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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

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 JUL 1, 2013, and ending JUN 30, 2014

Name of foundation
M. E. RAKER FOUNDATION, INC.

Number and street (or P.O. box number if mail is not delivered to street address)
6207 CONSTITUTION DR

City or town, state or province, country, and ZIP or foreign postal code
FORT WAYNE, IN 46804

A Employer identification number
31-1040474

B Telephone number
(260) 436-2182

C If exemption application is pending, check here ☐

D 1 Foreign organizations, check here ☐

2 Foreign organizations meeting the 85% test, check here and attach computation ☐

E If private foundation status was terminated under section 507(b)(1)(A), check here ☐

F If the foundation is in a 60-month termination under section 507(b)(1)(B), check here ☐

G Check all that apply: ☐ Initial return ☐ Initial return of a former public charity ☐ Final return ☐ Amended return ☐ Address change ☐ Name change

H Check type of organization ☒ Section 501(c)(3) exempt private foundation ☐ Section 4947(a)(1) nonexempt charitable trust ☐ Other taxable private foundation

I Fair market value of all assets at end of year (from Part II, col. (c), line 16)
\$ 10,756,533. (Part I, column (d) must be on cash basis.)

J Accounting method ☒ Cash ☐ Accrual ☐ Other (specify) _____

Part I Analysis of Revenue and Expenses (The total of amounts in columns (b), (c), and (d) may not necessarily equal the amounts in column (a))		(a) Revenue and expenses per books	(b) Net investment income	(c) Adjusted net income	(d) Disbursements for charitable purposes (cash basis only)
1 Contributions, gifts, grants, etc., received				N/A	
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		264,912.	264,912.		Statement 1
5a Gross rents		18,000.	18,000.		Statement 2
b Net rental income or (loss) 18,000.					
6a Net gain or (loss) from sale of assets not on line 10		336,389.			
b Gross sales price for all assets on line 6a 1,778,306.					
7 Capital gain net income (from Part IV, line 2)			336,389.		
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)					
11 Other income		196.	196.		Statement 3
12 Total. Add lines 1 through 11		619,497.	619,497.		
13 Compensation of officers, directors, trustees, etc		80,000.	28,000.		52,000.
14 Other employee salaries and wages					
15 Pension plans, employee benefits					
16a Legal fees Stmt 4		1,400.	490.		910.
b Accounting fees Stmt 5		6,903.	2,416.		4,487.
c Other professional fees Stmt 6		42,798.	42,798.		0.
17 Interest					
18 Taxes Stmt 7		16,938.	2,058.		3,680.
19 Depreciation and depletion		5,256.	0.		
20 Occupancy		2,163.	1,947.		216.
21 Travel, conferences, and meetings					
22 Printing and publications					
23 Other expenses Stmt 8		6,391.	3,802.		2,589.
24 Total operating and administrative expenses. Add lines 13 through 23		161,849.	81,511.		63,882.
25 Contributions, gifts, grants paid		431,080.			431,080.
26 Total expenses and disbursements. Add lines 24 and 25		592,929.	81,511.		494,962.
27 Subtract line 26 from line 12		26,568.			
a Excess of revenue over expenses and disbursements			537,986.		
b Net investment income (if negative, enter -0-)					
c Adjusted net income (if negative, enter -0-)				N/A	

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LHA For Paperwork Reduction Act Notice, see instructions.

Form 990-PF (2013)

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Part II Balance Sheets		Attached schedules and amounts in the description column should be for end-of-year amounts only		Beginning of year	End of year	
		(a) Book Value	(b) Book Value	(c) Fair Market Value		
Assets	1	Cash - non-interest-bearing		16,150.	12,070.	12,070.
	2	Savings and temporary cash investments		57,972.	369,484.	369,484.
	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				
	7	Other notes and loans receivable ▶				
		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 Stmt 9	146,602.	146,602.	156,938.	
	b	Investments - corporate stock Stmt 10	1,085,968.	953,015.	1,442,846.	
	c	Investments - corporate bonds Stmt 11	1,298,608.	996,670.	1,029,517.	
	11	Investments - land, buildings, and equipment basis ▶				
	Less: accumulated depreciation ▶					
12	Investments - mortgage loans					
13	Investments - other Stmt 12	5,174,999.	5,384,282.	7,629,138.		
14	Land, buildings, and equipment basis ▶ 188,842.					
	Less: accumulated depreciation ▶ 123,325.	70,773.	65,517.	65,517.		
15	Other assets (describe ▶ Statement 13)	100,000.	50,000.	51,023.		
16	Total assets (to be completed by all filers - see the instructions. Also, see page 1, item 1)	7,951,072.	7,977,640.	10,756,533.		
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				
	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	7,951,072.	7,977,640.		
	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				
30	Total net assets or fund balances	7,951,072.	7,977,640.			
31	Total liabilities and net assets/fund balances	7,951,072.	7,977,640.			

