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

OMB No 1545-0052

2013

Open to Public Inspection

For calendar year 2013, or tax year beginning 11-01-2013 , and ending 10-31-2014

Name of foundation OPAL DANCEY MEMORIAL FOUNDATION 09062		A Employer identification number 38-6361282	
Number and street (or P O box number if mail is not delivered to street address) C/O PLANTE MORAN TRUST PO BOX 307		B Telephone number (see instructions) (866) 846-3600	
City or town, state or province, country, and ZIP or foreign postal code SOUTHFIELD, MI 48037		C If exemption application is pending, check here ☐	
G Check all that apply ☐ Initial return ☐ Final return ☐ Address change ☐ Initial return of a former public charity ☐ Amended return ☐ Name change		D 1. Foreign organizations, check here ☐ 2. Foreign organizations meeting the 85% test, check here and attach computation ☐	
H Check type of organization ☒ Section 501(c)(3) exempt private foundation ☐ Section 4947(a)(1) nonexempt charitable trust ☐ Other taxable private foundation		E If private foundation status was terminated under section 507(b)(1)(A), check here ☐	
I Fair market value of all assets at end of year (from Part II, col. (c), line 16) ☐ \$ 2,095,384		F If the foundation is in a 60-month termination under section 507(b)(1)(B), check here ☐	
J Accounting method ☒ Cash ☐ Accrual ☐ Other (specify) _____ (Part I, column (d) must be on cash basis.)			

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.	36,608	36,608		
	5a Gross rents				
	b Net rental income or (loss) _____				
	6a Net gain or (loss) from sale of assets not on line 10	142,154			
	b Gross sales price for all assets on line 6a 1,189,925				
	7 Capital gain net income (from Part IV, line 2) . . .		142,154		
	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)				
	12 Total. Add lines 1 through 11	178,762	178,762		
	13 Compensation of officers, directors, trustees, etc	0	0		0
	14 Other employee salaries and wages				
	15 Pension plans, employee benefits				
	16a Legal fees (attach schedule)				
	b Accounting fees (attach schedule)	2,700	1,350		1,350
	c Other professional fees (attach schedule)	22,687	21,553		1,134
	17 Interest				
	18 Taxes (attach schedule) (see instructions)	3,529	336		0
	19 Depreciation (attach schedule) and depletion . . .				
	20 Occupancy				
	21 Travel, conferences, and meetings	607	0		607
	22 Printing and publications				
	23 Other expenses (attach schedule)	4,169	0		4,169
	24 Total operating and administrative expenses.				
	Add lines 13 through 23	33,692	23,239		7,260
	25 Contributions, gifts, grants paid	109,000			109,000
	26 Total expenses and disbursements. Add lines 24 and 25	142,692	23,239		116,260
	27 Subtract line 26 from line 12				
	a Excess of revenue over expenses and disbursements	36,070			
	b Net investment income (if negative, enter -0-)		155,523		
	c Adjusted net income (if negative, enter -0-)				

Part II Balance Sheets		Attached schedules and amounts in the description column should be for end-of-year amounts only (See instructions)	Beginning of year	End of year	
			(a) Book Value	(b) Book Value	(c) Fair Market Value
Assets	1	Cash—non-interest-bearing			
	2	Savings and temporary cash investments	16,780	27,921	27,921
	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)	0	0	48,085
	c	Investments—corporate bonds (attach schedule).			
	11	Investments—land, buildings, and equipment basis ▶ _____ Less accumulated depreciation (attach schedule) ▶ _____			
	12	Investments—mortgage loans			
	13	Investments—other (attach schedule)	1,654,226	1,678,956	2,019,378
	14	Land, buildings, and equipment basis ▶ _____ Less accumulated depreciation (attach schedule) ▶ _____			
15	Other assets (describe ▶ _____)				
16	Total assets (to be completed by all filers—see the instructions Also, see page 1, item I)	1,671,006	1,706,877	2,095,384	
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 ▶ _____)	529	330	
	23	Total liabilities (add lines 17 through 22)	529	330	
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	1,311,850	1,311,850	
	28	Paid-in or capital surplus, or land, bldg , and equipment fund	0	0	
	29	Retained earnings, accumulated income, endowment, or other funds	358,627	394,697	
	30	Total net assets or fund balances (see page 17 of the instructions)	1,670,477	1,706,547	
	31	Total liabilities and net assets/fund balances (see page 17 of the instructions)	1,671,006	1,706,877	

