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Form 990-PF



Department of the Treasury
Internal Revenue Service

Return of Private Foundation

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

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OMB No 1545-0052





2013

Open to Public Inspection

For calendar year 2013, or tax year beginning 02-01-2013 , and ending 01-31-2014

Name of foundation JACKSON H FENNER FOUNDATION COMMUNITY BANK NA TRUSTEE		A Employer identification number 84-1085200	
Number and street (or P O box number if mail is not delivered to street address) 245 MAIN ST		Room/suite	
City or town, state or province, country, and ZIP or foreign postal code ONEONTA, NY 13820		B Telephone number (see instructions) (607) 432-1700	
G Check all that apply <div><input type="checkbox"/> Initial return</div> <div><input type="checkbox"/> Initial return of a former public charity</div> <div><input type="checkbox"/> Final return</div> <div><input type="checkbox"/> Amended return</div> <div><input type="checkbox"/> Address change</div> <div><input type="checkbox"/> Name change</div>		C If exemption application is pending, check here ▶ <input type="checkbox"/>	
H Check type of organization <input checked="" type="checkbox"/> Section 501(c)(3) exempt private foundation <input type="checkbox"/> Section 4947(a)(1) nonexempt charitable trust <input type="checkbox"/> Other taxable private foundation		D 1. Foreign organizations, check here ▶ <input type="checkbox"/> 2. Foreign organizations meeting the 85% test, check here and attach computation ▶ <input type="checkbox"/>	
I Fair market value of all assets at end of year (from Part II, col. (c), line 16)▶\$ 1,184,139		E If private foundation status was terminated under section 507(b)(1)(A), check here ▶ <input type="checkbox"/>	
J Accounting method <input checked="" type="checkbox"/> Cash <input type="checkbox"/> Accrual <input type="checkbox"/> Other (specify) _____ (Part I, column (d) must be on cash basis.)		F If the foundation is in a 60-month termination under section 507(b)(1)(B), check here ▶ <input type="checkbox"/>	

Part I Analysis of Revenue and Expenses (The total of amounts in columns (b), (c), and (d) may not necessarily equal the amounts in column (a) (see instructions))		(a) Revenue and expenses per books	(b) Net investment income	(c) Adjusted net income	(d) Disbursements for charitable purposes (cash basis only)
Revenue	1 Contributions, gifts, grants, etc , received (attach schedule)				
	2 Check ▶ <input checked="" type="checkbox"/> if the foundation is not required to attach Sch B				
	3 Interest on savings and temporary cash investments				
	4 Dividends and interest from securities.	34,137	30,554		
	5a Gross rents				
	b Net rental income or (loss) _____				
	6a Net gain or (loss) from sale of assets not on line 10	61,980			
	b Gross sales price for all assets on line 6a 175,488				
	7 Capital gain net income (from Part IV, line 2) . . .		61,980		
	8 Net short-term capital gain				
	9 Income modifications				
	10a Gross sales less returns and allowances				
Operating and Administrative Expenses	b Less Cost of goods sold				
	c Gross profit or (loss) (attach schedule)				
	11 Other income (attach schedule)	 3			
	12 Total. Add lines 1 through 11	96,120	92,534		
	13 Compensation of officers, directors, trustees, etc	1,400			1,400
	14 Other employee salaries and wages				
	15 Pension plans, employee benefits				
	16a Legal fees (attach schedule)				
	b Accounting fees (attach schedule)	 1,250			1,250
	c Other professional fees (attach schedule)	 8,041	3,871		4,021
	17 Interest				
	18 Taxes (attach schedule) (see instructions)	 555			250
	19 Depreciation (attach schedule) and depletion . . .				
	20 Occupancy				
	21 Travel, conferences, and meetings				
	22 Printing and publications				
	23 Other expenses (attach schedule)	 213	213		
	24 Total operating and administrative expenses. Add lines 13 through 23	11,459	4,084		6,921
	25 Contributions, gifts, grants paid	54,000			54,000
	26 Total expenses and disbursements. Add lines 24 and 25	65,459	4,084		60,921
	27 Subtract line 26 from line 12				
	a Excess of revenue over expenses and disbursements	30,661			
	b Net investment income (if negative, enter -0-)		88,450		
	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	88	76	76	
	2	Savings and temporary cash investments	75,273	16,263	16,263	
	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)	178,702		139,271	147,420
	b	Investments—corporate stock (attach schedule)	399,688		557,843	896,795
	c	Investments—corporate bonds (attach schedule).	152,883		99,384	99,380
	11	Investments—land, buildings, and equipment basis ▶ _____ Less accumulated depreciation (attach schedule) ▶ _____				
	12	Investments—mortgage loans				
	13	Investments—other (attach schedule)			24,458	24,205
	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)	806,634	837,295	1,184,139		
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		
Net Assets or Fund Balances	Foundations that follow SFAS 117, check here ▶ <input type="checkbox"/> 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 ▶ <input checked="" type="checkbox"/> and complete lines 27 through 31.					
	27	Capital stock, trust principal, or current funds	806,634	837,295		
	28	Paid-in or capital surplus, or land, bldg , and equipment fund				
	29	Retained earnings, accumulated income, endowment, or other funds				
	30	Total net assets or fund balances (see page 17 of the instructions)	806,634	837,295		
31	Total liabilities and net assets/fund balances (see page 17 of the instructions)	806,634	837,295			

