	201,388.50	9,047.25	9,613	4.57 %
COMMON EQUITY SECURITIES							
180	AMERICAN EXPRESS CO	16,331.40 90.730	1.32 %	7,557.08	8,774.32	166	1.02 %
21	APPLE INC	11,781.42 561.020	0.95 %	3,717.74	8,063.68	256	2.17 %
80	CERNER CORP	4,459.20 55.740	0.36 %	3,716.35	742.85	0	0.00 %
80	CHEVRON CORPORATION	9,992.80 124.910	0.81 %	5,947.67	4,045.13	320	3.20 %
200	COCA COLA CO	8,262.00 41.310	0.67 %	5,289.86	2,972.14	224	2.71 %
50	COGNIZANT TECHNOLOGY SOLUTIONS CORP	5,049.00 100.980	0.41 %	3,945.48	1,103.52	0	0.00 %
180	CONOCOPHILLIPS	12,717 00 70.650	1.03 %	7,540.61	5,176.39	497	3.91 %
200	DANAHER CORP	15,440 00 77.200	1.25 %	8,618.70	6,821 30	20	0.13 %

LIST OF ASSETS

J B FIRESTONE CHARITABLE TEST TR
ACCOUNT· 003214-00

AS OF 12/31/13

PAR VALUE OR SHARES	ASSET DESCRIPTION	MARKET VALUE UNIT PRICE	% OF ACCOUNT	FED TAX COST	UNREALIZED GAIN/LOSS (COST VS MKT)	ESTIMATED ANNUAL INCOME	INCOME YIELD AT MARKET
95	ECOLAB INC	9,905.65 104.270	0.80 %	3,719.60	6,186.05	105	1.06 %
350	EMC CORP/MASS	8,802.50 25.150	0.71 %	8,618.87	183.63	140	1.59 %
125	EMERSON ELEC CO	8,772.50 70.180	0.71 %	4,191.07	4,581.43	215	2.45 %
135	EXPRESS SCRIPTS HLDG	9,482.40 70 240	0.77 %	7,382.47	2,099.93	0	0 00 %
140	EXXON MOBIL CORPORATION	14,168.00 101 200	1.15 %	11,041.96	3,126.04	353	2.49 %
12	GOOGLE INC - CL A	13,448.52 1,120.710	1.09 %	9,887.72	3,560.80	0	0.00 %
140	HONEYWELL INTERNATIONAL INC	12,791.80 91.370	1.04 %	10,335.08	2,456.72	252	1.97 %
35	INTERNATIONAL BUSINESS MACHINES CORP	6,564.95 187.570	0.53 %	6,547.10	17 85	133	2.03 %
60	JM SMUCKER CO/THE-NEW	6,217.20 103.620	0.50 %	4,066.11	2,151.09	139	2.24 %
175	JOHNSON & JOHNSON	16,028.25 91.590	1.30 %	10,775.46	5,252.79	462	2.88 %

LIST OF ASSETS

AS OF 12/31/13

PAR VALUE OR SHARES	ASSET DESCRIPTION	MARKET VALUE UNIT PRICE	% OF ACCOUNT	FED TAX COST	UNREALIZED GAIN/LOSS (COST VS MKT)	ESTIMATED ANNUAL INCOME	INCOME YIELD AT MARKET
180	JOHNSON CTLS INC	9,234.00 51.300	0.75 %	6,427.37	2,806.63	158	1.71 %
70	MCDONALDS CORP	6,792.10 97.030	0.55 %	4,085.50	2,706.60	227	3.34 %
150	NIKE INC-CLASS B	11,796 00 78.640	0.96 %	4,388.25	7,407.75	144	1.22 %
270	ORACLE CORPORATION	10,330.20 38.260	0.84 %	8,183.14	2,147.06	130	1.26 %
65	PRAXAIR INC	8,451.95 130.030	0.68 %	4,398.13	4,053.82	156	1.85 %
110	PROCTER & GAMBLE CO	8,955.10 81.410	0.73 %	5,371.50	3,583.60	265	2.96 %
170	QUALCOMM INC	12,622.50 74.250	1.02 %	10,583.58	2,038.92	238	1.89 %
125	SCHLUMBERGER LTD	11,263.75 90.110	0.91 %	7,580.71	3,683.04	156	1.38 %
150	TARGET CORP	9,490.50 63.270	0.77 %	8,642.57	847.93	258	2.72 %
180	THERMO FISHER SCIENTIFIC INC	20,043.00 111.350	1.62 %	11,021.63	9,021.37	108	0.54 %

