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Form 990-PF

Return of Private Foundation

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

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Information about Form 990-PF and its instructions is at www.irs.gov/form990pf.

OMB No 1545-0052

2013

Open to Public Inspection

Department of the Treasury
Internal Revenue Service

For calendar year 2013, or tax year beginning 01-01-2013 , and ending 12-31-2013

Name of foundation Esper A Petersen Foundation		A Employer identification number 36-6125570	
Number and street (or P O box number if mail is not delivered to street address) 1 E Belvidere Road		B Telephone number (see instructions) (847) 336-0900	
City or town, state or province, country, and ZIP or foreign postal code Grayslake, IL 60030		C If exemption application is pending, check here <input type="checkbox"/>	
G Check all that apply <input type="checkbox"/> Initial return <input type="checkbox"/> Initial return of a former public charity <input type="checkbox"/> Final return <input type="checkbox"/> Amended return <input type="checkbox"/> Address change <input type="checkbox"/> Name change		D 1. Foreign organizations, check here <input type="checkbox"/> 2. Foreign organizations meeting the 85% test, check here and attach computation <input type="checkbox"/>	
H Check type of organization <input checked="" type="checkbox"/> Section 501(c)(3) exempt private foundation <input type="checkbox"/> Section 4947(a)(1) nonexempt charitable trust <input type="checkbox"/> Other taxable private foundation		E If private foundation status was terminated under section 507(b)(1)(A), check here <input type="checkbox"/>	
I Fair market value of all assets at end of year (from Part II, col. (c), line 16) <input checked="" type="checkbox"/> \$ 8,169,897	J Accounting method <input checked="" type="checkbox"/> Cash <input type="checkbox"/> Accrual <input type="checkbox"/> Other (specify) _____ (Part I, column (d) must be on cash basis.)	F If the foundation is in a 60-month termination under section 507(b)(1)(B), check here <input type="checkbox"/>	

Part I Analysis of Revenue and Expenses (The total of amounts in columns (b), (c), and (d) may not necessarily equal the amounts in column (a) (see instructions))		(a) Revenue and expenses per books	(b) Net investment income	(c) Adjusted net income	(d) Disbursements for charitable purposes (cash basis only)
Revenue	1 Contributions, gifts, grants, etc , received (attach schedule)				
	2 Check <input checked="" type="checkbox"/> if the foundation is not required to attach Sch B				
	3 Interest on savings and temporary cash investments	21,228	21,228	21,228	
	4 Dividends and interest from securities.	145,234	145,234	145,234	
	5a Gross rents	513,698	513,698	513,698	
	b Net rental income or (loss) <u>225,100</u>				
	6a Net gain or (loss) from sale of assets not on line 10	254,701			
	b Gross sales price for all assets on line 6a <u>2,258,854</u>				
	7 Capital gain net income (from Part IV, line 2) . . .		254,701		
	8 Net short-term capital gain			256,445	
	9 Income modifications				
	10a Gross sales less returns and allowances				
	b Less Cost of goods sold				
Operating and Administrative Expenses	c Gross profit or (loss) (attach schedule)				
	11 Other income (attach schedule)				
	12 Total. Add lines 1 through 11	934,861	934,861	936,605	
	13 Compensation of officers, directors, trustees, etc	4,000	4,000	4,000	
	14 Other employee salaries and wages				
	15 Pension plans, employee benefits				
	16a Legal fees (attach schedule)				
	b Accounting fees (attach schedule)	10,725	10,725	10,725	
	c Other professional fees (attach schedule)	19,694	19,694	19,694	
	17 Interest				
	18 Taxes (attach schedule) (see instructions)	3,334	3,334	3,334	
	19 Depreciation (attach schedule) and depletion . . .	45,833	45,833	45,833	
	20 Occupancy				
	21 Travel, conferences, and meetings	1,794	1,794	1,794	
	22 Printing and publications				
	23 Other expenses (attach schedule)	245,054	245,054	245,054	
	24 Total operating and administrative expenses.				
	Add lines 13 through 23	330,434	330,434	330,434	0
	25 Contributions, gifts, grants paid	1,032,371			1,032,371
	26 Total expenses and disbursements. Add lines 24 and 25	1,362,805	330,434	330,434	1,032,371
	27 Subtract line 26 from line 12				
	a Excess of revenue over expenses and disbursements	-427,944			
	b Net investment income (if negative, enter -0-)		604,427		
	c Adjusted net income (if negative, enter -0-)			606,171	

