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Form 990-PF

Return of Private Foundation

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

OMB No 1545-0052

2014

Department of the Treasury
Internal Revenue Service

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.

Open to Public Inspection

For calendar year 2014 or tax year beginning

, and ending

Name of foundation

A Employer identification number

LOGAN COUNTY PARK AND TRAILS FOUNDATION

23-7041808

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

Room/suite

P.O. BOX 11

B Telephone number

(217) 735-2953

City or town, state or province, country, and ZIP or foreign postal code

LINCOLN, IL 62656

C If exemption application is pending, check here ☐

G Check all that apply:

☐

Initial return

☐

Initial return of a former public charity

☐

Final return

☐

Amended return

☐

Address change

☐

Name change

D 1 Foreign organizations, check here ☐2. Foreign organizations meeting the 85% test, check here and attach computation ☐

H Check type of organization:

☒

Section 501(c)(3) exempt private foundation

☐ Section 4947(a)(1) nonexempt charitable trust☐ Other taxable private foundationE 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

J Accounting method:

☒

Cash

☐

Accrual

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

(from Part II, col (c), line 16)

Other (specify) _____
(Part I, column (d) must be on cash basis)

\$ 6,342,998.

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)

Revenue	1	Contributions, gifts, grants, etc., received	70.				
	2	Check <input checked="" type="checkbox"/> if the foundation is not required to attach Sch. B					
	3	Interest on savings and temporary cash investments	52,953.	52,953.	52,953.		
	4	Dividends and interest from securities	18.	18.	18.		
	5a	Gross rents	327,033.	327,033.	327,033.	STATEMENT 1	
	b	Net rental income or (loss) 287,196.				STATEMENT 2	
	6a	Net gain or (loss) from sale of assets not on line 10	-454.				
	b	Gross sales price for all assets on line 6a 20,420.					
	7	Capital gain net income (from Part IV, line 2)		0.			
	8	Net short-term capital gain			0.		
	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)					
	11	Other income	782.	0.	782.	STATEMENT 3	
	12	Total. Add lines 1 through 11	380,402.	380,004.	380,786.		
	13	Compensation of officers, directors, trustees, etc.	40,639.	0.	0.	40,639.	
	14	Other employee salaries and wages	28,919.	0.	0.	28,919.	
	15	Pension plans, employee benefits	1,730.	0.	0.	1,730.	
	16a	Legal fees					
	b	Accounting fees					
	c	Other professional fees					
	17	Interest					
	18	Taxes STMT 4	4,874.	0.	0.	4,874.	
	19	Depreciation and depletion	21,072.	0.	0.		
	20	Occupancy					
	21	Travel, conferences, and meetings					
	22	Printing and publications					
	23	Other expenses STMT 5	91,873.	39,837.	39,837.	52,036.	
	24	Total operating and administrative expenses. Add lines 13 through 23	189,107.	39,837.	39,837.	128,198.	
	25	Contributions, gifts, grants paid	1,500.			1,500.	
	26	Total expenses and disbursements. Add lines 24 and 25	190,607.	39,837.	39,837.	129,698.	
	27	Subtract line 26 from line 12:					
	a	Excess of revenue over expenses and disbursements	189,795.				
	b	Net investment income (if negative, enter -0-)		340,167.			
	c	Adjusted net income (if negative, enter -0-)			340,949.		

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11-24-14

LHA For Paperwork Reduction Act Notice, see instructions

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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	15,000.	2,438.	2,438.
	2 Savings and temporary cash investments	1,506,682.	1,717,947.	1,717,947.
	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			
	b Investments - corporate stock			
	c Investments - corporate bonds			
	11 Investments - land, buildings, and equipment basis ▶ 2,118,539.			
Less accumulated depreciation STMT 6 ▶ 98,270.	2,014,503.	2,020,269.	3,571,655.	
12 Investments - mortgage loans				
13 Investments - other				
14 Land, buildings, and equipment, basis ▶ 1,441,835.				
Less accumulated depreciation STMT 7 ▶ 541,654.	914,855.	900,181.	1,050,958.	
15 Other assets (describe ▶)				
16 Total assets (to be completed by all filers - see the instructions. Also, see page 1, item I)	4,451,040.	4,640,835.	6,342,998.	
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 <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	4,451,040.	4,640,835.	
	28 Paid-in or capital surplus, or land, bldg., and equipment fund	0.	0.	
	29 Retained earnings, accumulated income, endowment, or other funds	0.	0.	
30 Total net assets or fund balances	4,451,040.	4,640,835.		
31 Total liabilities and net assets/fund balances	4,451,040.	4,640,835.		

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	4,451,040.
2 Enter amount from Part I, line 27a	2	189,795.
3 Other increases not included in line 2 (itemize) ▶	3	0.
4 Add lines 1, 2, and 3	4	4,640,835.
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	4,640,835.

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 CHICAGO BOE GO BOND			04/12/12	04/16/14
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 20,420.		20,874.	-454.
b			
c			
d			
e			

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

(i) F.M.V. as of 12/31/69	(j) Adjusted basis as of 12/31/69	(k) Excess of col. (i) over col. (j), if any	(l) Gains (Col. (h) gain minus col. (k), but not less than -0-) or Losses (from col. (h))
a			-454.
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	-454.
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	0.

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))
2013	250,901.	4,722,382.	.053130
2012	197,032.	4,564,923.	.043162
2011	213,899.	4,531,629.	.047201
2010	167,441.	4,650,028.	.036009
2009	144,857.	3,150,181.	.045984

2 Total of line 1, column (d)	2	.225486
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	.045097
4 Enter the net value of noncharitable-use assets for 2014 from Part X, line 5	4	4,900,356.
5 Multiply line 4 by line 3	5	220,991.
6 Enter 1% of net investment income (1% of Part I, line 27b)	6	3,402.
7 Add lines 5 and 6	7	224,393.
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	141,862.

