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Form **990-EZ****Short Form**
Return of Organization Exempt From Income Tax

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

OMB No 1545-1150

2013**Open to Public
Inspection**Department of the Treasury
Internal Revenue Service

- ▶ Do not enter Social Security numbers on this form as it may be made public.
▶ Information about Form 990-EZ and its instructions is at www.irs.gov/form990.

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

B Check if applicable: ☐ Address change ☐ Name change ☐ Initial return ☐ Terminated ☐ Amended return ☐ Application pending	C Name of organization R & E COOPER NATURAL AREA TRUST 004682 Number and street (or P O box, if mail is not delivered to street address) Room/suite 200 EAST JACKSON STREET City or town, state or province, country, and ZIP or foreign postal code MUNCIE, IN 47305	D Employer identification number 35-6660058 E Telephone number (765) 747-1321 F Group Exemption Number ▶
G Accounting Method: ☒ Cash ☐ Accrual Other (specify) ▶	H Check ☒ if the organization is not required to attach Schedule B (Form 990, 990-EZ, or 990-PF)	
I Website: ▶		
J Tax-exempt status (check only one): ☒ 501(c)(3) ☐ 501(c) () (insert no) ☐ 4947(a)(1) or ☐ 527		
K Form of organization: ☐ Corporation ☒ Trust ☐ Association ☐ Other		
L Add lines 5b, 6c, and 7b, to line 9 to determine gross receipts. If gross receipts are \$200,000 or more, or if total assets (Part II, column (B) below) are \$500,000 or more, file Form 990 instead of Form 990-EZ. ▶ \$ 61,492.		

Part I Revenue, Expenses, and Changes in Net Assets or Fund Balances (see the instructions for Part I)Check if the organization used Schedule O to respond to any question in this Part I ☒

Revenue	1 Contributions, gifts, grants, and similar amounts received	1	
	2 Program service revenue including government fees and contracts	2	
	3 Membership dues and assessments	3	
	4 Investment income	4	6,987.
	5a Gross amount from sale of assets other than inventory	5a	54,505.
	b Less cost or other basis and sales expenses	5b	41,837.
	c Gain or (loss) from sale of assets other than inventory (Subtract line 5b from line 5a)	5c	12,668.
	6 Gaming and fundraising events		
	a Gross income from gaming (attach Schedule G if greater than \$15,000)	6a	
b Gross income from fundraising events (not including \$ of contributions from fundraising events reported on line 1) (attach Schedule G if the sum of such gross income and contributions exceeds \$15,000)	6b		
c Less direct expenses from gaming and fundraising events	6c		
d Net income or (loss) from gaming and fundraising events (add lines 6a and 6b and subtract line 6c)	6d		
7a Gross sales of inventory, less returns and allowances	7a		
b Less cost of goods sold	7b		
c Gross profit or (loss) from sales of inventory (Subtract line 7b from line 7a)	7c		
8 Other revenue (describe in Schedule O)	8		
9 Total revenue. Add lines 1, 2, 3, 4, 5c, 6d, 7c, and 8	9	19,655.	
Expenses	10 Grants and similar amounts paid (list in Schedule O)	10	3,519.
	11 Benefits paid to or for members	11	
	12 Salaries, other compensation, and employee benefits	12	6,950.
	13 Professional fees and other payments to independent contractors	13	
	14 Occupancy, rent, utilities, and maintenance	14	
	15 Printing, publications, postage, and shipping	15	
	16 Other expenses (describe in Schedule O)	16	
	17 Total expenses. Add lines 10 through 16	17	10,469.
Net Assets	18 Excess or (deficit) for the year (Subtract line 17 from line 9)	18	9,186.
	19 Net assets or fund balances at beginning of year (from line 27, column (A)) (must agree with end-of-year figure reported on prior year's return)	19	415,956.
	20 Other changes in net assets or fund balances (explain in Schedule O)	20	
	21 Net assets or fund balances at end of year. Combine lines 18 through 20	21	425,142.

For Paperwork Reduction Act Notice, see the separate instructions.