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	41,355	139,014	139,014
	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	7,746	22,064	
	10a	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 ▶ _____ 3,427,605 Less accumulated depreciation (attach schedule) ▶ _____ 1,952,057	1,236,106	1,475,548	3,215,000
	12	Investments—mortgage loans			
	13	Investments—other (attach schedule)	3,999,625	3,828,566	4,815,029
	14	Land, buildings, and equipment basis ▶ _____ Less accumulated depreciation (attach schedule) ▶ _____			
Liabilities	15	Other assets (describe ▶ _____)	600,616	854	854
	16	Total assets (to be completed by all filers—see the instructions Also, see page 1, item I)	5,885,448	5,466,046	8,169,897
	17	Accounts payable and accrued expenses			
	18	Grants payable			
	19	Deferred revenue			
Net Assets or Fund Balances	20	Loans from officers, directors, trustees, and other disqualified persons			
	21	Mortgages and other notes payable (attach schedule)			
	22	Other liabilities (describe ▶ _____)	49,658	58,200	
	23	Total liabilities (add lines 17 through 22)	49,658	58,200	
		Foundations that follow SFAS 117, check here ▶ <input checked="" type="checkbox"/> and complete lines 24 through 26 and lines 30 and 31.			
	24	Unrestricted	5,835,790	5,407,846	
	25	Temporarily restricted			
	26	Permanently restricted			
		Foundations that do not follow SFAS 117, check here ▶ <input type="checkbox"/> and complete lines 27 through 31.			
	27	Capital stock, trust principal, or current funds			
	28	Paid-in or capital surplus, or land, bldg , and equipment fund			
	29	Retained earnings, accumulated income, endowment, or other funds			
	30	Total net assets or fund balances (see page 17 of the instructions)	5,835,790	5,407,846	
	31	Total liabilities and net assets/fund balances (see page 17 of the instructions)	5,885,448	5,466,046	

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	5,835,790
2	Enter amount from Part I, line 27a	2	-427,944
3	Other increases not included in line 2 (itemize) ▶ _____	3	
4	Add lines 1, 2, and 3	4	5,407,846
5	Decreases not included in line 2 (itemize) ▶ _____	5	
6	Total net assets or fund balances at end of year (line 4 minus line 5)—Part II, column (b), line 30	6	5,407,846

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				
(e) Gross sales price	(f) Depreciation allowed (or allowable)	(g) Cost or other basis plus expense of sale	(h) Gain or (loss) (e) plus (f) minus (g)	
a				
b				
c				
d				
e				
Complete only for assets showing gain in column (h) and owned by the foundation on 12/31/69			(i) Gains (Col (h) gain minus col (k), but not less than -0-) or Losses (from col (h))	
(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		
a				
b				
c				
d				
e				
2	Capital gain net income or (net capital loss) { If gain, also enter in Part I, line 7 If (loss), enter -0- in Part I, line 7 }		2	254,701
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	256,445

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 page 18 of 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	424,454	8,427,720	0 05036
2011	411,687	8,342,670	0 04935
2010	426,769	8,611,245	0 04956
2009	440,518	9,194,380	0 04791
2008	461,941	9,598,477	0 04813
2 Total of line 1, column (d).			2 0 24531
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 04906
4 Enter the net value of noncharitable-use assets for 2013 from Part X, line 5.			4 8,107,751
5 Multiply line 4 by line 3.			5 397,782
6 Enter 1% of net investment income (1% of Part I, line 27b).			6 6,044
7 Add lines 5 and 6.			7 403,826
8 Enter qualifying distributions from Part XII, line 4.			8 1,032,371

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 page 18 of the instructions)**

1a	Exempt operating foundations described in section 4940(d)(2), check here <input type="checkbox"/> and enter "N/A" on line 1		
	Date of ruling or determination letter _____ (attach copy of letter if necessary—see instructions)		
b	Domestic foundations that meet the section 4940(e) requirements in Part V, check here <input checked="" type="checkbox"/> and enter 1% of Part I, line 27b	1	6,044
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	6,044
4	Subtitle A (income) tax (domestic section 4947(a)(1) trusts and taxable foundations only. Others enter -0-)	4	
5	Tax based on investment income. Subtract line 4 from line 3. If zero or less, enter -0-	5	6,044
6	Credits/Payments		
a	2013 estimated tax payments and 2012 overpayment credited to 2013	6a	3,080
b	Exempt foreign organizations—tax withheld at source	6b	
c	Tax paid with application for extension of time to file (Form 8868)	6c	5,000
d	Backup withholding erroneously withheld	6d	
7	Total credits and payments. Add lines 6a through 6d.	7	8,080
8	Enter any penalty for underpayment of estimated tax. Check here <input type="checkbox"/> if Form 2220 is attached	8	
9	Tax due. If the total of lines 5 and 8 is more than line 7, enter amount owed	9	
10	Overpayment. If line 7 is more than the total of lines 5 and 8, enter the amount overpaid	10	2,036
11	Enter the amount of line 10 to be Credited to 2014 estimated tax 2,036 Refunded	11	

