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Form **990-PF**STM127  
Department of the Treasury  
Internal Revenue Service**Return of Private Foundation**  
or Section 4947(a)(1) Trust Treated as Private Foundation

OMB No 1545-0052

**2013**

Open to Public Inspection

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▶ Information about Form 990-PF and its separate instructions is at [www.irs.gov/form990pf](http://www.irs.gov/form990pf).

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

Name of foundation <b>WAVERLY COMMUNITY FOUNDATION</b>		A Employer identification number <b>42-6058774</b>	
Number and street (or P O box number if mail is not delivered to street address) <b>PO BOX 58</b>		B Telephone number (see instructions) <b>(319) 352-6000</b>	
City or town, state or province, country, and ZIP or foreign postal code <b>WAVERLY, IA 50677</b>		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) ▶ \$ <b>2,145,571</b>		F If the foundation is in a 60-month termination under section 507(b)(1)(B), check here <input type="checkbox"/>	
J Accounting method: <input checked="" type="checkbox"/> Cash <input type="checkbox"/> Accrual <input type="checkbox"/> Other (specify) _____			

**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)
<b>1</b> Contributions, gifts, grants, etc., received (attach schedule)				
<b>2</b> Check <input checked="" type="checkbox"/> if the foundation is not required to attach Sch B				
<b>3</b> Interest on savings and temporary cash investments				
<b>4</b> Dividends and interest from securities	65,203	65,203	65,203	
<b>5a</b> Gross rents				
<b>b</b> Net rental income or (loss)				
<b>6a</b> Net gain or (loss) from sale of assets not on line 10	30,000			
<b>b</b> Gross sales price for all assets on line 6a	79,566			
<b>7</b> Capital gain net income (from Part IV, line 2)		30,000		
<b>8</b> Net short-term capital gain				
<b>9</b> Income modifications			243	
<b>10a</b> Gross sales less returns and allowances				
<b>b</b> Less. Cost of goods sold				
<b>c</b> Gross profit or (loss) (attach schedule)				
<b>11</b> Other income (attach schedule)				
<b>12</b> Total. Add lines 1 through 11	95,203	95,203	65,446	
<b>13</b> Compensation of officers, directors, trustees, etc				
<b>14</b> Other employee salaries and wages				
<b>15</b> Pension plans, employee benefits				
<b>16a</b> Legal fees (attach schedule) STM107	754	754	754	754
<b>b</b> Accounting fees (attach schedule)				
<b>c</b> Other professional fees (attach schedule)				
<b>17</b> Interest				
<b>18</b> Taxes (attach schedule) (see instructions) STM110	1,311	1,311	1,311	1,311
<b>19</b> Depreciation (attach schedule) and depletion				
<b>20</b> Occupancy				
<b>21</b> Travel, conferences, and meetings				
<b>22</b> Printing and publications				
<b>23</b> Other expenses (attach schedule) STM103	19,569	19,569	19,569	19,569
<b>24</b> Total operating and administrative expenses. Add lines 13 through 23	21,634	21,634	21,634	21,634
<b>25</b> Contributions, gifts, grants paid	89,750			89,750
<b>26</b> Total expenses and disbursements. Add lines 24 and 25	111,384	21,634	21,634	111,384
<b>27</b> Subtract line 26 from line 12:				
<b>a</b> Excess of revenue over expenses and disbursements	(16,181)			
<b>b</b> Net investment income (if negative, enter -0-)		73,569		
<b>c</b> Adjusted net income (if negative, enter -0-)			43,812	

For Paperwork Reduction Act Notice, see instructions.

Form 990-PF (2013)

EEA

17

**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
<b>Assets</b>	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			
	10a Investments - U.S. and state government obligations (attach schedule)			
	b Investments - corporate stock (attach schedule) . . . . . STM137	1,748,431	1,732,746	2,145,571
	c Investments - corporate bonds (attach schedule)			
	<b>Liabilities</b>	11 Investments - land, buildings, and equipment basis		
Less: accumulated depreciation (attach schedule)				
12 Investments - mortgage loans				
13 Investments - other (attach schedule)				
14 Land, buildings, and equipment: basis				
Less: accumulated depreciation (attach schedule)				
15 Other assets (describe)				
16 <b>Total assets</b> (to be completed by all filers - see the instructions. Also, see page 1, item I)		1,748,431	1,732,746	2,145,571
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 <b>Total liabilities</b> (add lines 17 through 22)	0	0		
<b>Net Assets or Fund Balances</b>	<b>Foundations that follow SFAS 117, check here and complete lines 24 through 26 and lines 30 and 31.</b> <input checked="" type="checkbox"/>			
	24 Unrestricted			
	25 Temporarily restricted			
	26 Permanently restricted	1,748,431	1,732,746	
	<b>Foundations that do not follow SFAS 117, check here and complete lines 27 through 31.</b> <input type="checkbox"/>			
	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 <b>Total net assets or fund balances</b> (see instructions)	1,748,431	1,732,746	
31 <b>Total liabilities and net assets/fund balances</b> (see instructions)	1,748,431	1,732,746		

**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	1,748,431
2 Enter amount from Part I, line 27a	2	(16,181)
3 Other increases not included in line 2 (itemize) <b>STM115</b>	3	496
4 Add lines 1, 2, and 3	4	1,732,746
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	1,732,746

**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 (yr., mo., day)	(d) Date sold (yr., mo., day)
<b>1a SEE CAPITAL GAIN LOSS SUMMARY</b>		<b>P</b>	<b>VARIOUS</b>	<b>2013-12-31</b>
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 79,566		49,566	30,000
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			30,000
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	30,000
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	111,547	1,875,261	0.059483
2011	111,272	1,861,916	0.059762
2010	101,527	1,830,602	0.055461
2009	99,317	1,585,862	0.062627
2008	139,366	1,842,521	0.075639

  

2 Total of line 1, column (d) . . . . .	2	0.312972
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	0.062594
4 Enter the net value of noncharitable-use assets for 2013 from Part X, line 5 . . . . .	4	2,017,412
5 Multiply line 4 by line 3 . . . . .	5	126,278
6 Enter 1% of net investment income (1% of Part I, line 27b) . . . . .	6	736
7 Add lines 5 and 6 . . . . .	7	127,014
8 Enter qualifying distributions from Part XII, line 4 . . . . . 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.	8	111,384

**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 <input type="checkbox"/> and enter "N/A" on line 1. Date of ruling or determination letter: _____ (attach copy of letter if necessary-see instructions)		1	1,471
b Domestic foundations that meet the section 4940(e) requirements in Part V, check here <input type="checkbox"/> and enter 1% of Part I, line 27b			
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	0
3 Add lines 1 and 2		3	1,471
4 Subtitle A (income) tax (domestic section 4947(a)(1) trusts and taxable foundations only. Others enter -0-)		4	0
5 Tax based on investment income. Subtract line 4 from line 3. If zero or less, enter -0-		5	1,471
6 Credits/Payments:			
a 2013 estimated tax payments and 2012 overpayment credited to 2013	6a		
b Exempt foreign organizations - tax withheld at source	6b		
c Tax paid with application for extension of time to file (Form 8868)	6c		
d Backup withholding erroneously withheld	6d		
7 Total credits and payments. Add lines 6a through 6d	7		
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		1,471
10 Overpayment. If line 7 is more than the total of lines 5 and 8, enter the amount overpaid	10		
11 Enter the amount of line 10 to be: Credited to 2014 estimated tax <input type="checkbox"/> Refunded <input type="checkbox"/>	11		