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	806,634
2	Enter amount from Part I, line 27a	2	30,661
3	Other increases not included in line 2 (itemize) ▶ _____	3	
4	Add lines 1, 2, and 3	4	837,295
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	837,295

Part IV Capital Gains and Losses for Tax on Investment Income

(a) List and describe the kind(s) of property sold (e g , real estate, 2-story brick warehouse, or common stock, 200 shs MLC Co)		(b) How acquired P—Purchase D—Donation	(c) Date acquired (mo , day, yr)	(d) Date sold (mo , day, yr)
1 a Capital Gain Dividends				
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				
b			3,862	
c				
d				
e				
Complete only for assets showing gain in column (h) and owned by the foundation on 12/31/69			(i) Gains (Col (h) gain minus col (k), but not less than -0-) or Losses (from col (h))	
(i) F M V as of 12/31/69	(j) Adjusted basis as of 12/31/69	(k) Excess of col (i) over col (j), if any		
a				
b				
c				
d				
e				
2 Capital gain net income or (net capital loss)		{ If gain, also enter in Part I, line 7 If (loss), enter -0- in Part I, line 7 }	2	61,980
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 page 18 of the instructions before making any entries

(a) Base period years Calendar year (or tax year beginning in)	(b) Adjusted qualifying distributions	(c) Net value of noncharitable-use assets	(d) Distribution ratio (col (b) divided by col (c))
2012	63,528	1,094,319	0 05805
2011	50,000	1,074,126	0 04655
2010	50,000	1,014,770	0 04927
2009	40,000	947,402	0 04222
2008	55,331	1,054,541	0 05247

2 Total of line 1, column (d).	2	0 24856
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 04971
4 Enter the net value of noncharitable-use assets for 2013 from Part X, line 5.	4	1,172,332
5 Multiply line 4 by line 3.	5	58,280
6 Enter 1% of net investment income (1% of Part I, line 27b).	6	885
7 Add lines 5 and 6.	7	59,165
8 Enter qualifying distributions from Part XII, line 4.	8	60,921