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	7,951,072.
2	Enter amount from Part I, line 27a	2	26,568.
3	Other increases not included in line 2 (itemize) ▶	3	0.
4	Add lines 1, 2, and 3	4	7,977,640.
5	Decreases not included in line 2 (itemize) ▶	5	0.
6	Total net assets or fund balances at end of year (line 4 minus line 5) - Part II, column (b), line 30	6	7,977,640.

Part IV Capital Gains and Losses for Tax on Investment Income

(a) List and describe the kind(s) of property sold (e.g., real estate, 2-story brick warehouse, or common stock, 200 shs. MLC Co.)	(b) How acquired P - Purchase D - Donation	(c) Date acquired (mo., day, yr.)	(d) Date sold (mo., day, yr.)
1a See attached schedule	P		
b Capital Gains Dividends			
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 1,721,476.		1,441,917.	279,559.
b 56,830.			56,830.
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) FMV as of 12/31/69	(j) Adjusted basis as of 12/31/69	(k) Excess of col. (i) over col. (j), if any	
a			279,559.
b			56,830.
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	336,389.
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) If (loss), enter -0- in Part I, line 8	{ }	3	N/A

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	426,366.	9,409,654.	.045312
2011	432,893.	9,098,906.	.047576
2010	416,031.	9,255,017.	.044952
2009	442,940.	8,523,087.	.051969
2008	412,239.	8,065,013.	.051114

2 Total of line 1, column (d)	2	.240923
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	.048185
4 Enter the net value of noncharitable-use assets for 2013 from Part X, line 5	4	10,124,527.
5 Multiply line 4 by line 3	5	487,850.
6 Enter 1% of net investment income (1% of Part I, line 27b)	6	5,380.
7 Add lines 5 and 6	7	493,230.
8 Enter qualifying distributions from Part XII, line 4	8	494,962.

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)		1	5,380.
b Domestic foundations that meet the section 4940(e) requirements in Part V, check here ☒ 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	0.
2 Tax under section 511 (domestic section 4947(a)(1) trusts and taxable foundations only. Others enter -0-)		3	5,380.
3 Add lines 1 and 2		4	0.
4 Subtitle A (income) tax (domestic section 4947(a)(1) trusts and taxable foundations only. Others enter -0-)		5	5,380.
5 Tax based on investment income. Subtract line 4 from line 3. If zero or less, enter -0-			
6 Credits/Payments			
a 2013 estimated tax payments and 2012 overpayment credited to 2013	6a 8,000.	7	8,000.
b Exempt foreign organizations - tax withheld at source	6b	8	
c Tax paid with application for extension of time to file (Form 8868)	6c	9	
d Backup withholding erroneously withheld	6d	10	2,620.
7 Total credits and payments. Add lines 6a through 6d		11	0.
8 Enter any penalty for underpayment of estimated tax. Check here ☐ if Form 2220 is attached			
9 Tax due. If the total of lines 5 and 8 is more than line 7, enter amount owed			
10 Overpayment. If line 7 is more than the total of lines 5 and 8, enter the amount overpaid			
11 Enter the amount of line 10 to be credited to 2014 estimated tax	2,620. Refunded		