Part III Analysis of Changes in Net Assets or Fund Balances

1	Total net assets or fund balances at beginning of year—Part II, column (a), line 30 (must agree with end-of-year figure reported on prior year’s return)	1	1,670,477
2	Enter amount from Part I, line 27a	2	36,070
3	Other increases not included in line 2 (itemize) ▶ _____	3	0
4	Add lines 1, 2, and 3	4	1,706,547
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	1,706,547

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	PUBLICLY TRADED SECURITIES			
b	PUBLICLY TRADED SECURITIES			
c	CAPITAL GAINS DIVIDENDS	P		
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 241,683		244,248	-2,565
b 920,407		803,523	116,884
c 27,835			27,835
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			-2,565
b			116,884
c			27,835
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	142,154
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	118,091	2,041,468	0 057846
2011	112,551	1,946,871	0 057811
2010	130,672	2,027,763	0 064441
2009	105,103	1,911,224	0 054993
2008	103,183	1,682,885	0 061313

2	Total of line 1, column (d).	2	0 296404
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 059281
4	Enter the net value of noncharitable-use assets for 2013 from Part X, line 5.	4	2,109,793
5	Multiply line 4 by line 3.	5	125,071
6	Enter 1% of net investment income (1% of Part I, line 27b).	6	1,555
7	Add lines 5 and 6.	7	126,626
8	Enter qualifying distributions from Part XII, line 4. If line 8 is equal to or greater than line 7, check the box in Part VI, line 1b, and complete that part using a 1% tax rate See the Part VI instructions	8	116,260

Part VIExcise Tax Based on Investment Income (Section 4940(a), 4940(b), 4940(e), or 4948—see page 18 of the instructions)

1aExempt operating foundations described in section 4940(d)(2), check here ☐ and enter "N/A" on line 1		1	3,110
Date of ruling or determination letter (attach copy of letter if necessary—see instructions)			
bDomestic foundations that meet the section 4940(e) requirements in Part V, check here ☐ and enter 1% of Part I, line 27b			
cAll other domestic foundations enter 2% of line 27b. Exempt foreign organizations enter 4% of Part I, line 12, col. (b)			
2Tax under section 511 (domestic section 4947(a)(1) trusts and taxable foundations only. Others enter -0-)		2	0
3Add lines 1 and 2.		3	3,110
4Subtitle A (income) tax (domestic section 4947(a)(1) trusts and taxable foundations only. Others enter -0-)		4	0
5Tax based on investment income. Subtract line 4 from line 3. If zero or less, enter -0-		5	3,110
6Credits/Payments			
a2013 estimated tax payments and 2012 overpayment credited to 2013	6a	2,480	
bExempt foreign organizations—tax withheld at source	6b		
cTax paid with application for extension of time to file (Form 8868)	6c		
dBackup withholding erroneously withheld	6d		
7Total credits and payments. Add lines 6a through 6d.		7	2,480
8Enter any penalty for underpayment of estimated tax. Check here ☐ if Form 2220 is attached.		8	
9Tax due. If the total of lines 5 and 8 is more than line 7, enter amount owed		9	630
10Overpayment. If line 7 is more than the total of lines 5 and 8, enter the amount overpaid		10	
11Enter the amount of line 10 to be Credited to 2014 estimated tax Refunded		11	

Part VII-AStatements 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	Yes	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)? 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.	1b		No
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 \$ 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.	2		No
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		
5	Was there a liquidation, termination, dissolution, or substantial contraction during the year? If "Yes," attach the statement required by General Instruction T.	5		No
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	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): MI, OH			
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 ▶ WWW.OPALDANCEYGRANTS.ORG	13	Yes	
14	The books are in care of ▶ PLANTE MORAN TRUST Telephone no ▶ (866) 846-3600 Located at ▶ 27400 NORTHWESTERN HWY SOUTHFIELD MI ZIP +4 ▶ 48037			
15	Section 4947(a)(1) nonexempt charitable trusts filing Form 990-PF in lieu of Form 1041 —Check here ▶ ☐ and enter the amount of tax-exempt interest received or accrued during the year ▶ 15			
16	At any time during calendar year 2013, did the foundation have an interest in or a signature or other authority over a bank, securities, or other financial account in a foreign country? 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? ☐ 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 page 20 of the instructions)?. . . Organizations relying on a current notice regarding disaster assistance check here. ▶ ☐	1b		No
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		No
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 ▶ 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).	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 ▶ 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?. ☐ 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? (<i>Use Schedule C, Form 4720, to determine if the foundation had excess business holdings in 2013.</i>).	3b		
4a	Did the foundation invest during the year any amount in a manner that would jeopardize its charitable purposes?	4a		No
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		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))?