LIST OF ASSETS

J B FIRESTONE CHARITABLE TEST TR
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AS OF 12/31/13

PAR VALUE OR SHARES	ASSET DESCRIPTION	MARKET VALUE UNIT PRICE	% OF ACCOUNT	FED TAX COST	UNREALIZED GAIN/LOSS (COST VS MKT)	ESTIMATED ANNUAL INCOME	INCOME YIELD AT MARKET
150	TRAVELERS COMPANIES INC	13,581.00 90.540	1.10 %	10,162.79	3,418.21	300	2.21 %
80	UNION PAC CORP	13,440.00 168.000	1.09 %	6,551.34	6,888.66	253	1.88 %
70	UNITED TECHNOLOGIES CORP	7,966.00 113.800	0.65 %	4,041.96	3,924.04	165	2.07 %
225	US BANCORP NEW	9,090.00 40.400	0.74 %	6,166.52	2,923.48	207	2.28 %
60	VISA INC	13,360.80 222.680	1.08 %	11,032.48	2,328.32	96	0.72 %
TOTAL COMMON EQUITY SECURITIES		356,631.49	28.89 %	231,536.40	125,095.09	6,142	1 72 %
INTL EQUITY MUTUAL FUNDS							
1,934.518	OPPENHEIMER DEVELOPING MARKETS FUND	72,660.50 37.560	5.89 %	68,035.43	4,625.07	315	0 43 %
CLOSED END EQUITY MUTUAL FUND							
330	CONSUMER STAPLES SELECT SPDR SECTOR INDEX FUND	14,183.40 42 980	1.15 %	9,935.81	4,247.59	339	2.39 %
435	ISHARES CORE S&P SMALL-CAP ETF	47,471.55 109.130	3.85 %	34,777.14	12,694.41	475	1.00 %

PAR VALUE OR SHARES	ASSET DESCRIPTION	MARKET VALUE UNIT PRICE	% OF ACCOUNT	FED TAX COST	UNREALIZED GAIN/LOSS (COST VS MKT)	ESTIMATED ANNUAL INCOME	INCOME YIELD AT MARKET
730	ISHARES RUSSELL MIDCAP ETF	109,485.40 149.980	8.87 %	76,287.39	33,198.01	1,439	1.31 %
645	ISHARES RUSSELL TOP 200 GROWTH ETF	29,128.20 45.160	2.36 %	18,728.87	10,399.33	455	1.56 %
1,980	VANGUARD FTSE DEVELOPED MARKETS ETF	82,526.40 41.680	6.69 %	75,577.39	6,949.01	2,144	2 60 %
TOTAL CLOSED END EQUITY MUTUAL FUND		282,794.95	22.91 %	215,306 60	67,488.35	4,853	1.72 %
INTL FIXED INCOME MUTUAL FUNDS							
1,280 577	OPPENHEIMER INTERNATIONAL BOND FUND	7,785.91 6 080	0.63 %	8,502.77	716.86-	316	4.06 %
TAXABLE FIXED INCOME FUNDS							
807 434	FEDERATED INSTITUTIONAL HIGH YIELD BOND FUND	8,243.90 10.210	0.67 %	8,517.82	273.92-	553	6.71 %
1,608 798	FEDERATED SHORT TERM INCOME FUND	13,787.40 8.570	1.12 %	13,996.55	209.15-	213	1.54 %
1,672 053	FEDERATED TOTAL RETURN BOND FUND	18,208.66 10.890	1.48 %	19,074.54	865.88-	796	4.37 %
493.039	LOOMIS SAYLES BOND FUND	7,474.47 15.160	0.61 %	7,046.17	428.30	349	4.67 %