Part VII-A **Statements Regarding Activities**

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		Yes	No
b	Did it spend more than \$100 during the year (either directly or indirectly) for political purposes (see page 19 of the instructions for definition)? <i>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.</i>	1b			No
c	Did the foundation file Form 1120-POL for this year?	1c			No
d	Enter the amount (if any) of tax on political expenditures (section 4955) imposed during the year: (1) On the foundation <input type="checkbox"/> \$ _____ (2) On foundation managers <input type="checkbox"/> \$ _____				
e	Enter the reimbursement (if any) paid by the foundation during the year for political expenditure tax imposed on foundation managers <input type="checkbox"/> \$ _____				
2	Has the foundation engaged in any activities that have not previously been reported to the IRS? <i>If "Yes," attach a detailed description of the activities.</i>	2			No
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? <i>If "Yes," attach a conformed copy of the changes</i>	3			No
4a	Did the foundation have unrelated business gross income of \$1,000 or more during the year?	4a			No
b	If "Yes," has it filed a tax return on Form 990-T for this year?	4b			No
5	Was there a liquidation, termination, dissolution, or substantial contraction during the year? <i>If "Yes," attach the statement required by General Instruction T.</i>	5			No
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		Yes	
7	Did the foundation have at least \$5,000 in assets at any time during the year? <i>If "Yes," complete Part II, col. (c), and Part XV.</i>	7		Yes	
8a	Enter the states to which the foundation reports or with which it is registered (see instructions): <input checked="" type="checkbox"/> CA, <input type="checkbox"/> IL				
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? <i>If "No," attach explanation.</i>	8b		Yes	
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)? <i>If "Yes," complete Part XIV</i>	9			No
10	Did any persons become substantial contributors during the tax year? <i>If "Yes," attach a schedule listing their names and addresses.</i>	10			No

Part VII-A

Statements Regarding Activities *(continued)*

11	At any time during the year, did the foundation, directly or indirectly, own a controlled entity within the meaning of section 512(b)(13)? If "Yes," attach schedule (see instructions).	11		No
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		No
13	Did the foundation comply with the public inspection requirements for its annual returns and exemption application?	13	Yes	
Website address N/A				
14	The books are in care of Esper A Petersen Telephone no (847) 336-0900 Located at 1 E Belvidere Road Grayslake IL ZIP+4 60030			
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		
16	At any time during calendar year 2013, did the foundation have an interest in or a signature or other authority over a bank, securities, or other financial account in a foreign country?	16	Yes	No
See instructions for exceptions and filing requirements for Form TD F 90-22.1 If "Yes", enter the name of the foreign country				

Part VII-B

Statements Regarding Activities for Which Form 4720 May Be Required

File Form 4720 if any item is checked in the "Yes" column, unless an exception applies.			Yes	No
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 page 20 of the instructions)?. Organizations relying on a current notice regarding disaster assistance check here.	1b		No
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		No
2	Taxes on failure to distribute income (section 4942) (does not apply for years the foundation was a private operating foundation defined in section 4942(j)(3) or 4942(j)(5))			
a	At the end of tax year 2013, did the foundation have any undistributed income (lines 6d and 6e, Part XIII) for tax year(s) beginning before 2013?. If "Yes," list the years 20 , 20 , 20 , 20			
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		No
c	If the provisions of section 4942(a)(2) are being applied to any of the years listed in 2a, list the years here 20 , 20 , 20 , 20			
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		No
4a	Did the foundation invest during the year any amount in a manner that would jeopardize its charitable purposes?	4a		No
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		No

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))?	<input type="checkbox"/> Yes	<input checked="" type="checkbox"/> No	
	(2) Influence the outcome of any specific public election (see section 4955), or to carry on, directly or indirectly, any voter registration drive?	<input type="checkbox"/> Yes	<input checked="" type="checkbox"/> No	
	(3) Provide a grant to an individual for travel, study, or other similar purposes?	<input type="checkbox"/> Yes	<input checked="" type="checkbox"/> 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).	<input type="checkbox"/> Yes	<input checked="" type="checkbox"/> 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?	<input type="checkbox"/> Yes	<input checked="" type="checkbox"/> 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		No
	Organizations relying on a current notice regarding disaster assistance check here.			
c	If the answer is "Yes" to question 5a(4), does the foundation claim exemption from the tax because it maintained expenditure responsibility for the grant?			
	If "Yes," attach the statement required by Regulations section 53.4945–5(d).			
6a	Did the foundation, during the year, receive any funds, directly or indirectly, to pay premiums on a personal benefit contract?			
b	Did the foundation, during the year, pay premiums, directly or indirectly, on a personal benefit contract?	6b		No
	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?			
b	If yes, did the foundation receive any proceeds or have any net income attributable to the transaction?	7b		No

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
Esper A Petersen	Dir, Pres/Treas	1,000		
1 E Belivere Road Grayslake,IL 60030	5 00			
Ann Petersen	Dir, VP	1,000		
9185 Thrasher Los Angeles,CA 90069	5 00			
Daniel Winkowski	Secretary	1,000		
18753 W Cottage Ave Lake Villa,IL 60046	5 00			
Leslie Pam	Dir/Asst Secr	1,000		
9185 Thrasher Los Angeles,CA 90069	2 00			
2 Compensation of five highest-paid employees (other than those included on line 1—see instructions). If none, enter "NONE."				
(a) Name and address of each employee paid more than \$50,000	(b) Title, and average hours per week devoted to position	(c) Compensation	(d) Contributions to employee benefit plans and deferred compensation	(e) Expense account, other allowances
NONE				
Total number of other employees paid over \$50,000.				

Part VIII

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

3 Five highest-paid independent contractors for professional services (see instructions). If none, enter "NONE".		
(a) Name and address of each person paid more than \$50,000	(b) Type of service	(c) Compensation
NONE		
Total number of others receiving over \$50,000 for professional services.		