☐ 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

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?

☐ 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

No

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

7a

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

☐ Yes

☒ No

b

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

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
See Additional Data Table				

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

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.		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	
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	0

Part X

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

1	Fair market value of assets not used (or held for use) directly in carrying out charitable, etc , purposes		
a	Average monthly fair market value of securities.	1a	2,115,781
b	Average of monthly cash balances.	1b	26,141
c	Fair market value of all other assets (see instructions).	1c	0
d	Total (add lines 1a, b, and c).	1d	2,141,922
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	2,141,922
4	Cash deemed held for charitable activities Enter 1 1/2% of line 3 (for greater amount, see instructions).	4	32,129
5	Net value of noncharitable-use assets. Subtract line 4 from line 3 Enter here and on Part V, line 4	5	2,109,793
6	Minimum investment return. Enter 5% of line 5.	6	105,490

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	105,490
2a	Tax on investment income for 2013 from Part VI, line 5.	2a	3,110
b	Income tax for 2013 (This does not include the tax from Part VI).	2b	
c	Add lines 2a and 2b.	2c	3,110
3	Distributable amount before adjustments Subtract line 2c from line 1.	3	102,380
4	Recoveries of amounts treated as qualifying distributions.	4	0
5	Add lines 3 and 4.	5	102,380
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	102,380

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	116,260
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	116,260
5	Foundations that qualify under section 4940(e) for the reduced rate of tax on net investment income Enter 1% of Part I, line 27b (see instructions).	5	0
6	Adjusted qualifying distributions. Subtract line 5 from line 4.	6	116,260
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				102,380
2 Undistributed income, if any, as of the end of 2013				
a Enter amount for 2012 only.			0	
b Total for prior years 20____, 20____, 20____		0		
3 Excess distributions carryover, if any, to 2013				
a From 2008.				16,911
b From 2009.				3,958
c From 2010.				28,288
d From 2011.				16,943
e From 2012.				12,491
f Total of lines 3a through e.	78,591			
4 Qualifying distributions for 2013 from Part XII, line 4 ▶ \$ 116,260				
a Applied to 2012, but not more than line 2a			0	
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.				102,380
e Remaining amount distributed out of corpus	13,880			
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	92,471			
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 instructions			0	
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).	0			
8 Excess distributions carryover from 2008 not applied on line 5 or line 7 (see instructions). . .	16,911			
9 Excess distributions carryover to 2014. Subtract lines 7 and 8 from line 6a	75,560			
10 Analysis of line 9				
a Excess from 2009. . . .				3,958
b Excess from 2010. . . .				28,288
c Excess from 2011. . . .				16,943
d Excess from 2012. . . .				12,491
e Excess from 2013. . . .				13,880

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 organization is a private operating foundation described in section 4942(j)(3) or 4942(j)(5)

☐ 4942(j)(3) or ☐ 4942(j)(5)

2a	Enter the lesser of the adjusted net income from Part I or the minimum investment return from Part X for each year listed.	Tax year	Prior 3 years			(e) Total
		(a) 2013	(b) 2012	(c) 2011	(d) 2010	
b	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:

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))

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

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 address of the person to whom applications should be addressed

APPLICATIONS ARE ONLY ACCEPTED ONLI
PO BOX 307
SOUTHFIELD, MI 48037
(866) 846-3600

b

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

APPLICATIONS ARE ONLY ACCEPTED ONLINE, SEE WEBSITE FOR ONLINE APPLICATION FORM AND REQUIREMENTS
WWW.OPALDANCEYGRANTS.ORG

c

Any submission deadlines

APRIL 15 OF EACH YEAR

d

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

GRANTS ARE AWARDED FOR THE STUDY OF A MASTER OF DIVINITY DEGREE ONLY. NO GRANTS WILL BE AWARDED FOR ANY OTHER COURSE OF STUDY. TO BE ELIGIBLE, THE CANDIDATE MUST BE A FULL TIME STUDENT AND PLAN TO ATTEND AN ACCREDITED THEOLOGICAL SEMINARY LOCATED WITHIN THE GREAT LAKES REGION OR PLAN TO ATTEND ASBURY THEOLOGICAL SEMINARY