Form **990-EZ** (2013)

Part V Other Information (Note the Schedule A and personal benefit contract statement requirements in the instructions for Part V) Check if the organization used Schedule O to respond to any question in this Part V ☐

	Yes	No
33 Did the organization engage in any significant activity not previously reported to the IRS? If "Yes," provide a detailed description of each activity in Schedule O		X
34 Were any significant changes made to the organizing or governing documents? If "Yes," attach a conformed copy of the amended documents if they reflect a change to the organization's name. Otherwise, explain the change on Schedule O (see instructions)		X
35a Did the organization have unrelated business gross income of \$1,000 or more during the year from business activities (such as those reported on lines 2, 6a, and 7a, among others)?		X
b If "Yes," to line 35a, has the organization filed a Form 990-T for the year? If "No," provide an explanation in Schedule O		
c Was the organization a section 501(c)(4), 501(c)(5), or 501(c)(6) organization subject to section 6033(e) notice, reporting, and proxy tax requirements during the year? If "Yes," complete Schedule C, Part III		X
36 Did the organization undergo a liquidation, dissolution, termination, or significant disposition of net assets during the year? If "Yes," complete applicable parts of Schedule N		X
37a Enter amount of political expenditures, direct or indirect, as described in the instructions ▶ 37a		
b Did the organization file Form 1120-POL for this year?		X
38a Did the organization borrow from, or make any loans to, any officer, director, trustee, or key employee or were any such loans made in a prior year and still outstanding at the end of the tax year covered by this return?		X
b If "Yes," complete Schedule L, Part II and enter the total amount involved 38b		
39 Section 501(c)(7) organizations. Enter:		
a Initiation fees and capital contributions included on line 9 39a		
b Gross receipts, included on line 9, for public use of club facilities 39b		
40a Section 501(c)(3) organizations. Enter amount of tax imposed on the organization during the year under: section 4911 ▶ ; section 4912 ▶ ; section 4955 ▶		
b Section 501(c)(3) and 501(c)(4) organizations. Did the organization engage in any section 4958 excess benefit transaction during the year, or did it engage in an excess benefit transaction in a prior year that has not been reported on any of its prior Forms 990 or 990-EZ? If "Yes," complete Schedule L, Part I		X
c Section 501(c)(3) and 501(c)(4) organizations. Enter amount of tax imposed on organization managers or disqualified persons during the year under sections 4912, 4955, and 4958 ▶		
d Section 501(c)(3) and 501(c)(4) organizations. Enter amount of tax on line 40c reimbursed by the organization ▶		
e All organizations At any time during the tax year, was the organization a party to a prohibited tax shelter transaction? If "Yes," complete Form 8886-T		X
41 List the states with which a copy of this return is filed ▶ <u>Indiana</u>		
42a The organization's books are in care of ▶ <u>FIRST MERCHANTS TRUST COMPANY</u> Telephone no. ▶ <u>(765)747-1321</u> Located at ▶ <u>200 E JACKSON STREET, MUNCIE, IN</u> ZIP + 4 ▶ <u>47305</u>		
b At any time during the calendar year, did the organization have an interest in or a signature or other authority over a financial account in a foreign country (such as a bank account, securities account, or other financial account)? If "Yes," enter the name of the foreign country ▶ See the instructions for exceptions and filing requirements for Form TD F 90-22.1, Report of Foreign Bank and Financial Accounts .	Yes	No
c At any time during the calendar year, did the organization maintain an office outside the U.S.? If "Yes," enter the name of the foreign country ▶		X
43 Section 4947(a)(1) nonexempt charitable trusts filing Form 990-EZ in lieu of Form 1041 - Check here. ▶ ☐ and enter the amount of tax-exempt interest received or accrued during the tax year. ▶ 43		
44a Did the organization maintain any donor advised funds during the year? If "Yes," Form 990 must be completed instead of Form 990-EZ		X
b Did the organization operate one or more hospital facilities during the year? If "Yes," Form 990 must be completed instead of Form 990-EZ		X
c Did the organization receive any payments for indoor tanning services during the year?		X
d If "Yes" to line 44c, has the organization filed a Form 720 to report these payments? If "No," provide an explanation in Schedule O		
45a Did the organization have a controlled entity within the meaning of section 512(b)(13)?		X
45b Did the organization receive any payment from or engage in any transaction with a controlled entity within the meaning of section 512(b)(13)? If "Yes," Form 990 and Schedule R may need to be completed instead of Form 990-EZ (see instructions).		X