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

Part VI Excise Tax Based on Investment Income (Section 4940(a), 4940(b), 4940(e), or 4948—see page 18 of the instructions)			
1a Exempt operating foundations described in section 4940(d)(2), check here <input type="checkbox"/> and enter "N/A" on line 1		1	885
Date of ruling or determination letter _____ (attach copy of letter if necessary—see instructions)			
b Domestic foundations that meet the section 4940(e) requirements in Part V, check here <input checked="" type="checkbox"/> and enter 1% of Part I, line 27b			
c All other domestic foundations enter 2% of line 27b Exempt foreign organizations enter 4% of Part I, line 12, col (b)			
2 Tax under section 511 (domestic section 4947(a)(1) trusts and taxable foundations only Others enter -0-)		2	
3 Add lines 1 and 2.		3	885
4 Subtitle A (income) tax (domestic section 4947(a)(1) trusts and taxable foundations only Others enter -0-)		4	
5 Tax based on investment income. Subtract line 4 from line 3 If zero or less, enter -0-		5	885
6 Credits/Payments			
a	2013 estimated tax payments and 2012 overpayment credited to 2013	6a	
b	Exempt foreign organizations—tax withheld at source	6b	
c	Tax paid with application for extension of time to file (Form 8868)	6c	
d	Backup withholding erroneously withheld	6d	
7 Total credits and payments Add lines 6a through 6d.		7	
8 Enter any penalty for underpayment of estimated tax Check here <input type="checkbox"/> if Form 2220 is attached		8	
9 Tax due. If the total of lines 5 and 8 is more than line 7, enter amount owed		9	885
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			
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	No
b Did it spend more than \$100 during the year (either directly or indirectly) for political purposes (see page 19 of the instructions for definition)?		1b	No
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	No
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?		2	No
If "Yes," attach a detailed description of the activities.			
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	No
4a Did the foundation have unrelated business gross income of \$1,000 or more during the year?.		4a	No
b If "Yes," has it filed a tax return on Form 990-T for this year?.		4b	No
5 Was there a liquidation, termination, dissolution, or substantial contraction during the year?		5	No
If "Yes," attach the statement required by General Instruction T.			
6 Are the requirements of section 508(e) (relating to sections 4941 through 4945) satisfied either <ul style="list-style-type: none">By language in the governing instrument, orBy state legislation that effectively amends the governing instrument so that no mandatory directions that conflict with the state law remain in the governing instrument?		6	Yes
7 Did the foundation have at least \$5,000 in assets at any time during the year? If "Yes," complete Part II, col. (c), and Part XV.		7	Yes
8a Enter the states to which the foundation reports or with which it is registered (see instructions) CO, NY			
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 .		8b	Yes
9 Is the foundation claiming status as a private operating foundation within the meaning of section 4942(j)(3) or 4942(j)(5) for calendar year 2013 or the taxable year beginning in 2013 (see instructions for Part XIV)? If "Yes," complete Part XIV		9	No
10 Did any persons become substantial contributors during the tax year? If "Yes," attach a schedule listing their names and addresses.		10	No

Part VII-A

Statements Regarding Activities *(continued)*

11	At any time during the year, did the foundation, directly or indirectly, own a controlled entity within the meaning of section 512(b)(13)? If "Yes," attach schedule (see instructions).	11		No
12	Did the foundation make a distribution to a donor advised fund over which the foundation or a disqualified person had advisory privileges? If "Yes," attach statement (see instructions)	12		No
13	Did the foundation comply with the public inspection requirements for its annual returns and exemption application? Website address N/A	13	Yes	
14	The books are in care of COMMUNITY BANK NA - TRUST DEPT Telephone no (607) 432-1700 Located at 245 MAIN ST ONEONTA NY ZIP+4 13820			
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.			
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? See instructions for exceptions and filing requirements for Form TD F 90-22.1 If "Yes", enter the name of the foreign country	16	Yes	No

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? (2) Borrow money from, lend money to, or otherwise extend credit to (or accept it from) a disqualified person? (3) Furnish goods, services, or facilities to (or accept them from) a disqualified person? (4) Pay compensation to, or pay or reimburse the expenses of, a disqualified person? (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)? (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). b If any answer is "Yes" to 1a(1)–(6), did any of the acts fail to qualify under the exceptions described in Regulations section 53.4941(d)-3 or in a current notice regarding disaster assistance (see page 20 of the instructions)? Organizations relying on a current notice regarding disaster assistance check here. c Did the foundation engage in a prior year in any of the acts described in 1a, other than excepted acts, that were not corrected before the first day of the tax year beginning in 2013? 2 Taxes on failure to distribute income (section 4942) (does not apply for years the foundation was a private operating foundation defined in section 4942(j)(3) or 4942(j)(5)) a At the end of tax year 2013, did the foundation have any undistributed income (lines 6d and 6e, Part XIII) for tax year(s) beginning before 2013? If "Yes," list the years 20____, 20____, 20____, 20____ b Are there any years listed in 2a for which the foundation is not applying the provisions of section 4942(a)(2) (relating to incorrect valuation of assets) to the year's undistributed income? (If applying section 4942(a)(2) to all years listed, answer "No" and attach statement—see instructions). c If the provisions of section 4942(a)(2) are being applied to any of the years listed in 2a, list the years here 20____, 20____, 20____, 20____ 3a Did the foundation hold more than a 2% direct or indirect interest in any business enterprise at any time during the year? 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? (<i>Use Schedule C, Form 4720, to determine if the foundation had excess business holdings in 2013.</i>) 4a Did the foundation invest during the year any amount in a manner that would jeopardize its charitable purposes? 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?			
		1b		No
		1c		No
		2b		No
		3b		No
		4a		No
		4b		No

Part VII-B

Statements Regarding Activities for Which Form 4720 May Be Required (continued)

5a

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

(1)

Carry on propaganda, or otherwise attempt to influence legislation (section 4945(e))?