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	109,000
b Approved for future payment				
Total			3b	0

Enter gross amounts unless otherwise indicated

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

Form **990-PF** (2013)

Form 990PF Part VIII Line 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
REV ALICE D MURPHY	TRUSTEE 0 25	0	0	0
PO BOX 307 SOUTHFIELD,MI 48037				
SUSAN DUDAS	VICE PRESIDENT AND SECRETARY 0 25	0	0	0
PO BOX 307 SOUTHFIELD,MI 48037				
KATHLEEN M GODARD	TRUSTEE 0 25	0	0	0
PO BOX 307 SOUTHFIELD,MI 48037				
BETTY DANCEY GODARD	CHAIRMAN 0 25	0	0	0
PO BOX 307 SOUTHFIELD,MI 48037				
REV JEFFREY P RIDER	SENIOR MINISTER 0 25	0	0	0
PO BOX 307 SOUTHFIELD,MI 48037				
DAVID DUDAS	TRUSTEE 0 25	0	0	0
PO BOX 307 SOUTHFIELD,MI 48037				
TIMOTHY F GODARD	CHAIRMAN OF FINANCE COMMITTEE 0 25	0	0	0
PO BOX 307 SOUTHFIELD,MI 48037				
SANDRA K CAMPBELL	OFFICER 0 25	0	0	0
PO BOX 307 SOUTHFIELD,MI 48037				

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>				
ASBURY THEOLOGICAL SEMINARY - JANINE PLUM 204 NORTH LEXINGTON AVE WILMORE,KY 40390	NONE	INDIVIDUAL	SCHOLARSHIP GRANTS	3,000
BEXLEY HALL EPISCOPAL SEMINARY - KEVIN BEESLEY 583 SHERIDAN AVE COLUMBUS,OH 43209	NONE	INDIVIDUAL	SCHOLARSHIP GRANTS	3,000
CALVIN THEOLOGICAL SEMINARY - JASON RUIS 3233 BURTON STREET SE GRAND PARIDS,MI 49546	NONE	INDIVIDUAL	SCHOLARSHIP GRANTS	3,000
COVENANT THEOLOGICAL SEMINARY - JOSEPH BIANCO 12330 CONWAY RD ST LOUIS,MO 63141	NONE	INDIVIDUAL	SCHOLARSHIP GRANTS	3,000
GARRETT EVANGELICAL THEOLOGICAL SEMINARY - ANDREW BLACK 2121 SHERIDAN ROAD EVANSTON,IL 60201	NONE	INDIVIDUAL	SCHOLARSHIP GRANTS	3,000
GENERAL THEOLOGICAL SEMINARY - ALISSA GOUDSWAARD 440 W 21ST STREET NEW YORK,NY 10011	NONE	INDIVIDUAL	SCHOLARSHIP GRANTS	4,000
LUTHER SEMINARY - RUTH WILLIAMSON 2481 COMO AVENUE ST PAUL,MN 55108	NONE	INDIVIDUAL	SCHOLARSHIP GRANTS	3,000
LUTHERAN SCHOOL OF THEOLOGY AT CHICAGO - ANN GONYEA 1100 EAST 55TH STREET CHICAGO,IL 60615	NONE	INDIVIDUAL	SCHOLARSHIP GRANTS	3,333
LUTHERAN SCHOOL OF THEOLOGY AT CHICAGO - SARAH ROSSING 1100 EAST 55TH STREET CHICAGO,IL 60615	NONE	INDIVIDUAL	SCHOLARSHIP GRANTS	3,333
LUTHERAN SCHOOL OF THEOLOGY AT CHICAGO - KYLE SEVERSON 1100 EAST 55TH STREET CHICAGO,IL 60615	NONE	INDIVIDUAL	SCHOLARSHIP GRANTS	3,333
LUTHERAN SCHOOL OF THEOLOGY AT CHICAGO - HANS E BECKLIN 1100 EAST 55TH STREET CHICAGO,IL 60615	NONE	INDIVIDUAL	SCHOLARSHIP GRANTS	3,333
LUTHERAN SCHOOL OF THEOLOGY AT CHICAGO - NATHANIEL KLEIN 1100 EAST 55TH STREET CHICAGO,IL 60615	NONE	INDIVIDUAL	SCHOLARSHIP GRANTS	3,334
PRINCETON THEOLOGICAL SEMINARY - SCOTT DONAHUE-MARTENS 64 MERCER STREET PRINCETON,NJ 08540	NONE	INDIVIDUAL	SCHOLARSHIP GRANTS	3,000
TRINITY EVANGELICAL DIVINITY SCHOOL OF TRINITY INTL UNIV-MICHAEL JOHNSON 2065 HALF DAY ROAD DEERFIELD,IL 60015	NONE	INDIVIDUAL	SCHOLARSHIP GRANTS	3,000
TRINITY LUTHERAN AT COLUMBUS - TIFFANY MCCAFFERTY 2199 EAST MAIN STREET COLUMBUS,OH 43209	NONE	INDIVIDUAL	SCHOLARSHIP GRANTS	3,400
Total  3a				109,000