46 Did the organization engage, directly or indirectly, in political campaign activities on behalf of or in opposition to candidates for public office? If "Yes," complete Schedule C, Part I. **46** Yes ☐ No ☒

Part VI Section 501(c)(3) organizations only

All section 501(c)(3) organizations must answer questions 47-49b and 52, and complete the tables for lines 50 and 51.

Check if the organization used Schedule O to respond to any question in this Part VI ☐

47 Did the organization engage in lobbying activities or have a section 501(h) election in effect during the tax year? If "Yes," complete Schedule C, Part II **47** Yes ☐ No ☒

48 Is the organization a school as described in section 170(b)(1)(A)(ii)? If "Yes," complete Schedule E **48** Yes ☐ No ☒

49a Did the organization make any transfers to an exempt non-charitable related organization? **49a** Yes ☐ No ☒

b If "Yes," was the related organization a section 527 organization? **49b** Yes ☐ No ☐

50 Complete this table for the organization's five highest compensated employees (other than officers, directors, trustees and key employees) who each received more than \$100,000 of compensation from the organization. If there is none, enter "None."

(a) Name and title of each employee	(b) Average hours per week devoted to position	(c) Reportable compensation (Forms W-2/1099-MISC)	(d) Health benefits, contributions to employee benefit plans, and deferred compensation	(e) Estimated amount of other compensation
NONE				

f Total number of other employees paid over \$100,000 0

51 Complete this table for the organization's five highest compensated independent contractors who each received more than \$100,000 of compensation from the organization. If there is none, enter "None."

(a) Name and business address of each independent contractor	(b) Type of service	(c) Compensation
NONE		

d Total number of other independent contractors each receiving over \$100,000 0

52 Did the organization complete Schedule A? **Note.** All section 501(c)(3) organizations and 4947(a)(1) nonexempt charitable trusts must attach a completed Schedule A. ☒ Yes ☐ No

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

Sign Here Signature of officer *Cathy Leist VP* Date 05/22/2014
Type or print name and title CATHY LEIST VP & TO

Paid Preparer Use Only Print/Type preparer's name TRACY O OSBORNE Preparer's signature *Tracy Osborne* Date MAY 21 2014 Check ☐ if self-employed PTIN P00054497
Firm's name FIDUCIARY TAX SERVICES, LLC Firm's EIN 274374744
Firm's address 400 S WALNUT STREET SUITE 200, MUNCIE, IN 47305 Phone no 765-288-3651

May the IRS discuss this return with the preparer shown above? See instructions ☒ Yes ☐ No

SCHEDULE A
(Form 990 or 990-EZ)

Department of the Treasury
Internal Revenue Service

Public Charity Status and Public Support

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

OMB No 1545-0047

2013

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▶ Attach to Form 990 or Form 990-EZ.
▶ Information about Schedule A (Form 990 or 990-EZ) and its instructions is at www.irs.gov/form990