Part IX-A

Summary of Direct Charitable Activities

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

Part IX-B

Summary of Program-Related Investments (see instructions)

Describe the two largest program-related investments made by the foundation during the tax year on lines 1 and 2	Amount
1	
2	
All other program-related investments. See page 24 of the instructions	
3	
Total. Add lines 1 through 3	

Part X

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

1	Fair market value of assets not used (or held for use) directly in carrying out charitable, etc , purposes		
a	Average monthly fair market value of securities.	1a	4,913,753
b	Average of monthly cash balances.	1b	102,466
c	Fair market value of all other assets (see instructions).	1c	3,215,000
d	Total (add lines 1a, b, and c).	1d	8,231,219
e	Reduction claimed for blockage or other factors reported on lines 1a and 1c (attach detailed explanation).	1e	0
2	Acquisition indebtedness applicable to line 1 assets.	2	
3	Subtract line 2 from line 1d.	3	8,231,219
4	Cash deemed held for charitable activities Enter 1 1/2% of line 3 (for greater amount, see instructions).	4	123,468
5	Net value of noncharitable-use assets. Subtract line 4 from line 3 Enter here and on Part V, line 4	5	8,107,751
6	Minimum investment return. Enter 5% of line 5.	6	405,388

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	405,388
2a	Tax on investment income for 2013 from Part VI, line 5.	2a	6,044
b	Income tax for 2013 (This does not include the tax from Part VI).	2b	
c	Add lines 2a and 2b.	2c	6,044
3	Distributable amount before adjustments Subtract line 2c from line 1.	3	399,344
4	Recoveries of amounts treated as qualifying distributions.	4	600,000
5	Add lines 3 and 4.	5	999,344
6	Deduction from distributable amount (see instructions).	6	
7	Distributable amount as adjusted Subtract line 6 from line 5 Enter here and on Part XIII, line 1.	7	999,344

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	1,032,371
b	Program-related investments—total from Part IX-B.	1b	
2	Amounts paid to acquire assets used (or held for use) directly in carrying out charitable, etc , purposes.	2	
3	Amounts set aside for specific charitable projects that satisfy the		
a	Suitability test (prior IRS approval required).	3a	
b	Cash distribution test (attach the required schedule).	3b	
4	Qualifying distributions. Add lines 1a through 3b Enter here and on Part V, line 8, and Part XIII, line 4	4	1,032,371
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	6,044
6	Adjusted qualifying distributions. Subtract line 5 from line 4.	6	1,026,327
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				999,344
2 Undistributed income, if any, as of the end of 2013				
a Enter amount for 2012 only.			376,732	
b Total for prior years 20____, 20____, 20____				
3 Excess distributions carryover, if any, to 2013				
a From 2008.				
b From 2009.				
c From 2010.				
d From 2011.				
e From 2012.				
f Total of lines 3a through e.				
4 Qualifying distributions for 2013 from Part XII, line 4 ▶ \$ 1,032,371			376,732	
a Applied to 2012, but not more than line 2a				
b Applied to undistributed income of prior years (Election required—see instructions).				
c Treated as distributions out of corpus (Election required—see instructions).	0			
d Applied to 2013 distributable amount.				655,639
e Remaining amount distributed out of corpus				
5 Excess distributions carryover applied to 2013 (If an amount appears in column (d), the same amount must be shown in column (a).)				
6 Enter the net total of each column as indicated below:				
a Corpus Add lines 3f, 4c, and 4e Subtract line 5				
b Prior years' undistributed income Subtract line 4b from line 2b.				
c Enter the amount of prior years' undistributed income for which a notice of deficiency has been issued, or on which the section 4942(a) tax has been previously assessed.				
d Subtract line 6c from line 6b Taxable amount—see instructions				
e Undistributed income for 2012 Subtract line 4a from line 2a Taxable amount—see instructions				
f Undistributed income for 2013 Subtract lines 4d and 5 from line 1 This amount must be distributed in 2014				343,705
7 Amounts treated as distributions out of corpus to satisfy requirements imposed by section 170(b)(1)(F) or 4942(g)(3) (see instructions).				
8 Excess distributions carryover from 2008 not applied on line 5 or line 7 (see instructions). . . .				
9 Excess distributions carryover to 2014. Subtract lines 7 and 8 from line 6a				
10 Analysis of line 9				
a Excess from 2009. . . .				
b Excess from 2010. . . .				
c Excess from 2011. . . .				
d Excess from 2012. . . .				
e Excess from 2013. . . .				