**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?		X
b Did it spend more than \$100 during the year (either directly or indirectly) for political purposes (see instructions for the definition)? 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.		X
c Did the foundation file Form 1120-POL for this year?		X
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? If "Yes," attach a detailed description of the activities		X
3 Has the foundation made any changes, not previously reported to the IRS, in its governing instrument, articles of incorporation, or bylaws, or other similar instruments? If "Yes," attach a conformed copy of the changes		X
4a Did the foundation have unrelated business gross income of \$1,000 or more during the year?		X
b If "Yes," has it filed a tax return on Form 990-T for this year?		
5 Was there a liquidation, termination, dissolution, or substantial contraction during the year? If "Yes," attach the statement required by General Instruction T		X
6 Are the requirements of section 508(e) (relating to sections 4941 through 4945) satisfied either: • By language in the governing instrument, or • By state legislation that effectively amends the governing instrument so that no mandatory directions that conflict with the state law remain in the governing instrument?	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	X	
8a Enter the states to which the foundation reports or with which it is registered (see instructions)		
<b>IA</b>		
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	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		X
10 Did any persons become substantial contributors during the tax year? If "Yes," attach a schedule listing their names and addresses		X

**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		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 <b>▶ N/A</b>				
14	The books are in care of <b>▶ MARK PLATTE</b>	Telephone no.	<b>▶ 319-352-6000</b>	
	Located at <b>▶ PO BOX 58, WAVERLY, IA</b>	ZIP+4	<b>▶ 50677</b>	
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 the instructions for exceptions and filing requirements for Form TD F 90-22.1 If "Yes," enter the name of the foreign country <b>▶</b>			X

**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?	<input type="checkbox"/> Yes <input checked="" type="checkbox"/> No	
(2) Borrow money from, lend money to, or otherwise extend credit to (or accept it from) a disqualified person?	<input type="checkbox"/> Yes <input checked="" type="checkbox"/> No	
(3) Furnish goods, services, or facilities to (or accept them from) a disqualified person?	<input type="checkbox"/> Yes <input checked="" type="checkbox"/> No	
(4) Pay compensation to, or pay or reimburse the expenses of, a disqualified person?	<input type="checkbox"/> Yes <input checked="" type="checkbox"/> 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)?	<input type="checkbox"/> Yes <input checked="" type="checkbox"/> 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.)	<input type="checkbox"/> Yes <input checked="" type="checkbox"/> 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)?		
Organizations relying on a current notice regarding disaster assistance check here <b>▶</b>		
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?		
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?	<input type="checkbox"/> Yes <input checked="" type="checkbox"/> No	
If "Yes," list the years <b>▶</b>		
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.)		
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?	<input type="checkbox"/> Yes <input checked="" type="checkbox"/> 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.)		
4a Did the foundation invest during the year any amount in a manner that would jeopardize its charitable purposes?		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?		

**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)? . . . . . ☐ Yes ☒ No  
Organizations relying on a current notice regarding disaster assistance check here . . . . . ☐ Yes ☒ No

**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? . . . . . ☐ Yes ☒ 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? . . . . . ☐ Yes ☒ No

**b** If "Yes," did the foundation receive any proceeds or have any net income attributable to the transaction? . . . . . ☐ Yes ☒ 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
MARK PLATTE PO BOX 58, WAVERLY, IA 50677	TRUST OFF 1	0	0	0

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

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

Total number of other employees paid over \$50,000 . . . . . ☐ 0

**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 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	2,048,134
b	Average of monthly cash balances	1b	0
c	Fair market value of all other assets (see instructions)	1c	0
d	Total (add lines 1a, b, and c)	1d	2,048,134
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	0
3	Subtract line 2 from line 1d	3	2,048,134
4	Cash deemed held for charitable activities. Enter 1 1/2% of line 3 (for greater amount, see instructions)	4	30,722
5	Net value of noncharitable-use assets. Subtract line 4 from line 3. Enter here and on Part V, line 4	5	2,017,412
6	Minimum investment return. Enter 5% of line 5	6	100,871

**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	100,871
2a	Tax on investment income for 2013 from Part VI, line 5	2a	1,471
b	Income tax for 2013. (This does not include the tax from Part VI.)	2b	
c	Add lines 2a and 2b	2c	1,471
3	Distributable amount before adjustments. Subtract line 2c from line 1	3	99,400
4	Recoveries of amounts treated as qualifying distributions	4	
5	Add lines 3 and 4	5	99,400
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	99,400

**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	111,384
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	111,384
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	Adjusted qualifying distributions. Subtract line 5 from line 4	6	111,384

**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
<b>1</b> Distributable amount for 2013 from Part XI, line 7 . . . . .				99,400
<b>2</b> Undistributed income, if any, as of the end of 2013:				
<b>a</b> Enter amount for 2012 only . . . . .				
<b>b</b> Total for prior years: . . . . .				
<b>3</b> Excess distributions carryover, if any, to 2013:				
<b>a</b> From 2008 . . . . .	47,471			
<b>b</b> From 2009 . . . . .	20,646			
<b>c</b> From 2010 . . . . .	11,152			
<b>d</b> From 2011 . . . . .	20,312			
<b>e</b> From 2012 . . . . .	18,998			
<b>f</b> Total of lines 3a through e . . . . .	118,579			
<b>4</b> Qualifying distributions for 2013 from Part XII, line 4: ▶ \$ . . . . .				111,384
<b>a</b> Applied to 2012, but not more than line 2a . . . . .				
<b>b</b> Applied to undistributed income of prior years (Election required - see instructions) . . . . .				
<b>c</b> Treated as distributions out of corpus (Election required - see instructions) . . . . .				
<b>d</b> Applied to 2013 distributable amount . . . . .				99,400
<b>e</b> Remaining amount distributed out of corpus . . . . .	11,984			
<b>5</b> Excess distributions carryover applied to 2013 (If an amount appears in column (d), the same amount must be shown in column (a).)				
<b>6</b> Enter the net total of each column as indicated below:				
<b>a</b> Corpus. Add lines 3f, 4c, and 4e. Subtract line 5 . . . . .	130,563			
<b>b</b> Prior years' undistributed income. Subtract line 4b from line 2b . . . . .				
<b>c</b> 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 . . . . .				
<b>d</b> Subtract line 6c from line 6b Taxable amount - see instructions . . . . .				
<b>e</b> Undistributed income for 2012. Subtract line 4a from line 2a. Taxable amount - see instructions . . . . .				
<b>f</b> Undistributed income for 2013. Subtract lines 4d and 5 from line 1. This amount must be distributed in 2014 . . . . .				0
<b>7</b> Amounts treated as distributions out of corpus to satisfy requirements imposed by section 170(b)(1)(F) or 4942(g)(3) (see instructions) . . . . .				
<b>8</b> Excess distributions carryover from 2008 not applied on line 5 or line 7 (see instructions) . . . . .	47,471			
<b>9</b> Excess distributions carryover to 2014. Subtract lines 7 and 8 from line 6a . . . . .	83,092			
<b>10</b> Analysis of line 9:				
<b>a</b> Excess from 2009 . . . . .	20,646			
<b>b</b> Excess from 2010 . . . . .	11,152			
<b>c</b> Excess from 2011 . . . . .	20,312			
<b>d</b> Excess from 2012 . . . . .	18,998			
<b>e</b> Excess from 2013 . . . . .	11,984			

**Part XIV Private 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 foundation is a private operating foundation described in section

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

NONE,

**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.

NONE,

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

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

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

990APP

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

**c** Any submission deadlines:

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

**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
<b>a</b> Paid during the year <b>SEE STATMENT 127</b>		NC	EDUCATION SCHOLARSHIPS/HUMA N SERVICES	89,750
<b>Total</b> . . . . .			▶ <b>3a</b>	<b>89,750</b>
<b>b</b> Approved for future payment				
<b>Total</b> . . . . .			▶ <b>3b</b>	

<b>Part XVI-A</b>	<b>Analysis of Income-Producing Activities</b>
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Enter gross amounts unless otherwise indicated.