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>				
TRINITY LUTHERAN AT COLUMBUS - SARAH NOWAK 2199 EAST MAIN STREET COLUMBUS,OH 43209	NONE	INDIVIDUAL	SCHOLARSHIP GRANTS	3,400
TRINITY LUTHERAN AT COLUMBUS - BRANDEN HUNT 2199 EAST MAIN STREET COLUMBUS,OH 43209	NONE	INDIVIDUAL	SCHOLARSHIP GRANTS	3,400
TRINITY LUTHERAN AT COLUMBUS - MARY ANN SIEFKE 2199 EAST MAIN STREET COLUMBUS,OH 43209	NONE	INDIVIDUAL	SCHOLARSHIP GRANTS	3,400
TRINITY LUTHERAN AT COLUMBUS - THOMAS LYNCH 2199 EAST MAIN STREET COLUMBUS,OH 43209	NONE	INDIVIDUAL	SCHOLARSHIP GRANTS	3,400
UNITED THEOLOGICAL SEMINARY - JOSEPH GRAVES 4501 DENLINGER ROAD DAYTON,OH 45426	NONE	INDIVIDUAL	SCHOLARSHIP GRANTS	3,000
WESTMINITER THEOLOGICAL SEMINARY - DANIEL LEE 2960 CHURCH ROAD GLENSIDE,PA 19038	NONE	INDIVIDUAL	SCHOLARSHIP GRANTS	3,500
WESTMINITER THEOLOGICAL SEMINARY - RYAN M BARNHART 2960 CHURCH ROAD GLENSIDE,PA 19038	NONE	INDIVIDUAL	SCHOLARSHIP GRANTS	3,500
YALE DIVINITY SCHOOL - JESSIE GUTGSELL 409 PROSEPECT STREET NEW HAVEN,CT 06511	NONE	INDIVIDUAL	SCHOLARSHIP GRANTS	3,500
CANDLER SCHOOL OF THEOLOGY AT EMORY UNIVERSITY - MARK MILLER 1531 DICKEY DRIVE ATLANTA,GA 30322	NONE	INDIVIDUAL	SCHOLARSHIP GRANTS	4,000
DUKE UNIVERSITY DIVINITY SCHOOL - ZACHARY BOND 407 CHAPEL DRIVE DUKE BOX 90968 DURHAM,NC 277080968	NONE	INDIVIDUAL	SCHOLARSHIP GRANTS	4,000
LUTHERAN SCHOOL OF THEOLOGY AT CHICAGO - EVAN MAYHEW 1100 EAST 55TH STREET CHICAGO,IL 60615	NONE	INDIVIDUAL	SCHOLARSHIP GRANTS	3,334
METHODIST THEOLOGICAL SCHOOL IN OHIO - SHARON HENDRICKSON 3081 COLOMBUS PIKE DELAWARE,OH 43015	NONE	INDIVIDUAL	SCHOLARSHIP GRANTS	4,000
METHODIST THEOLOGICAL SCHOOL IN OHIO - JONATHAN L WILLIAMS 3081 COLOMBUS PIKE DELAWARE,OH 43015	NONE	INDIVIDUAL	SCHOLARSHIP GRANTS	4,000
WESTERN THEOLOGICAL SEMINARY - JOEL BOYD 101 EAST 13TH STREET HOLLAND,MI 49423	NONE	INDIVIDUAL	SCHOLARSHIP GRANTS	4,000
VANDERBILT UNIVERSITY DIVINITY SCHOOL - HALEY HAUSMAN 411 21ST AVENUE SOUTH NASHVILLE,TN 372401121	NONE	INDIVIDUAL	SCHOLARSHIP GRANTS	4,000
Total  3a				109,000

