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

OMB No 1545-0052

2013

Department of the Treasury
Internal Revenue Service

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

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

Name of foundation CHARLES M. WALKER FOUNDATION, INC.		A Employer identification number 58-6036759
Number and street (or P.O. box number if mail is not delivered to street address) P.O. BOX 1764	Room/suite	B Telephone number (see the instructions) (770) 867-9002
City or town, state or province, country, and ZIP or foreign postal code MONROE GA 30655		C If exemption application is pending, check here. ☐
G Check all that apply ☐ Initial return ☐ Final return ☐ Address change ☐ Initial Return of a former public charity ☐ Amended return ☐ Name change		D 1 Foreign organizations, check here ☐ 2 Foreign organizations meeting the 85% test, check here and attach computation ☐
H Check type of organization ☒ Section 501(c)(3) exempt private foundation ☐ Section 4947(a)(1) nonexempt charitable trust ☐ Other taxable private foundation		E If private foundation status was terminated under section 507(b)(1)(A), check here ☐
I Fair market value of all assets at end of year (from Part II, column (c), line 16) \$ 2,252,593.	J Accounting method ☒ Cash ☐ Accrual ☐ Other (specify) _____ (Part I, column (d) must be on cash basis)	F If the foundation is in a 60-month termination under section 507(b)(1)(B), check here ☐

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)
1 Contributions, gifts, grants, etc., received (att sch)					
2 Ck ☒ if the foundn is not req to att Sch B					
3 Interest on savings and temporary cash investments		16.	16.		
4 Dividends and interest from securities		38,250.	38,250.		
5a Gross rents					
b Net rental income or (loss)					
6a Net gain/(loss) from sale of assets not on line 10		45,428.	L-6a Stmt		
b Gross sales price for all assets on line 6a		308,022.			
7 Capital gain net income (from Part IV, line 2)			45,428.		
8 Net short-term capital gain					
9 Income modifications					
10a Gross sales less returns and allowances					
b Less Cost of goods sold					
c Gross profit/(loss) (att sch)					
11 Other income (attach schedule) See Line 11 Stmt		10,298.	10,298.		
12 Total. Add lines 1 through 11		93,992.	93,992.		
13 Compensation of officers, directors, trustees, etc		6,000.	2,000.		4,000.
14 Other employee salaries and wages					
15 Pension plans, employee benefits					
16a Legal fees (attach schedule). L-16a Stmt.		1,485.			1,485.
b Accounting fees (attach sch). L-16b Stmt.		1,850.	1,250.		600.
c Other prof fees (attach sch)					
17 Interest					
18 Taxes (attach schedule)(see Instrs) See Line 18 Stmt		1,920.	1,905.		15.
19 Depreciation (attach sch) and depletion					
20 Occupancy					
21 Travel, conferences, and meetings					
22 Printing and publications					
23 Other expenses (attach schedule) See Line 23 Stmt		16,307.	13,705.		2,602.
24 Total operating and administrative expenses. Add lines 13 through 23		27,562.	18,860.		8,702.
25 Contributions, gifts, grants paid		34,000.			34,000.
26 Total expenses and disbursements. Add lines 24 and 25		61,562.	18,860.		42,702.
27 Subtract line 26 from line 12: a Excess of revenue over expenses and disbursements		32,430.			
b Net investment income (if negative, enter -0-)			75,132.		
c Adjusted net income (if negative, enter -0-)					

Part II Balance Sheets		Attached schedules and amounts in the description column should be for end-of-year amounts only (See instructions)		Beginning of year	End of year	
				(a) Book Value	(b) Book Value	(c) Fair Market Value
ASSETS	1	Cash — non-interest-bearing				
	2	Savings and temporary cash investments		78,843.	36,762.	36,762.
	3	Accounts receivable				
		Less: allowance for doubtful accounts				
	4	Pledges receivable				
		Less: allowance for doubtful accounts				
	5	Grants receivable				
	6	Receivables due from officers, directors, trustees, and other disqualified persons (attach schedule) (see instructions)				
	7	Other notes and loans receivable (attach sch)				
		Less: allowance for doubtful accounts		504,714.	534,206.	534,206.
	8	Inventories for sale or use				
	9	Prepaid expenses and deferred charges		1,387.	2,358.	608.
	10a	Investments — U.S. and state government obligations (attach schedule) L-10a. Stmt		167,825.	73,335.	75,908.
		b Investments — corporate stock (attach schedule) L-10b. Stmt		553,941.	663,734.	1,123,032.
		c Investments — corporate bonds (attach schedule) L-10c. Stmt		445,683.	474,428.	482,077.
	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	Total assets (to be completed by all filers — see the instructions. Also, see page 1, item I)		1,752,393.	1,784,823.	2,252,593.	
LIABILITIES	17	Accounts payable and accrued expenses				
	18	Grants payable				
	19	Deferred revenue				
	20	Loans from officers, directors, trustees, & other disqualified persons				
	21	Mortgages and other notes payable (attach schedule)				
	22	Other liabilities (describe)				
	23	Total liabilities (add lines 17 through 22)				
NET ASSET BALANCES	Foundations that follow SFAS 117, check here and complete lines 24 through 26 and lines 30 and 31.					
	24	Unrestricted				
	25	Temporarily restricted				
	26	Permanently restricted				
	Foundations that do not follow SFAS 117, check here and complete lines 27 through 31.			X		
	27	Capital stock, trust principal, or current funds		415,648.	415,648.	
	28	Paid-in or capital surplus, or land, building, and equipment fund				
	29	Retained earnings, accumulated income, endowment, or other funds		1,336,745.	1,369,175.	
	30	Total net assets or fund balances (see instructions)		1,752,393.	1,784,823.	
	31	Total liabilities and net assets/fund balances (see instructions)		1,752,393.	1,784,823.	

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	1,752,393.
2	Enter amount from Part I, line 27a	2	32,430.
3	Other increases not included in line 2 (itemize)	3	
4	Add lines 1, 2, and 3	4	1,784,823.
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	1,784,823.

Part IV Capital Gains and Losses for Tax on Investment Income

(a) List and describe the kind(s) of property sold (e.g., real estate, 2-story brick warehouse, or common stock, 200 shares MLC Company)

(b) How acquired
P — Purchase
D — Donation(c) Date acquired
(month, day, year)(d) Date sold
(month, day, year)

1 a	Publicly Traded Securities - Schedule No. 3	P	Various	Various
b	Long Term Capital Gain Distributions	P	Various	Various
c	Cash in Lieu	P	Various	Various
d				
e				

(e) Gross sales price	(f) Depreciation allowed (or allowable)	(g) Cost or other basis plus expense of sale	(h) Gain or (loss) (e) plus (f) minus (g)
a 280,348.		262,594.	17,754.
b 27,649.		0.	27,649.
c 25.		0.	25.
d			
e			

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

(i) Fair Market Value as of 12/31/69	(j) Adjusted basis as of 12/31/69	(k) Excess of column (i) over column (j), if any	(l) Gains (Column (h) gain minus column (k), but not less than -0-) or Losses (from column (h))
a 0.	0.	0.	17,754.
b 0.	0.	0.	27,649.
c 0.	0.	0.	25.
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

45,428.

