Form **990-PF**

Department of the Treasury
Internal Revenue Service

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

▶ Do not enter Social Security numbers on this form as it may be made public.
▶ Information about Form 990-PF and its separate instructions is at www.irs.gov/form990pf.

OMB No 1545-0052

2013

Open to Public Inspection

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

Name of foundation: HEMMERT LEMHI COUNTY YOUTH SPORTS

A Employer identification number: 94-3042135

Number and street (or P O box number if mail is not delivered to street address): 1301 MAIN STREET-SUITE 4

Room/suite:

B Telephone number (see instructions): (208)466-2443

City or town, state or province, country, and ZIP or foreign postal code: SALMON, ID 83467

C If exemption application is pending, check here ▶ ☐

G Check all that apply:
☐ Initial return ☐ Initial return of a former public charity
☐ Final return ☐ Amended return
☐ Address change ☐ 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, col (c), line 16) ▶ $ 427,933

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)
Revenue	1	Contributions, gifts, grants, etc , received (attach schedule)				
	2	Check ▶ ☐ if the foundation is not required to attach Sch B				
	3	Interest on savings and temporary cash investments				
	4	Dividends and interest from securities	18,896	18,896	18,896	
	5a	Gross rents	150	150	150	
	b	Net rental income or (loss)				
	6a	Net gain or (loss) from sale of assets not on line 10	3,308			
	b	Gross sales price for all assets on line 6a 91,228				
	7	Capital gain net income (from Part IV, line 2)		3,308		
	8	Net short-term capital gain				
	9	Income modifications				
	10a	Gross sales less returns and allowances				
	b	Less: Cost of goods sold				
	c	Gross profit or (loss) (attach schedule)				
	11	Other income (attach schedule) STM106	178	178	178	
	12	**Total.** Add lines 1 through 11	22,532	22,532	19,224	
Operating and Administrative Expenses	13	Compensation of officers, directors, trustees, etc	3,121			3,121
	14	Other employee salaries and wages				
	15	Pension plans, employee benefits				
	16a	Legal fees (attach schedule)				
	b	Accounting fees (attach schedule) STM108	1,450			1,450
	c	Other professional fees (attach schedule)				
	17	Interest				
	18	Taxes (attach schedule) (see instructions) STM110	45			45
	19	Depreciation (attach schedule) and depletion STM126				
	20	Occupancy				
	21	Travel, conferences, and meetings				
	22	Printing and publications	32	32	32	
	23	Other expenses (attach schedule) STM103	2,538	2,538	2,538	
	24	**Total operating and administrative expenses.** Add lines 13 through 23	7,186	2,570	2,570	4,616
	25	Contributions, gifts, grants paid	10,836			10,836
	26	**Total expenses and disbursements.** Add lines 24 and 25	18,022	2,570	2,570	15,452
	27	Subtract line 26 from line 12				
	a	**Excess of revenue over expenses and disbursements**	4,510			
	b	**Net investment income** (if negative, enter -0-)		19,962		
	c	**Adjusted net income** (if negative, enter -0-)			16,654	

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For Paperwork Reduction Act Notice, see instructions.

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Form 990-PF (2013)

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	13,621	16,007	16,007
	2	Savings and temporary cash investments	43,893		
	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	296,903	343,036	369,930
	c	Investments - corporate bonds (attach schedule) STM138	40,089	39,974	41,996
	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 ▶ 3			
		Less accumulated depreciation (attach schedule) ▶	3	3	
	15	Other assets (describe ▶)			
	16	**Total assets** (to be completed by all filers - see the instructions. Also, see page 1, item I)	394,509	399,020	427,933
Liabilities	17	Accounts payable and accrued expenses			
	18	Grants payable			
	19	Deferred revenue			
	20	Loans from officers, directors, trustees, and other disqualified persons			
	21	Mortgages and other notes payable (attach schedule)			
	22	Other liabilities (describe ▶)			
	23	**Total liabilities** (add lines 17 through 22)	0	0	
Net Assets or Fund Balances		**Foundations that follow SFAS 117, check here ▶ ☐ and complete lines 24 through 26 and lines 30 and 31.**			
	24	Unrestricted			
	25	Temporarily restricted			
	26	Permanently restricted			
		Foundations that do not follow SFAS 117, check here ▶ ☒ and complete lines 27 through 31.			
	27	Capital stock, trust principal, or current funds			
	28	Paid-in or capital surplus, or land, bldg., and equipment fund			
	29	Retained earnings, accumulated income, endowment, or other funds	394,509	399,020	
	30	**Total net assets or fund balances** (see instructions)	394,509	399,020	
	31	**Total liabilities and net assets/fund balances** (see instructions)	394,509	399,020	

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	394,509
2	Enter amount from Part I, line 27a	2	4,510
3	Other increases not included in line 2 (itemize) ▶ STM115	3	1
4	Add lines 1, 2, and 3	4	399,020
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	399,020

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)
1a	D A DAVIDSON MUTUAL FUNDS	P	Various	Various
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	91,228		87,920	3,308
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				3,308
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	3,308
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	17,241	373,038	0.046218
2011	8,918	371,140	0.024029
2010	12,017	346,085	0.034723
2009	7,748	302,177	0.025641
2008	21,083	316,676	0.066576