YesNo

(2)

Influence the outcome of any specific public election (see section 4955), or to carry on, directly or indirectly, any voter registration drive?

YesNo

(3)

Provide a grant to an individual for travel, study, or other similar purposes?

YesNo

(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).

YesNo

(5)

Provide for any purpose other than religious, charitable, scientific, literary, or educational purposes, or for the prevention of cruelty to children or animals?

YesNo

b

If any answer is "Yes" to 5a(1)–(5), did **any** of the transactions fail to qualify under the exceptions described in Regulations section 53.4945 or in a current notice regarding disaster assistance (see instructions)?

5b

No

Organizations relying on a current notice regarding disaster assistance check here.

c

If the answer is "Yes" to question 5a(4), does the foundation claim exemption from the tax because it maintained expenditure responsibility for the grant?

YesNo

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?

YesNo

b

Did the foundation, during the year, pay premiums, directly or indirectly, on a personal benefit contract?

6b

No

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

7a

At any time during the tax year, was the foundation a party to a prohibited tax shelter transaction?

YesNo

b

If yes, did the foundation receive any proceeds or have any net income attributable to the transaction?

7b

No

Part VIII

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

1

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

(a) Name and address	(b) Title, and average hours per week devoted to position	(c) Compensation (If not paid, enter -0-)	(d) Contributions to employee benefit plans and deferred compensation	(e) Expense account, other allowances
ROBERT W MOYER	TRUSTEE	0		
245 MAIN ST	1 00			
ONEONTA,NY 13820				
DAVID F WILBER III	TRUSTEE	0		
245 MAIN ST	1 00			
ONEONTA,NY 13820				
JANE G TROYER	Trustee	0		
2720 PEGASUS DR	1 00			
COLORADO SPRINGS,CO 80919				
RHONDDA HARTMAN	Trustee	0		
9285 SO CORNELL CIRCLE	1 00			
HIGHLANDS RANCH,CO 80130				

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.

Form 990-PF (2013)

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 VARIOUS CONTRIBUTIONS TO ORGANIZATIONS INVOLVED WITH FINEARTS AND MUSIC PROMOTION AT THE LOCAL LEVEL	54,000
2	
3	
4	

Part IX-B

Summary of Program-Related Investments (see instructions)

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

Part X

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

1	Fair market value of assets not used (or held for use) directly in carrying out charitable, etc , purposes		
a	Average monthly fair market value of securities.	1a	1,152,264
b	Average of monthly cash balances.	1b	37,921
c	Fair market value of all other assets (see instructions).	1c	0
d	Total (add lines 1a, b, and c).	1d	1,190,185
e	Reduction claimed for blockage or other factors reported on lines 1a and 1c (attach detailed explanation).	1e	0
2	Acquisition indebtedness applicable to line 1 assets.	2	
3	Subtract line 2 from line 1d.	3	1,190,185
4	Cash deemed held for charitable activities Enter 1 1/2% of line 3 (for greater amount, see instructions).	4	17,853
5	Net value of noncharitable-use assets. Subtract line 4 from line 3 Enter here and on Part V, line 4	5	1,172,332
6	Minimum investment return. Enter 5% of line 5.	6	58,617

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	58,617
2a	Tax on investment income for 2013 from Part VI, line 5.	2a	885
b	Income tax for 2013 (This does not include the tax from Part VI).	2b	
c	Add lines 2a and 2b.	2c	885
3	Distributable amount before adjustments Subtract line 2c from line 1.	3	57,732
4	Recoveries of amounts treated as qualifying distributions.	4	
5	Add lines 3 and 4.	5	57,732
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	57,732