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

(See worksheet in line 13 instructions to verify calculations.)

<b>Part XVI-B</b>	<b>Relationship of Activities to the Accomplishment of Exempt Purposes</b>
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[illegible]



**Federal Supporting Statements**

**2013 PG 01**

Name(s) as shown on return

Your Social Security Number

WAVERLY COMMUNITY FOUNDATION

42-6058774

**Form 990PF, Part XV, Line 2**  
**Application Submission Information**

**Grant Program**

SENIOR GRANTS SCHOLA

**Applicant Name**

TRUST DEPT SBT CO

**Address**

PO BOX 58

WAVERLY, IA 50677

**Telephone**

319-352-6000

**Email Address**

**Form & Content**

LETTER FORM

CURRENT RESUME

STATEMENT OF NEED

**Submission Deadline**

1-1 AND 4-1 EACH YEAR

**Restrictions on Award**

GRANTS BREMER COUNTY SENIOR CITIZENS

SCHOLARSHIPS BREMER COUNTY HIGH SCHOOL SENIORS

# **Federal Supporting Statements**

**2013 PG 01**

Name(s) as shown on return

FEIN

**WAVERLY COMMUNITY FOUNDATION**

**42-6058774**

## **Form 990PF, Part III, Line 3 Other Increases Schedule**

Statement #115

ACCOUNTING ADJ	<u>496</u>
Total	<u><u>496</u></u>

## **Form 990PF, General Explanation Attachment (1)**

PG 01

Statement #127

### **GRANTS AND SCHOLARSHIPS PAID - SUMMARY OF ATTACHED ACCOUNTING PART XV LINE 3A**

ACCT 550 SENIOR CARE CENTERS	43500.08
ACCT 560 SCHOLARSHIPS	46250.00
TOTAL	89750.08

NOTE NO RECIPIENT IS RELATED TO ANY FOUNDATION MEMBER OR SUBSTANTIAL CONTRIBUTOR.  
SCHOLARSHIPS ARE AWARDED TO HIGH SCHOOL GRADUATES AND ARE ISSUED JOINTLY TO SCHOOL AND RECIPIENT.

## **Form 990PF, Part II, Line 10(b) Investments: Corporate Stock Schedule**

PG 01

Statement #137

<u>Category</u>	<u>BOY</u>	<u>Book Value</u>	<u>EOY FMV</u>
INVESTMENTS STOCK	<u>1,748,431</u>	<u>1,732,746</u>	<u>2,145,571</u>
Totals	<u><u>1,748,431</u></u>	<u><u>1,732,746</u></u>	<u><u>2,145,571</u></u>



# Federal Supporting Statements

2013 PG 01

Your Social Security Number  
42-6058774

Name(s) as shown on return

WAVERLY COMMUNITY FOUNDATION

Statement #103

Form 990PF, Part I, Line 23 - Other Expenses Schedule

Description	Revenue and expenses	Net investment	Adjusted net income	Charitable purpose
ADMINISTRATION FEE	18,819	18,819	18,819	18,819
HONORARIUM	750	750	750	750
Totals	19,569	19,569	19,569	19,569

PG 01

Statement #107

Form 990PF, Part I, Line 16(a) - Legal Fees Schedule

Description	Revenue and expenses	Net investment	Adjusted net income	Charitable purpose
LEGAL FEES	754	754	754	754
Totals	754	754	754	754

# Federal Supporting Statements

2013 PG 01

Your Social Security Number

42-6058774

Name(s) as shown on return

WAVERLY COMMUNITY FOUNDATION

Statement #110

Form 990PF, Part I, Line 18 - Taxes Schedule

Description	Revenue and expenses	Net investment	Adjusted net income	Charitable purpose
FEDERAL AND FOREIGN TAXES	1,311	1,311	1,311	1,311
Totals	1,311	1,311	1,311	1,311

990

## Overflow Statement

2013  
Page 1

Name(s) as shown on return

FEIN

WAVERLY COMMUNITY FOUNDATION

42-6058774

DIVIDENDS AND INTEREST

Description	Amount
DIVIDENDS	\$ 64,153
INTEREST	1,050
Total:	<u>\$ 65,203</u>

Form 990PF Part IV Capital Gains and Losses Summary

Capital Gain/Losses from sales and calls

Account 550	Sale	Basis	Gain/(Loss)	
	41.61	43.70	(2.09)	LT
	30875.00	20127.44	10747.56	LT
Account 560	10041.61	9267.16	774.45	LT
	30875.00	20127.44	10747.56	LT
Capital Gain			7489.77	LT
Distribution			242.80	ST
Total Gain			30000.05	

## 152-000 CAPITAL GAIN - LONG TERM REINVEST

Dist

## 316345305 FIDELITY LOW PRICE STOCK FUND FUND 316

9/9/2013	CAPITAL GAIN - LONG TERM	1	51.7660	\$0.00	\$2,349.15	\$2,349.15	Long
9/9/2013	REINVEST FIDELITY LOW PRICE STOCK FUND FUND 316 \$2.065 per Share on 1,137.605 Shares						
12/18/2013	CAPITAL GAIN - LONG TERM	1	17.7420	\$0.00	\$847.91	\$847.91	Long
12/18/2013	REINVEST FIDELITY LOW PRICE STOCK FUND FUND 316 \$0.7099 per Share on 1,194.335 Shares						
Totals For: FIDELITY LOW PRICE STOCK FUND FUND 316			69.5080	\$0.00	\$3,197.06	\$3,197.06	

## 693390700 PIMCO TOTAL RETURN INSTITUTIONAL ACCOUNT 107697

12/17/2013	CAPITAL GAIN - LONG TERM	1	7.3690	\$0.00	\$79.22	\$79.22	Long
12/17/2013	REINVEST PIMCO TOTAL RETURN INSTITUTIONAL ACCOUNT 107697 \$0.06 per Share on 1,321.239 Shares						
Totals For: PIMCO TOTAL RETURN INSTITUTIONAL ACCOUNT 107697			7.3690	\$0.00	\$79.22	\$79.22	

## 880208400 TEMPLETON GLOBAL BOND ADVISOR FUND

\* All or part of value is unknown.