2 Total of line 1, column (d)	2	0.197186
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	0.039437
4 Enter the net value of noncharitable-use assets for 2013 from Part X, line 5	4	402,891
5 Multiply line 4 by line 3	5	15,889
6 Enter 1% of net investment income (1% of Part I, line 27b)	6	200
7 Add lines 5 and 6	7	16,089
8 Enter qualifying distributions from Part XII, line 4	8	15,452

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

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

1a	Exempt operating foundations described in section 4940(d)(2), check here ▶ ☐ and enter "N/A" on line 1 Date of ruling or determination letter: ______ (attach copy of letter if necessary-see instructions)		
b	Domestic foundations that meet the section 4940(e) requirements in Part V, check here ▶ ☐ and enter 1% of Part I, line 27b	1	399
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	399
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	399
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 ☐ 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	399
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** ▶ Refunded ▶	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?	1a		X
b	Did it spend more than $100 during the year (either directly or indirectly) for political purposes (see instructions for the definition)?	1b		X
	If the answer is "Yes" to **1a** or **1b**, attach a detailed description of the activities and copies of any materials published or distributed by the foundation in connection with the activities			
c	Did the foundation file **Form 1120-POL** for this year?	1c		X
d	Enter the amount (if any) of tax on political expenditures (section 4955) imposed during the year **(1)** On the foundation ▶ $ ______ **(2)** On foundation managers. ▶ $ ______			
e	Enter the reimbursement (if any) paid by the foundation during the year for political expenditure tax imposed on foundation managers. ▶ $ ______			
2	Has the foundation engaged in any activities that have not previously been reported to the IRS? If "Yes," attach a detailed description of the activities	2		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	3		X
4a	Did the foundation have unrelated business gross income of $1,000 or more during the year?	4a		X
b	If "Yes," has it filed a tax return on **Form 990-T** for this year?	4b		
5	Was there a liquidation, termination, dissolution, or substantial contraction during the year? If "Yes," attach the statement required by General Instruction T	5		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?	6		X
7	Did the foundation have at least $5,000 in assets at any time during the year? If "Yes," complete Part II, col (c), and Part XV	7	X	
8a	Enter the states to which the foundation reports or with which it is registered (see instructions) ▶ ID			
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 N/A (Idaho) IRS	8b		X
9	Is the foundation claiming status as a private operating foundation within the meaning of section 4942(j)(3) or 4942(j)(5) for calendar year 2013 or the taxable year beginning in 2013 (see instructions for Part XIV)? If "Yes," complete Part XIV	9		X
10	Did any persons become substantial contributors during the tax year? If "Yes," attach a schedule listing their names and addresses	10		X

Part VII-A Statements Regarding Activities (continued)

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 ▶ ECASEY1@CABLEONE.NET

14 The books are in care of ▶ ELIZABETH CASEY Telephone no ▶ 208-466-2443

Located at ▶ 326 S MIDDLE CREEK DRIVE, NAMPA, ID ZIP+4 ▶ 83686

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

			Yes	No
16	At any time during calendar year 2013, did the foundation have an interest in or a signature or other authority over a bank, securities, or other financial account in a foreign country?	16		X
	See the instructions for exceptions and filing requirements for Form TD F 90-22.1. If "Yes," enter the name of the foreign country ▶			

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

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

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

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

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

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

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

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

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

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

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

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

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

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

b Did the foundation, during the year, pay premiums, directly or indirectly, on a personal benefit contract? 6b | Yes: | No: X

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

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

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

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

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

(a) Name and address	(b) Title, and average hours per week devoted to position	(c) Compensation (If not paid, enter -0-)	(d) Contributions to employee benefit plans and deferred compensation	(e) Expense account, other allowances
ELIZABETH CASEY 326 S MIDDLE CREEK DRIVE, ID 83686	MANAGER 4	3,121	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 THE FOUNDATION'S PRIMARY PROGRAMS ARE TO BENEFIT THE LOCAL YOUTH SPORTS ACTIVITIES IN LEMHI COUNTY, IDAHO. ALL GIFTS, AWARDS & GRANTS ARE FOR YOUTH ACTIVITIES-BE	0
2 ADMINISTRATIVE EXPENSES TO FULFILL THE GOALS OF THE FOUNDATION ARE AS FOLLOWS: TRUSTEE FEES, ACCTG, OFFICE EXPENSE & INCOME TAXES.	7,186
3 CONTRIBUTIONS TO THE YOUTH PROGRAMS THAT ARE LISTED INPART X AND IN PART XV.	10,836
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	372,265
b	Average of monthly cash balances	1b	36,761
c	Fair market value of all other assets (see instructions)	1c	0
d	**Total** (add lines 1a, b, and c)	1d	409,026
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	409,026
4	Cash deemed held for charitable activities Enter 1 1/2% of line 3 (for greater amount, see instructions)	4	6,135
5	**Net value of noncharitable-use assets.** Subtract line 4 from line 3 Enter here and on Part V, line 4	5	402,891
6	**Minimum investment return.** Enter 5% of line 5	6	20,145