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

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 organization is a private operating foundation described in section 4942(j)(3) or 4942(j)(5)

☐ 4942(j)(3) or ☐ 4942(j)(5)

2a	Enter the lesser of the adjusted net income from Part I or the minimum investment return from Part X for each year listed.	Tax year	Prior 3 years			(e) Total
		(a) 2013	(b) 2012	(c) 2011	(d) 2010	
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 XVSupplementary Information (Complete this part only if the organization 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))

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

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

Esper A Petersen Foundation
1 E Belvidere Road
Grayslake, IL 60030
(847) 336-0900

b

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

No required form - Solicitations should include specific plans for the use of grants received, proof of 501(c)(3) status, and financial information regarding the organization

c

Any submission deadlines

No specific deadlines

d

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

Any restrictions are determined during the evaluation process

Part XV

Supplementary Information (continued)

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


Recipient	If recipient is an individual, show any relationship to any foundation manager or substantial contributor	Foundation status of recipient	Purpose of grant or contribution	Amount
Name and address (home or business)				
<div>a Paid during the year</div> <div>See Additional Data TableSee Additional Data Table</div>				
<div>Total</div>			<div>3a</div>	1,032,371
<div>b Approved for future payment</div>				
<div>Total</div>			<div>3b</div>	

Enter gross amounts unless otherwise indicated

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

Form **990-PF** (2013)


Form 990PF Part XV Line 3 - Grants and Contributions Paid During the Year or Approved for Future Payment

Recipient	If recipient is an individual, show any relationship to any foundation manager or substantial contributor	Foundation status of recipient	Purpose of grant or contribution	Amount
Name and address (home or business)				
a <i>Paid during the year</i>				
Health Reach 1800 Grand Avenue Waukegan,IL 60085			Assist in the health care of the poor and needy	24,590
Village of Grayslake 33 South Whitney Grayslake,IL 60030			To provide financial assistance for a public park	208,481
Villa Esperanza 2060 E Villa Street Pasadena,CA 91107			Provide for special needs children, adults and their families	1,000
Los Angeles Opera 135 North Grand Ave Los Angeles,CA 90012			Support the opera's educational and community programs	53,500
CLARE Foundation 909 Pico Blvd Santa Monica,CA 90405			Support recovery programs for those afflicted with addiction	30,000
Planned Parenthood 1920 Marengo St Los Angeles,CA 90033			Provide affordable access to a full range of reproductive health care	21,000
Cedar Sinai Medical Center 8700 Beverly Blvd Los Angeles,CA 90048			Provide affordable health care	31,000
Muscular Dystrophy Association 402 E Carrillo St C Santa Barbara,CA 93101			Research for the prevention and cure of Muscular Dystrophy	10,000
Salvation Army PO Box 5365 Oxnard,CA 93031			Support the adult rehabilitation center	1,000
Los Angeles Chamber Orchestra 707 Wilshire Blvd Suite 1850 Los Angeles,CA 90017			Support orchestra's education and outreach programs	11,000
West Los Angeles Symphony Inc PO Box 25115 Los Angeles,CA 90028			To help bring world-class musical experiences to the greater Los Angeles area	2,000
St John's Health Care Found 1600 N Rose Ave Oxnard,CA 93030			Provide high-quality compassionate healthcare to the community	500
Beverly Hills Women's Club 1700 Chevy Chase Drive Beverly Hills,CA 90210			Community resources for education, lectures and cultural events	800
Tower Cancer Research Found 9090 Wilshire Blvd Ste 200 Beverly Hills,CA 90211			To pursue exciting and novel treatments that are undergoing experimental evaluation and then offer these options to those patients whose medical condition may not have benefited from standard interventions	10,000
Autry National Center 4700 Western Heritage Way Los Angeles,CA 90027			Support educational programs at the museum	15,000
Total  3a				1,032,371

Form 990PF Part XV Line 3 - Grants and Contributions Paid During the Year or Approved for Future Payment

Recipient	If recipient is an individual, show any relationship to any foundation manager or substantial contributor	Foundation status of recipient	Purpose of grant or contribution	Amount
Name and address (home or business)				
a <i>Paid during the year</i>				
Friends of Robinson Gardens 1008 Elden Way Beverly Hills,CA 90210			To preserve and restore the Virginia Robinson gardens and estate	18,650
Pleasant Valley Christian School 1101 Ponderosa Drive Camarillo,CA 93010			Support the school	25,050
FOOD Share 4156 Southbank Rd Oxnard,CA 93036			To feed and educate the hungry of Ventura County	500,000
Hilltop Nursery School 3625 Marathon St Los Angeles,CA 90026			To support the school's activities	1,000
Los Angeles Regional Food Bank 1934 E 41st St Los Angeles,CA 90058			To support charitable distribution of food	20,000
CARRY 8306 Wilshire Blvd Beverly Hills,CA 90211			To help change the lives of foster and at-risk youth suffering from skin disorders and physical illnesses	1,500
Ganna Walska Lotusland 695 Ashley Rd Santa Barbara,CA 93108			To help provide the gardens and home of Lotusland as a place for the public to enjoy as a botanical destination and a learning experience	1,500
Physicians for Responsible Medicine 5100 Wisconsin Ave NW Suite 400 Washington,DC 20016			For the promotion of preventive medicine through innovative programs	1,100
Lions Club of Grayslake PO Box 201 Grayslake,IL 60030			To support Shop with a Cop during the holiday season	500
NOMAD Foundation 307 E Ojai Avenue 103 Ojai,CA 93023			To build a boarding school for nomadic children in Nigeria	6,050
Camarillo Hospice 400 Rosewood Ave 102 Camarillo,CA 93010			To support the general fund, volunteer hospice & grief support center	2,000
Funds for Resource Conservation PO Box 147 Somis,CA 93066			To support agriculture education	20,000
Garden Conservancy PO Box 219 Cold Spring,NY 10516			To save, share, educate & advocate for gardens across America	1,500
Grayslake Youth Center NFP Inc 150 Harvey Grayslake,IL 60030			To support a safe place for teenagers to go after school and on weekends	1,000
Help Them to Hope PO Box 364 Gurnee,IL 60031			To provide support and assistance for Lake County people in need	1,000
Total			3a	1,032,371