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 (column (b) divided by column (c))
2012	145,904.	1,518,676.	0.096073
2011	141,433.	1,503,515.	0.094068
2010	166,751.	1,451,158.	0.114909
2009	145,770.	1,370,944.	0.106328
2008	169,442.	1,323,359.	0.128039

2 Total of line 1, column (d) 2 0.539417

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 0.107883

4 Enter the net value of noncharitable-use assets for 2013 from Part X, line 5. 4 1,618,603.

5 Multiply line 4 by line 3 5 174,620.

6 Enter 1% of net investment income (1% of Part I, line 27b) 6 751.

7 Add lines 5 and 6. 7 175,371.

8 Enter qualifying distributions from Part XII, line 4 8 150,202.

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

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

1 a Exempt operating foundations described in section 4940(d)(2), check here ☐ and enter 'N/A' on line 1			
Date of ruling or determination letter _____ (attach copy of letter if necessary — see instrs)			
b Domestic foundations that meet the section 4940(e) requirements in Part V, check here ☐ and enter 1% of Part I, line 27b		1	1,503.
c All other domestic foundations enter 2% of line 27b. Exempt foreign organizations enter 4% of Part I, line 12, column (b)			
2 Tax under section 511 (domestic section 4947(a)(1) trusts and taxable foundations only. Others enter -0-)		2	0.
3 Add lines 1 and 2		3	1,503.
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	1,503.
6 Credits/Payments:			
a 2013 estimated tax pmts and 2012 overpayment credited to 2013	6 a	1,750.	
b Exempt foreign organizations — tax withheld at source	6 b		
c Tax paid with application for extension of time to file (Form 8868)	6 c		
d Backup withholding erroneously withheld	6 d		
7 Total credits and payments. Add lines 6a through 6d	7	1,750.	
8 Enter any penalty for underpayment of estimated tax. Check here ☐ if Form 2220 is attached	8		
9 Tax due. If the total of lines 5 and 8 is more than line 7, enter amount owed	9		
10 Overpayment. If line 7 is more than the total of lines 5 and 8, enter the amount overpaid	10	247.	
11 Enter the amount of line 10 to be Credited to 2014 estimated tax	11		

Part VII-A Statements Regarding Activities

	Yes	No
1 a During the tax year, did the foundation attempt to influence any national, state, or local legislation or did it participate or intervene in any political campaign?		X
b Did it spend more than \$100 during the year (either directly or indirectly) for political purposes (see the instructions for definition)?		X
If the answer is 'Yes' to 1a or 1b, attach a detailed description of the activities and copies of any materials published or distributed by the foundation in connection with the activities.		
c Did the foundation file Form 1120-POL for this year?		X
d Enter the amount (if any) of tax on political expenditures (section 4955) imposed during the year: (1) On the foundation . . . \$ (2) On foundation managers . . . \$		
e Enter the reimbursement (if any) paid by the foundation during the year for political expenditure tax imposed on foundation managers . . . \$		
2 Has the foundation engaged in any activities that have not previously been reported to the IRS? If 'Yes,' attach a detailed description of the activities		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
4 a 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, column (c), and Part XIV	X	
8 a Enter the states to which the foundation reports or with which it is registered (see instructions)		
GA - Georgia		
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

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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? Website address	13	X	
14	The books are in care of <u>C. Nathan Little</u> Telephone no. <u>(770) 867-9002</u> Located at <u>313 Walton St.</u> <u>Monroe, GA</u> ZIP + 4 <u>30655</u>			
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		X
	See the instructions for exceptions and filing requirements for Form TD F 90-22.1 If 'Yes,' enter the name of the foreign country			

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

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

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

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Part VII-B Statements Regarding Activities for Which Form 4720 May Be Required (continued)**5 a** During the year did the foundation pay or incur any amount to:

- (1) Carry on propaganda, or otherwise attempt to influence legislation (section 4945(e))?. ☐ Yes ☒ No
- (2) Influence the outcome of any specific public election (see section 4955), or to carry on, directly or indirectly, any voter registration drive? ☐ Yes ☒ No
- (3) Provide a grant to an individual for travel, study, or other similar purposes? ☐ Yes ☒ No
- (4) Provide a grant to an organization other than a charitable, etc., organization described in section 509(a)(1), (2), or (3), or section 4940(d)(2)? (see instructions) ☐ Yes ☒ No
- (5) Provide for any purpose other than religious, charitable, scientific, literary, or educational purposes, or for the prevention of cruelty to children or animals? ☐ Yes ☒ No

b If any answer is 'Yes' to 5a(1)-(5), did any of the transactions fail to qualify under the exceptions described in Regulations section 53.4945 or in a current notice regarding disaster assistance (see instructions)?**5 b**Organizations relying on a current notice regarding disaster assistance check here ☐**c** If the answer is 'Yes' to question 5a(4), does the foundation claim exemption from the tax because it maintained expenditure responsibility for the grant?☐ Yes ☐ No

If 'Yes,' attach the statement required by Regulations section 53.4945-5(d)

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

If 'Yes' to 6b, file Form 8870.

7 a At any time during the tax year, was the foundation a party to a prohibited tax shelter transaction?☐ Yes ☒ No**b** If 'Yes,' did the foundation receive any proceeds or have any net income attributable to the transaction?**7 b****Part VIII Information About Officers, Directors, Trustees, Foundation Managers, Highly Paid Employees, and Contractors****1 List all officers, directors, trustees, foundation managers and their compensation (see instructions).**

(a) Name and address	(b) Title, and average hours per week devoted to position	(c) Compensation (If not paid, enter -0-)	(d) Contributions to employee benefit plans and deferred compensation	(e) Expense account, other allowances
Dickie Hester 320 N Broad St. Monroe, GA 30655	Chairperson 0.50	0.	0.	0.
Charles F. Sanders Wild Turkey Trail Monroe GA 30655	Vice Chair. 0.50	0.	0.	0.
C. Nathan Little 313 Walton St Monroe GA 30655	Trustee/Treas. 4.00	6,000.	0.	0.
Russell P. Preston P.O. Box 984 Monroe GA 30655	Trustee/ Sec. 0.50	0.	0.	0.

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

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

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

None

Part VIII Information About Officers, Directors, Trustees, Foundation Managers, Highly Paid Employees, and Contractors (continued)**3** Five highest-paid independent contractors for professional services (see instructions). If none, enter 'NONE.'