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	20,145
2a	Tax on investment income for 2013 from Part VI, line 5	2a	399		
b	Income tax for 2013 (This does not include the tax from Part VI)	2b			
c	Add lines 2a and 2b			2c	399
3	Distributable amount before adjustments Subtract line 2c from line 1			3	19,746
4	Recoveries of amounts treated as qualifying distributions			4	
5	Add lines 3 and 4			5	19,746
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	19,746

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	15,452
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	15,452
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	15,452

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				19,746
2	Undistributed income, if any, as of the end of 2013:				
a	Enter amount for 2012 only			17,051	
b	Total for prior years: _____, _____, _____				
3	Excess distributions carryover, if any, to 2013:				
a	From 2008				
b	From 2009				
c	From 2010				
d	From 2011				
e	From 2012				
f	**Total** of lines 3a through e				
4	Qualifying distributions for 2013 from Part XII, line 4. ▶ $ 15,452				
a	Applied to 2012, but not more than line 2a			15,452	
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				
e	Remaining amount distributed out of corpus				
5	Excess distributions carryover applied to 2013 (If an amount appears in column (d), the same amount must be shown in column (a).)				
6	**Enter the net total of each column as indicated below:**				
a	Corpus Add lines 3f, 4c, and 4e Subtract line 5				
b	Prior years' undistributed income Subtract line 4b from line 2b				
c	Enter the amount of prior years' undistributed income for which a notice of deficiency has been issued, or on which the section 4942(a) tax has been previously assessed				
d	Subtract line 6c from line 6b Taxable amount - see instructions				
e	Undistributed income for 2012 Subtract line 4a from line 2a Taxable amount - see instructions			1,599	
f	Undistributed income for 2013 Subtract lines 4d and 5 from line 1 This amount must be distributed in 2014				19,746
7	Amounts treated as distributions out of corpus to satisfy requirements imposed by section 170(b)(1)(F) or 4942(g)(3) (see instructions)				
8	Excess distributions carryover from 2008 not applied on line 5 or line 7 (see instructions)				
9	**Excess distributions carryover to 2014.** Subtract lines 7 and 8 from line 6a				
10	Analysis of line 9				
a	Excess from 2009				
b	Excess from 2010				
c	Excess from 2011				
d	Excess from 2012				
e	Excess from 2013				

Part 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)

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

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

1 **Information Regarding Foundation Managers:**

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

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:

See 990 App

c Any submission deadlines

None

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

None

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				
SALMON BASEBALL PROGRAMS SALMON, ID 83467		FI		4,438
SALMON LITTLE LEAGUE FOOTBALL SALMON, ID 83467		FI		2,791
SALMON HIGH BOYS BASKETBALL				1,132
SALMON HIGH WEIGHT ROOM				1,205
WHITEWATER THERAPEUTIC RIDING SALMON, ID 83467		FI		1,270
Total . . . . . . ▶ 3a				10,836
b Approved for future payment				
Total . . . . . . ▶ 3b				

Part XVI-A Analysis of Income-Producing Activities

Enter gross amounts unless otherwise indicated	Unrelated business income		Excluded by section 512, 513, or 514		(e) Related or exempt function income (See instructions)
	(a) Business code	(b) Amount	(c) Exclusion code	(d) Amount	
1 Program service revenue.					
a					
b					
c					
d					
e					
f					
g Fees and contracts from government agencies . . .					
2 Membership dues and assessments					
3 Interest on savings and temporary cash investments .					
4 Dividends and interest from securities			14	18,896	
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 . . .			15	150	
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 NON TAXABLE DIV			14	178	
b					
c					
d					
e					
12 Subtotal Add columns (b), (d), and (e)				19,224	

13 **Total.** Add line 12, columns (b), (d), and (e) 13 19,224

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

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

Line No. ▼	Explain below how each activity for which income is reported in column (e) of Part XVI-A contributed importantly to the accomplishment of the foundation's exempt purposes (other than by providing funds for such purposes). (See instructions)
	N/A

Part XVII Information Regarding Transfers To and Transactions and Relationships With Noncharitable Exempt Organizations

			Yes	No
1	Did the organization directly or indirectly engage in any of the following with any other organization described in section 501(c) of the Code (other than section 501(c)(3) organizations) or in section 527, relating to political organizations?			
a	Transfers from the reporting foundation to a noncharitable exempt organization of			
	(1) Cash	1a(1)		X
	(2) Other assets	1a(2)		X
b	Other transactions:			
	(1) Sales of assets to a noncharitable exempt organization	1b(1)		X
	(2) Purchases of assets from a noncharitable exempt organization	1b(2)		X
	(3) Rental of facilities, equipment, or other assets	1b(3)		X
	(4) Reimbursement arrangements	1b(4)		X
	(5) Loans or loan guarantees	1b(5)		X
	(6) Performance of services or membership or fundraising solicitations	1b(6)		X
c	Sharing of facilities, equipment, mailing lists, other assets, or paid employees	1c		X

d If the answer to any of the above is "Yes," complete the following schedule Column (b) should always show the fair market value of the goods, other assets, or services given by the reporting foundation If the foundation received less than fair market value in any transaction or sharing arrangement, show in column (d) the value of the goods, other assets, or services received

(a) Line no	(b) Amount involved	(c) Name of noncharitable exempt organization	(d) Description of transfers, transactions, and sharing arrangements