Form 990PF Part XV Line 3 - Grants and Contributions Paid During the Year or Approved for Future Payment

Recipient	If recipient is an individual, show any relationship to any foundation manager or substantial contributor	Foundation status of recipient	Purpose of grant or contribution	Amount
Name and address (home or business)				
a <i>Paid during the year</i>				
House of Hope PO Box 921 San Pedro, CA 90733			To support recovery home for women to get clean/sober from drugs/alcohol	6,000
Huntington Library 1151 Oxford Rd San Marino, CA 91108			To support events for the public to experience its collections, gardens & ground to promote lifelong learning	2,500
Junior League of Los Angeles 630 N Larchmont Blvd Los Angeles, CA 90004			To support volunteerism among women of Los Angeles	500
Women's Guild 8700 Beverly Blvd Ste 2416 Los Angeles, CA 90048			To support programs at Cedars Sinai Medical Centers	2,650
Total  3a				1,032,371

Form **4562**
Department of the Treasury
Internal Revenue Service (99)

Depreciation and Amortization
(Including Information on Listed Property)

▶ See separate instructions. ▶ Attach to your tax return.

OMB No 1545-0172

2013

Attachment
Sequence No **179**

Name(s) shown on return
Esper A Petersen Foundation

Business or activity to which this form relates
Rental activity - Commercial real estate

Identifying number

36-6125570

Part I Election To Expense Certain Property Under Section 179

Note: If you have any listed property, complete Part V before you complete Part I.

1	Maximum amount (see instructions)	1	
2	Total cost of section 179 property placed in service (see instructions)	2	
3	Threshold cost of section 179 property before reduction in limitation (see instructions)	3	\$ 2,600,000
4	Reduction in limitation Subtract line 3 from line 2 If zero or less, enter -0-	4	
5	Dollar limitation for tax year Subtract line 4 from line 1 If zero or less, enter -0- If married filing separately, see instructions	5	

6	(a) Description of property	(b) Cost (business use only)	(c) Elected cost	
7	Listed property Enter the amount from line 29	7		
8	Total elected cost of section 179 property Add amounts in column (c), lines 6 and 7	8		
9	Tentative deduction Enter the smaller of line 5 or line 8	9		
10	Carryover of disallowed deduction from line 13 of your 2012 Form 4562	10		
11	Business income limitation Enter the smaller of business income (not less than zero) or line 5 (see instructions)	11		
12	Section 179 expense deduction Add lines 9 and 10, but do not enter more than line 11	12		
13	Carryover of disallowed deduction to 2014 Add lines 9 and 10, less line 12	13		

Note: Do not use Part II or Part III below for listed property. Instead, use Part V.

Part II Special Depreciation Allowance and Other Depreciation (Do not include listed property) (See instructions)

14	Special depreciation allowance for qualified property (other than listed property) placed in service during the tax year (see instructions)	14	
15	Property subject to section 168(f)(1) election	15	
16	Other depreciation (including ACRS)	16	37,582

Part III MACRS Depreciation (Do not include listed property.) (See instructions.)

Section A

17	MACRS deductions for assets placed in service in tax years beginning before 2013	17	6,279
18	If you are electing to group any assets placed in service during the tax year into one or more general asset accounts, check here		

Section B—Assets Placed in Service During 2013 Tax Year Using the General Depreciation System

(a) Classification of property	(b) Month and year placed in service	(c) Basis for depreciation (business/investment use only—see instructions)	(d) Recovery period	(e) Convention	(f) Method	(g) Depreciation deduction
19a 3-year property						
b 5-year property						
c 7-year property						
d 10-year property						
e 15-year property						
f 20-year property						
g 25-year property			25 yrs		S/L	
h Residential rental property			27 5 yrs	MM	S/L	
			27 5 yrs	MM	S/L	
i Nonresidential real property	2013-07	167,508	39 yrs	MM	S/L	1,972
			39 yrs	MM	S/L	

Section C—Assets Placed in Service During 2013 Tax Year Using the Alternative Depreciation System

20a Class life					S/L	
b 12-year			12 yrs		S/L	
c 40-year			40 yrs	MM	S/L	

Part IV Summary (see instructions.)

21	Listed property Enter amount from line 28	21	
22	Total. Add amounts from line 12, lines 14 through 17, lines 19 and 20 in column (g), and line 21 Enter here and on the appropriate lines of your return Partnerships and S corporations—see instructions	22	45,833
23	For assets shown above and placed in service during the current year, enter the portion of the basis attributable to section 263A costs	23	

Part V

Listed Property (Include automobiles, certain other vehicles, certain computers, and property used for entertainment, recreation, or amusement.)
Note: For any vehicle for which you are using the standard mileage rate or deducting lease expense, complete **only** 24a, 24b, columns (a) through (c) of Section A, all of Section B, and Section C if applicable.