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

Part IX-A Summary of Direct Charitable Activities

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

	Expenses
1	
2	
3	
4	

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

Describe the two largest program-related investments made by the foundation during the tax year on lines 1 and 2.	Amount
1 Loans were made to 28 students in 2013 for them to continue their education beyond the High School level. Schedules of Students and Loans made to them is attached.	107,500.
2	
All other program-related investments. See instructions.	
3	
Total. Add lines 1 through 3	107,500.

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

1	Fair market value of assets not used (or held for use) directly in carrying out charitable, etc., purposes		
a	Average monthly fair market value of securities	1 a	1,576,381.
b	Average of monthly cash balances	1 b	66,871.
c	Fair market value of all other assets (see instructions)	1 c	0.
d	Total (add lines 1a, b, and c)	1 d	1,643,252.
e	Reduction claimed for blockage or other factors reported on lines 1a and 1c (attach detailed explanation)	1 e	
2	Acquisition indebtedness applicable to line 1 assets	2	
3	Subtract line 2 from line 1d	3	1,643,252.
4	Cash deemed held for charitable activities. Enter 1-1/2% of line 3 (for greater amount, see instructions)	4	24,649.
5	Net value of noncharitable-use assets. Subtract line 4 from line 3. Enter here and on Part V, line 4	5	1,618,603.
6	Minimum investment return. Enter 5% of line 5	6	80,930.

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	80,930.
2 a	Tax on investment income for 2013 from Part VI, line 5	2 a	1,503.
b	Income tax for 2013. (This does not include the tax from Part VI)	2 b	
c	Add lines 2a and 2b	2 c	1,503.
3	Distributable amount before adjustments. Subtract line 2c from line 1	3	79,427.
4	Recoveries of amounts treated as qualifying distributions	4	78,009.
5	Add lines 3 and 4	5	157,436.
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	157,436.

Part XIII Qualifying Distributions (see instructions)

1	Amounts paid (including administrative expenses) to accomplish charitable, etc., purposes.		
a	Expenses, contributions, gifts, etc. — total from Part I, column (d), line 26	1 a	42,702.
b	Program-related investments — total from Part IX-B	1 b	107,500.
2	Amounts paid to acquire assets used (or held for use) directly in carrying out charitable, etc., purposes	2	
3	Amounts set aside for specific charitable projects that satisfy the		
a	Suitability test (prior IRS approval required)	3 a	
b	Cash distribution test (attach the required schedule)	3 b	
4	Qualifying distributions. Add lines 1a through 3b. Enter here and on Part V, line 8, and Part XIII, line 4	4	150,202.
5	Foundations that qualify under section 4940(e) for the reduced rate of tax on net investment income. Enter 1% of Part I, line 27b (see instructions)	5	0.
6	Adjusted qualifying distributions. Subtract line 5 from line 4	6	150,202.

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				157,436.
2 Undistributed income, if any, as of the end of 2013				
a Enter amount for 2012 only			17,426.	
b Total for prior years 20 __, 20 __, 20 __				
3 Excess distributions carryover, if any, to 2013				
a From 2008 0.				
b From 2009 0.				
c From 2010 0.				
d From 2011 0.				
e From 2012 0.				
f Total of lines 3a through e 0.				
4 Qualifying distributions for 2013 from Part XII, line 4 \$ 150,202.				
a Applied to 2012, but not more than line 2a			17,426.	
b Applied to undistributed income of prior years (Election required — see instructions)				
c Treated as distributions out of corpus (Election required — see instructions)				
d Applied to 2013 distributable amount				132,776.
e Remaining amount distributed out of corpus 0.				
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 0.				
b Prior years' undistributed income Subtract line 4b from line 2b 0.				
c Enter the amount of prior years' undistributed income for which a notice of deficiency has been issued, or on which the section 4942(a) tax has been previously assessed				
d Subtract line 6c from line 6b. Taxable amount — see instructions 0.				
e Undistributed income for 2012 Subtract line 4a from line 2a Taxable amount — see instructions 0.				
f Undistributed income for 2013. Subtract lines 4d and 5 from line 1. This amount must be distributed in 2014				24,660.
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) 0.				
9 Excess distributions carryover to 2014. Subtract lines 7 and 8 from line 6a 0.				
10 Analysis of line 9.				
a Excess from 2009 0.				
b Excess from 2010 0.				
c Excess from 2011 0.				
d Excess from 2012 0.				
e Excess from 2013 0.				

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

N/A

1 a If the foundation has received a ruling or determination letter that it is a private operating foundation, and the ruling is effective for 2013, enter the date of the ruling.**b** Check box to indicate whether the foundation is a private operating foundation described in section☐ 4942(j)(3) or☐ 4942(j)(5)**2 a** Enter the lesser of the adjusted net income from Part I or the minimum investment return from Part X for each year listed

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 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

Richard D. Hester, Sr.

Charles M. Walker Foundation, Inc. — P.O. Box 1764

Monroe

GA 30655

(770) 867-9002

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

Copy of Application Form Attached.

c Any submission deadlines:

Prior to July 1st each year.

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

See Rules and Requirements on Attached Application Form.

Part XV Supplementary Information (continued)**3 Grants and Contributions Paid During the Year or Approved for Future Payment**

Recipient • Name and address (home or business)	If recipient is an individual, show any relationship to any foundation manager or substantial contributor	Foundation status of recipient	Purpose of grant or contribution	Amount
a Paid during the year				
A Word From the Lord, Inc. P.O. Box 525 Monroe GA 30655		N/A	Support for Radio Ministry	1,000.
Faith In Serving Humanity P.O. Box 1838 Monroe, GA 30655		N/A	Help to Needy Families	1,000.
First Baptist Church P.O. Box 351 Monroe, GA 30655		N/A	Building Fund	3,000.
First United Methodist Church 400 S. Broad St. Monroe, GA 30655		N/A	Fixed Asset Fd., Building Fund, Organ Fund	4,000.
Friends of Walton County P.O. Box 546 Monroe GA 30655		N/A	New City Park	1,000.
George Walton Academy One Bulldog Dr. Monroe GA 30655		N/A	Building Fund	1,500.
Monroe High School Educ. Foun. 115 Oak St. Monroe GA 30655		N/A	Student Awards Program	500.
Monroe/Walton Co. Library 217 W. Spring St. Monroe GA 30655		N/A	General Support Books & Periodicals	1,000.
N.E. GA Council Boy Scouts P.O. Box 399 Jefferson GA 30549		N/A	General Support	1,500.
See Line 3a statement				19,500.
Total			3 a	34,000.
b Approved for future payment				
Total			3 b	

Part XVI-A Analysis of Income-Producing Activities

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) Exclu- sion code	(d) Amount	
1. Program service revenue:					
a Interest on Student Loans					10,298.
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			14	16.	
4 Dividends and interest from securities			14	38,250.	
5 Net rental income or (loss) from real estate					
a Debt-financed property					
b Not debt-financed property					
6 Net rental income or (loss) from personal property					
7 Other investment income					
8 Gain or (loss) from sales of assets other than inventory . . .			18	45,428.	
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)				83,694.	10,298.
13 Total. Add line 12, columns (b), (d), and (e)				13	93,992.