Part VII-A Statements Regarding Activities

	Yes	No
1a During the tax year, did the foundation attempt to influence any national, state, or local legislation or did it participate or intervene in any political campaign?		X
b Did it spend more than \$100 during the year (either directly or indirectly) for political purposes (see instructions for the definition)? If the answer is "Yes" to 1a or 1b, attach a detailed description of the activities and copies of any materials published or distributed by the foundation in connection with the activities.		X
c Did the foundation file Form 1120-POL for this year?		X
d Enter the amount (if any) of tax on political expenditures (section 4955) imposed during the year (1) On the foundation ☐ \$ 0. (2) On foundation managers ☐ \$ 0.		
e Enter the reimbursement (if any) paid by the foundation during the year for political expenditure tax imposed on foundation managers ☐ \$ 0.		
2 Has the foundation engaged in any activities that have not previously been reported to the IRS? If "Yes," attach a detailed description of the activities.		X
3 Has the foundation made any changes, not previously reported to the IRS, in its governing instrument, articles of incorporation, or bylaws, or other similar instruments? If "Yes," attach a conformed copy of the changes		X
4a Did the foundation have unrelated business gross income of \$1,000 or more during the year?		X
b If "Yes," has it filed a tax return on Form 990-T for this year?		
5 Was there a liquidation, termination, dissolution, or substantial contraction during the year? If "Yes," attach the statement required by General Instruction T		X
6 Are the requirements of section 508(e) (relating to sections 4941 through 4945) satisfied either • By language in the governing instrument, or • By state legislation that effectively amends the governing instrument so that no mandatory directions that conflict with the state law remain in the governing instrument?	X	
7 Did the foundation have at least \$5,000 in assets at any time during the year? If "Yes," complete Part II, col (c), and Part XV	X	
8a Enter the states to which the foundation reports or with which it is registered (see instructions) ☐ IN		
b If the answer is "Yes" to line 7, has the foundation furnished a copy of Form 990-PF to the Attorney General (or designate) of each state as required by General Instruction G? If "No," attach explanation	X	
9 Is the foundation claiming status as a private operating foundation within the meaning of section 4942(j)(3) or 4942(j)(5) for calendar year 2013 or the taxable year beginning in 2013 (see instructions for Part XIV)? If "Yes," complete Part XIV		X
10 Did any persons become substantial contributors during the tax year? If "Yes," attach a schedule listing their names and addresses		X

N/A

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 **▶ N/A**

14 The books are in care of **▶ Stephen J. Williams** Telephone no **▶ 260-436-2182**
 Located at **▶ 6207 Constitution Dr., Ft. Wayne, IN** ZIP+4 **▶ 46804**

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** **N/A**

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? **▶** ☐ **Yes** ☒ **No**
 See the instructions for exceptions and filing requirements for Form TD F 90-22.1 If "Yes," enter the name of the foreign country **▶**

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)? Organizations relying on a current notice regarding disaster assistance check here ▶ ☐	1b	X
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(i)(3) or 4942(i)(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)	N/A	2b
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)	N/A	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)?

☐ 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)?

N/A

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?

N/A

☐ 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

6b

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

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?

N/A

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.

(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
Stephen J. Williams	President			
229 W. Berry St., Suite 400				
Fort Wayne, IN 46802	12.00	0.	0.	0.
John N. Pichon	Director			
7016 Covington Rd.				
Fort Wayne, IN 46804	10.00	0.	0.	0.
Jennifer J. Pickard	Secretary			
539 S. Main St.				
Roanoke, IN 46783	10.00	0.	0.	0.
Emily Pichon	Treasurer			
7031 W. Hamilton Rd.				
Fort Wayne, IN 46814	5.00	0.	0.	0.

2 Compensation of five highest-paid employees (other than those included on line 1). 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. 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

0

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 charitable activities consist of grant programs. Accordingly, the foundation has not engaged in the performance of direct charitable activities.	0.
2	
3	
4	

Part IX-B Summary of Program-Related Investments

Describe the two largest program-related investments made by the foundation during the tax year on lines 1 and 2

	Amount
1 The foundation made no program related investments during the year.	0.
2	
3 All other program-related investments. See instructions.	
Total. Add lines 1 through 3	0.