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	60,921
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	60,921
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	885
6	Adjusted qualifying distributions. Subtract line 5 from line 4.	6	60,036
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				57,732
2 Undistributed income, if any, as of the end of 2013				
a Enter amount for 2012 only.				
b Total for prior years 20____, 20____, 20____				
3 Excess distributions carryover, if any, to 2013				
a From 2008.				
b From 2009.				
c From 2010.				
d From 2011.				
e From 2012.				6,974
f Total of lines 3a through e.	6,974			
4 Qualifying distributions for 2013 from Part XII, line 4 ▶ \$ 60,921				
a Applied to 2012, but not more than line 2a				
b Applied to undistributed income of prior years (Election required—see instructions).				
c Treated as distributions out of corpus (Election required—see instructions).	0			
d Applied to 2013 distributable amount.				57,732
e Remaining amount distributed out of corpus	3,189			
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	10,163			
b Prior years' undistributed income Subtract line 4b from line 2b.				
c Enter the amount of prior years' undistributed income for which a notice of deficiency has been issued, or on which the section 4942(a) tax has been previously assessed.				
d Subtract line 6c from line 6b Taxable amount—see instructions				
e Undistributed income for 2012 Subtract line 4a from line 2a Taxable amount—see instructions				
f Undistributed income for 2013 Subtract lines 4d and 5 from line 1 This amount must be distributed in 2014				0
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	10,163			
10 Analysis of line 9				
a Excess from 2009. . . .				
b Excess from 2010. . . .				
c Excess from 2011. . . .				
d Excess from 2012. . . .				6,974
e Excess from 2013. . . .				3,189

Part XIV

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. . . .

Check box to indicate whether the organization is a private operating foundation described in section 4942(j)(3) or 4942(j)(5)

	Tax year	Prior 3 years			(e) Total
	(a) 2013	(b) 2012	(c) 2011	(d) 2010	
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 organization had \$5,000 or more in assets at any time during the year—see instructions.)**

1 Information Regarding Foundation Managers:

■ 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))

• List any managers of the foundation who own 10% or more of the stock of a corporation (or an equally large portion of the ownership of a partnership or other entity) of which the foundation has a 10% or greater interest

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

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

a The name, address, and telephone number of the person to whom applications should be addressed

See Additional Data Table

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

See Additional Data Table

c Any submission deadlines

See Additional Data Table

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

See Additional Data Table

Part XV

Supplementary Information (continued)

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

Recipient	If recipient is an individual, show any relationship to any foundation manager or substantial contributor	Foundation status of recipient	Purpose of grant or contribution	Amount
Name and address (home or business)				
a Paid during the year See Additional Data Table				
Total			3a	54,000
b Approved for future payment				
Total			3b	

Enter gross amounts unless otherwise indicated

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

Form **990-PF** (2013)

Part XVII

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

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)

No

2

Other assets.

1a(2)

No

b

Other transactions

1

Sales of assets to a noncharitable exempt organization.

1b(1)

No

2

Purchases of assets from a noncharitable exempt organization.

1b(2)

No

3

Rental of facilities, equipment, or other assets.

1b(3)

No

4

Reimbursement arrangements.

1b(4)

No

5

Loans or loan guarantees.

1b(5)

No

6

Performance of services or membership or fundraising solicitations.

1b(6)

No

c

Sharing of facilities, equipment, mailing lists, other assets, or paid employees.

1c

No

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

2014-05-06

Signature of officer or trustee

Date

Title

May the IRS discuss this return with the preparer shown below (see instr.)?

☒

Yes

☐

No

Paid Preparer Use Only

Print/Type preparer's name DEBORAH L MOSTERT	Preparer's Signature	Date	Check if self-employed <input type="checkbox"/>	PTIN P01213266
Firm's name <input type="checkbox"/>	Mostert Manzanero & Scott LLP			Firm's EIN <input type="checkbox"/>
Firm's address <input type="checkbox"/>	4 Associate Dr Oneonta, NY 13820			Phone no (607) 432-8700

Form 990PF Part XV Line 2a - 2d - Information Regarding Contribution, Grant, Gift, Loan, Scholarship, etc., Programs:

a The name, address, and telephone number of the person to whom applications should be addressed

JANE G TROYER
2720 PEGASUS DR
COLORADO SPRINGS,CO 80919
(719) 522-9616

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

LETTER

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

THE ARTS

a The name, address, and telephone number of the person to whom applications should be addressed