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

b If "Yes," complete the following schedule

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

Sign Here

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

▶ ELIZABETH CASEY | 8-29-14 | ▶ TRUSTEE

Signature of officer or trustee | Date | Title

May the IRS discuss this return with the preparer shown below (see inst)? ☐ Yes ☒ No

Paid Preparer Use Only

Print/Type preparer's name	Preparer's signature	Date	Check ☐ if self-employed	PTIN
ROBERT E BAKER	ROBERT E BAKER	08-11-2014		P01297557

Firm's name ▶ ROBERT E BAKER CPA P A

Firm's EIN ▶

Firm's address ▶ 1301 MAIN STREET SUITE 4
Salmon ID 83467

Phone no 208-756-4970

Federal Supporting Statements

2013 PG 01

Name(s) as shown on return

HEMMERT LEMHI COUNTY YOUTH SPORTS

Your Social Security Number

94-3042135

FORM 990PF, PART XV, LINE 2
APPLICATION SUBMISSION INFORMATION

GRANT PROGRAM
YOUTH SPORTS

APPLICANT NAME
ELIZABETH CASEY

ADDRESS
326 MIDDLE CREEK DRIVE
NAMPA, ID 83686

TELEPHONE
208-466-2443

EMAIL ADDRESS

FORM & CONTENT
A WRITTEN REQUEST OUTLINING THE PURPOSE FOR WHICH THE FUNDS WILL BE USED AND HOW IT WILL BENEFIT LEMHI COUNTY YOUTHS.

SUBMISSION DEADLINE
NONE

RESTRICTIONS ON AWARD
GIFTS, GRANTS & AWARDS ARE LIMITED TO YOUTH SPORTS ACTIVITIES IN LEMHI COUNTY, IDAHO.

Name(s) as shown on return
HEMMERT LEMHI COUNTY YOUTH SPORTS

FEIN
94-3042135

FORM 990PF, PART III, LINE 3
OTHER INCREASES SCHEDULE

STATEMENT #115

ROUNDING	1
TOTAL	1

PG 01
STATEMENT #137

FORM 990PF, PART II, LINE 10(B)
INVESTMENTS: CORPORATE STOCK SCHEDULE

CATEGORY	BOY	BOOK VALUE	EOY FMV
CORPORATE STOCK	296,903	343,036	369,930
TOTALS	296,903	343,036	369,930

PG 01
STATEMENT #138

FORM 990PF, PART II, LINE 10(C)
INVESTMENTS: CORPORATE BOND SCHEDULE

CATEGORY	BOY	BOOK VALUE	EOY FMV
CORPORATE BONDS	40,089	39,974	41,996
TOTALS	40,089	39,974	41,996

Federal Supporting Statements

2013 PG 01

Name(s) as shown on return: HEMMERT LEMHI COUNTY YOUTH SPORTS

Your Social Security Number: 94-3042135

FORM 990PF, PART I, LINE 23 - OTHER EXPENSES SCHEDULE

STATEMENT #103

DESCRIPTION	REVENUE AND EXPENSES	NET INVESTMENT	ADJUSTED NET INCOME	CHARITABLE PURPOSE
OPERATING EXPENSE OFFICE	2,538	2,538	2,538	0
TOTALS	2,538	2,538	2,538	0

PG 01

FORM 990PF, PART I, LINE 11 - OTHER INCOME SCHEDULE

STATEMENT #106

DESCRIPTION	REVENUE AND EXPENSES	NET INVESTMENT	ADJUSTED NET INCOME
CAPITAL GAINS DISTRIB-1099'S	0	0	0
NON TAXABLE DISTRIBUTIONS	178	178	178
TOTALS	178	178	178

Federal Supporting Statements

2013 PG 01

Name(s) as shown on return

HEMMERT LEMHI COUNTY YOUTH SPORTS

Your Social Security Number

94-3042135

FORM 990PF, PART I, LINE 16(B) - ACCOUNTING FEES SCHEDULE

STATEMENT #108

DESCRIPTION	REVENUE AND EXPENSES	NET INVESTMENT	ADJUSTED NET INCOME	CHARITABLE PURPOSE
ACCOUNTING FEES	1,450	0	0	1,450
TOTALS	1,450	0	0	1,450

PG 01

FORM 990PF, PART I, LINE 18 - TAXES SCHEDULE

STATEMENT #110

DESCRIPTION	REVENUE AND EXPENSES	NET INVESTMENT	ADJUSTED NET INCOME	CHARITABLE PURPOSE
FEDERAL INCOME TAX	45	0	0	45
TOTALS	45	0	0	45

Federal Supporting Statements

2013 PG 01

Name(s) as shown on return

HEMMERT LEMHI COUNTY YOUTH SPORTS

Your Social Security Number

94-3042135

FORM 990PF, PART I, LINE 19 - DEPRECIATION SCHEDULE

STATEMENT #126

DESCRIPTION	DATE ACQUIRED	COST OR OTHER BASIS	PRIOR YEAR DEPRECIATION	COMPUTATION METHOD	RATE	LIFE	CURRENT YEAR DEPRECIATION	NET INVESTMENT INCOME	ADJUSTED NET INCOME
COPIER	12-01-1994	1,354	1,354	SL	0	7	0	0	0
COMPUTER DESK & CHAIR	12-31-2003	645	644	SL	0	7	0	0	0
COMPUTER, PRINTER, FAX	12-31-2003	1,567	1,565	SL	0	5	0	0	0
COMPUTER	06-06-2007	1,241	1,241	SL	0	5	0	0	0
TOTALS		4,807	4,804						