Form 990-PF (2013)

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	10,236,060.
b	Average of monthly cash balances	1b	42,648.
c	Fair market value of all other assets	1c	
d	Total (add lines 1a, b, and c)	1d	10,278,708.
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	0.
3	Subtract line 2 from line 1d	3	10,278,708.
4	Cash deemed held for charitable activities. Enter 1 1/2% of line 3 (for greater amount, see instructions)	4	154,181.
5	Net value of noncharitable-use assets. Subtract line 4 from line 3. Enter here and on Part V, line 4	5	10,124,527.
6	Minimum investment return. Enter 5% of line 5	6	506,226.

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	506,226.
2a	Tax on investment income for 2013 from Part VI, line 5	2a	5,380.
b	Income tax for 2013 (This does not include the tax from Part VI.)	2b	
c	Add lines 2a and 2b	2c	5,380.
3	Distributable amount before adjustments. Subtract line 2c from line 1	3	500,846.
4	Recoveries of amounts treated as qualifying distributions	4	0.
5	Add lines 3 and 4	5	500,846.
6	Deduction from distributable amount (see instructions)	6	0.
7	Distributable amount as adjusted. Subtract line 6 from line 5. Enter here and on Part XIII, line 1	7	500,846.

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	494,962.
b	Program-related investments - total from Part IX-B	1b	0.
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	494,962.
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	5	5,380.
6	Adjusted qualifying distributions. Subtract line 5 from line 4	6	489,582.

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				500,846.
2 Undistributed income, if any, as of the end of 2013				
a Enter amount for 2012 only			444,105.	
b Total for prior years		0.		
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	0.			
4 Qualifying distributions for 2013 from Part XII, line 4 ▶ \$ 494,962.				
a Applied to 2012, but not more than line 2a			444,105.	
b Applied to undistributed income of prior years (Election required - see instructions)		0.		
c Treated as distributions out of corpus (Election required - see instructions)	0.			
d Applied to 2013 distributable amount				50,857.
e Remaining amount distributed out of corpus	0.			
5 Excess distributions carryover applied to 2013 (If an amount appears in column (d), the same amount must be shown in column (a))	0.			0.
6 Enter the net total of each column as indicated below:				
a Corpus Add lines 3f, 4c, and 4e Subtract line 5	0.			
b Prior years' undistributed income Subtract line 4b from line 2b		0.		
c Enter the amount of prior years' undistributed income for which a notice of deficiency has been issued, or on which the section 4942(a) tax has been previously assessed		0.		
d Subtract line 6c from line 6b Taxable amount - see instructions		0.		
e Undistributed income for 2012 Subtract line 4a from line 2a Taxable amount - see instr			0.	
f Undistributed income for 2013 Subtract lines 4d and 5 from line 1 This amount must be distributed in 2014				449,989.
7 Amounts treated as distributions out of corpus to satisfy requirements imposed by section 170(b)(1)(F) or 4942(g)(3)	0.			
8 Excess distributions carryover from 2008 not applied on line 5 or line 7	0.			
9 Excess distributions carryover to 2014. Subtract lines 7 and 8 from line 6a	0.			
10 Analysis of line 9				
a Excess from 2009				
b Excess from 2010				
c Excess from 2011				
d Excess from 2012				
e Excess from 2013				

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				
Grants Paid to Sec. 501(c)(3) organizations per attached schedule	None	N/A	See footnote on attached schedule	431,080.
Total				431,080.
b Approved for future payment				
World Baseball Academy 1701 Freeman Street Fort Wayne, IN 46802	None	501(c)(3)	Capital Campaign	30,000.
Fort Wayne Zoological Society 3411 Sherman Blvd. Fort Wayne, IN 46808	None	501(c)(3)	Handicap accessible train car	20,000.
University of St. Francis 2701 Spring Street Fort Wayne, IN 46808	None	501(c)(3)	Downtown campus project	20,000.
Total				70,000.