Printed: 4/21/2014 2:28:47PM

Page 18 of 20

Part IV Lines 1, 2 and 3

Acct 550

# Tax Worksheet

Account: 550

WAVERLY COMMUNITY FOUNDATION /SRC

From 1/1/2013 To 12/31/2013 Tax Year 2013

Tax ID: XX-XXX8774



## Capital Gains

Trade Date Settle Date	Transaction Description	Reg Code	Units	Cash Change	Investment Change	Gain/Loss Acq Date	Term
<b>152-000 CAPITAL GAIN - LONG TERM REINVEST</b>							
12/19/2013	CAPITAL GAIN - LONG TERM	1	0.6990	\$0.00	\$9.09	\$9.09	Long
12/19/2013	REINVEST TEMPLETON GLOBAL BOND ADVISOR FUND \$0.0031 per Share on 2,933.299 Shares						
	<b>Totals For: TEMPLETON GLOBAL BOND ADVISOR FUND</b>		<b>0.6990</b>	<b>\$0.00</b>	<b>\$9.09</b>	<b>\$9.09</b>	
<b>922031869 VANGUARD INFLATION PROTECTED SECURITIES FUND 119</b>							
3/28/2013	CAPITAL GAIN - LONG TERM	1	1.8200	\$0.00	\$26.26	\$26.26	Long
3/28/2013	REINVEST VANGUARD INFLATION PROTECTED SECURITIES FUND 119 \$0.042 per Share on 625.187 Shares						
	<b>Totals For: VANGUARD INFLATION PROTECTED SECURITIES FUND 119</b>		<b>1.8200</b>	<b>\$0.00</b>	<b>\$26.26</b>	<b>\$26.26</b>	
Total for CAPITAL GAIN - LONG TERM REINVEST			<b>79.3960</b>	<b>\$0.00</b>	<b>\$3,311.63</b>	<b>\$3,311.63</b>	<i>Dist</i>
<b>620-000 SALE OF ASSET</b>							
<b>037411105 APACHE CORPORATION</b>							
8/9/2013	SALE OF ASSET APACHE CORPORATION	1	(0.5084)	\$41.61	(\$43.70)	(\$2.09)	Long
8/9/2013						7/24/2012	
	<b>Totals For: APACHE CORPORATION</b>		<b>(0.5084)</b>	<b>\$41.61</b>	<b>(\$43.70)</b>	<b>(\$2.09)</b>	
Total for SALE OF ASSET			<b>(0.5084)</b>	<b>\$41.61</b>	<b>(\$43.70)</b>	<b>(\$2.09)</b>	
<b>650-000 ASSET CALLED</b>							
<b>48123W209 J P MORGAN CHASE CAP XXIV RATE 6.875% CALLABLE 8/8/12 @ \$25</b>							
5/8/2013	ASSET CALLED J P MORGAN CHASE CAP XXIV RATE 6.875% CALLABLE 8/8/12 @ \$25	1	(1,235.0000)	\$30,875.00	(\$20,127.44)	\$10,747.56	Long
5/8/2013						2/27/2009	
	<b>Totals For: J P MORGAN CHASE CAP XXIV RATE 6.875% CALLABLE 8/8/12 @ \$25</b>		<b>(1,235.0000)</b>	<b>\$30,875.00</b>	<b>(\$20,127.44)</b>	<b>\$10,747.56</b>	
Total for ASSET CALLED			<b>(1,235.0000)</b>	<b>\$30,875.00</b>	<b>(\$20,127.44)</b>	<b>\$10,747.56</b>	
<b>150-000 CAPITAL GAIN - SHORT TERM REINVEST</b>							
<b>315910802 FIDELITY DIVERSIFIED INTERNATIONAL FUND 325</b>							
12/31/2013	CAPITAL GAIN - SHORT TERM	1	3.8370	\$0.00	\$136.58	\$136.58	Short
12/31/2013	REINVEST FIDELITY DIVERSIFIED INTERNATIONAL FUND 325 \$0.234 per Share on 583.68 Shares						
	<b>Totals For: FIDELITY DIVERSIFIED INTERNATIONAL FUND 325</b>		<b>3.8370</b>	<b>\$0.00</b>	<b>\$136.58</b>	<b>\$136.58</b>	
<b>693390700 PIMCO TOTAL RETURN INSTITUTIONAL ACCOUNT 107697</b>							

\* All or part of value is unknown.

# Tax Worksheet

Account: 550

WAVERLY COMMUNITY FOUNDATION /SRC

From 1/1/2013 To 12/31/2013 Tax Year 2013

Tax ID: XX-XXX8774



## Capital Gains

Trade Date Settle Date	Transaction Description	Reg Code	Units	Cash Change	Investment Change	Gain/Loss Acq Date	Term
150-000	CAPITAL GAIN - SHORT TERM REINVEST						
12/17/2013	CAPITAL GAIN - SHORT TERM	1	1.4080	\$0.00	\$15.14	\$15.14	Short
12/17/2013	REINVEST PIMCO TOTAL RETURN INSTITUTIONAL ACCOUNT 107697 \$0.0115 per Share on 1,321.239 Shares						
	Totals For: PIMCO TOTAL RETURN INSTITUTIONAL ACCOUNT 107697		1.4080	\$0.00	\$15.14	\$15.14	
922031869	VANGUARD INFLATION PROTECTED SECURITIES FUND 119						
3/28/2013	CAPITAL GAIN - SHORT TERM	1	0.1300	\$0.00	\$1.88	\$1.88	Short
3/28/2013	REINVEST VANGUARD INFLATION PROTECTED SECURITIES FUND 119 \$0.003 per Share on 625.187 Shares						
	Totals For: VANGUARD INFLATION PROTECTED SECURITIES FUND 119		0.1300	\$0.00	\$1.88	\$1.88	
Total for CAPITAL GAIN - SHORT TERM REINVEST			5.3750	\$0.00	\$153.60	\$153.60	

Dist

## Capital Gains Totals

Total Short Term Gains:	\$0.00
Total Long Term Gains:	\$10,745.47
Total Short Term Mutual Fund Gains:	\$153.60
Total Long Term Mutual Fund Gains:	\$3,311.63

\* All or part of value is unknown.

Dist

9/9/2013	* CAPITAL GAIN - LONG TERM	1	65.5940	\$0.00	\$2,976.64	\$2,976.64	Long
9/9/2013	REINVEST FIDELITY LOW PRICE STOCK FUND FUND 316 \$2.065 per Share on 1,441.47 Shares						
12/18/2013	CAPITAL GAIN - LONG TERM	1	22.4820	\$0.00	\$1,074.40	\$1,074.40	Long
12/18/2013	REINVEST FIDELITY LOW PRICE STOCK FUND FUND 316 \$0.7099 per Share on 1,513.353 Shares						
Totals For: FIDELITY LOW PRICE STOCK FUND FUND 316			88.0760	\$0.00	\$4,051.04	\$4,051.04	

693390700 PIMCO TOTAL RETURN INSTITUTIONAL ACCOUNT 107697

\* All or part of value is unknown.