D.A Davidson & Co	Income Summary Statement Account 38240793	Statement Date: 03/01/2014 CORRECTED Document ID: 2HX118Y5Y55	2013
8 Third Street North P.O. Box 5015 Great Falls, MT 59401 PAYER'S Federal ID No 81-0139474	HEMMERT LEMHI COUNTY YOUTH SPORTS FOUNDATION 326 S MIDDLE CREEK DR NAMPA, ID 83686-9708 RECIPIENT'S ID No: 94-3042135	Financial Advisor TERRY JUDD 406-752-6212 Office Code: 1146 Rep Code: 0088	

Dividends and Distributions

		Not reported to the IRS*	
1a- Total ordinary dividends (includes line 1b)		14,721 31 C	✓
1b- Qualified dividends		7,859 41 C	x
2a- Total capital gain distributions (includes lines 2b, 2c, 2d)		134 34 C	✓
2b- Unrecaptured Section 1250 gain		134 34 C.	✓
2c- Section 1202 gain		0 00	
2d- Collectibles (28%) gain		0 00	
3- Nondividend distributions		178 10 C	NT ✓
4- Federal income tax withheld		**0.00**	
5- Investment expenses		0 00	
7- Foreign country or US possession	6- Foreign tax paid	0 00	
8- Cash liquidation distributions		0 00	
9- Noncash liquidation distributions		0.00	
10- Exempt-interest dividends (includes line 11)		0 00	
11- Specified private activity bond interest dividends (AMT)		0 00	
12- State·	13- State ID number.		
14- State tax withheld		0.00	

Regulated Futures Contracts

	Not reported to the IRS*
9- Profit (loss) realized in 2013-closed contracts	0 00
10- Unrealized profit (loss)-open contracts 12/31/2012	0 00
11- Unrealized profit (loss)-open contracts 12/31/2013	0 00
12- Aggregate profit (loss) on contracts	0 00

If applicable, summaries and details of proceeds from sale transactions appear in subsequent sections of this document.

Interest Income

		Not reported to the IRS*	
1- Interest income (not included in line 3)		4,629 96 C	✓
2- Early withdrawal penalty		0 00	
3- Interest on US Savings Bonds & Treasury obligations		0 00	
4- Federal income tax withheld		**0.00**	
5- Investment expenses		0 00	
7- Foreign country or US possession·	6- Foreign tax paid	0.00	
8- Tax-exempt interest (includes line 9)		0 00	
9- Specified private activity bond interest (AMT)		0 00	
10- Tax-exempt bond CUSIP number (see instructions)			
11- State.	12- State ID number		
13- State tax withheld		0 00	

Lines 8 & 9 include tax-exempt interest and original issue discount

Miscellaneous Income

		Not reported to the IRS*
2- Royalties		0 00
3- Other income		0 00
4- Federal income tax withheld		**0.00**
8- Substitute payments in lieu of dividends or interest		0 00
12- Foreign country or US possession	11- Foreign tax paid	0 00
16- State tax withheld		0.00
17- State	Payer's state ID number	
18- State income		0 00

*** This statement displays all activity for this account. Any transactions that are being furnished to the IRS will also be provided on separate Forms 1099, which may be packaged with this statement or sent separately. Because this statement is formatted similarly to Forms 1099, we have provided the related instructions at the conclusion of this document.**

ORIGINAL ISSUE DISCOUNT SUMMARY

Use bond-by-bond details from the following pages to determine reportable amounts of Original Issue Discount income for your tax return(s) The informational totals shown below appear for reference only.

Original issue discount for 2013		0 00
Other periodic interest		0 00
Early withdrawal penalty		0 00
Federal income tax withheld		0 00
Foreign country or US possession	Foreign tax paid	0 00

Original issue discount on US Treasury obligations		0.00
Investment expenses		0 00
State·	State ID number	
State tax withheld		0.00

Changes to dividend tax classifications processed after the date of this statement may lead to a revised form

D.A. Davidson & Co. Account: 38240793

Proceeds Not Reported to the IRS

2013

SHORT-TERM TRANSACTIONS NOT reported on Form 1099-B

Report on Form 8949, Part I, with Box C checked

Description / CUSIP / Symbol Date of Sale or exchange	Quantity	Proceeds of # stocks, bonds, etc.	Date of acquisition	Cost or other basis	Wash sale loss disallowed	Gain or loss(-)	Additional Information
CONOCOPHILLIPS / CUSIP. 20825C104 / Symbol· COP							
09/20/13	250 000	17,368 54	02/12/13	14,788 99		2,579 55	Sale
INVT CO OF AMER A / CUSIP 461308108 / Symbol AIVSX							
09/20/13	9 576	346 67	12/21/12	289 19	..	57 48	Sale
	Totals:	17,715.21		15,078.18	0.00	2,637.03	