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 | | X |
| | (2) Other assets | | X |
| b | Other transactions | | |
| | (1) Sales of assets to a noncharitable exempt organization | | X |
| | (2) Purchases of assets from a noncharitable exempt organization | | X |
| | (3) Rental of facilities, equipment, or other assets | | X |
| | (4) Reimbursement arrangements | | X |
| | (5) Loans or loan guarantees | | X |
| | (6) Performance of services or membership or fundraising solicitations | | X |
| c | Sharing of facilities, equipment, mailing lists, other assets, or paid employees | | 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. | | |

[illegible]

- 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
N/A		

**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.

Signature of officer or trustee

Date _____

► President

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

☒ Yes ☐ No**Paid
Preparer
Use Only**

Print/Type preparer's name

Benjamin S.
Williams

Preparer's signature

Benjamin S. J. Williams

Date

10/21/14

Check ☐ self-employed

PTIN

P01085606

Firm's name ► SHAMBAUGH KASTBECK & WILLIAMS LLP

Firm's EIN ► 35-1482529

Firm's address ► P. O. Box 11648
Fort Wayne, IN 46859-1648

Phone no (260) 423-1430

Form 990-PF	Dividends and Interest from Securities	Statement	1
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Source	Gross Amount	Capital Gains Dividends	(a) Revenue Per Books	(b) Net Investment Income	(c) Adjusted Net Income
Dividends	306,564.	56,830.	249,734.	249,734.	
Interest	15,178.	0.	15,178.	15,178.	
To Part I, line 4	321,742.	56,830.	264,912.	264,912.	

Form 990-PF	Rental Income	Statement	2
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Kind and Location of Property	Activity Number	Gross Rental Income
Rental Income	1	18,000.
Total to Form 990-PF, Part I, line 5a		18,000.

Form 990-PF	Other Income	Statement	3
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Description	(a) Revenue Per Books	(b) Net Investment Income	(c) Adjusted Net Income
Refund of bank fees	196.	196.	
Total to Form 990-PF, Part I, line 11	196.	196.	

Form 990-PF	Legal Fees	Statement	4
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Description	(a) Expenses Per Books	(b) Net Investment Income	(c) Adjusted Net Income	(d) Charitable Purposes
Attorney Fee	1,400.	490.		910.
To Fm 990-PF, Pg 1, ln 16a	1,400.	490.		910.

Form 990-PF	Accounting Fees			Statement	5
Description	(a) Expenses Per Books	(b) Net Invest- ment Income	(c) Adjusted Net Income	(d) Charitable Purposes	
Accounting Fees	6,903.	2,416.		4,487.	
To Form 990-PF, Pg 1, ln 16b	6,903.	2,416.		4,487.	

Form 990-PF	Other Professional Fees			Statement	6
Description	(a) Expenses Per Books	(b) Net Invest- ment Income	(c) Adjusted Net Income	(d) Charitable Purposes	
Bank Administration Fee	42,798.	42,798.		0.	
To Form 990-PF, Pg 1, ln 16c	42,798.	42,798.		0.	

Form 990-PF	Taxes			Statement	7
Description	(a) Expenses Per Books	(b) Net Invest- ment Income	(c) Adjusted Net Income	(d) Charitable Purposes	
Payroll Taxes	5,661.	1,981.		3,680.	
Federal Excise Taxes	11,200.	0.		0.	
Foreign Taxes	77.	77.		0.	
To Form 990-PF, Pg 1, ln 18	16,938.	2,058.		3,680.	

Form 990-PF	Other Expenses			Statement	8
Description	(a) Expenses Per Books	(b) Net Invest- ment Income	(c) Adjusted Net Income	(d) Charitable Purposes	
Supplies	115.	69.		46.	
Maintenance Agreement	2,030.	1,218.		812.	
Dues & Subscriptions	1,889.	1,133.		756.	
Insurance	2,265.	1,359.		906.	
Postage	92.	23.		69.	
To Form 990-PF, Pg 1, ln 23	6,391.	3,802.		2,589.	

Form 990-PF	U.S. and State/City Government Obligations	Statement	9
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Description	U.S. Gov't	Other Gov't	Book Value	Fair Market Value
U.S. Gov. & Municipal Bonds	X		146,602.	156,938.
Total U.S. Government Obligations			146,602.	156,938.
Total State and Municipal Government Obligations				
Total to Form 990-PF, Part II, line 10a			146,602.	156,938.

Form 990-PF	Corporate Stock	Statement	10
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Description	Book Value	Fair Market Value
Corporate Stock	953,015.	1,442,846.
Total to Form 990-PF, Part II, line 10b	953,015.	1,442,846.