Part IV Lines 1, 2 and 3      Acct 560



# Tax Worksheet

Account: 560

WAVERLY COMMUNITY FOUNDATION /SSP

From 1/1/2013 To 12/31/2013 Tax Year 2013

Tax ID: XX-XXX8774



## Capital Gains

Trade Date Settle Date	Transaction Description	Reg Code	Units	Cash Change	Investment Change	Gain/Loss Acq Date	Term
<b>152-000 CAPITAL GAIN - LONG TERM REINVEST</b>							
12/17/2013	CAPITAL GAIN - LONG TERM	1	7.1170	\$0.00	\$76.51	\$76.51	Long
12/17/2013	REINVEST PIMCO TOTAL RETURN INSTITUTIONAL ACCOUNT 107697 \$0.06 per Share on 1,276.06 Shares						
<b>Totals For: PIMCO TOTAL RETURN INSTITUTIONAL ACCOUNT 107697</b>			<b>7.1170</b>	<b>\$0.00</b>	<b>\$76.51</b>	<b>\$76.51</b>	
<b>880208400 TEMPLETON GLOBAL BOND ADVISOR FUND</b>							
12/19/2013	CAPITAL GAIN - LONG TERM	1	0.7850	\$0.00	\$10.20	\$10.20	Long
12/19/2013	REINVEST TEMPLETON GLOBAL BOND ADVISOR FUND \$0.0031 per Share on 3,291.773 Shares						
<b>Totals For: TEMPLETON GLOBAL BOND ADVISOR FUND</b>			<b>0.7850</b>	<b>\$0.00</b>	<b>\$10.20</b>	<b>\$10.20</b>	
<b>922031869 VANGUARD INFLATION PROTECTED SECURITIES FUND 119</b>							
3/28/2013	CAPITAL GAIN - LONG TERM	1	2.7990	\$0.00	\$40.39	\$40.39	Long
3/28/2013	REINVEST VANGUARD INFLATION PROTECTED SECURITIES FUND 119 \$0.042 per Share on 961.696 Shares						
<b>Totals For: VANGUARD INFLATION PROTECTED SECURITIES FUND 119</b>			<b>2.7990</b>	<b>\$0.00</b>	<b>\$40.39</b>	<b>\$40.39</b>	
<b>Total for CAPITAL GAIN - LONG TERM REINVEST</b>			<b>98.7770</b>	<b>\$0.00</b>	<b>\$4,178.14</b>	<b>\$4,178.14</b>	<i>Dist</i>
<b>620-000 SALE OF ASSET</b>							
<b>037411105 APACHE CORPORATION</b>							
8/9/2013	SALE OF ASSET APACHE	1	(0.5084)	\$41.61	(\$43.70)	(\$2.09)	Long
8/9/2013	CORPORATION					7/24/2012	
<b>Totals For: APACHE CORPORATION</b>			<b>(0.5084)</b>	<b>\$41.61</b>	<b>(\$43.70)</b>	<b>(\$2.09)</b>	
<b>31417P841 FEDERATED STRATEGIC INCOME FUND FUND 653</b>							
2/1/2013	SALE OF ASSET FEDERATED	1	(213.2200)	\$2,000.00	(\$1,762.64)	\$237.36	Long
2/4/2013	STRATEGIC INCOME FUND FUND 653					7/31/2008	
<b>Totals For: FEDERATED STRATEGIC INCOME FUND FUND 653</b>			<b>(213.2200)</b>	<b>\$2,000.00</b>	<b>(\$1,762.64)</b>	<b>\$237.36</b>	
<b>693390700 PIMCO TOTAL RETURN INSTITUTIONAL ACCOUNT 107697</b>							
2/1/2013	SALE OF ASSET PIMCO TOTAL	1	(178.8910)	\$2,000.00	(\$1,894.86)	\$105.14	Long
2/4/2013	RETURN INSTITUTIONAL ACCOUNT 107697					4/15/2009	
3/7/2013	SALE OF ASSET PIMCO TOTAL	1	(178.4120)	\$2,000.00	(\$1,890.01)	\$109.99	Long
3/8/2013	RETURN INSTITUTIONAL ACCOUNT 107697					4/15/2009	
<b>Totals For: PIMCO TOTAL RETURN INSTITUTIONAL ACCOUNT 107697</b>			<b>(357.3030)</b>	<b>\$4,000.00</b>	<b>(\$3,784.87)</b>	<b>\$215.13</b>	
<b>880208400 TEMPLETON GLOBAL BOND ADVISOR FUND</b>							

\* All or part of value is unknown.

# Tax Worksheet

Account: 560

WAVERLY COMMUNITY FOUNDATION /SSP

From 1/1/2013 To 12/31/2013 Tax Year 2013

Tax ID: XX-XXX8774



## Capital Gains

Trade Date Settle Date	Transaction Description	Reg Code	Units	Cash Change	Investment Change	Gain/Loss Acq Date	Term
<b>620-000 SALE OF ASSET</b>							
2/1/2013	SALE OF ASSET TEMPLETON	1	(149.5890)	\$2,000.00	(\$1,906.85)	\$93.15	Long
2/4/2013	GLOBAL BOND ADVISOR FUND					8/5/2009	
<b>Totals For: TEMPLETON GLOBAL BOND ADVISOR FUND</b>			<b>(149.5890)</b>	<b>\$2,000.00</b>	<b>(\$1,906.85)</b>	<b>\$93.15</b>	
<b>922031869 VANGUARD INFLATION PROTECTED SECURITIES FUND 119</b>							
2/1/2013	SALE OF ASSET VANGUARD	1	(139.1790)	\$2,000.00	(\$1,769.10)	\$230.90	Long
2/4/2013	INFLATION PROTECTED SECURITIES FUND 119					3/25/2008	
<b>Totals For: VANGUARD INFLATION PROTECTED SECURITIES FUND 119</b>			<b>(139.1790)</b>	<b>\$2,000.00</b>	<b>(\$1,769.10)</b>	<b>\$230.90</b>	
<b>Total for SALE OF ASSET</b>			<b>(859.7994)</b>	<b>\$10,041.61</b>	<b>(\$9,267.16)</b>	<b>\$774.45</b>	
<b>650-000 ASSET CALLED</b>							
<b>48123W209 J P MORGAN CHASE CAP XXIV RATE 6.875% CALLABLE 8/8/12 @ \$25</b>							
5/8/2013	ASSET CALLED J P MORGAN	1	(1,235.0000)	\$30,875.00	(\$20,127.44)	\$10,747.56	Long
5/8/2013	CHASE CAP XXIV RATE 6.875% CALLABLE 8/8/12 @ \$25					2/27/2009	
<b>Totals For: J P MORGAN CHASE CAP XXIV RATE 6.875% CALLABLE 8/8/12 @ \$25</b>			<b>(1,235.0000)</b>	<b>\$30,875.00</b>	<b>(\$20,127.44)</b>	<b>\$10,747.56</b>	
<b>Total for ASSET CALLED</b>			<b>(1,235.0000)</b>	<b>\$30,875.00</b>	<b>(\$20,127.44)</b>	<b>\$10,747.56</b>	
<b>150-000 CAPITAL GAIN - SHORT TERM REINVEST</b>							
<b>315910802 FIDELITY DIVERSIFIED INTERNATIONAL FUND 325</b>							
12/31/2013	CAPITAL GAIN - SHORT TERM	1	2.0140	\$0.00	\$71.70	\$71.70	Short
12/31/2013	REINVEST FIDELITY DIVERSIFIED INTERNATIONAL FUND 325 \$0.234 per Share on 306.425 Shares						
<b>Totals For: FIDELITY DIVERSIFIED INTERNATIONAL FUND 325</b>			<b>2.0140</b>	<b>\$0.00</b>	<b>\$71.70</b>	<b>\$71.70</b>	
<b>693390700 PIMCO TOTAL RETURN INSTITUTIONAL ACCOUNT 107697</b>							
12/17/2013	CAPITAL GAIN - SHORT TERM	1	1.3600	\$0.00	\$14.62	\$14.62	Short
12/17/2013	REINVEST PIMCO TOTAL RETURN INSTITUTIONAL ACCOUNT 107697 \$0.0115 per Share on 1,276.06 Shares						
<b>Totals For: PIMCO TOTAL RETURN INSTITUTIONAL ACCOUNT 107697</b>			<b>1.3600</b>	<b>\$0.00</b>	<b>\$14.62</b>	<b>\$14.62</b>	
<b>922031869 VANGUARD INFLATION PROTECTED SECURITIES FUND 119</b>							
3/28/2013	CAPITAL GAIN - SHORT TERM	1	0.2000	\$0.00	\$2.88	\$2.88	Short
3/28/2013	REINVEST VANGUARD INFLATION PROTECTED SECURITIES FUND 119 \$0.003 per Share on 961.696 Shares						
<b>Totals For: VANGUARD INFLATION PROTECTED SECURITIES FUND 119</b>			<b>0.2000</b>	<b>\$0.00</b>	<b>\$2.88</b>	<b>\$2.88</b>	