Name of the organization

R & E COOPER NATURAL AREA TRUST 004682

Employer identification number

35-6660058

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

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

- 1 ☐ A church, convention of churches, or association of churches described in section 170(b)(1)(A)(i).
- 2 ☐ A school described in section 170(b)(1)(A)(ii). (Attach Schedule E.)
- 3 ☐ A hospital or a cooperative hospital service organization described in section 170(b)(1)(A)(iii).
- 4 ☐ A medical research organization operated in conjunction with a hospital described in section 170(b)(1)(A)(iii). Enter the hospital's name, city, and state: _____
- 5 ☐ An organization operated for the benefit of a college or university owned or operated by a governmental unit described in section 170(b)(1)(A)(iv). (Complete Part II.)
- 6 ☐ A federal, state, or local government or governmental unit described in section 170(b)(1)(A)(v).
- 7 ☐ An organization that normally receives a substantial part of its support from a governmental unit or from the general public described in section 170(b)(1)(A)(vi). (Complete Part II.)
- 8 ☐ A community trust described in section 170(b)(1)(A)(vi). (Complete Part II.)
- 9 ☐ An organization that normally receives (1) more than 33 1/3% of its support from contributions, membership fees, and gross receipts from activities related to its exempt functions - subject to certain exceptions, and (2) no more than 33 1/3% of its support from gross investment income and unrelated business taxable income (less section 511 tax) from businesses acquired by the organization after June 30, 1975. See section 509(a)(2). (Complete Part III.)
- 10 ☐ An organization organized and operated exclusively to test for public safety. See section 509(a)(4).
- 11 ☒ An organization organized and operated exclusively for the benefit of, to perform the functions of, or to carry out the purposes of one or more publicly supported organizations described in section 509(a)(1) or section 509(a)(2). See section 509(a)(3). Check the box that describes the type of supporting organization and complete lines 11e through 11h.
- a ☐ Type I b ☐ Type II c ☐ Type III-Functionally integrated d ☒ Type III-Non-functionally integrated
- e ☒ By checking this box, I certify that the organization is not controlled directly or indirectly by one or more disqualified persons other than foundation managers and other than one or more publicly supported organizations described in section 509(a)(1) or section 509(a)(2).
- f If the organization received a written determination from the IRS that it is a Type I, Type II, or Type III supporting organization, check this box ☐
- g Since August 17, 2006, has the organization accepted any gift or contribution from any of the following persons?
- (i) A person who directly or indirectly controls, either alone or together with persons described in (ii) and (iii) below, the governing body of the supported organization? ☐
- (ii) A family member of a person described in (i) above? ☐
- (iii) A 35% controlled entity of a person described in (i) or (ii) above? ☐
- h Provide the following information about the supported organization(s)

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

(i) Name of supported organization	(ii) EIN	(iii) Type of organization (described on lines 1-9 above or IRC section (see instructions))	(iv) Is the organization in col (i) listed in your governing document?		(v) Did you notify the organization in col (i) of your support?		(vi) Is the organization in col (i) organized in the U S ?		(vii) Amount of monetary support
			Yes	No	Yes	No	Yes	No	
(A) SEE PART IV									
(B)									
(C)									
(D)									
(E)									
Total									

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

Schedule A (Form 990 or 990-EZ) 2013

Part II Support Schedule for Organizations Described in Sections 170(b)(1)(A)(iv) and 170(b)(1)(A)(vi)
 (Complete only if you checked the box on line 5, 7, or 8 of Part I or if the organization failed to qualify under Part III. If the organization fails to qualify under the tests listed below, please complete Part III.)

Section A. Public Support

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

Section B. Total Support

Calendar year (or fiscal year beginning in) ▶	(a) 2009	(b) 2010	(c) 2011	(d) 2012	(e) 2013	(f) Total
7 Amounts from line 4						
8 Gross income from interest, dividends, payments received on securities loans, rents, royalties and income from similar sources						
9 Net income from unrelated business activities, whether or not the business is regularly carried on						
10 Other income. Do not include gain or loss from the sale of capital assets (Explain in Part IV.)						
11 Total support. Add lines 7 through 10						
12 Gross receipts from related activities, etc. (see instructions)					12	
13 First five years. If the Form 990 is for the organization's first, second, third, fourth, or fifth tax year as a section 501(c)(3) organization, check this box and stop here						☐

Section C. Computation of Public Support Percentage

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

Schedule A (Form 990 or 990-EZ) 2013

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

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

Section A. Public Support

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

Section B. Total Support

Calendar year (or fiscal year beginning in) ►	(a) 2009	(b) 2010	(c) 2011	(d) 2012	(e) 2013	(f) Total
9 Amounts from line 6						
10a Gross income from interest, dividends, payments received on securities loans, rents, royalties and income from similar sources						
b Unrelated business taxable income (less section 511 taxes) from businesses acquired after June 30, 1975						
c Add lines 10a and 10b						
11 Net income from unrelated business activities not included in line 10b, whether or not the business is regularly carried on						
12 Other income. Do not include gain or loss from the sale of capital assets (Explain in Part IV.)						
13 Total support. (Add lines 9, 10c, 11, and 12.)						
14 First five years. If the Form 990 is for the organization's first, second, third, fourth, or fifth tax year as a section 501(c)(3) organization, check this box and stop here ☐						