Form 990-PF	Corporate Bonds	Statement	11
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Description	Book Value	Fair Market Value
Corporate Bonds	996,670.	1,029,517.
Total to Form 990-PF, Part II, line 10c	996,670.	1,029,517.

Form 990-PF	Other Investments	Statement	12
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Description	Valuation Method	Book Value	Fair Market Value
Mutual Funds	COST	5,384,282.	7,629,138.
Total to Form 990-PF, Part II, line 13		5,384,282.	7,629,138.

Form 990-PF	Other Assets	Statement	13
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Description	Beginning of Yr Book Value	End of Year Book Value	Fair Market Value
Certificates of Deposit	100,000.	50,000.	51,023.
To Form 990-PF, Part II, line 15	100,000.	50,000.	51,023.

ME Raker Foundation
Schedule of Realized Gains and Losses
FYE 6-30-14

	<u>Date</u>	<u>Quantity</u>	<u>Proceeds</u>	<u>Cost</u>	<u>Gain (Loss)</u>
Pimco EFT TR	8/29/2013	968.000	98,107.80	97,503.25	604.55
Credit Suisse	8/15/2013	50000.000	50,000.00	49,927.00	73.00
Conoco Phillips	8/27/2013	500.000	33,109.42	28,266.70	4,842.72
Kohls	8/27/2013	350.000	18,049.22	19,939.50	(1,890.28)
Novartis AG	8/27/2013	750.000	55,981.05	35,467.50	20,513.55
SPDR Gold Trust	8/27/2013	250.000	33,114.45	23,468.70	9,645.75
Texas Instruments	8/27/2013	1000.000	38,639.32	32,800.00	5,839.32
Walgreen	8/27/2013	500.000	24,284.57	20,231.46	4,053.11
Pimco Total Return	9/6/2013	14245.014	150,000.00	160,800.92	(10,800.92)
Ishares MSCI Emerging Markets	10/16/2013	1500.000	63,419.04	67,490.00	(4,070.96)
Wells Fargo	10/16/2013	50000.000	50,000.00	48,681.00	1,319.00
Digital Realty Trust	11/5/2013	350.000	16,629.23	23,168.49	(6,539.26)
Medtronic	11/5/2013	500.000	28,749.54	17,414.00	11,335.54
Teva Pharmaceutical	11/5/2013	500.000	18,611.67	24,354.10	(5,742.43)
Vale SA	11/5/2013	750.000	11,897.79	20,046.23	(8,148.44)
Ishares S&P	11/18/2013	470.000	50,166.92	21,477.52	28,689.40
Goldman Sachs	12/17/2013	50000.000	50,000.00	50,000.00	-
DWS Dremman Small Cap	12/24/2013	1339.047	38,484.21	25,000.00	13,484.21
Vanguard Total Bond	2/21/2014	2808.989	30,000.00	30,541.93	(541.93)
Mairs & Power Growth Fund	2/14/2014	458.253	50,000.00	32,306.83	17,693.17
Ishares S&P	4/16/2014	176.000	15,032.88	8,787.68	6,245.20
Ishares Core S&P	4/16/2014	113.000	14,998.15	5,950.59	9,047.56
Philip Morris	4/21/2014	350.000	29,469.38	12,949.19	16,520.19
Southern	4/21/2014	500.000	22,704.49	15,664.00	7,040.49
Ishares Core S&P 500	5/20/2014	431.000	81,050.08	44,035.88	37,014.20
Ishares S&P 500	5/20/2014	572.000	75,975.68	43,538.96	32,436.72
Ishares Core S&P Mid Cap	5/20/2014	471.000	63,051.75	24,802.89	38,248.86
Vanguard FTSE	5/20/2014	596.000	24,989.72	22,691.21	2,298.51
Dodge & Cox Income Fund	5/23/2014	7194.245	100,000.00	96,402.88	3,597.12