LONG-TERM TRANSACTIONS NOT reported on Form 1099-B

Report on Form 8949, Part II, with Box F checked

Description / CUSIP / Symbol Date of Sale or exchange	Quantity	Proceeds of # stocks, bonds, etc.	Date of acquisition	Cost or other basis	Wash sale loss disallowed	Gain or loss(-)	Additional Information
CONOCOPHILLIPS / CUSIP. 20825C104 / Symbol COP							
09/20/13	150 000	10,421.11	08/09/11	7,377 59	..	3,043 52	Sale
GENERAL ELECTRIC COMPANY / CUSIP: 369604103 / Symbol GE							
	2 tax lots for 05/13/13						
	625 000	*13,922 92*	*04/16/08*	*20,587 43*	..	*-6,664.51*	*Sale*
	175 000	*3,898 42*	*05/13/08*	*5,847.36*	..	*-1,948.94*	*Sale*
05/13/13	800 000	17,821 34	VARIOUS	26,434 79	0 00	-8,613 45	Total of 2 lots
INCOME FD OF AMER A / CUSIP. 453320103 / Symbol: AMECX							
11/21/13	48.972	993 15	11/10/03	825 41	..	167 74	Sale
	2 tax lots for 12/12/13						
	989 604	*19,943 59*	*11/10/03*	*16,679 44*	.	*3,264 15*	*Sale*
	2 459	*49 56*	*11/19/03*	*41 63*	..	*7 93*	*Sale*
12/12/13	992 063	19,993.15	VARIOUS	16,721 07	0 00	3,272.08	Total of 2 lots
	Security total	20,986 30		17,546 48	0 00	3,439.82	

Less commissions

LONG-TERM TRANSACTIONS *NOT reported on Form 1099-B*

Report on Form 8949, Part II, with Box F checked

Description / CUSIP / Symbol Date of Sale or exchange	Quantity	Proceeds of # stocks, bonds, etc.	Date of acquisition	Cost or other basis	Wash sale loss disallowed	Gain or loss(-)	Additional information
INVT CO OF AMER A / CUSIP: 461308108 / Symbol AIVSX (cont'd)							
	4 637	161 58	06/02/06	152 70	..	8 88	Sale
	4.552	158 62	09/01/06	153 40	...	5 22	Sale
	56.085	1,954 38	10/10/06	2,004.85	.	-50 47	Sale
	18.119	631.40	12/21/06	605.91	...	25 49	Sale
09/03/13	473 322	16,493.15	VARIOUS	14,990 14	0 00	1,503 01	Total of 38 lots
	17 tax lots for 09/20/13.						
	4.535	164.16	12/21/06	151 66	..	12.50	Sale
	4 859	175 89	12/21/06	162 50	...	13 39	Sale
	48.680	1,762 19	12/21/06	1,627 86	..	134 33	Sale
	5 634	203 94	03/02/07	185.52	...	18.42	Sale
	5 158	186 71	06/01/07	186.42	...	0.29	Sale
	5 660	204 89	09/07/07	198 95	...	5.94	Sale
	6 147	222.51	12/19/07	199.91	...	22 60	Sale
	67.187	2,432.15	12/19/07	2,184.91	.	247 24	Sale
	7 204	260 78	03/07/08	212.38	..	48 40	Sale
	7 001	253 43	06/06/08	213 60	..	39 83	Sale
	7 757	280.80	09/05/08	214 79	...	66 01	Sale
	10 516	380 67	12/18/08	216.11	...	164 56	Sale
	13 025	471 50	03/06/09	217 90	..	253 60	Sale
	7.623	275 95	06/05/09	168 32	..	107.63	Sale
	7 214	261 15	09/03/09	169.31	..	91 84	Sale
	0 502	18.17	12/23/09	13.10	..	5 07	Sale
	6 528	236.31	12/23/09	170 25	.	66 06	Sale
09/20/13	215 230	7,791 20	VARIOUS	6,493 49	0.00	1,297.71	Total of 17 lots
Security total.		24,284 35		21,483.63	0 00	2,800 72	
Totals:		**73,513.10**		**72,842.49**	**0.00**	**670 61**	

Less commissions

Detail for Dividends and Distributions (continued)