Section C. Computation of Public Support Percentage

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

Section D. Computation of Investment Income Percentage

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

- 19a 33 1/3% support tests - 2013.** If the organization did not check the box on line 14, and line 15 is more than 33 1/3%, and line 17 is not more than 33 1/3%, check this box and **stop here**. The organization qualifies as a publicly supported organization ☐
- b 33 1/3% support tests - 2012.** If the organization did not check a box on line 14 or line 19a, and line 16 is more than 33 1/3%, and line 18 is not more than 33 1/3%, check this box and **stop here**. The organization qualifies as a publicly supported organization ☐
- 20 Private foundation.** If the organization did not check a box on line 14, 19a, or 19b, check this box and see instructions ☐

Part IV **Supplemental Information.** Provide the explanations required by Part II, line 10; Part II, line 17a or 17b; and Part III, line 12. Also complete this part for any additional information. (See instructions).SCHEDULE A, PART I (h) - INFORMATION ABOUT SUPPORTED ORGANIZATIONS
=====

NAME OF SUPPORTED ORGANIZATION:

Ball St U- Cooper Natural

EIN: 35-6000221

TYPE OF ORGANIZATION FROM PART I: 5

IS THE ORGANIZATION LISTED IN GOVERNING DOCUMENT?: YES

DID YOU NOTIFY THE ORGANIZATION OF YOUR SUPPORT?: YES

IS THE ORGANIZATION ORGANIZED IN THE U.S.?: YES

AMOUNT OF SUPPORT: 3,519.

TOTAL SUPPORT:

3,519.

=====

SCHEDULE O
(Form 990 or 990-EZ)

Department of the Treasury
Internal Revenue Service

Name of the organization

Supplemental Information to Form 990 or 990-EZ

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

▶ Attach to Form 990 or 990-EZ.

▶ Information about Schedule O (Form 990 or 990-EZ) and its instructions is at www.irs.gov/form990.

OMB No 1545-0047

2013

**Open to Public
Inspection**

R & E COOPER NATURAL AREA TRUST 004682

Employer identification number

35-6660058

PART IV LIST OF OFFICERS, TRUSTEES

LINE 32A

TRUSTEE FEE \$6949.97

Name of the organization

R & E COOPER NATURAL AREA TRUST 004682

Employer identification number

35-6660058

FORM 990EZ, PAGE 2, PART II, LINE 22 - CASH, SAVINGS AND INVESTMENTS

=====

DESCRIPTION -----	BEGINNING OF YEAR -----	END OF YEAR -----
CASH	271.	80.
SAVINGS	15,761.	13,989.
INVESTMENTS - PUBLICLY TRADED SECURITIES	233,924.	245,073.
	-----	-----
TOTALS	249,956.	259,142.
	=====	=====

Name of the organization

R & E COOPER NATURAL AREA TRUST 004682

Employer identification number

35-6660058

FORM 990EZ, PART III - ORGANIZATION'S PRIMARY EXEMPT PURPOSE

=====

AS DIRECTED BY THE TRUST AGREEMENT R & E COOPER NATURAL AREA TRUST,
INCOME IS TO BE DISTRIBUTED TO BALL STATE UNIVERSITY ANNUALLY.