ROBERT MOYER
245 MAIN STREET
ONEONTA, NY 13820
(607) 433-4127

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

LETTER

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

THE ARTS


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

Recipient	If recipient is an individual, show any relationship to any foundation manager or substantial contributor	Foundation status of recipient	Purpose of grant or contribution	Amount
Name and address (home or business)				
a <i>Paid during the year</i>				
THE DENVER BRASS 2253 DOWNING ST DENVER,CO 80205	NONE	509(a)(1)	MUSIC/ARTS	1,500
COLORADO CHOIR PO BOC 40837 DENVER,CO 80204	NONE	509(a)(1)	MUSIC PROMOTION	500
KANTOREI PO BOX 371409 DENVER,CO 80237	NONE	509(a)(1)	MUSIC/ARTS	1,000
GLIMMERGLASS OPERA PO BOX 191 7300 ST HWY 80 COOPERSTOWN,NY 13326	NONE	509(a)(1)	ARTS	5,000
CATSKILL SYMPHONY ORCHEST PO BOX 14 ONEONTA,NY 13820	NONE	509(a)(1)	MUSIC PROMOTION	2,000
LITTLE FALLS BOARD OF ED 770 EAST MAIN ST LITTLE FALLS,NY 13365	NONE	N/A	MUSIC PROMOTION	2,000
DENVER CENTER FOR PERFORMING 1245 CHAMPA ST DENVER,CO 80204	NONE	509(a)(1)	ARTS	1,000
STATE UNIVERSTIY COLLEGE 308 NETZER ADMIN BLDG ONEONTA,NY 13820	NONE	N/A	MUSIC	2,500
COLORADO GREYHOUND ADOPTION PO BOX 2404 LITTETON,CO 80161	NONE	509(a)(1)	CHARTIABLE	1,000
GREATER ONEONTA HISTORICAL SOC PO BOX 814 ONEONTA,NY 13820	NONE	509(a)(1)	MUSIC/ART	1,000
FINE ARTS FOUNDATION PARTNERSHIP DENVER DENVER,CO 80204	NONE	509(a)(1)	FINE ARTS	2,500
AMAZON MEDICAL PROJECT KIM STROKES ADMIN PO BOX 194 MAZOMANIE,WI 53560	NONE	509(a)(1)	CHARITABLE	500
BROADMOOR COMMUNITY PRESCHOOL BROADMOOR ST COLORADO SPRING,CO 80933	NONE	509(a)(1)	CHARITABLE	500
ENGLEWOOD ROTARY FOUNDATION INC PO BOX 3 ENGLEWOOD,CO 80151	NONE	509(a)(1)	ARTS & MUSIC PROMOTION	1,000
NORTH HOUSE FOLK SCHOOL PO BOX 759 GRAND MARAIS,MN 55604	NONE	509(a)(1)	Music/arts	3,500
Total ▶ 3a				54,000

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

Recipient	If recipient is an individual, show any relationship to any foundation manager or substantial contributor	Foundation status of recipient	Purpose of grant or contribution	Amount
Name and address (home or business)				
a Paid during the year				
UP CLOSE MUSICAL 1000 ENGLEWOOD PARKWAY ENGLEWOOD,CO 80205	NONE	509(a)(1)	Music/arts	2,000
CLEO PARKER ROBINSON DANCE 119 PARK AVE W DENVER,CO 80205	NONE	509(a)(1)	ARTS & MUSIC PROMOTION	1,000
DENVER YOUNG ARTISTS ORCHESTRA 2828 SPEER BLVD ROOM 230 DENVER,CO 80211	NONE	509(a)(1)	Arts & Music Promotion	1,000
TRI-LAKES MUSIC ASSOCIATION 1215 OLD ANTLERS WAY MONUMENT,CO 80132	NONE	509(a)(1)	Music/arts	500
CHEYENNE MOUNTAIN MUSIC ASSOCIATION CHEYENNE CHEYENNE MOUNTAIN,CO 80002	NONE	509(a)(1)	Music/arts	1,500
ORPHEUS THEATRE COMPANY 31 MAPLE STREET ONEONTA,NY 13820	NONE	509(a)(1)	Arts & Music Promotion	500
FRIENDS OF THE ONEONTA THEATER PO BOX 46 ONEONTA,NY 13820	NONE	509(a)(1)	ARTS	1,500
DENVER ART MUSEUM 100 W 14TH SVE PKWY DENVER,CO 80204	NONE	509(a)(1)	ARTS PROMOTION	1,500
ENGLEWOOD CULTURAL ARTS CENTER ASSO 1000 ENGLEWOOD PARKWAY ENGLEWOOD,CO 80110	NONE	509(a)(1)	ARTS PROMOTION	1,000
KRCC - FM COLORADO COLLEGE 14 EAST CACHE LA POUFRE ST COLORADO SPRINGS,CO 80903	NONE	509(a)(1)	ARTS PROMOTION	1,500
OTHER DONATIONS COMMUNITY BANK NA ONEONTA,NY 13820	NONE	509(a)(1)	ARTS & MUSIC PROMOTION	1,000
CATSKILL CHORAL SOCIETY PO BOX 135 ONEONTA,NY 13820	NONE	509(a)(1)	ARTS & MUSIC PROMOTION	1,000
THE WOMEN'S CLUB OF COLORADO SPRING PO BOX 7072 COLORADO SPRING,CO 80933	NONE	509(a)(1)	ARTS & MUSIC PROMOTION	1,500
UNIVERSITY OF COLORADO 3415 COLORADO AVE BOULDER,CO 80303	NONE	N/A	ARTS & MUSIC PROMOTION	2,000
SYMPHONY IN THE VALLEY PO BOX 1831 GLENWOOD SPRINGS,CO 81602	NONE	509(a)(1)	ARTS & MUSIC PROMOTION	1,500
Total  3a				54,000