Security description	CUSIP and/or symbol	State	Date	Amount	Transaction type	Country	Notes	
INVT CO OF AMER A	461308108 AIVSX		03/15/13	90 76	Qualified dividend			
			06/14/13	97 74	Qualified dividend		03	C
			09/16/13	31 47	Qualified dividend		03	C
	Dividends and Distributions:			219 97				
INVESTORS RL EST TR SBI	461730103 IRET		10/01/13	73 88	Nonqualified dividend		03	C
			10/01/13	178 10	Nondividend distribution		03	C
			10/01/13	8 02	Unrecaptured section 1250 gain		03	C
	Dividends and Distributions			260 00				
INVESTORS RL EST A 8 25%	461730202 IRET'		04/01/13	349 32	Nonqualified dividend		03	C
			04/01/13	11 61	Unrecaptured section 1250 gain		03	C
			07/01/13	349 33	Nonqualified dividend		03	C
			07/01/13	11 61	Unrecaptured section 1250 gain		03	C
			09/30/13	349 33	Nonqualified dividend		03	C
			09/30/13,	11 61	Unrecaptured section 1250 gain		03	C
			12/31/13	349 33	Nonqualified dividend		03	C
			12/31/13	11 61	Unrecaptured section 1250 gain		03	C
	Dividends and Distributions·			1,443 75				
INVESTORS REAL ESTATE B	461730301 IRET'B		04/01/13	601.12	Nonqualified dividend		03	C
			04/01/13	19 97	Unrecaptured section 1250 gain		03	C
			07/01/13	601 12	Nonqualified dividend		03	C
			07/01/13	19 97	Unrecaptured section 1250 gain		03	C
			09/30/13	601.12	Nonqualified dividend		03	C
			09/30/13	19 97	Unrecaptured section 1250 gain		03	C
			12/31/13	601.12	Nonqualified dividend		03	C
			12/31/13	19 97	Unrecaptured section 1250 gain		03	C
	Dividends and Distributions			2,484 36				
PROSPECT CAPITAL CORP	74348T102 PSEC		02/20/13	7 77	Qualified dividend		03	C
			02/20/13	173 76	Nonqualified dividend		03	C
			03/21/13	7 77	Qualified dividend		03	C
			03/21/13	173 81	Nonqualified dividend		03	C
			04/18/13	7 77	Qualified dividend		03	C
			04/18/13	173 85	Nonqualified dividend		03	C
			05/23/13	7.78	Qualified dividend		03	C
			05/23/13	173 89	Nonqualified dividend		03	C

D. A. Davidson & Co.
2013

Account 38240793

Detail for Interest Income

Security description	CUSIP and/or symbol	Date	Amount	Transaction type	Country	Notes
BANK INSD DEPOSIT ACCOUNT		01/15/13	0 72	Interest- money mkt		
		02/15/13	0 35	Interest- money mkt		
		03/15/13	0 05	Interest- money mkt		
		04/15/13	0 01	Interest- money mkt		
	Interest Income		1.13			
BANK INSD DEPOSIT ACCT	9999487	05/15/13	0 01	Interest		
		06/14/13	0 02	Interest		
		07/15/13	0 01	Interest		
		08/15/13	0 01	Interest		
		09/13/13	0 02	Interest		
	Interest Income		0 07			
CONSTLTN ENER4 55 061515	210371AK6	06/15/13	341.25	Interest		
		12/15/13	341 25	Interest		
	Interest Income		682 50			
FIRST PACTR BANCORP INC	33589V309	01/15/13	750 00	Interest		
		04/15/13	937 50	Interest		
		07/15/13	937 50	Interest		
	Interest Income		2,625 00			
FORTUNE NT 5 375 011516	349631AL5	01/15/13	403 13	Interest		
		07/15/13	403 13	Interest		
	Interest Income		806 26			
GS NOTE 5 15 011514	38143UAB7	01/15/13	257 50	Interest		
		07/15/13	257 50	Interest		
	Interest Income.		515 00			
	Total Interest Income:		**4,629.96**			

D. A. Davidson & Co. Account 38240793

Mutual Fund and UIT Supplemental Information

2013

The following information may be useful in the preparation of your federal and state tax return(s), if applicable This information represents what was available at the time your 1099 was prepared and may not be all inclusive and is subject to change. Please contact your mutual fund or UIT directly if you need to verify or supplement this information Not all Federal Source Income is state tax-exempt For advice on your tax situation please consult a tax advisor, the IRS or your state tax authority.

Symbol	AMECX	AIVSX
CUSIP	453320103	461308108
State		
Alabama	-	-
Alaska	-	-
Arizona	-	-
Arkansas	-	-
California	-	-
Colorado	-	-
Connecticut	-	-
Delaware	-	-
Dist. Columbia	-	-
Florida	-	-
Georgia	-	-
Hawaii	-	-
Idaho	-	-
Illinois	-	-
Indiana	-	-
Iowa	-	-
Kansas	-	-
Kentucky	-	-
Louisiana	-	-
Maine	-	-
Maryland	-	-
Massachusetts	-	-
Michigan	-	-
Minnesota	-	-
Mississippi	-	-
Missouri	-	-
Montana	-	-
Nebraska	-	-
Nevada	-	-
New Hampshire	-	-
New Jersey	-	-

Symbol	AMECX	AIVSX
CUSIP	453320103	461308108
State continued		
New Mexico	-	-
New York	-	-
North Carolina	-	-
North Dakota	-	-
Ohio	-	-
Oklahoma	-	-
Oregon	-	-
Pennsylvania	-	-
Rhode Island	-	-
South Carolina	-	-
South Dakota	-	-
Tennessee	-	-
Texas	-	-
Utah	-	-
Vermont	-	-
Virginia	-	-
Washington	-	-
West Virginia	-	-
Wisconsin	-	-
Wyoming	-	-
U S Possessions	-	-
Fgn Source Inc Tot	-	-
Fgn Source Inc Qual	-	-
Fgn Source Inc Adj	-	-
Fed Source Total*	1.22%	0.15%
U S Treasury	-	-
Fed Home Loan	-	-
Fed Farm Credit	-	-
Student Loan	-	-
TN Valley Auth	-	-
Other Dir Fed	1.22%	0.15%