J B FIRESTONE CHARITABLE TEST TR
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PAR VALUE OR SHARES	ASSET DESCRIPTION	MARKET VALUE UNIT PRICE	% OF ACCOUNT	FED TAX COST	UNREALIZED GAIN/LOSS (COST VS MKT)	ESTIMATED ANNUAL INCOME	INCOME YIELD AT MARKET
416.378	VANGUARD INFLATION PROTECTED	5,404.59 12.980	0 44 %	6,000.00	595.41-	90	1.67 %
1,810.536	VANGUARD INTERMEDIATE TERM INVESTMENT GRADE FUND	17,507.88 9.670	1.42 %	18,547.48	1,039.60-	563	3.22 %
575.872	VANGUARD SHORT-TERM INVESTMENT GRADE FUND	6,161.83 10.700	0.50 %	6,122.31	39.52	117	1.90 %
TOTAL TAXABLE FIXED INCOME FUNDS		76,788.73	6.22 %	79,304.87	2,516.14-	2,682	3.49 %
MORTGAGES,NOTES,LAND CONTRACTS							
2,686.89	SHERRI BAKER ORIGINAL AMOUNT: $4,000.00 ISSUE DATE: 8/14/03 RATE. 4.78% DUE: 8/1/2017 PAYMENTS: 41.99 MONTHLY	2,686.89 100.000	0.22 %	2,686.89	0.00	0	0.00 %
2,624 8	SHERRI BARKER ORIGINAL AMT: 4000 ISSUE DATE· 8/19/04 RATE: 7.00 % DUE: 9/01/17 PMTS. 35 66 MTHLY	2,624.80 100.000	0.21 %	2,624.80	0.00	184	7.01 %
3,206.79	KELLY BARKER ORIGINAL AMOUNT $4,000.00 ISSUE DATE 8/25/03 RATE: VARIABLE DUE: SEPT 2018 PAYMENT TO BEGIN SEPT 2008	3,206.79 100.000	0.26 %	3,206.79	0.00	0	0.00 %

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PAR VALUE OR SHARES	ASSET DESCRIPTION	MARKET VALUE UNIT PRICE	% OF ACCOUNT	FED TAX COST	UNREALIZED GAIN/LOSS (COST VS MKT)	ESTIMATED ANNUAL INCOME	INCOME YIELD AT MARKET
2,389 96	KELLY BARKER ORIGINAL AMOUNT $3000.00 ISSUE DATE 9/24/02 RATE· VARIABLE DUE 9/1/2018 PAYMENTS TO BEGIN 9/1/2008	2,389.96 100.000	0.19 %	2,389.96	0.00	0	0.00 %
3,636 89	ASHLEY BIGGINS & MOUNT UNION COLL ORIGINAL AMOUNT: $4,000.00 ISSUE DATE 8/17/2006 RATE. VARIABLE DUE. 10YRS FROM GRAD PMTS: MTHLY BEGIN 90 DAYS FROM GRAD	3,636.89 100.000	0.29 %	3,636.89	0.00	0	0.00 %
2,236 17	BRANSON BREHM ORIGINAL AMOUNT: $2500.00 ISSUE DATE: 10-11-01 RATE 7% DUE: 9-1-04	2,236.17 100 000	0.18 %	2,236.17	0.00	157	7.02 %
215 17	HOLLIE CONNELL ORIGINAL AMOUNT: $8000 00 ISSUE DATE: 10/1/99 RATE 7.00% DUE. 11/1/09 PAYMENTS. $92 89 MONTHLY ON 1ST	215.17 100.000	0.02 %	215.17	0.00	15	6 97 %
3,899 46	MATTHEW CRAPO ORIGINAL AMOUNT 13500 00 ISSUE DATE CONSOLIDATION OF LOANS RATE 5.22% DUE 12/1/15 PAYMENTS 144.64 MONTHLY	3,899 46 100 000	0.32 %	3,899.46	0.00	204	5 23 %