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

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

[illegible]

**Form 990-PF
Part I, Line 6a****Net Gain or Loss From Sale of Assets****2013**

Name CHARLES M. WALKER FOUNDATION, INC.	Employer Identification Number 58-6036759
---	---

Asset Information:Description of Property: Publicly Traded Securities - Schedule No. 3Date Acquired: . Various How Acquired: . . . PurchasedDate Sold: . . . Various Name of Buyer: . . . _____Sales Price: . . 280,348. Cost or other basis (do not reduce by depreciation) . . . 262,594.

Sales Expense: . . _____ Valuation Method: _____

Total Gain (Loss): . . 17,754. Accumulation Depreciation: . . . _____Description of Property: Long Term Capital Gain DistributionsDate Acquired: . Various How Acquired: . . . PurchasedDate Sold: . . . Various Name of Buyer: . . . _____Sales Price: . . 27,649. Cost or other basis (do not reduce by depreciation) . . . _____

Sales Expense: . . _____ Valuation Method: _____

Total Gain (Loss): . . 27,649. Accumulation Depreciation: . . . _____Description of Property: Cash in LeiuDate Acquired: . Various How Acquired: . . . PurchasedDate Sold: . . . Various Name of Buyer: . . . _____Sales Price: . . 25. Cost or other basis (do not reduce by depreciation) . . . 0.

Sales Expense: . . _____ Valuation Method: _____

Total Gain (Loss): . . 25. Accumulation Depreciation: . . . _____

Description of Property: _____

Date Acquired: . _____ How Acquired: . . . _____

Date Sold: . . . _____ Name of Buyer: . . . _____

Sales Price: . . _____ Cost or other basis (do not reduce by depreciation) . . . _____

Sales Expense: . . _____ Valuation Method: _____

Total Gain (Loss): . . _____ Accumulation Depreciation: . . . _____

Description of Property: _____

Date Acquired: . _____ How Acquired: . . . _____

Date Sold: . . . _____ Name of Buyer: . . . _____

Sales Price: . . _____ Cost or other basis (do not reduce by depreciation) . . . _____

Sales Expense: . . _____ Valuation Method: _____

Total Gain (Loss): . . _____ Accumulation Depreciation: . . . _____

Description of Property: _____

Date Acquired: . _____ How Acquired: . . . _____

Date Sold: . . . _____ Name of Buyer: . . . _____

Sales Price: . . _____ Cost or other basis (do not reduce by depreciation) . . . _____

Sales Expense: . . _____ Valuation Method: _____

Total Gain (Loss): . . _____ Accumulation Depreciation: . . . _____

Description of Property: _____

Date Acquired: . _____ How Acquired: . . . _____

Date Sold: . . . _____ Name of Buyer: . . . _____

Sales Price: . . _____ Cost or other basis (do not reduce by depreciation) . . . _____

Sales Expense: . . _____ Valuation Method: _____

Total Gain (Loss): . . _____ Accumulation Depreciation: . . . _____

Description of Property: _____

Date Acquired: . _____ How Acquired: . . . _____

Date Sold: . . . _____ Name of Buyer: . . . _____

Sales Price: . . _____ Cost or other basis (do not reduce by depreciation) . . . _____

Sales Expense: . . _____ Valuation Method: _____

Total Gain (Loss): . . _____ Accumulation Depreciation: . . . _____

Form 990-PF, Page 1, Part I, Line 11

Line 11 Stmt

Other income:	Rev/Exp Book	Net Inv Inc	Adj Net Inc
Interest received on			
Educational Loans	10,298.	10,298.	
Total	10,298.	10,298.	

Form 990-PF, Page 1, Part I, Line 18

Line 18 Stmt

Taxes	Rev/Exp Book	Net Inv Inc	Adj Net Inc	Charity Disb
2012 Federal Excise Tax	1,761.	1,761.		
Ga. Corp. Reg.	30.	15.		15.
Foreign Tax on Div.	129.	129.		
Total	1,920.	1,905.		15.

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

Line 23 Stmt

Other expenses:	Rev/Exp Book	Net Inv Inc	Adj Net Inc	Charity Disb
Amort. of Bond Premium	3,321.	3,321.		
Insurance	1,228.	614.		614.
Investment Fees	10,772.	9,247.		1,525.
Postage	151.	30.		121.
Rental Storage Unit	385.	193.		192.
Brokerage Acct. Fees	450.	300.		150.
Total	16,307.	13,705.		2,602.

Form 990-PF, Page 11, Part XV, line 3a

Line 3a statement

Recipient Name and address (home or business)	If recipient is an individual, show any relationship to any foundation manager or substantial contributor	Founda- tion status of re- cipient	Purpose of grant or contribution	Person or Business Checkbox Amount
a Paid during the year				
Girl Scouts of Historic GA 185 Newton Bridge Rd. Athens GA 30607		N/A	General Support	Person or Business ☒ 1,500.
Pleasant Valley United Methodist Church 526 GA Hwy 11 Monroe GA 30655		N/A	Bus Fund	Person or Business ☒ 250.
St. Alban's Episcopal Church P.O. Box 655 Monroe GA 30655		N/A	Building Fund	Person or Business ☒ 750.