Section A—Depreciation and Other Information (Caution: See the instructions for limits for passenger automobiles.)

24a Do you have evidence to support the business/investment use claimed? <input type="checkbox"/> Yes <input type="checkbox"/> No						24b If "Yes," is the evidence written? <input type="checkbox"/> Yes <input type="checkbox"/> No		
(a) Type of property (list vehicles first)	(b) Date placed in service	(c) Business/ investment use percentage	(d) Cost or other basis	(e) Basis for depreciation (business/investment use only)	(f) Recovery period	(g) Method/ Convention	(h) Depreciation/ deduction	(i) Elected section 179 cost
25Special depreciation allowance for qualified listed property placed in service during the tax year and used more than 50% in a qualified business use (see instructions)							25	
26 Property used more than 50% in a qualified business use								
		%						
		%						
		%						
27 Property used 50% or less in a qualified business use								
		%				S/L -		
		%				S/L -		
		%				S/L -		
28 Add amounts in column (h), lines 25 through 27 Enter here and on line 21, page 1						28		
29 Add amounts in column (i), line 26 Enter here and on line 7, page 1							29	

Section B—Information on Use of Vehicles

Complete this section for vehicles used by a sole proprietor, partner, or other "more than 5% owner," or related person
If you provided vehicles to your employees, first answer the questions in Section C to see if you meet an exception to completing this section for those vehicles

30 Total business/investment miles driven during the year (do not include commuting miles) . . .	(a) Vehicle 1		(b) Vehicle 2		(c) Vehicle 3		(d) Vehicle 4		(e) Vehicle 5		(f) Vehicle 6	
31 Total commuting miles driven during the year . . .												
32 Total other personal(noncommuting) miles driven . . .												
33 Total miles driven during the year Add lines 30 through 32												
34 Was the vehicle available for personal use during off-duty hours?	Yes	No	Yes	No	Yes	No	Yes	No	Yes	No	Yes	No
35 Was the vehicle used primarily by a more than 5% owner or related person?												
36 Is another vehicle available for personal use? . . .												

Section C—Questions for Employers Who Provide Vehicles for Use by Their Employees

Answer these questions to determine if you meet an exception to completing Section B for vehicles used by employees who **are not** more than 5% owners or related persons (see instructions)

37 Do you maintain a written policy statement that prohibits all personal use of vehicles, including commuting, by your employees?	Yes	No
38 Do you maintain a written policy statement that prohibits personal use of vehicles, except commuting, by your employees? See the instructions for vehicles used by corporate officers, directors, or 1% or more owners . . .		
39 Do you treat all use of vehicles by employees as personal use?		
40 Do you provide more than five vehicles to your employees, obtain information from your employees about the use of vehicles, and retain the information received?		
41 Do you meet the requirements concerning qualified automobile demonstration use? (See instructions)		
Note: If your answer to 37, 38, 39, 40, or 41 is "Yes," do not complete Section B for the covered vehicles		

Part VI Amortization

(a) Description of costs	(b) Date amortization begins	(c) Amortizable amount	(d) Code section	(e) Amortization period or percentage	(f) Amortization for this year
42 Amortization of costs that begins during your 2013 tax year (see instructions)					
43 Amortization of costs that began before your 2013 tax year				43	
44 Total. Add amounts in column (f) See the instructions for where to report				44	

TY 2013 Accounting Fees Schedule**Name:** Esper A Petersen Foundation**EIN:** 36-6125570**Software ID:** 13000170**Software Version:** 2013v3.1

Category	Amount	Net Investment Income	Adjusted Net Income	Disbursements for Charitable Purposes
Dam, Snell & Taveirne, Ltd	7,125	7,125	7,125	0
Nordic Properties, Ltd	3,600	3,600	3,600	0

Note: To capture the full content of this document, please select landscape mode (11" x 8.5") when printing.