\* All or part of value is unknown.

# Tax Worksheet

Account: 560

WAVERLY COMMUNITY FOUNDATION /SSP

From 1/1/2013 To 12/31/2013 Tax Year 2013

Tax ID: XX-XXX8774



## Capital Gains

Trade Date Settle Date	Transaction Description	Reg Code	Units	Cash Change	Investment Change	Gain/Loss Acq Date	Term
Total for CAPITAL GAIN - SHORT TERM REINVEST			3.5740	\$0.00	\$89.20	\$89.20	

## Capital Gains Totals

Total Short Term Gains:	\$0.00
Total Long Term Gains:	\$11,522.01
Total Short Term Mutual Fund Gains:	\$89.20
Total Long Term Mutual Fund Gains:	\$4,178.14

Dist

\* All or part of value is unknown.

Date	Transaction Description	Units	Cash Change	Investment Change
Account	Payee			

Part XV Line 3a

Statement  
127

**DISCRETIONARY DISTRIBUTION**

1/10/2013	DISCRETIONARY DISTRIBUTION SHELBY ROBBINS & HAWKEYE CC	0.0000	(\$550.00)	\$0.00
560	SHELBY ROBBINS & HAWKEYE CC			
1/10/2013	DISCRETIONARY DISTRIBUTION HAYLEY JACOBS & NORTHWESTERN COLLEGE	0.0000	(\$575.00)	\$0.00
560	HAYLEY JACOBS & NORTHWESTERN COLLEGE			
1/10/2013	DISCRETIONARY DISTRIBUTION TAYLOR SCHARNHORST & DRAKE UNIVERSITY	0.0000	(\$575.00)	\$0.00
560	TAYLOR SCHARNHORST & DRAKE UNIVERSITY			
1/10/2013	DISCRETIONARY DISTRIBUTION ELIZABETH MEYERS & UNI	0.0000	(\$550.00)	\$0.00
560	ELIZABETH MEYERS & UNI			
1/10/2013	DISCRETIONARY DISTRIBUTION TANNER KLEIN & SIMPSON COLLEGE	0.0000	(\$575.00)	\$0.00
560	TANNER KLEIN & SIMPSON COLLEGE			
1/10/2013	DISCRETIONARY DISTRIBUTION STEPHANIE POTRATZ & UNIVERSITY OF IOWA	0.0000	(\$575.00)	\$0.00
560	STEPHANIE POTRATZ & UNIVERSITY OF IOWA			
1/10/2013	DISCRETIONARY DISTRIBUTION BRYAN GIELAU & WARTBURG COLLEGE	0.0000	(\$575.00)	\$0.00
560	BRYAN GIELAU & WARTBURG COLLEGE			
1/10/2013	DISCRETIONARY DISTRIBUTION DANIEL MEYERS & ST OALF COLLEGE	0.0000	(\$600.00)	\$0.00
560	DANIEL MEYERS & ST OALF COLLEGE			
1/10/2013	DISCRETIONARY DISTRIBUTION JULIE POTRATZ & UNIVERSITY OF ILLINOIS	0.0000	(\$600.00)	\$0.00
560	JULIE POTRATZ & UNIVERSITY OF ILLINOIS			
1/10/2013	DISCRETIONARY DISTRIBUTION RACHEL FRANZEN & ST OLAF COLLEGE	0.0000	(\$600.00)	\$0.00
560	RACHEL FRANZEN & ST OLAF COLLEGE			
1/10/2013	DISCRETIONARY DISTRIBUTION KARTER SCHULT & UNI	0.0000	(\$550.00)	\$0.00
560	KARTER SCHULT & UNI			
1/10/2013	DISCRETIONARY DISTRIBUTION ERICA NEWBROUGH & UNI	0.0000	(\$550.00)	\$0.00
560	ERICA NEWBROUGH & UNI			
1/10/2013	DISCRETIONARY DISTRIBUTION AMY SNYDER & UNI	0.0000	(\$550.00)	\$0.00
560	AMY SNYDER & UNI			
1/10/2013	DISCRETIONARY DISTRIBUTION JENNY BUNCE & UNI	0.0000	(\$550.00)	\$0.00
560	JENNY BUNCE & UNI			
1/10/2013	DISCRETIONARY DISTRIBUTION ASHLEY SNYDER & UNI	0.0000	(\$550.00)	\$0.00
560	ASHLEY SNYDER & UNI			