DEC 31, 2013

PORTFOLIO INVESTMENT REVIEW

070

ALPHA KEY: COOPERNAT

R & E COOPER NATURAL AREA TRUST

25 00 4682 5 00

PAGE 1

ACCT TYPE -NCT TEST DATE OPENED-12/23/1997 FEE DUE -M-DEC FEE SCHED-AS RTN PWR-GENERAL INV POWERS-STAT INV OBJ-BALANCED
BRANCH -02 CRITICAL DT-00/00/0000 FEE TYPE -DEDUCT TAXLOTS -YES OWN TIME DEP -N OWN TIME DEP -Y %
OFFICER -LEIST INV OWNER-01522 OBO FEE PYMT -12/09/2013 TAX Y/E -DEC COM TRUST FND-N COM TRUST FND-Y
INV OFFICER-WATSON INV INCOME -YES FEE BASE SITUS -IN NON INC PROP -Y NON INC PROP -Y
NO OF BENE -01 PRN INVAS -NO FEE MIN FEE ESTATE -Y REAL ESTATE -Y
ACCT STATUS-ACTIVE AUTO OVRDFT-NO FEE DISC MDB ELEC -NONE OWN STOCK -Y OWN STOCK -N
VOTING AUTH -SOLE STMT DUE -Q-DEC FEE DISC CASH SWEEP-YES BUSINESS INT -Y BUSINESS INT -N
INVT DISC -FULL REVW DUE -A-DEC INF RPTG -APPLICABLE 1098 & 1099MISC(NONEMP COMP) ONLY

SECURITY NAME	SHARES OR PAR	RTNG	S&P/ MDY	INVT	DISC	INVESTMENT	INVENTORY	BASIS	ANNUAL	EST	CURR	CURR	YLD	YLD	MAT	MKT	VAL	UNIT	MARKET	PRICE	CURRENT
---------------	---------------	------	-------------	------	------	------------	-----------	-------	--------	-----	------	------	-----	-----	-----	-----	-----	------	--------	-------	---------

CASH

INCOME CASH
PRINCIPAL CASH

TOTAL CASH

***CASH EQUIVALENTS

OTHER MISC CASH EQUIV-TXBL
FED GOV'T OBLIG INCOME

FUND 05
FEDERATED GOV'T OBLIG PRIN

FUND 05
TOTAL OTHER MISC CASH EQUIV-TXBL

TOTAL MISC CASH EQUIV-TXBL

***TOTAL CASH EQUIVALENTS

***FIXED INCOME SECURITIES

MATURITY (0 - 5 YRS)
INTERMEDIATE TERM INCOME FD
FOR PERS TR ACCTS

MATURITY (0 - 5 YRS)
FEDERATED TOTAL RETURN BOND
VANGUARD SHORT TERM FEDERAL
FUND ADMIRAL

79.63
0.00
79.63

0.0
0.0

80

MISC CASH EQUIV-TXBL

419.95	FULL	419.95	420	0	0.0	0.1	420	1.000*	419.95
13,569.29	FULL	13,569.29	13,569	1	0.0	2.0	13,569	1.000*	13,569.29
13,989.24		13,989.24	13,989	1	0.0	2.1	13,989		13,989.24
13,989.24		13,989.24	13,989	1	0.0	2.1	13,989		13,989.24
13,989.24		13,989.24	13,989	1	0.0	2.1	13,989		13,989.24