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>				
YALE DIVINITY SCHOOL - ALLEN REYNOLDS 409 PROSEPECT STREET NEW HAVEN,CT 06511	NONE	INDIVIDUAL	SCHOLARSHIP GRANTS	3,500
BEXLEY HALL EPISCOPAL SEMINARY - PAUL CASTELLI 583 SHERIDAN AVE COLUMBUS,OH 43209		INDIVIDUAL	SCHOLARSHIP GRANTS	3,000
Total  3a				109,000

TY 2013 Accounting Fees Schedule

Name: OPAL DANCEY MEMORIAL FOUNDATION 09062

EIN: 38-6361282

Category	Amount	Net Investment Income	Adjusted Net Income	Disbursements for Charitable Purposes
TAX PREP FEE	2,700	1,350		1,350

**TY 2013 Investments Corporate
Stock Schedule****Name:** OPAL DANCEY MEMORIAL FOUNDATION 09062**EIN:** 38-6361282

Name of Stock	End of Year Book Value	End of Year Fair Market Value
PEPSICO INC	0	48,085

TY 2013 Investments - Other Schedule**Name:** OPAL DANCEY MEMORIAL FOUNDATION 09062**EIN:** 38-6361282

Category / Item	Listed at Cost or FMV	Book Value	End of Year Fair Market Value
T. ROWE PRICE MID CAP GROWTH FUND	AT COST	35,646	75,303
VANGUARD INDEX 500 SIGNAL	AT COST	175,697	348,793
TOUCHSTONE SANDS CAPITAL INST GROWTH FUND	AT COST	23,080	63,652
HARBOR INTERNATIONAL FUND	AT COST	98,726	120,632
STRATTON SMALL CAP VALUE FUND	AT COST	12,408	28,858
HARDING LOEVNER EMERGING MARKETS FUND CLASS I	AT COST	70,547	79,168
JP MORGAN STRATEGIC INCOME OPPORTUNITIES FUND SELECT	AT COST	101,236	100,631
WASATCH-1ST SOURCE LONG/SHORT FUND	AT COST	58,653	73,928
PIMCO INCOME INSTITUTIONAL FUND	AT COST	62,238	65,749
MFS INTERNATIONAL VALUE FUND I	AT COST	105,211	126,049
STERLING CAPITAL EQUITY INCOME FUND INSTL CL	AT COST	166,492	175,409
VANGUARD DEVELOPED MARKETS INDEX ADMIRAL FUND	AT COST	126,000	118,276
VANGUARD EXTENDED MARKET INDEX FUND	AT COST	101,300	102,418
FEDERATED TOTAL RETURN BOND INSTL	AT COST	104,500	104,779
GOLDMAN SACHS TR STRATEGIC INCOME	AT COST	104,943	103,657
METROPOLITAN WEST TOTAL RETURN BOND	AT COST	104,500	104,937
RBB FUND INC	AT COST	73,879	77,363
PRINCIPAL DIVERSIFIED REAL ASSET INST	AT COST	153,900	149,776

TY 2013 Other Expenses Schedule**Name:** OPAL DANCEY MEMORIAL FOUNDATION 09062**EIN:** 38-6361282

Description	Revenue and Expenses per Books	Net Investment Income	Adjusted Net Income	Disbursements for Charitable Purposes
WEBSITE CONSULTATION AND PROGRAMMING	200	0		200
ONLINE GRANT APPLICATION SYSTEM	3,749	0		3,749
OHIO REGISTRATION AND ANNUAL FILING	200	0		200
MICHIGAN ANNUAL REPORT	20	0		20

TY 2013 Other Liabilities Schedule

Name: OPAL DANCEY MEMORIAL FOUNDATION 09062

EIN: 38-6361282

Description	Beginning of Year - Book Value	End of Year - Book Value
DIVIDENDS PAYABLE	529	330

TY 2013 Other Professional Fees Schedule

Name: OPAL DANCEY MEMORIAL FOUNDATION 09062

EIN: 38-6361282

Category	Amount	Net Investment Income	Adjusted Net Income	Disbursements for Charitable Purposes
TRUSTEE FEE	22,687	21,553		1,134

TY 2013 Taxes Schedule**Name:** OPAL DANCEY MEMORIAL FOUNDATION 09062**EIN:** 38-6361282

Category	Amount	Net Investment Income	Adjusted Net Income	Disbursements for Charitable Purposes
FOREIGN TAXES ON DIVIDENDS	336	336		0
FEDERAL EXCISE TAX	3,193	0		0