Mairs & Power Growth Fund	5/16/2014	134.469	15,000.00	9,480.06	5,519.94
Mairs & Power Growth Fund	5/29/2014	886.839	100,000.00	62,522.15	37,477.85
Dodge & Cox Income Fund	6/17/2014	7183.908	100,000.00	96,126.05	3,873.95
Pimco EFT TR	6/6/2014	1676.000	169,959.40	170,080.48	(121.08)
			1,721,475.76	1,441,917.15	
				279,558.61	
				317,413.91 A/C 7000	
				(37,855.30) A/C 7005	
				279,558.61	

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09/17/14
Cash Basis

M.E. Raker Foundation Transaction Detail By Account July 2013 through June 2014

Name	Address	Purpose	Amount
Junior Achievement	601 Noble Drive Fort Wayne, IN 46825	JA Finance Park	5,000 00
The History Center	302 E Berry Street Fort Wayne, IN 46802	Student group tour program	6,000 00
Boys & Girls Clubs of Fort Wayne	2609 Fairfield Avenue Fort Wayne, IN 46807	Project LEARN	5,000 00
Big Brothers Big Sisters NE IN	2439 Fairfield Avenue Fort Wayne, IN 46807	Mentoring Program	5,000 00
Birchwood	8151 Glencarrn Blvd Fort Wayne, IN 46804	Pantry Project	12,000 00
Mustard Seed Furniture Bank	5429 Keystone Drive Fort Wayne, IN 46825	New lighting system	5,000 00
Ern's House for Grieving Children	5670 YMCA Park Drive West Fort Wayne, IN 46835	Operating support	5,000 00
Interfaith Hospitality Network	PO Box 13326 Fort Wayne, IN 46868	Homeless program	10,000 00
Associated Churches	602 E Wayne Street Fort Wayne, IN 46802	Food Bank Network	10,000 00
Homebound Meals, Inc	611 W Berry Street Fort Wayne, IN 46802	meal program	7,000 00
Police Athletic League	2121 Olladale Drive Fort Wayne, IN 46808	Youth Football Program	1,000 00
Living Luke's Legacy Clinic	3705 S Anthony Blvd Fort Wayne, IN 46806	Medical supplies	1,000 00
Super Shot, Inc	709 Clay Street, Suite 300 Fort Wayne, IN 46802	Immunization Program	15,000 00
Science Central	1950 N Clinton Street Fort Wayne, IN 46805	Operating support	10,000 00
Fellowship Christian Athletes	8701 Leeds Road Kansas City, MO 64129	Operating support	7,000 00
Wellspring Interfaith Social Services	1316 Broadway Fort Wayne, IN 46802	Older Adult Program	12,500 00
Cancer Services of Northeast Indiana	6316 Mutual Drive Fort Wayne, IN 46825	Operating support	5,000 00
Kate's Kart, Inc	429 E Dupont Road #119 Fort Wayne, IN 46825	Part-time director and new books	10,000 00
Fort Wayne Park Foundation	705 East State Blvd Fort Wayne, IN 46805	Tree replacement	10,000 00
Bridge of Grace Compassionate Ministries	5100 Gaywood Drive Fort Wayne, IN 46806	Operating support	1,000 00
Redemption House Ministries	2720 Fairfield Ave Fort Wayne, IN 46807	Operating support	5,000 00
Bishop Dwenger High School	1300 E Washington Center Road Fort Wayne, IN 46825	Tuition assistance	10,000 00
Lifeline Youth & Family Services	7136 Gettysburg Pike PO Box 80487 Fort Wayne, IN 46898	Laptops	5,000 00
League for the Blind & Disabled	5821 S Anthony Blvd Fort Wayne, IN 46816	Deaflink Care Program	10,000 00
Community Harvest Food Bank	999 East Tillman Road P O Box 10967 Fort Wayne, IN 46855-0967	Warehouse equipment	10,000 00
University of Saint Francis	2701 Spring Street Fort Wayne, IN 46808	Downtown Campus Project (1 of 3 payments)	10,000 00
Youth for Christ	6427 Oakbrook Parkway Fort Wayne, IN 46825	Campus Life program	10,000 00
Fort Wayne School of Urban Ministry	3901 S Wayne Street Fort Wayne, IN 46807	Impact Mentoring Initiative	5,000 00
Children's Autism Center	10313 Aboite Center Road Fort Wayne, IN 46804	iPads	4,280 00
Fort Wayne Rescue Mission	301 W Superior Street Fort Wayne, IN 46801	Holiday Food Program	5,000 00
St Mary's Catholic Church	1101 S Lafayette Street Fort Wayne, IN 46802	Holiday Food Program	5,000 00
Salvation Army	2901 N Clinton Street Fort Wayne, IN 46805	Holiday Food Program	5,000 00