Date	Transaction Description	Units	Cash Change	Investment Change
Account	Payee			
1/10/2013 560	DISCRETIONARY DISTRIBUTION ALEC MULVEY & UNI ALEC MULVEY & UNI	0.0000	(\$550.00)	\$0.00
1/10/2013 560	DISCRETIONARY DISTRIBUTION JENNIFER MASON & UNI JENNIFER MASON & UNI	0.0000	(\$550.00)	\$0.00
1/10/2013 560	DISCRETIONARY DISTRIBUTION ELIZABETH LEISINGER & ISU ELIZABETH LEISINGER & ISU	0.0000	(\$550.00)	\$0.00
1/10/2013 560	DISCRETIONARY DISTRIBUTION RACHEL KLEITSCH & WARTBURG COLLEGE RACHEL KLEITSCH & WARTBURG COLLEGE	0.0000	(\$575.00)	\$0.00
1/10/2013 560	DISCRETIONARY DISTRIBUTION JENNIFER SANDER & HAWKEYE CC JENNIFER SANDER & HAWKEYE CC	0.0000	(\$550.00)	\$0.00
1/10/2013 560	DISCRETIONARY DISTRIBUTION CARLY NIEMAN & UNI CARLY NIEMAN & UNI	0.0000	(\$575.00)	\$0.00
1/10/2013 560	DISCRETIONARY DISTRIBUTION ROBERT OPPERMAN & HAWKEYE CC ROBERT OPPERMAN & HAWKEYE CC	0.0000	(\$550.00)	\$0.00
1/10/2013 560	DISCRETIONARY DISTRIBUTION ABBY LANTZKY & SIMPSON COLLEGE ABBY LANTZKY & SIMPSON COLLEGE	0.0000	(\$575.00)	\$0.00
1/10/2013 560	DISCRETIONARY DISTRIBUTION KRISTEN RADER & HAWKEYE CC KRISTEN RADER & HAWKEYE CC	0.0000	(\$550.00)	\$0.00
1/10/2013 560	DISCRETIONARY DISTRIBUTION KELSEY PETERS & WARTBURG COLLEGE KELSEY PETERS & WARTBURG COLLEGE	0.0000	(\$550.00)	\$0.00
1/10/2013 560	DISCRETIONARY DISTRIBUTION DANIEL PRICE & HAWKEYE CC DANIEL PRICE & HAWKEYE CC	0.0000	(\$550.00)	\$0.00
1/10/2013 560	DISCRETIONARY DISTRIBUTION CALISTA BEYER & KIRKWOOD CC CALISTA BEYER & KIRKWOOD CC	0.0000	(\$550.00)	\$0.00
1/10/2013 560	DISCRETIONARY DISTRIBUTION BRADY LAHMANN & WARTBURG COLLEGE BRADY LAHMANN & WARTBURG COLLEGE	0.0000	(\$575.00)	\$0.00
1/10/2013 560	DISCRETIONARY DISTRIBUTION GARRETT MEYER UNIVERSITY OF IOWA GARRETT MEYER & UNIVERSITY OF IOWA	0.0000	(\$575.00)	\$0.00
1/10/2013 560	DISCRETIONARY DISTRIBUTION DEIDRE FRANZEN & CORNELL COLLEGE DEIDRE FRANZEN & CORNELL COLLEGE	0.0000	(\$575.00)	\$0.00
1/10/2013 560	DISCRETIONARY DISTRIBUTION AMY DUNLEAVY & WARTBURG COLLEGE AMY DUNLEAVY & WARTBURG COLLEGE	0.0000	(\$550.00)	\$0.00
1/10/2013 560	DISCRETIONARY DISTRIBUTION ANNA KLINGE & NORTHWESTERN ANNA KLINGE & NORTHWESTERN	0.0000	(\$575.00)	\$0.00
1/10/2013 560	DISCRETIONARY DISTRIBUTION DAMION VORTHMANN & UPPER IOWA UNIVERSITY DAMION VORTHMANN & UPPER IOWA UNIVERSITY	0.0000	(\$550.00)	\$0.00
1/10/2013 560	DISCRETIONARY DISTRIBUTION KRISTOFER SCHULT & COE COLLEGE KRISTOFER SCHULT & COE COLLEGE	0.0000	(\$575.00)	\$0.00
1/10/2013 560	DISCRETIONARY DISTRIBUTION EMILY KLEITSCH & KIRKWOOD CC EMILY KLEITSCH & KIRKWOOD CC	0.0000	(\$500.00)	\$0.00
1/10/2013 560	DISCRETIONARY DISTRIBUTION JACOB GEER & WARTBURG COLLEGE JACOB GEER & WARTBURG COLLEGE	0.0000	(\$575.00)	\$0.00
1/10/2013 560	DISCRETIONARY DISTRIBUTION SARAH DOESE & DMACC SARAH DOESE & DMACC	0.0000	(\$550.00)	\$0.00
1/10/2013 560	DISCRETIONARY DISTRIBUTION TYLER GIELAU & HAWKEYE CC TYLER GIELAU & HAWKEYE CC	0.0000	(\$550.00)	\$0.00
1/10/2013 560	DISCRETIONARY DISTRIBUTION TAYLOR KLEIN & HAWKEYE CC TAYLOR KLEIN & HAWKEYE CC	0.0000	(\$550.00)	\$0.00

Date	Transaction Description	Units	Cash Change	Investment Change
Account	Payee			
1/15/2013	INCOME DISTRIBUTION WAVERLY SENIOR	0.0000	(\$1,500.00)	\$0.00
550	CITIZENS CHECKING ACCT 02-056-0			
	WAVERLY SENIOR CITIZENS			
1/28/2013	DISCRETIONARY DISTRIBUTION LAGESCHULTE	0.0000	(\$1,000.00)	\$0.00
560	MUSIC AWARD			
	WAVERLY-SHELL ROCK DOLLARS FOR SCHOLARS			
1/31/2013	DISCRETIONARY DISTRIBUTION WAVERLY SHELL	0.0000	(\$1,000.00)	\$0.00
560	ROCK DOLLARS FOR SCHOLARS LAGESCHULTE			
	JOURNALISM AWARD			
1/31/2013	DISCRETIONARY DISTRIBUTION ZOLLER	0.0000	(\$1,000.00)	\$0.00
560	WRITING AWARD			
	WAVERLY SHELL ROCK HIGH SCHOOL			
2/4/2013	DISCRETIONARY DISTRIBUTION	0.0000	(\$1,500.00)	\$0.00
550				
	LARRABEE CENTER			
2/4/2013	DISCRETIONARY DISTRIBUTION	0.0000	(\$6,000.00)	\$0.00
550				
	HILLCREST HOME INC			
2/4/2013	DISCRETIONARY DISTRIBUTION	0.0000	(\$8,500.00)	\$0.00
550				
	DENVER SUNSET HOME			
2/4/2013	DISCRETIONARY DISTRIBUTION	0.0000	(\$7,500.00)	\$0.00
550				
	COMMUNITY BASED SERVICES			
2/4/2013	DISCRETIONARY DISTRIBUTION	0.0000	(\$1,000.00)	\$0.00
550				
	BARTELS LUTHERAN RETIREMENT HOME			
2/5/2013	DISCRETIONARY DISTRIBUTION EMILY KLEITSCH	0.0000	\$500.00	\$0.00
560	GRANT NOT USED			
2/15/2013	INCOME DISTRIBUTION WAVERLY SENIOR	0.0000	(\$1,666.68)	\$0.00
550	CITIZENS CHECKING ACCT 02-056-0			
	WAVERLY SENIOR CITIZENS			
3/15/2013	INCOME DISTRIBUTION WAVERLY SENIOR	0.0000	(\$1,583.34)	\$0.00
550	CITIZENS CHECKING ACCT 02-056-0			
	WAVERLY SENIOR CITIZENS			
4/15/2013	INCOME DISTRIBUTION WAVERLY SENIOR	0.0000	(\$1,583.34)	\$0.00
550	CITIZENS CHECKING ACCT 02-056-0			
	WAVERLY SENIOR CITIZENS			
5/15/2013	INCOME DISTRIBUTION WAVERLY SENIOR	0.0000	(\$1,583.34)	\$0.00
550	CITIZENS CHECKING ACCT 02-056-0			
	WAVERLY SENIOR CITIZENS			
6/15/2013	INCOME DISTRIBUTION WAVERLY SENIOR	0.0000	(\$1,583.34)	\$0.00
550	CITIZENS CHECKING ACCT 02-056-0			
	WAVERLY SENIOR CITIZENS			
7/15/2013	INCOME DISTRIBUTION WAVERLY SENIOR	0.0000	(\$1,583.34)	\$0.00
550	CITIZENS CHECKING ACCT 02-056-0			
	WAVERLY SENIOR CITIZENS			
8/12/2013	DISCRETIONARY DISTRIBUTION	0.0000	(\$600.00)	\$0.00
560				
	KARTER SCHULT & UNI			
8/12/2013	DISCRETIONARY DISTRIBUTION	0.0000	(\$600.00)	\$0.00
560				
	MAKAYA HENNINGS & UNI			
8/12/2013	DISCRETIONARY DISTRIBUTION	0.0000	(\$600.00)	\$0.00
560				
	AMY SNYDER & UNI			
8/12/2013	DISCRETIONARY DISTRIBUTION	0.0000	(\$600.00)	\$0.00
560				
	BRYAN GIELAU & WARTBURG COLLEGE			
8/12/2013	DISCRETIONARY DISTRIBUTION	0.0000	(\$600.00)	\$0.00
560				
	CALEB MILIUS & WARTBURG COLLEGE			
8/12/2013	DISCRETIONARY DISTRIBUTION	0.0000	(\$600.00)	\$0.00
560				
	BRADY LAHMANN & WARTBURG COLLEGE			
8/12/2013	DISCRETIONARY DISTRIBUTION	0.0000	(\$600.00)	\$0.00
560				
	JENNIFER MASON & UNI			
8/12/2013	DISCRETIONARY DISTRIBUTION	0.0000	(\$600.00)	\$0.00
560				
	ELIZABETH MEYERS & UNI			