Form 990-PF, Page 11, Part XV, line 3a

Continued

Line 3a statement

Recipient Name and address (home or business)	If recipient is an individual, show any relationship to any foundation manager or substantial contributor	Founda- tion status of re- cipient	Purpose of grant or contribution	Person or Business Checkbox Amount
a Paid during the year				
St. Anna's Catholic Church 836 E. Spring St. Monroe GA 30655	----- ----- -----	N/A	Building Fund	Person or ☐ Business ☒ 750.
Tabernacle Baptist Church P.O. Box 133 Monroe GA 30655	----- ----- -----	N/A	Furn. & Fixtures New Building	Person or ☐ Business ☒ 1,500.
Walton Co. Christian Learning Center P.O. Box 678 Monroe GA 30655	----- ----- -----	N/A	Computers & Classroom Impv.	Person or ☐ Business ☐ 750.
Walton Co. Boys & Girls Clubs, Inc. 201 W. Spring St. Monroe GA 30655	----- ----- -----	N/A	Children's Program Costs	Person or ☐ Business ☒ 750.
Walton Co. Historical Society P.O. Box 1733 Monroe GA 30655	----- ----- -----	N/A	Building Maint. Fund	Person or ☐ Business ☒ 2,875.
Walton Co. Music Guild P.O. Box 1967 Monroe GA 30655	----- ----- -----	N/A	Community Choral Programs	Person or ☐ Business ☒ 1,500.
Walton Co. Senior Citizens P.O. Box 764 Monroe GA 30655	----- ----- -----	N/A	General Support	Person or ☐ Business ☒ 250.
William Harris Homestead Foundation, Inc. 3645 Hwy 11 Monroe GA 30656	----- ----- -----	N/A	History Education Programs	Person or ☐ Business ☒ 3,625.
Holy Cross Anglican Church P.O. Box 776 Loganville GA 30052	----- ----- -----	N/A	Building Fund	Person or ☐ Business ☒ 1,500.
Walton Co. Empty Stocking Fund P.O. Box 529 Monroe GA 30655	----- ----- -----	N/A	General Support 2013 Toy Drive	Person or ☐ Business ☒ 1,000.
Union Chapel United Meth. Church 2625 Pannell Rd. Monroe GA 30655	----- ----- -----	N/A	Building Fund	Person or ☐ Business ☒ 500.
The McDaniel-Tichenor House, Inc. 319 McDaniel St. Monroe GA 30655	----- ----- -----	N/A	Building and Grounds Maint.	Person or ☐ Business ☒ 1,000.
The McDaniel-Tichenor House, Inc. 319 McDaniel St. Monroe GA 30655	----- ----- -----	N/A	Historical Cemetery Maintenance	Person or ☐ Business ☒ 1,000.

Total

19,500.

Form 990-PF, Page 1, Part I

Line 16a - Legal Fees

Name of Provider	Type of Service Provided	Amount Paid Per Books	Net Investment Income	Adjusted Net Income	Disbursements for Charitable Purposes
Preston & Malcom, P.C	Collections & Gen. Law	1,485.			
Total		<u>1,485.</u>			

Form 990-PF, Page 1, Part I

Line 16b - Accounting Fees

Name of Provider	Type of Service Provided	Amount Paid Per Books	Net Investment Income	Adjusted Net Income	Disbursements for Charitable Purposes
Little & Jennings, PC	Tax Preparation	1,850.			
Total		<u>1,850.</u>			

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

L-10a Stmt

Line 10a - Investments - US and State Government Obligations:	End of Year		End of Year	
	State and Local Obligations Book Value	State and Local Obligations FMV	US Government Obligations Book Value	US Government Obligations FMV
Schedule No. 2 Attached			73,335.	75,908.
Total			<u>73,335.</u>	<u>75,908.</u>

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

L-10b Stmt

Line 10b - Investments - Corporate Stock:	End of Year	
	Book Value	Fair Market Value
Schedule No. 2 Attached	663,734.	1,123,032.
Total	<u>663,734.</u>	<u>1,123,032.</u>

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

L-10c Stmt

Line 10c - Investments - Corporate Bonds:	End of Year	
	Book Value	Fair Market Value
Schedule No. 2 Attached	474,428.	482,077.

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

Continued

L- 10c Stmt

Line 10c - Investments - Corporate Bonds:	End of Year	
	Book Value	Fair Market Value
Total	<u>474,428.</u>	<u>482,077.</u>

Supporting Statement of:

Form 990-PF, p2/Line 9(a)

Description	Amount
Dividend Taxed in 2012 Received in Jan. 2013	1,387.
Total	1,387.

Supporting Statement of:

Form 990-PF, p2/Line 9(b)

Description	Amount
Dividends Taxed in 2013 received in Jan. 2014	608.
Prepaid Excise Tax	1,750.
Total	2,358.

Charles M Walker Foundation, Inc
Loans Made to Students - Schedule No. 1
January through December 2013

	<u>TOTAL</u>
Beach, Rebekah Susanne	2,500.00
Benton, Amelia	2,500.00
Benton, Eugene Bartlett	5,000.00
Brooks III, Walter Weyman (Tripp)	5,000.00
Brown, Katharine Nicole	5,000.00
Brown, Mackenzie Blair	5,000 00
Bruner, Taylor Joel	5,000.00
Campbell, Christina E. Reese-	5,000 00
Carter, Libby	500 00
Fowler, Brett Christopher	2,500.00
Gregg, Sarah Lynne	2,500.00
Jacks, Ciera	2,000.00
Laseter, Kody Daniel	5,000 00
Melton, Katie Lane	5,000.00
Melton, Kennedy C.	5,000.00
Miller, Valerie Elizabeth	5,000.00
Money, Jordan Thomas	2,500.00
Moulder, Virginia Clair	2,500.00
Parrish, William Cole	2,500 00
Power, Katlin Shelby	7,500.00
Short, Ashley Elizabeth	5,000.00
Smith, Jonathan Ryan	2,500.00
Sorrells, Hannah Lynn	5,000.00
Stone, Alexandra Jewel	5,000 00
Tucker, William Conner	2,500.00
Turberville, David E.	2,500 00
Wilson, Alexis Lynne	5,000 00
Wilson, Heather Elaine	2,500 00
TOTAL	<u>107,500.00</u>

CHARLES M. WALKER FOUNDATION, INC.
INCOME TAX RETURN - FORM 990PF
CALENDAR YEAR 2013

SCHEDULE NO. 2

EIN 58-6036759

Part II - BALANCE SHEETS

LINE NO		COLUMN A BEGIN YR. BOOK VALUE	COLUMN B END OF YR BOOK VALUE	COLUMN C FAIR MKT VALUE
7	LOANS RECEIVABLE			
	Educational Loans Rec.	<u>504,714</u>	<u>534,206</u>	<u>534,206</u>
10a	INVESTMENTS - US and Government Obligations			
No. of Shrs				
<u>Begin</u>	<u>End</u>			
50000	25000	50,159	25,161	25,446
50000		50,639		
1530 554	781 884	14,993	7,417	7,983
4969 635	3900 757	<u>52,034</u>	<u>40,757</u>	<u>42,479</u>
	Totals	<u>167,825</u>	<u>73,335</u>	<u>75,908</u>
10b	INVESTMENTS - Corporate Stock			
No. of Shrs				
<u>Begin</u>	<u>End</u>			
100	250	2,156	7,581	9,598
157		5,565		
	50		21,028	28,051
100	150	3,056	4,914	5,274
100	100	4,741	4,741	8,080
150	200	3,058	5,070	10,630
	150		12,772	13,622
125	165	7,748	12,694	20,610
100	200	3,861	8,087	8,262
100	150	5,508	8,479	10,597
100	150	4,891	8,044	8,292
100	100	4,477	4,477	5,437
100	100	3,250	3,250	6,497
100	150	6,521	10,274	10,351
100	100	4,029	4,029	7,018
145	150	6,714	7,156	15,180
7902 838	8308 542	235,440	260,695	542,631
100	100	3,693	3,693	8,319
85		3,601		
100		2,581		
100	200	6,020	13,369	16,468
100		4,882		
315		5,125		
100	100	2,139	2,139	2,595
100	100	12,759	12,759	18,757
100	100	3,340	3,340	5,848
100	200	5,900	14,402	18,318
100	200	6,442	16,738	20,892
60	200	2,735	9,915	10,782
290		6,519		
100	150	4,817	7,647	7,650
	150		13,944	22,299
125		1,986		
100	200	5,920	16,078	19,406
100	150	5,322	7,717	7,507
170		3,356		
100	100	2,431	2,431	3,063
100	100	6,697	6,697	8,141
100	100	2,692	2,692	4,210