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* A detailed breakdown for Fed Source Total is listed when available For more information, contact the mutual fund or UIT directly

Form **8868**
(Rev January 2014)
Department of the Treasury
Internal Revenue Service

Application for Extension of Time To File an Exempt Organization Return

▶ **File a separate application for each return.**
▶ **Information about Form 8868 and its instructions is at www.irs.gov/form8868.**

OMB No 1545-1709

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

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

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

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

A corporation required to file Form 990-T and requesting an automatic 6-month extension - check this box and complete Part I only . . . ▶ ☐

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

Enter filer's identifying number, see instructions

Type or print File by the due date for filing your return See instructions	Name of exempt organization or other filer, see instructions. HEMMERT LEMHI COUNTY YOUTH SPORTS	Employer identification number (EIN) or 94-3042135
	Number, street, and room or suite no If a P.O box, see instructions 1301 MAIN STREET-SUITE 4	Social security number (SSN)
	City, town or post office, state, and ZIP code For a foreign address, see instructions SALMON, ID 83467	

Enter the Return code for the return that this application is for (file a separate application for each return) . . . 0 4

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

- The books are in the care of ▶ ELIZABETH CASEY, 326 S MIDDLE CRK RD, ID 83686

Telephone No ▶ 208-466-2443 FAX No ▶

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

1 I request an automatic 3-month (6 months for a corporation required to file Form 990-T) extension of time until 08-15 , 20 14 , to file the exempt organization return for the organization named above. The extension is for the organization's return for
▶ ☒ calendar year 2013 or
▶ ☐ tax year beginning ______, 20__, and ending ______, 20__

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

3a	If this application is for Forms 990-BL, 990-PF, 990-T, 4720, or 6069, enter the tentative tax, less any nonrefundable credits See instructions.	3a	$ 0
b	If this application is for Forms 990-PF, 990-T, 4720, or 6069, enter any refundable credits and estimated tax payments made. Include any prior year overpayment allowed as a credit	3b	$ 0
c	**Balance due.** Subtract line 3b from line 3a. Include your payment with this form, if required, by using EFTPS (Electronic Federal Tax Payment System). See instructions.	3c	$ 0

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

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

- If you are filing for an Additional (Not Automatic) 3-Month Extension, complete only Part II and check this box . . . . ▶ ☒

Note. Only complete Part II if you have already been granted an automatic 3-month extension on a previously filed Form 8868

- If you are filing for an Automatic 3-Month Extension, complete only Part I (on page 1)

Part II Additional (Not Automatic) 3-Month Extension of Time. Only file the original (no copies needed)

Enter filer's identifying number, see instructions

Type or print File by the due date for filing your return See instructions	Name of exempt organization or other filer, see instructions. HEMMERT LEMHI COUNTY YOUTH SPORTS	Employer identification number (EIN) or 94-3042135
	Number, street, and room or suite no If a P.O. box, see instructions 1301 MAIN STREET-SUITE 4	Social security number (SSN)
	City, town or post office, state, and ZIP code For a foreign address, see instructions. SALMON, ID 83467	

Enter the Return code for the return that this application is for (file a separate application for each return) 0 4

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

STOP! Do not complete Part II if you were not already granted an automatic 3-month extension on a previously filed Form 8868.

- The books are in the care of ▶ ELIZABETH CASEY, 326 S MIDDLE CRK RD, ID 83686
  Telephone No ▶ 208-466-2443 FAX No. ▶
- If the organization does not have an office or place of business in the United States, check this box . . . . ▶ ☐
- If this is for a Group Return, enter the organization's four digit Group Exemption Number (GEN) ______. If this is for the whole group, check this box . . . . ▶ ☐ If it is for part of the group, check this box . . . . . . ▶ ☐ and attach a list with the names and EINs of all members the extension is for

4 I request an additional 3-month extension of time until 11-17 , 2014 .

5 For calendar year 2013 , or other tax year beginning ______, 20__ and ending ______, 20__ .

6 If the tax year entered in line 5 is for less than 12 months, check reason: ☐ Initial return ☐ Final return ☐ Change in accounting period

7 State in detail why you need the extension
An attempt to obtain information necessary for filing a return was requested in a timely fashion, but the information was not furnished in sufficient time to permit the timely filing of the return.

8a	If this application is for Forms 990-BL, 990-PF, 990-T, 4720, or 6069, enter the tentative tax, less any nonrefundable credits. See instructions.	8a	$ 0
b	If this application is for Forms 990-PF, 990-T, 4720, or 6069, enter any refundable credits and estimated tax payments made Include any prior year overpayment allowed as a credit and any amount paid previously with Form 8868.	8b	$ 0
c	**Balance due.** Subtract line 8b from line 8a Include your payment with this form, if required, by using EFTPS (Electronic Federal Tax Payment System). See instructions.	8c	$ 0

Signature and Verification must be completed for Part II only.

Under penalties of perjury, I declare that I have examined this form, including accompanying schedules and statements, and to the best of my knowledge and belief, it is true, correct, and complete, and that I am authorized to prepare this form

Signature ▶ CPA Title ▶ CPA Date ▶ 8-5-14