Date	Transaction Description	Units	Cash Change	Investment Change
Account	Payer			
8/12/2013 560	DISCRETIONARY DISTRIBUTION EMILY SNODGRASS & WARTBURG COLLEGE	0.0000	(\$650.00)	\$0.00
8/12/2013 560	DISCRETIONARY DISTRIBUTION DERK FRANZEN & WARTBURG COLLEGE	0.0000	(\$650.00)	\$0.00
8/12/2013 560	DISCRETIONARY DISTRIBUTION BRADLEY FRANZEN & WARTBURG COLLEGE	0.0000	(\$650.00)	\$0.00
8/12/2013 560	DISCRETIONARY DISTRIBUTION RACHEL KLEITSCH & WARTBURG COLLEGE	0.0000	(\$650.00)	\$0.00
8/12/2013 560	DISCRETIONARY DISTRIBUTION STETSON SHOOK & WARTBURG COLLEGE	0.0000	(\$650.00)	\$0.00
8/12/2013 560	DISCRETIONARY DISTRIBUTION TREVOR YANDA & GRANDVIEW UNIVERSITY	0.0000	(\$500.00)	\$0.00
8/12/2013 560	DISCRETIONARY DISTRIBUTION DANIEL PRICE & HAWKEYE CC	0.0000	(\$600.00)	\$0.00
8/12/2013 560	DISCRETIONARY DISTRIBUTION ROBERT OPPERMAN & HAWKEYE CC	0.0000	(\$600.00)	\$0.00
8/12/2013 560	DISCRETIONARY DISTRIBUTION SHELBY ROBBINS & HAWKEYE CC	0.0000	(\$600.00)	\$0.00
8/12/2013 560	DISCRETIONARY DISTRIBUTION JENNIFER SANDER & HAWKEYE CC	0.0000	(\$500.00)	\$0.00
8/12/2013 560	DISCRETIONARY DISTRIBUTION RACHEL FRANTSEN & ST OLAF COLLEGE	0.0000	(\$900.00)	\$0.00
8/12/2013 560	DISCRETIONARY DISTRIBUTION DANIEL MEYERS & ST OLAF COLLEGE	0.0000	(\$900.00)	\$0.00
8/12/2013 560	DISCRETIONARY DISTRIBUTION WILLIAM KEMP & ST OLAF COLLEGE	0.0000	(\$650.00)	\$0.00
8/12/2013 560	DISCRETIONARY DISTRIBUTION NICHOLAS GAUL & MT MERCY COLLEGE	0.0000	(\$500.00)	\$0.00
8/12/2013 560	DISCRETIONARY DISTRIBUTION SARAH DOESE & ISU	0.0000	(\$600.00)	\$0.00
8/12/2013 560	DISCRETIONARY DISTRIBUTION CELINA YOUNG & ISU	0.0000	(\$600.00)	\$0.00
8/12/2013 560	DISCRETIONARY DISTRIBUTION KRISTOFER SCHULT & COE COLLEGE	0.0000	(\$850.00)	\$0.00
8/12/2013 560	DISCRETIONARY DISTRIBUTION MERCEDEZ SPEICHER & COE COLLEGE	0.0000	(\$850.00)	\$0.00
8/12/2013 560	DISCRETIONARY DISTRIBUTION DANIEL YOUNGBLUT & YALE UNIVERSITY	0.0000	(\$900.00)	\$0.00
8/12/2013 560	DISCRETIONARY DISTRIBUTION DEIDRE FRANZEN & CORNELL COLLEGE	0.0000	(\$850.00)	\$0.00
8/12/2013 560	DISCRETIONARY DISTRIBUTION JULIE PRTRATZ & UNI OF ILLINOIS CHICAGO	0.0000	(\$600.00)	\$0.00
8/12/2013 560	DISCRETIONARY DISTRIBUTION HANNAH STRACHAN & LOGAN COLLEGE OF CHIR	0.0000	(\$600.00)	\$0.00
8/12/2013 560	DISCRETIONARY DISTRIBUTION RACHEL KOCH & CONCORDIA UNI ANN ARBOR	0.0000	(\$600.00)	\$0.00
8/12/2013 560	DISCRETIONARY DISTRIBUTION KELSEY SANDERS & UPPER IA UNIVERSITY	0.0000	(\$500.00)	\$0.00

Date	Transaction Description	Units	Cash Change	Investment Change
Account	Payee			
8/12/2013	DISCRETIONARY DISTRIBUTION	0.0000	(\$500.00)	\$0.00
560	ANNA KLINGE & NORTHWESTERN COLLEGE			
8/12/2013	DISCRETIONARY DISTRIBUTION	0.0000	(\$500.00)	\$0.00
560	KATELYN FRANZEN & LORAS COLLEGE			
8/15/2013	INCOME DISTRIBUTION WAVERLY SENIOR	0.0000	(\$1,583.34)	\$0.00
550	CITIZENS CHECKING ACCT 02-056-0			
9/10/2013	DISCRETIONARY DISTRIBUTION 674370	0.0000	(\$500.00)	\$0.00
560	UNI & TYLER GIELAU			
9/15/2013	INCOME DISTRIBUTION WAVERLY SENIOR	0.0000	(\$1,583.34)	\$0.00
550	CITIZENS CHECKING ACCT 02-056-0			
10/15/2013	INCOME DISTRIBUTION WAVERLY SENIOR	0.0000	(\$1,583.34)	\$0.00
550	CITIZENS CHECKING ACCT 02-056-0			
10/16/2013	DISCRETIONARY DISTRIBUTION WILLIAM KEMP	0.0000	\$650.00	\$0.00
560	GRANT NOT USED			
11/12/2013	DISCRETIONARY DISTRIBUTION CHECK LOST.	0.0000	\$600.00	\$0.00
560	REISSUE # 7685			
11/15/2013	INCOME DISTRIBUTION WAVERLY SENIOR	0.0000	(\$1,583.34)	\$0.00
550	CITIZENS CHECKING ACCT 02-056-0			
12/5/2013	DISCRETIONARY DISTRIBUTION CHECK LOST	0.0000	(\$600.00)	\$0.00
560	REISSUE # 7692			
12/15/2013	INCOME DISTRIBUTION WAVERLY SENIOR	0.0000	(\$1,583.34)	\$0.00
550	CITIZENS CHECKING ACCT 02-056-0			
			(\$89,750.08)	\$0.00