COMMON BOND FUNDS

TAXABLE BOND FUNDS

110,716.45

5,065.11
14,013.09

8.427

10.890
10.700

115,040

5,316
14,000

3.5

0.8
2.1

3.899

173
87

110,789

5,400
14,000

13,138.367

465.116
1,309.635

FULL

FULL

110,445.96

5,400.00

3.5

3.4

3.899

173
87

110,789

5,400
14,000

13,138.367

465.116
1,309.635

FULL

FULL

110,445.96

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DEC 31, 2013

P O R T F O L I O I N V E S T M E N T R E V I E W

070

ALPHA KEY: COOPERNAT

R & E COOPER NATURAL AREA TRUST

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PAGE 2

SECURITY NAME	SHARES OR	S&P/ MDY	INVT DISC	INVESTMENT COST BASIS	INVENTORY BASIS	EST ANNUAL INCOME	CURR YLD MAT	CURR YLD MKT	ADJUSTED MKT VAL LAST YR	UNIT MARKET PRICE	CURRENT MARKET VALUE	
TOTAL MATURITY (0 - 5 YRS)												19,078.20
TOTAL TAXABLE BOND FUNDS												19,078.20
***TOTAL FIXED INCOME SECURITIES	***			129,845.96	130,189	4,159	3.2	19.6	134,356		129,794.65	
LARGE/MULTI- CAP EQUITY FUNDS												
***EQUITIES	***											
NOT CLASSIFIED												
VANGUARD EQUITY INCOME FUND	620.883		FULL	31,360.77	31,361	981	2.5	5.8	31,429	62.380	38,730.68	
ADMIRAL CLASS												
VANGUARD 500 INDEX FUND	285.893		FULL	33,100.63	33,101	740	1.8	6.1	33,101	140.720	40,230.86	
SIGNAL CLASS												
TOTAL NOT CLASSIFIED				64,461.40	64,462	1,721	2.2	11.9	64,530		78,961.54	
TOTAL LARGE/MULTI- CAP EQUITY FUNDS												78,961.54
MID CAP EQUITY FUNDS												
NOT CLASSIFIED												
S&P 400 MID-CAP	150	NR	FULL	21,828.84	21,829	391	1.1	5.5	27,857	244.200	36,630.00	
ETF SPDR												
SMALL CAP EQUITY FUNDS												
NOT CLASSIFIED												
S&P SMALL CAP 600 CORE	170	NR	FULL	10,740.43	10,740	186	1.0	2.8	13,277	109.130	18,552.10	
ETF ISHARES												
INTERNATIONAL EQUITY FUNDS												
NOT CLASSIFIED												
VANGUARD FTSE ALL WRLD EX-US	245	NR	FULL	10,312.05	10,312	331	2.7	1.9	11,209	50.730	12,428.85	
ETF												
SPECIALTY ALTERNATIVE FUNDS												
NOT CLASSIFIED												
VANGUARD REIT INDEX	135	NR	FULL	7,883.88	8,362	377	4.3	1.3	8,823	64.560	8,715.60	
ETF												
***TOTAL EQUITIES	***			115,226.60	115,705	3,006	1.9	23.4	125,696		155,288.09	

DEC 31, 2013

P O R T F O L I O I N V E S T M E N T R E V I E W

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ALPHA KEY: COOPERNAT

R & E COOPER NATURAL AREA TRUST

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PAGE 3

SECURITY NAME	S&P/ MDY	SHARES OR PAR RTNG	INVT DISC	INVESTMENT COST BASIS	INVENTORY BASIS	EST ANNUAL INCOME	CURR YLD MAT	CURR YLD MAT	\$ MKT VALUE	ADJUSTED MKT VAL LAST YR	UNIT MARKET PRICE	CURRENT MARKET VALUE
***MISCELLANEOUS ASSETS												
REAL ESTATE-RESIDENTIAL												
5800 WEST BETHEL		1	FULL	166,000.00	166,000	0	0.0	0.0	54.9	364,000	364000.000*	364,000.00
ABSTRACTS & DEEDS												
4 ABSTRACTS-BETHEL		1	FULL	0.00	0	0	0.0	0.0	0.0	0 NO PRICE	0 NO PRICE	0.00
DEED-5800 W BETHEL-52.576A												
R COOPER		1	FULL	0.00	0	0	0.0	0.0	0.0	0 NO PRICE	0 NO PRICE	0.00
TOTAL ABSTRACTS & DEEDS				0.00	0	0	0.0	0.0	0.0	0		0.00
***TOTAL MISCELLANEOUS ASSETS	***			166,000.00	166,000	0	0.0	0.0	54.9	364,000		364,000.00
SUB-TOTALS				425,141.43	425,883	7,166	1.1	1.1	100.0	638,121		663,151.61
ACCURED INTEREST												0.12
EX-DIVIDENDS												361.00
GRAND TOTALS				425,141.43	425,883	7,166	1.1	1.1	100.0	638,121		663,512.73
INVESTMENT CONTROL		425,061.80	SHARES/PAR CONTROL		30,512.134							
TAX YTD LONG TERM G/L		10,676.64	FEES PAID Y/T/D		6,949.97							634,853.32
TAX YTD MID TERM G/L		0.00	LAST FEE PMT DATE		12/09/2013							0.00
TAX YTD SHORT TERM G/L		1,578.77										

PRIOR Y/E MARKET VALUE
CONTRIBUTIONS TO DATE

**Application for Extension of Time To File an
Exempt Organization Return**

OMB No 1545-1709

► File a separate application for each return.