CHARLES M. WALKER FOUNDATION, INC.
INCOME TAX RETURN - FORM 990PF
CALENDAR YEAR 2013

SCHEDULE NO 2

EIN 58-6036759

Part II - BALANCE SHEETS

LINE NO.			COLUMN A BEGIN YR. BOOK VALUE	COLUMN B END OF YR. BOOK VALUE	COLUMN C FAIR MKT. VALUE
667		Sentinel Sm Co. Fund	4,373		
488		Sentinel Mid Cap	4,214		
110	150	Southern Company	3,736	5,659	6,166
100	100	Spectra Energy Corp Com	2,139	2,139	3,562
2197	2197	Synovus Financial Corp.	4,436	4,348	7,909
70	100	Total S A Sponsored ADR	5,101	6,595	6,127
1063	1063	Total Sys Svc Inc Com	5,643	5,643	35,377
100	100	Travelers Cos Inc Com	5,956	5,956	9,054
100	100	United Parcel Services CI B	5,863	5,863	10,508
150	150	Verizon Communications Inc Com	4,558	4,558	7,371
100	100	Waste Management Inc Com	3,595	3,595	4,487
60 291	54 273	Alliancebernstein Small Cap Grw	2,515	2,264	2,920
155 175	187 625	American Europacific Grw Fd	4,845	6,213	9,190
	654 786	Calamos Market Neutral Inc Fd CI I		8,394	8,401
3493 097	3101 083	Columbia Dividend Opportunity	29,853	26,340	31,631
	126 347	Fidelity Small Cap Value Fd #1389		2,404	2,532
102 656	125 519	Harbor International Fund	3,618	5,062	8,913
85 061		ICM Small Company Portfolio	1,861		
271 982	242 126	JP Morgan Mid Cap Value Fund	5,866	5,172	8,503
318 655		Lazard Emerging Markets Mult Str	2,926		
521 698	516 503	Mainstay Marketfield Fund	7,127	7,056	9,566
233 089	205 170	Munder Midcap Core Growth Fund	6,154	5,316	8,822
	190 025	Oppenheimer Developing Mkts Fd		6,845	7,140
1315 984	1177 498	Sentinel Common Stock Fund Class I	31,526	27,460	50,468
531 417		Tfs Market Neutral Fund	8,064		
		Totals	553,941	663,734	1,123,032
10c INVESTMENTS - Corporate Bonds					
No. of Shrs					
Begin	End				
45000	45000	AT&T Inc Gbl NT	48,715	48,330	47,377
50000	50000	Coca Cola Co Nt	55,237	54,672	50,723
50000	50000	Duke Energy Carolinas LLC	51,378	51,216	53,617
35000	35000	General Elec Cap Corp Mtn Sr Nt A	37,782	37,497	38,166
45000	45000	Merck & Co Inc NT	48,924	48,376	50,971
3622 312		Pimco Low Duration Fund	38,034		
5030.988	3965 770	Pimco Total Return Fd	51,609	40,335	42,394
646 475	660 479	Pimco All Asset All Authority	7,239	7,394	6,539
	2052 215	Templeton Global Bond Fd-Ad #616		27,353	26,863
50000	50000	Valero Energy Corp New Nt	55,537	54,898	57,111
	4991 570	Vanguard Short Term Invest Grade Fd		53,460	53,410
50000	50000	Wyeth Nt	51,228	50,897	54,906
		Totals	445,683	474,428	482,077
		Grand Totals (Line 10a-10c)	1,167,449	1,211,497	1,681,017