PAR VALUE OR SHARES	ASSET DESCRIPTION	MARKET VALUE UNIT PRICE	% OF ACCOUNT	FED TAX COST	UNREALIZED GAIN/LOSS (COST VS MKT)	ESTIMATED ANNUAL INCOME	INCOME YIELD AT MARKET
3,041 92	MATTHEW ESTVANIC ORIGINAL AMOUNT 9000 00 ISSUE DATE 10/5/06 RATE 5.22% DUE 9/1/16 PAYMENTS $96 43 MONTHLY	3,041.92 100.000	0.25 %	3,041.92	0.00	159	5.23 %
2,189 97	DAVID HATCH ORIGINAL AMOUNT: $4,000.00 ISSUE DATE. 8/17/2006 RATE VARIABLE DUE 10 YRS FROM GRAD PMTS MTHLY BEGIN 90 DAYS FROM GRAD	2,189 97 100.000	0.18 %	2,189.97	0.00	0	0 00 %
2,306 1	BRIDGER HILL & OHIO STATE ORIGINAL AMOUNT: $4,000.00 ISSUE DATE 8/17/2006 RATE. VARIABLE DUE: 10YRS FROM GRAD PMTS MTHLY BEGIN 90 DAYS FROM GRAD	2,306.10 100.000	0.19 %	2,306.10	0.00	0	0.00 %
2,289 35	BRIDGER F. HILL & OHIO STATE ORIGINAL AMOUNT· $4,000 ISSUE DATE: 11/29/05 RATE: TBD DUE: 12/1/2018 PAYMENTS: TBD	2,289.35 100.000	0.19 %	2,289.35	0.00	149	6.51 %
2,273 8	BRIDGER F HILL ORIGINAL AMT: 4000 ISSUE DATE· 8/19/2004 . RATE: 7% DUE. 9/1/18 PMTS: 35 66 MTHLY	2,273.80 100.000	0.18 %	2,273.80	0.00	159	6.99 %

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PAR VALUE OR SHARES	ASSET DESCRIPTION	MARKET VALUE UNIT PRICE	% OF ACCOUNT	FED TAX COST	UNREALIZED GAIN/LOSS (COST VS MKT)	ESTIMATED ANNUAL INCOME	INCOME YIELD AT MARKET
3,523 27	BRITTNY HILL ORIGINAL AMOUNT ISSUE DATE 8/2/06 RATE 5.22% DUE 6/13/16 PYMTS 130.00 ACH 20TH MONTHLY	3,523.27 100.000	0.29 %	3,523.27	0.00	184	5.22 %
1,692 19	LAUREN KELLY-BAILEY ORIGINAL AMOUNT $3500 00 RATE VARIABLE DUE 9/1/18 PAYMENTS TO BEGIN 9/1/08 GRADUATION MAY 2008	1,692.19 100.000	0.14 %	1,692.19	0.00	0	0.00 %
1,987.05	RYAN KUSCHMEADER ORIGINAL AMT: 4000 ISSUE DATE: 7/15/04 RATE: 7.00 DUE: 9/01/18	1,987.05 100.000	0.16 %	1,987.05	0.00	139	7 00 %
4,000	MEGHAN LOVELADY ORIGINIAL AMT· 4000 ISSUE DATE: 7/7/04 RATE. 7 00 DUE·9/1/16 PMTS DEFERRED UNTIL 9/1/16	4,000.00 100.000	0.32 %	4,000.00	0.00	280	7.00 %
4,000	MEGHAN LOVELADY & LORAIN COMM COLL ORIGINAL AMOUNT: $4,000.00 ISSUE DATE 8/17/2006 RATE: VARIABLE DUE: 10YRS FROM GRAD PMTS· MTHLY BEGIN 90 DAYS FROM GRAD	4,000.00 100.000	0.32 %	4,000.00	0.00	0	0.00 %