► Information about Form 8868 and its instructions is at www.irs.gov/form8868.

- If you are filing for an **Automatic 3-Month Extension**, complete **only Part I** and check this box ☒ **X**
- If you are filing for an **Additional (Not Automatic) 3-Month Extension**, complete **only Part II** (on page 2 of this form).

Do not complete Part II unless you have already been granted an automatic 3-month extension on a previously filed Form 8868.

Electronic filing (e-file). You can electronically file Form 8868 if you need a 3-month automatic extension of time to file (6 months for a corporation required to file Form 990-T), or an additional (not automatic) 3-month extension of time. You can electronically file Form 8868 to request an extension of time to file any of the forms listed in Part I or Part II with the exception of Form 8870, Information Return for Transfers Associated With Certain Personal Benefit Contracts, which must be sent to the IRS in paper format (see instructions). For more details on the electronic filing of this form, visit www.irs.gov/efile and click on *e-file for Charities & Nonprofits*.

Part I Automatic 3-Month Extension of Time. Only submit original (no copies needed).

A corporation required to file Form 990-T and requesting an automatic 6-month extension - check this box and complete

Part I only ☐

All other corporations (including 1120-C filers), partnerships, REMICs, and trusts must use Form 7004 to request an extension of time to file income tax returns.

Enter filer's identifying number, see instructions

**Type or
print**File by the
due date for
filing your
return. See
instructions

Name of exempt organization or other filer, see instructions

R & E COOPER NATURAL AREA TRUST
004682

Employer identification number (EIN) or

35-6660058

Number, street, and room or suite no. If a P.O. box, see instructions

200 EAST JACKSON STREET

Social security number (SSN)

City, town or post office, state, and ZIP code. For a foreign address, see instructions

MUNCIE, IN 47305

Enter the Return code for the return that this application is for (file a separate application for each return) 0 1

Application Is For	Return Code	Application Is For	Return Code
Form 990 or Form 990-EZ	01	Form 990-T (corporation)	07
Form 990-BL	02	Form 1041-A	08
Form 4720 (individual)	03	Form 4720 (other than individual)	09
Form 990-PF	04	Form 5227	10
Form 990-T (sec. 401(a) or 408(a) trust)	05	Form 6069	11
Form 990-T (trust other than above)	06	Form 8870	12

- The books are in the care of ► FIRST MERCHANTS TRUST COMPANY

Telephone No ► (765) 747-1321

FAX No. ►

- If the organization does not have an office or place of business in the United States, check this box ☐
- If this is for a Group Return, enter the organization's four digit Group Exemption Number (GEN) . If this is for the whole group, check this box ☐. If it is for part of the group, check this box ☐ and attach a list with the names and EINs of all members the extension is for.

- 1 I request an automatic 3-month (6 months for a corporation required to file Form 990-T) extension of time until 08/15, 2014, to file the exempt organization return for the organization named above. The extension is for the organization's return for.
- ☒ calendar year 2013 or
- ☐ tax year beginning , 20 , and ending , 20 .

- 2 If the tax year entered in line 1 is for less than 12 months, check reason: ☐ Initial return ☐ Final return
- ☐ Change in accounting period

3a If this application is for Form 990-BL, 990-PF, 990-T, 4720, or 6069, enter the tentative tax, less any nonrefundable credits. See instructions.	3a \$
b If this application is for Form 990-PF, 990-T, 4720, or 6069, enter any refundable credits and estimated tax payments made. Include any prior year overpayment allowed as a credit.	3b \$
c Balance due. Subtract line 3b from line 3a. Include your payment with this form, if required, by using EFTPS (Electronic Federal Tax Payment System). See instructions.	3c \$

Caution. If you are going to make an electronic funds withdrawal (direct debit) with this Form 8868, see Form 8453-EO and Form 8879-EO for payment instructions.

For Privacy Act and Paperwork Reduction Act Notice, see instructions.

Form **8868** (Rev. 1-2014)