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

Recipient	If recipient is an individual, show any relationship to any foundation manager or substantial contributor	Foundation status of recipient	Purpose of grant or contribution	Amount
Name and address (home or business)				
a <i>Paid during the year</i>				
GLENWOOD SPRINGS HS 1405 GRAND AVE GLENWOOD SPRINGS,CO 81601	NONE	509(a)(1)	ARTS & MUSIC PROMOTION	2,000
ADELANTE FOUNDATION INC 280 OLIVE STREET DENVER,CO 80220	NONE	509(a)(1)	ARTS & MUSIC PROMOTION	500
OWEN D YOUNG CENTRAL SCHOOL ST RT 80 VAN HORNESVILLE,NY 13475	NONE	509(a)(1)	ARTS & MUSIC PROMOTION	3,500
COOPERSTOWN SUMMER MUSIC FESTIVAL PO BOX 230 COOPERSTOWN,NY 13326	NONE	509(a)(1)	ARTS & MUSIC PROMOTION	3,500
Total			 3a	54,000

TY 2013 Accounting Fees Schedule

Name: JACKSON H FENNER FOUNDATION
COMMUNITY BANK NA TRUSTEE

EIN: 84-1085200

Software ID: 13000170

Software Version: 2013v3.1

Category	Amount	Net Investment Income	Adjusted Net Income	Disbursements for Charitable Purposes
PREPARATION OF FORM 990PF	1,250	0	0	1,250

**TY 2013 Investments Corporate
Bonds Schedule**

Name: JACKSON H FENNER FOUNDATION
COMMUNITY BANK NA TRUSTEE

EIN: 84-1085200

Software ID: 13000170

Software Version: 2013v3.1

Name of Bond	End of Year Book Value	End of Year Fair Market Value
BLACKROCK INTERNATIONAL VALUE FD		
WAL-MART STORES	24,877	25,209
MUTUAL SER FD INC		
APPLE INC NOTE 1.00%	24,507	24,370
ORACLE CORP NOTE 1.20%	25,000	24,892
SHELL INTL FINANCE	25,000	24,909