PAR VALUE OR SHARES	ASSET DESCRIPTION	MARKET VALUE UNIT PRICE	% OF ACCOUNT	FED TAX COST	UNREALIZED GAIN/LOSS (COST VS MKT)	ESTIMATED ANNUAL INCOME	INCOME YIELD AT MARKET
4,000	MEGHAN A. LOVELADY ORIGINAL AMOUNT. $4,000.00 ISSUE DATE. 7/15/05 RATE. CURRENT 10 YR TREAS DUE 9/1/2016	4,000.00 100.000	0.32 %	4,000.00	0.00	167	4.17 %
3,023.71	MELISSA LOVELADY/LORAIN COMM COLLEGE ORIGINAL AMOUNT· $4,000.00 ISSUE DATE 7/15/05 RATE: CURRENT 10 YR TREAS DUE. 9/1/2016	3,023.71 100.000	0.24 %	3,023.71	0.00	127	4.20 %
3,023 79	MELISSA LOVELADY & COMM COLL ORIGINAL AMOUNT. $4,000.00 ISSUE DATE 8/17/2006 RATE· VARIABLE DUE· 10YRS FROM GRAD PMTS: MTHLY BEGIN 90 DAYS FROM GRAD	3,023.79 100.000	0.24 %	3,023.79	0.00	0	0.00 %
2,919.3	MELISSA LOVELADY ORIGINIAL AMT: 4000 ISSUE DATE. 7/7/04 RATE· 7 00 DUE.9/1/16 PMTS: DEFERRED UNTIL 9/1/16	2,919.30 100.000	0.24 %	2,919.30	0.00	204	6.99 %
2,803.72	JEREMY MESSER ORIGINAL AMOUNT $4,500.00 ISSUE DATE 7/7/08 RATE 4.78% DUE 8/1/2017 PAYMENTS $47 25 MONTHLY	2,803 72 100.000	0 23 %	2,803.72	0.00	134	4.78 %

PAR VALUE OR SHARES	ASSET DESCRIPTION	MARKET VALUE UNIT PRICE	% OF ACCOUNT	FED TAX COST	UNREALIZED GAIN/LOSS (COST VS MKT)	ESTIMATED ANNUAL INCOME	INCOME YIELD AT MARKET
1,099 86	DAVID MORGAN ORIGINAL AMOUNT: $3,000.00 ISSUE DATE: 5/31/2001 RATE. 7.00% DUE. 11/1/2016 PAYMENTS. 34 83 MONTHLY	1,099.86 100.000	0.09 %	1,099.86	0.00	77	7.00 %
2,418 21	STEFAN MULLINS ORIGINAL AMOUNT: $4,000 ISSUE DATE· 8/26/2004 RATE 2.66% DUE· 9/1/2020 PAYMENTS. 38 28 MONTHLY	2,418.21 100.000	0.20 %	2,418.21	0.00	169	6.99 %
2,418 08	STEFAN MULLINS ORIGINAL AMOUNT: $4,000 00 ISSUE DATE· 9/12/2006 RATE 2 66% DUE. 9/1/2020 PAYMENTS: 38.28 MONTHLY	2,418.08 100 000	0.20 %	2,418.08	0.00	0	0.00 %
2,418 3	STEFAN MULLINS ORIGINAL AMOUNT: $4,000.00 ISSUE DATE: 10/11/05 RATE· 2.66% DUE: 9/1/2020 PAYMENTS· 38.28 MONTHLY	2,418.30 100.000	0.20 %	2,418.30	0.00	157	6.49 %
1,609.54	JESSICA MURR ORIGINAL AMOUNT: $2,000.00 ISSUE DATE. 12/18/1997 RATE: 7.00% DUE: 2/2/2021 PAYMENTS: 23.22 MONTHLY	1,609.54 100.000	0.13 %	1,609.54	0.00	113	7.02 %