CHARLES M. WALKER FOUNDATION, INC.
CALENDAR YEAR 2013

SCHEDULE NO. 3

CAPITAL GAINS AND LOSSES

<u>Shrs.</u>	<u>Description</u>	<u>Date Acq.</u>	<u>Date Sold</u>	<u>Sale Price</u>	<u>Cost/Basis</u>	<u>Long Term Gain/-Loss</u>	<u>Short Tm. Gain/-Loss</u>
25 0000	Marathon Oil Corp Com	4/29/2013	5/3/2013	832 11	805 94	0.00	26 17
100 0000	Hewlett-Packard Co Com	12/22/2011	4/29/2013	1,999.21	2,580.70	(581.49)	0.00
50 0000	Honeywell International Inc Com	12/22/2011	2/15/2013	3,495 22	2,718.38	776.84	0.00
50000	US Treas Note .50% Dtd 8/15/2011	3/6/2013	4/29/2013	50,056.64	50,196 12	0 00	(139.48)
157 0000	American Europacific Grwth Fd CI F2	5/24/2005	4/29/2013	6,838.92	5,565.53	1,273.39	0.00
85 0000	Harbor Fd Intl Fd	5/24/2005	4/29/2013	5,558 15	3,600 60	1,957 55	0.00
50 0000	Honeywell International Inc Com	6/21/2010	2/15/2013	3,495.22	2,163.32	1,331.90	0.00
315 0000	ICM Small Company Portfolio #1229	2/12/2009	4/29/2013	9,714.60	5,125.05	4,589.55	0.00
290 0000	Lazard Emerging Mkt Equity Port-Instl 638	2/18/2008	4/29/2013	5,591.20	6,519 20	(928 00)	0.00
125 0000	Marathon Oil Corp Com	2/11/2009	5/3/2013	4,160 57	1,986.00	2,174.57	0.00
170 0000	Munder Midcap Core Growth Fd Class Y	Various	4/29/2013	6,279 80	3,355 77	2,924 03	0.00
212 1960	Sentinel Mid Cap Fund CI I #489	Various	4/29/2013	4,708.63	4,213.75	494 88	0.00
667 0000	Sentinel Small Company Fd CI I #475	Various	4/29/2013	4,882.44	4,373.62	508 82	0.00
25,000	US Treas Note 2.125% Dtd 11/30/2009	1/3/2011	4/29/2013	25,656.25	25,254.03	402.22	0.00
50,000 00	US Treas Note 2.750% Dtd 2/29/2008	6/24/2009	2/28/2013	50,000.00	50,000.00	0.00	0.00
6 0180	Alliancebernstein Small Cap Growth	9/24/2012	2/11/2013	252 21	251 07	0 00	1.14
392.0140	Columbia Dividend Opportunity Fd	9/24/2012	2/11/2013	3,637 89	3,512 45	0 00	125 44
2 5940	ICM Small Company Portfolio	7/3/2012	2/11/2013	79 04	73.90	0 00	5 14
694.1880	Lazard Emerging Markets Multi Strategy	Various	5/23/2013	6,782 22	6,617 65	0 00	164 57
53 89	Pimco Low Duration Fund Instl Class	7/3/2012	2/11/2013	564 23	565.85	0 00	(1 62)
3,568 4220	Pimco Low Duration Fund Instl Class	7/3/2012	9/25/2013	36,754 75	37,468 43	(713 68)	0.00
21 2540	TFS Market Neutral Fund #30	7/3/2012	9/25/2013	336.03	320 30	15.73	0.00
734 9350	Federated Institutional High Yield Bd Fd	3/2/2011	2/11/2013	7,503 69	7,437.54	66.15	0.00
13 7350	Federated Institutional High Yield Bd Fd	3/2/2011	9/25/2013	138 72	139.00	(0 28)	0.00
33 5120	Federated Total Return Bd Fd Is #328	9/21/2009	2/11/2013	380 36	362.27	18.09	0.00
1,035 3660	Federated Total Return Bd Fd Is #328	Various	9/25/2013	11,378.68	10,914.57	464 11	0.00
7 8200	ICM Small Company Portfolio #1229	10/15/2008	2/11/2013	238.27	172.98	65.29	0.00
74 6470	ICM Small Company Portfolio #1229	Various	5/23/2013	2,404.37	1,614 44	789.93	0.00
29 8560	JP Morgan Mid Cap Value Fd CI I #758	Various	2/11/2013	896.58	693.90	202 68	0.00
5 1950	Mainstay Marketfield Fund Class I #1625	3/3/2011	2/11/2013	85 77	71 12	14.65	0.00
27 9190	Munder Midcap Core Growth Fd CI Y	Various	2/11/2013	988 61	838.41	150 20	0.00
24 2860	Pimco Total Return Fund Inst #35	3/2/2011	2/11/2013	271.76	263.99	7.77	0.00
1,040 9320	Pimco Total Return Fund Inst #35	Various	9/25/2013	11,252.47	11,009.35	243 12	0.00
138 4860	Sentinel Common Stock Fund Class I	Various	2/11/2013	5,067.20	4,065 37	1,001.83	0.00
0 1290	TFS Market Neutral Fund #30	10/25/2010	2/11/2013	2 07	2.04	0.03	0.00
510 0340	TFS Market Neutral Fund #30	Various	9/25/2013	8,063.64	7,741.44	322 20	0.00
Total Gain/(Loss)				280,347.52	262,594.08	17,572.08	181.36
Net Gain/(Loss) to Schedule D						17,753.44	

Charles M Walker Foundation, Inc
Principal Payments Received - Schedule No. 4
January through December 2013

	<u>Jan - Dec 13</u>
Beach, Kyle Garrett	-2,440.74
Benton, Amelia	-12,500.00
Blair, Hunter	-1,313.64
Boyd, Nicole Elizabeth	-1,577.98
Brown, Jason	-1,126.50
Brown, Seth	-2,678.35
Bryant, Joe	-1,338.41
Carter, Libby	-585.65
Chancey, Jessica Adcock	-9,702.85
Chandler, Lauren	-1,160.86
Croft, Shannon	-613.46
David, Gentry	-2,240.76
Gibbs, Rachael	-3,511.57
Glass, Ashley	-483.32
Glass, Kristin	-385.15
Higgenbotham, Amanda	-801.26
Holder, Hunter	-1,729.42
Howard, Sarah J.	-1,102.45
Hutchings, Cody P.	-873.97
Jackson, Mark	-1,127.85
Kemp, Patrice Cody	-1,666.47
Lowe, Jonathan	127.14
McDaniel, John Taylor	-4,000.00
Miller, Patty	-3,707.45
Money, Jordan Thomas	-1,388.09
Moulder, Gracie	-2,995.23
Parrish, William Cole	-994.20
Pearson, LaKimberly	-2,816.33
Robinson, Demetra	-1,568.78
Ruff, Celestial M.	-516.20
Thompson, James Michael	-2,500.00
Tucker, William Conner	-803.22
Williams, Thomas Neal	-4,776.47
Wilson-Head, Ashley	-578.39
Young, Bruce	-2,530.91
TOTAL	<u><u>-78,008.79</u></u>

CHARLES M. WALKER FOUNDATION, INC.

EDUCATIONAL LOAN APPLICATION

PERSONAL INFORMATION AND CONTACT INFORMATION. To be completed by Applicant and Guarantors (defined as parents, stepparents, guardians, spouses or as the individual case may be):

Applicant's Full Legal Name: _____
Social Security No.: _____
Street Address: _____
City, State & Zip Code: _____
Home Phone: _____
Cell Phone: _____

Guarantor's Full Legal Name: _____
Social Security No.: _____
Street Address: _____
City, State & Zip Code: _____
Home Phone: _____
Work Phone: _____
Cell Phone: _____
Employer: _____

Guarantor's Full Legal Name: _____
Social Security No.: _____
Street Address: _____
City, State & Zip Code: _____
Home Phone: _____
Work Phone: _____
Cell Phone: _____
Employer: _____

POLICIES, PROCEDURES AND TERMS

- PURPOSE.** The purpose of this Charles M. Walker Foundation, Inc. Educational Loan (hereinafter "Loan") is to achieve a specific educational objective or improve or enhance literary, artistic, musical, scientific, teaching, or other similar capacity, skill, or talent of the Applicant. No Applicant shall be discriminated against on the basis of race, color, creed, national origin, sex, age, religion, handicap, or familial status. No Trustee will be in a position to benefit, either directly or indirectly, from the selection of any potential Loan applicant.
- MINIMUM GRADE REQUIREMENT AS *PRECONDITION* OF LOAN APPROVAL.** Applicant must provide proof that he/she has maintained at least a "C" average at all times. Accordingly, along with this Loan Application, Applicant must submit to the Charles M. Walker Foundation, Inc. (hereinafter "the Foundation") a transcript of grades and courses completed or an acceptable printout evidencing the same information. The Trustees, in their sole discretion, will determine whether the Applicant is worthy of the Loan.
- LOAN AMOUNT.** The maximum amount available to the Applicant over the entire life of the Loan is Twenty Thousand Dollars (\$20,000.00).

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Disbursements. The maximum per-semester amount available for disbursement is Two Thousand Five Hundred Dollars (\$2,500.00), and the maximum yearly amount available for disbursement is Five Thousand Dollars (\$5,000.00).