**TY 2013 Investments Corporate
Stock Schedule**

Name: JACKSON H FENNER FOUNDATION
COMMUNITY BANK NA TRUSTEE

EIN: 84-1085200

Software ID: 13000170

Software Version: 2013v3.1

Name of Stock	End of Year Book Value	End of Year Fair Market Value
3M COMPANY	13,018	38,457
CHEVRON CORP	5,953	66,978
EXXONMOBIL	5,813	73,728
GENERAL ELECTRIC	23,597	15,078
INTERNATIONAL BUSINESS MACHINE	4,906	35,336
MICROSOFT CORP	13,888	15,136
PROCTER & GAMBLE	12,005	30,648
UNITED PARCEL SERIVCE INC CL B	11,570	19,046
WELLS FARGO	10,039	22,670
PFIZER INC	15,955	15,200
AUTOMATIC DATA PROCESSING INC	9,328	15,320
CISCO SYSTEMS INC	10,701	10,955
DOMINION RESOURCES NEW	12,473	27,164
INTEL CORP	18,882	19,632
JOHNSON & JOHNSON	10,048	17,694
JOHNSON CONTROLS INC	5,134	18,448
JP MORGAN CHASE & CO	7,076	11,072
PEPSICO INC	10,010	16,072
UNITED HEALTH GROUP INC	9,934	14,456
WAL-MART STORES INC	11,644	14,936
WELLPOINT INC	8,378	17,200
AMERICAN CENTURY EQUITY INCOME	25,000	26,908
COLUMBIA ACORN CLASS Z	20,000	28,388
DODGE & COX INTERNATIONAL STOCK FD	20,000	18,449
ABBOTT LABORATORIES	5,252	7,332
BEMIS CO INC		
EMERSON ELEC CO	11,395	13,188
KIMBERLY CLARK CORP		
MEDTRONIC INC		
PUBLIC SERVICE ENTERPRISE	15,595	13,336

Name of Stock	End of Year Book Value	End of Year Fair Market Value
WALGREEN CO	7,111	11,470
PIMCO TOTAL RETURN FD	34,500	34,650
AT&T INC	10,232	13,328
COMMUNITY BANK SYSTEM INC	24,396	35,600
MERCK & CO INC NEW	30,549	42,376
ISHARE RUSSELL MIDCAP VALUE FD	16,734	25,804
NORFOLK SOUTHERN CORP	6,702	9,259
LOOMIS SAYLES FDS I	35,000	35,562
BHP BILLITON LTD	6,399	6,395
ABBVIE INC	5,695	9,846
VANGUARD MSCI EMERGING	20,557	18,835
POTASH CORP SASK	7,924	6,264
TOTAL S A	14,450	17,151
FRANKLIN MUTUAL QUEST FUND Z	10,000	7,428

TY 2013 Investments Government Obligations Schedule

Name: JACKSON H FENNER FOUNDATION
COMMUNITY BANK NA TRUSTEE

EIN: 84-1085200

Software ID: 13000170

Software Version: 2013v3.1

US Government Securities - End of Year Book Value:	39,860
US Government Securities - End of Year Fair Market Value:	41,072
State & Local Government Securities - End of Year Book Value:	99,411
State & Local Government Securities - End of Year Fair Market Value:	106,348

TY 2013 Investments - Other Schedule

Name: JACKSON H FENNER FOUNDATION
COMMUNITY BANK NA TRUSTEE

EIN: 84-1085200

Software ID: 13000170

Software Version: 2013v3.1

Category / Item	Listed at Cost or FMV	Book Value	End of Year Fair Market Value
VANGUARD SHORT-TERM BOND	AT COST	24,358	24,105
1/24 OPIL ROYALTY INT	AT COST	100	100

TY 2013 Other Expenses Schedule

Name: JACKSON H FENNER FOUNDATION
COMMUNITY BANK NA TRUSTEE

EIN: 84-1085200

Software ID: 13000170

Software Version: 2013v3.1

Description	Revenue and Expenses per Books	Net Investment Income	Adjusted Net Income	Disbursements for Charitable Purposes
FOREIGN TAX	213	213		

TY 2013 Other Income Schedule

Name: JACKSON H FENNER FOUNDATION
COMMUNITY BANK NA TRUSTEE

EIN: 84-1085200

Software ID: 13000170

Software Version: 2013v3.1

Description	Revenue And Expenses Per Books	Net Investment Income	Adjusted Net Income
MISCELLANEOUS	3		

TY 2013 Other Professional Fees Schedule

Name: JACKSON H FENNER FOUNDATION
COMMUNITY BANK NA TRUSTEE

EIN: 84-1085200

Software ID: 13000170

Software Version: 2013v3.1

Category	Amount	Net Investment Income	Adjusted Net Income	Disbursements for Charitable Purposes
FIDUCIARY FEES	8,041	3,871	0	4,021

TY 2013 Taxes Schedule

Name: JACKSON H FENNER FOUNDATION
COMMUNITY BANK NA TRUSTEE

EIN: 84-1085200

Software ID: 13000170

Software Version: 2013v3.1

Category	Amount	Net Investment Income	Adjusted Net Income	Disbursements for Charitable Purposes
990PF EXCISE TAX	305			
NYS FILING FEE	250			250