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PAR VALUE OR SHARES	ASSET DESCRIPTION	MARKET VALUE UNIT PRICE	% OF ACCOUNT	FED TAX COST	UNREALIZED GAIN/LOSS (COST VS MKT)	ESTIMATED ANNUAL INCOME	INCOME YIELD AT MARKET
2,727.89	JESSICA MURR ORIGINAL AMOUNT. $3,000.00 ISSUE DATE· 8/28/1998 RATE: 7 00% DUE: 2/1/2021 PAYMENTS 34.83 MONTHLY	2,727.89 100.000	0.22 %	2,727.89	0.00	191	7.00 %
1,587.14	JOANN MURR ORIGINAL AMOUNT: $3,000.00 ISSUE DATE: 3/2/2004 RATE. 4.205% DUE: 5/30/18 PAYMENTS: 30.67 MONTHLY	1,587.14 100.000	0.13 %	1,587.14	0.00	0	0.00 %
2,070 14	CHAD RIFFLE STUDENT LOAN ORIGINAL AMT· $4000 ISSUE DATE: 6/21/04 RATE· VARIABLE DUE: 9/01/16	2,070.14 100.000	0.17 %	2,070.14	0.00	0	0.00 %
1,990.87	CHAD RIFFLE & LORAIN CNTY COLL ORIGINAL AMOUNT: $4,000.00 ISSUE DATE 8/17/2006 RATE: VARIABLE DUE. 10YRS FROM GRAD PMTS: MTHLY BEGIN 90 DAYS FROM GRAD	1,990.87 100.000	0.16 %	1,990.87	0.00	0	0.00 %
2,069.67	CHAD RIFFLE/LORAIN COMM COLLEGE ORIGINAL AMOUNT: $4,000.00 ISSUE DATE: 7/15/05 RATE: CURRENT 10 YR TREAS DUE 9/1/2016	2,069.67 100.000	0.17 %	2,069.67	0.00	87	4 20 %

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PAR VALUE OR SHARES	ASSET DESCRIPTION	MARKET VALUE UNIT PRICE	% OF ACCOUNT	FED TAX COST	UNREALIZED GAIN/LOSS (COST VS MKT)	ESTIMATED ANNUAL INCOME	INCOME YIELD AT MARKET
3,231.43	SARAH VIZER-SAKAL ORIGINAL AMOUNT: $ 4,000.00 ISSUE DATE: 8/17/2006 RATE 2.005% DUE: 11/1/2021 PMTS· $ 36.81 MONTHLY	3,231.43 100.000	0.26 %	3,231.43	0.00	0	0.00 %
1,679 59	JEREMIAH STANLEY ORIGINAL AMOUNT. $4,000.00 ISSUE DATE 5/10/05 RATE: 4 52% DUE 5/1/2017 PAYMENTS 41 49 MONTHLY	1,679 59 100.000	0.14 %	1,679.59	0.00	97	5.78 %
7,023 05	ANTHONY STRETAR ORIGINAL AMOUNT: $16,000 00 ISSUE DATE. 8/3/07 RATE 4 65% DUE 7/5/2017 PAYMENTS: $166.98 MONTHLY	7,023.05 100.000	0.57 %	7,023.05	0.00	327	4 66 %
2,680.71	MICHAEL VIZER & NOTRE DAME COLL ORIGINAL AMOUNT $4,000 00 ISSUE DATE 8/22/2006 RATE VARIABLE DUE: 10YRS FROM GRAD PMTS MTHLY BEGIN 90 DAYS FROM GRAD	2,680 71 100.000	0.22 %	2,680.71	0.00	0	0 00 %
TOTAL MORTGAGES,NOTES,LAND CONTRACTS		98,994.78	8.02 %	98,994.78	0.00	3,478	3.51 %
PRINCIPAL PORTFOLIO TOTAL		1,199,176.82	97.15 %	996,154.06	203,022.76	27,527	2.30 %

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PAR VALUE OR SHARES	ASSET DESCRIPTION	MARKET VALUE UNIT PRICE	% OF ACCOUNT	FED TAX COST	UNREALIZED GAIN/LOSS (COST VS MKT)	ESTIMATED ANNUAL INCOME	INCOME YIELD AT MARKET
INCOME PORTFOLIO							
	INCOME CASH	35,240.03	2.85 %	35,240.03			
TOTAL ASSETS		1,234,416.85	100.00 %	1,031,394.09	203,022.76	27,527	2 23 %