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09/17/14

Cash Basis

M.E. Raker Foundation

Transaction Detail By Account

July 2013 through June 2014

Account	Address	Description	Amount
Blessings in a Backpack, Inc	111 E Wayne Street, Suite 515 Fort Wayne, IN 46802	Food distribution program	5,000.00
Fort Wayne Rescue Mission	301 W Superior Street Fort Wayne, IN 46801	Charis House capital support	5,000.00
Fort Wayne Children's Zoo	3411 Sherman Boulevard Fort Wayne, IN 46808	Australian Adventure Campaign	10,000.00
Audiences Unlimited, Inc	227 E Washington Blvd, Suite 301 Fort Wayne, IN 46802	Transportation to holiday events	5,000.00
Fort Wayne Center for Learning	2510 E Dupont Road, Suite 203 Fort Wayne, IN 46825	Scholarships	2,500.00
Easter Seals ARC of NE Indiana	4919 Coldwater Road Fort Wayne, IN 46825	Update IT system	15,000.00
Visiting Nurse & Hospice Home	5910 Homestead Road Fort Wayne, In 46814	Capital Campaign	10,000.00
Community Transportation Network	5601 Industrial Road Fort Wayne, IN 46825	Transportation support	15,000.00
SCAN	500 W Main Street Fort Wayne, IN 46802	Building remodel	5,000.00
Northeast Indiana Public Radio	PO Box 8459 Fort Wayne, IN 46898	Operating support	1,000.00
Fort Wayne Clubhouse Inc	3327 Lake Avenue Fort Wayne, IN 46805	Operating support	15,000.00
Specialized Alt for Families & Youth	705 E State Blvd Fort Wayne, IN 46805	The Courtyard	10,000.00
Embassy Theater Foundation	125 W Jefferson Blvd Fort Wayne, IN 46802	Brickwork	10,000.00
Society of St Vincent De Paul	1600 S Calhoun Street Fort Wayne, IN 46802	Operating grant	5,000.00
Children's Hope House	7922 W Jefferson Blvd Fort Wayne, IN 46804	Operating grant	5,000.00
HearCare Connection	5933 E State Blvd Fort Wayne, IN 46815	Hearing programs	5,000.00
McMillen Center	600 Jim Kelley Boulevard Fort Wayne, IN 46816	Health education programs	5,000.00
Friends of the Ashbrook Center	Ashland College 401 College Avenue Ashland, OH 44805	Ashbrook Scholar program	10,000.00
Allen Co Education Partnership	709 Clay Street, Suite 101 Fort Wayne, IN 46802	Project READS	5,000.00
Turnstone Center	3320 N Clinton Street Fort Wayne, IN 46805	Operating support	15,000.00
ACRES Land Trust	1802 Chapman Road Hometown, IN 46748	Expansion of Mengerson Nature Reserve	10,000.00
Fort Wayne Children's Zoo	3411 Sherman Boulevard Fort Wayne, IN 46808	Accessible Train Project	8,800.00
Girl Scouts of Northern IN-MI	10008 Dupont Circle Drive East Fort Wayne, IN 46825	Girl Scout Summer Series Program	5,000.00
Southeast Youth Council	PO Box 236 19819 Monroeville Road Monroeville, IN 46773	Education Center program	2,000.00
Trees Indiana	5048 Stelhorn Road Fort Wayne, IN 46815	Forestry Pathways Initiative	5,000.00
Vincent Village Inc	2827 Holton Avenue Fort Wayne, IN 46806	Youth Services program	5,000.00
Fort Wayne Urban League	2135 S Hanna Street Fort Wayne, IN 46803	After school program and tutoring	5,000.00
Hope Alive	1747 N Wells Street Fort Wayne, IN 46808	Transitional housing program	5,000.00

431,080.00

431,080.00