TY 2013 Depreciation Schedule

Name: Esper A Petersen Foundation

EIN: 36-6125570

Software ID: 13000170

Software Version: 2013v3.1

Description of Property	Date Acquired	Cost or Other Basis	Prior Years' Depreciation	Computation Method	Rate / Life (# of years)	Current Year's Depreciation Expense	Net Investment Income	Adjusted Net Income	Cost of Goods Sold Not Included
1800 - Building	1999-05-01	84,070	29,683	87	2 56 %	2,156	2,156		
Roof	1991-06-30	37,727	25,806	91	31 5000	1,198	1,198		
Improvement	1992-06-30	5,142	3,350	91	31 5000	163	163		
Roof	1994-06-30	1,500	761	87	2 56 %	38	38		
Doors	1994-06-30	2,550	1,401	91	39 0000	65	65		
Improvement	1996-06-30	8,300	3,446	91	39 0000	213	213		
Doors	1996-06-30	6,990	3,233	91	39 0000	179	179		
HVAC	1997-06-30	3,050	1,313	91	39 0000	78	78		
Improvements	1997-06-30	5,228	2,253	91	39 0000	134	134		
Improvements	1998-06-30	8,564	3,435	91	39 0000	220	220		
Improvements	1998-01-01	125,189	51,805	91	39 0000	3,210	3,210		
Improvements	1992-06-30	38,419	25,059	91	31 5000	1,220	1,220		
Roof	1995-06-30	1,500	770	91	39 0000	19	19		
Improvements	1996-06-30	18,185	8,412	91	39 0000	466	466		
Improvement	1997-06-30	1,055	453	91	39 0000	27	27		
Roof	1987-05-01	39,972	32,519	91	31 5000	1,269	1,269		
HVAC	1993-08-01	6,921	3,831	91	39 0000	177	177		
Building	1989-06-01	499,420	373,271	91	31 5000	15,855	15,855		
Sign	1990-06-30	1,000	730	91	31 5000	32	32		
Improvement	1992-04-01	2,670	1,758	91	31 5000	85	85		
Roof	1993-05-01	16,677	10,385	91	31 5000	529	529		
Improvement	1994-06-30	55,270	29,160	91	39 0000	1,417	1,417		
2495 - Building	1993-02-12	190,000	114,862	91	31 5000	6,032	6,032		
Improvement	1993-12-01	171,378	93,137	91	39 0000	4,394	4,394		
Improvement	1994-06-30	7,870	4,155	91	39 0000	202	202		
Improvement	1995-06-30	5,434	2,685	91	39 0000	139	139		
Roof	1995-06-30	7,649	3,782	91	39 0000	98	98		
Driveway	1996-06-30	6,264	2,903	91	39 0000	161	161		
810 Improvements	2002-03-01	14,817	4,101	87	2 56 %	380	380		
2495 Office renovation	2004-04-13	22,601	5,043	87	2 56 %	579	579		
2451 Dock pit & leveler	2004-05-31	7,666	1,699	87	2 56 %	197	197		
2451 Rehab unit 2471	2004-07-28	5,950	1,294	87	2 56 %	153	153		
2371 Truck dock concrete	2004-06-01	10,462	2,290	87	2 56 %	268	268		
2451 build-out Taz Freigh	2005-03-23	97,822	19,545	87	2 56 %	2,508	2,508		
2371-2385 Roof	2013-07-03	167,508		87	1 18 %	1,972	1,972		

TY 2013 General Explanation Attachment

Name: Esper A Petersen Foundation

EIN: 36-6125570

Software ID: 13000170

Software Version: 2013v3.1

Identifier	Return Reference	Explanation
	General Explanation Supplemental Information for Form 990-PF	SCHEDULE OF OTHER ASSETS, Form 990-PF, Part II, Line 13The following represents the market value of investments held by the Foundation at Fifth Third Private Bank and First Allied as of December 31, 2013 Detailed account statements are available at the Foundations office Money Market \$ 132,843 Equities 2,870,845Alternative Strategies 504,762REIT 225,717 Fixed income 1,080,862 -----Total \$4,815,029 =====

TY 2013 Investments - Land Schedule**Name:** Esper A Petersen Foundation**EIN:** 36-6125570**Software ID:** 13000170**Software Version:** 2013v3.1

Category/ Item	Cost/Other Basis	Accumulated Depreciation	Book Value	End of Year Fair Market Value
Buildings	3,009,034	1,952,057	1,056,977	3,215,000
Land	418,571		418,571	

TY 2013 Other Assets Schedule**Name:** Esper A Petersen Foundation**EIN:** 36-6125570**Software ID:** 13000170**Software Version:** 2013v3.1

Description	Beginning of Year - Book Value	End of Year - Book Value	End of Year - Fair Market Value
Utility deposit	616	854	854

TY 2013 Other Expenses Schedule**Name:** Esper A Petersen Foundation**EIN:** 36-6125570**Software ID:** 13000170**Software Version:** 2013v3.1

Description	Revenue and Expenses per Books	Net Investment Income	Adjusted Net Income	Disbursements for Charitable Purposes
Office and Insurance	2,289	2,289	2,289	
Rental Expenses	242,765	242,765	242,765	

TY 2013 Other Liabilities Schedule

Name: Esper A Petersen Foundation

EIN: 36-6125570

Software ID: 13000170

Software Version: 2013v3.1

Description	Beginning of Year - Book Value	End of Year - Book Value
Tenant's deposits	39,980	58,200
Real estate tax credit	9,678	

TY 2013 Other Professional Fees Schedule**Name:** Esper A Petersen Foundation**EIN:** 36-6125570**Software ID:** 13000170**Software Version:** 2013v3.1

Category	Amount	Net Investment Income	Adjusted Net Income	Disbursements for Charitable Purposes
Investment fees-Fifth Third	16,499	16,499	16,499	0
Investment fees-First Allied	13	13	13	0
Investment fees-Union Bank	3,182	3,182	3,182	0

TY 2013 Taxes Schedule

Name: Esper A Petersen Foundation

EIN: 36-6125570

Software ID: 13000170

Software Version: 2013v3.1

Category	Amount	Net Investment Income	Adjusted Net Income	Disbursements for Charitable Purposes
Excise tax based on investment income	3,334	3,334	3,334	