4. LOAN APPLICATION. The Application for the Loan shall be in the form of a letter from the Applicant to the Foundation at the address listed below, setting forth the following:

- a. Name;
- b. Address;
- c. Telephone numbers for the Applicant and Guarantors;
- d. Both Guarantors' employer and nature of business/employment;
- e. Detailed, well-written, and concise discussion of Applicant's areas of academic interest that motivated Applicant to apply;
- f. Name and location of educational institution Applicant attends or plans to attend with a letter from that institution certifying Applicant's student status;
- g. Two (2) references for each the Applicant and the Guarantors totaling at least four (4) references. Please include the references' names, addresses, phone numbers, occupations and relationship to Applicant/Guarantors. No family members may be references; and
- h. Amount of monies desired per semester/quarter.

5. LOAN DOCUMENTS. In addition to this Loan Application, the following shall constitute the Loan Documents governing the Loan:

- a. Promissory Note: Following approval, Applicant shall execute a Promissory Note and Credit Agreement, memorializing Applicant's promise to repay the Foundation all monies Applicant received by way of the Loan, plus interest, as detailed below.
- b. Guaranty: Applicant shall have his/her parents, stepparents, guardians, spouse, or other individuals as the case may be execute a Guaranty. By signing the Guaranty, these individuals are guaranteeing that Applicant will fully repay the Loan as required by the Loan Documents.
- c. Disbursement Acknowledgement Form: Prior to receiving individual disbursement checks for each semester, Applicant shall sign, date and return to the Foundation a Disbursement Acknowledgement Form, requesting funds for another semester.

6. REPAYMENT PERIOD.

- a. **APPLICANT AND/OR THE GUARANTORS MUST FULLY REPAY ALL PRINCIPAL AND INTEREST TO THE FOUNDATION WITHIN AT LEAST THE SAME PERIOD OF TIME IN WHICH THE APPLICANT BORROWED THE MONIES.**
 - i. For example, if Applicant borrows the monies for a period of four (4) years, then the Applicant and/or the Guarantors must repay the total principal and interest owed by no later than four (4) years from the date of graduation, part-time student status, and/or withdrawal from school.

- b. However, in the sole discretion of the Board of Trustees an extension may be granted upon the consideration of a written request from Applicant that discusses the reasons for the request of such extension and includes a payment plan for repaying all principal and interests signed by Applicant and the Guarantors.

7. INTEREST, INTEREST RATE AND GRACE PERIOD.

- a. Interest is forgiven during the time the Applicant is a full-time student provided he/she shows satisfactory progress and continues to follow the regulations as set forth in the Loan Documents.
- b. Interest will begin to accrue upon the date the Applicant graduates, becomes a part-time student, or withdraws from school, at a rate of six (6%) percent per annum.
- c. A grace period of sixty (60) from the date of graduation, part-time student status or withdrawal from school will be allowed before the first payment is due.

8. RESIDENCY REQUIREMENT. Applicant and the Guarantors must be legal residents of Walton County, Georgia. If Applicant and the Guarantors become nonresidents of Walton County, Georgia, the Loan will be immediately due and payable.

9. GRADE POINT AVERAGE. Applicant must maintain a "C" average at all times. As proof of compliance with this requirement and in order to show successful completion of the previous semester/quarter, Applicant must submit transcript or printout of grades and courses completed. The transcript/printout must be submitted with each Disbursement Acknowledgment Form and is a requirement for the disbursement of additional monies. The Trustees, in their sole discretion, will determine whether the Applicant is worthy of continuing to receive Loan monies.

- a. It is the responsibility of the Applicant to send a copy of his/her grades at such time as they become available either each semester or quarter, depending on the school's schedule.
- b. Please mail a copy of the Grades, along with the Disbursement Acknowledgment Form to the Foundation at the following address:

Charles M. Walker Foundation, Inc.
c/o Nathan Little
Post Office Box 1764
Monroe, Georgia 30655

- c. REMEMBER, this is a continuing condition of the Loan.

10. APPLICANT MUST MAINTAIN FULL-TIME STUDENT STATUS. At all times, Applicant must be and maintain a full-time student status at the educational institution. Failure of the Applicant to maintain full-time status shall prevent the Applicant from receiving monies until full-time status is reinstated. The Trustees reserve the right to request a repayment plan be imposed on Applicant and Guarantors when an Applicant's status as a student changes from full-time to part-time.

11. ACKNOWLEDGMENT OF FURTHER OBLIGATIONS. Please initial the paragraphs below, indicating that you acknowledge, understand and agree to the following:

_____ During the last quarter/semester the Applicant graduates, or if the Applicant withdraws from school without graduating, the Applicant must report to the Foundation, in writing, the Applicant's employment plans and provide the Applicant's and Guarantors' addresses and

telephone numbers. At this time the Foundation will provide the Applicant and the Guarantors a repayment schedule.

_____ **IT IS THE RESPONSIBILITY OF THE APPLICANT AND THE GUARANTORS TO KEEP THE FOUNDATION INFORMED AS TO THEIR CURRENT SCHOOL STATUS AT ALL TIMES (THIS APPLIES WHETHER FUNDS ARE CURRENTLY BEING DISBURSED OR NOT).**

_____ **IT IS THE RESPONSIBILITY OF THE APPLICANT AND GUARANTORS AT ALL TIMES TO KEEP THE FOUNDATION INFORMED AS TO THEIR EMPLOYMENT STATUS, ADDRESS, AND TELEPHONE NUMBER UNTIL THE LOAN IS REPAYED IN FULL. FAILURE OF THE APPLICANT AND GUARANTORS TO PROVIDE THE SAME IS AN EVENT OF DEFAULT AND THE DEBT WILL BECOME IMMEDIATELY DUE AND PAYABLE; and**

_____ The Applicant and the Guarantors shall sign this Loan Application as part of the Loan application process. If the Loan is approved, this document shall become a permanent part of the Loan arrangement between the Foundation and the Applicant and Guarantors.

12. NOTICE TO GUARANTORS. Guarantors, please initial the following paragraph to indicate that you have read and fully understand the nature of your obligations as Guarantors.

_____ **NOTICE TO GUARANTORS.** You, the Guarantors, are being asked to personally guarantee this debt. Think carefully before you become personally liable and responsible for any principal and interest left unpaid by another Guarantor or Applicant. If the Applicant or other Guarantor does not pay the debt, you must. Think critically about your financial status and your ability to repay this debt. You may have to pay up to the full amount of the principal and interest owed if the Applicant does not pay. Additionally, you also may have to pay the late fees or collection costs. The Foundation can collect this debt from you without first trying to collect from the Applicant. The Foundation can use the same collection methods against you that can be used against the Applicant, such as suing you, garnishing your wages, etc. If this debt is ever in default, that fact may become part of your credit record.

READ AND UNDERSTOOD by the following individuals:

_____ (Seal)	_____	_____
Applicant	Date	Social Security Number

_____ (Seal)	_____	_____
Guarantor	Date	Social Security Number

_____ (Seal)	_____	_____
Guarantor	Date	Social Security Number