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 <input type="checkbox"/> and enter "N/A" on line 1. Date of ruling or determination letter: _____ (attach copy of letter if necessary-see instructions)			
b Domestic foundations that meet the section 4940(e) requirements in Part V, check here <input type="checkbox"/> and enter 1% of Part I, line 27b		1	6,803.
c All other domestic foundations enter 2% of line 27b. Exempt foreign organizations enter 4% of Part I, line 12, col. (b).			
2 Tax under section 511 (domestic section 4947(a)(1) trusts and taxable foundations only. Others enter -0-)		2	0.
3 Add lines 1 and 2		3	6,803.
4 Subtitle A (income) tax (domestic section 4947(a)(1) trusts and taxable foundations only. Others enter -0-)		4	0.
5 Tax based on investment income Subtract line 4 from line 3. If zero or less, enter -0-		5	6,803.
6 Credits/Payments:			
a 2014 estimated tax payments and 2013 overpayment credited to 2014	6a	3,480.	
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	3,480.	
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	3,323.	
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 2015 estimated tax <input type="checkbox"/> Refunded <input type="checkbox"/>	11		

Part VII-A Statements Regarding Activities

	Yes	No
1a During the tax year, did the foundation attempt to influence any national, state, or local legislation or did it participate or intervene in any political campaign?		X
1b 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. <input type="checkbox"/> \$ 0. (2) On foundation managers. <input type="checkbox"/> \$ 0.		
e Enter the reimbursement (if any) paid by the foundation during the year for political expenditure tax imposed on foundation managers. <input type="checkbox"/> \$ 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) <input type="checkbox"/> IL		
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 2014 or the taxable year beginning in 2014 (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 ► PAT BREE Telephone no. ► (217) 735-1474
 Located at ► P.O. BOX 11, LINCOLN, IL ZIP+4 ► 62656

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 2014, 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
16 X
 See the instructions for exceptions and filing requirements for FinCEN Form 114, (formerly 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? <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No		
(2) Borrow money from, lend money to, or otherwise extend credit to (or accept it from) a disqualified person? <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No		
(3) Furnish goods, services, or facilities to (or accept them from) a disqualified person? <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No		
(4) Pay compensation to, or pay or reimburse the expenses of, a disqualified person? <input type="checkbox"/> Yes <input checked="" type="checkbox"/> 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)? <input type="checkbox"/> Yes <input checked="" type="checkbox"/> 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.) <input type="checkbox"/> Yes <input checked="" type="checkbox"/> 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)? N/A Organizations relying on a current notice regarding disaster assistance check here ► <input type="checkbox"/>	1b	
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 2014?	1c	X
2 Taxes on failure to distribute income (section 4942) (does not apply for years the foundation was a private operating foundation defined in section 4942(j)(3) or 4942(j)(5))		
a At the end of tax year 2014, did the foundation have any undistributed income (lines 6d and 6e, Part XIII) for tax year(s) beginning before 2014? <input type="checkbox"/> Yes <input checked="" type="checkbox"/> 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? <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No		
b If "Yes," did it have excess business holdings in 2014 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 2014.) 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 2014?	4b	X

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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 4945(d)(4)(A)? (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)?

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

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

6b

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
SEE STATEMENT 8		40,639.	1,730.	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

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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 OPERATION OF PUBLIC PARK AND CONSERVATION AREAS. SCHEDULE OF STATISTICS ATTACHED.	
	128,198.
2 GRANT TO LOGAN COUNTY FOR MAINTENANCE OF COURTHOUSE GROUNDS	
	1,500.
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 N/A	
2	
All other program-related investments. See instructions.	
3	
Total. Add lines 1 through 3	0.

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

1	Fair market value of assets not used (or held for use) directly in carrying out charitable, etc., purposes:		
a	Average monthly fair market value of securities	1a	1,218,566.
b	Average of monthly cash balances	1b	184,760.
c	Fair market value of all other assets	1c	3,571,655.
d	Total (add lines 1a, b, and c)	1d	4,974,981.
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	4,974,981.
4	Cash deemed held for charitable activities. Enter 1 1/2% of line 3 (for greater amount, see instructions)	4	74,625.
5	Net value of noncharitable-use assets Subtract line 4 from line 3. Enter here and on Part V, line 4	5	4,900,356.
6	Minimum investment return Enter 5% of line 5	6	245,018.

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	
2a	Tax on investment income for 2014 from Part VI, line 5	2a	
b	Income tax for 2014. (This does not include the tax from Part VI.)	2b	
c	Add lines 2a and 2b	2c	
3	Distributable amount before adjustments. Subtract line 2c from line 1	3	
4	Recoveries of amounts treated as qualifying distributions	4	
5	Add lines 3 and 4	5	
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	

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	129,698.
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	12,164.
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	141,862.
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	0.
6	Adjusted qualifying distributions Subtract line 5 from line 4	6	141,862.

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)

N/A

	(a) Corpus	(b) Years prior to 2013	(c) 2013	(d) 2014
1 Distributable amount for 2014 from Part XI, line 7				
2 Undistributed income, if any, as of the end of 2014				
a Enter amount for 2013 only				
b Total for prior years:				
3 Excess distributions carryover, if any, to 2014:				
a From 2009				
b From 2010				
c From 2011				
d From 2012				
e From 2013				
f Total of lines 3a through e				
4 Qualifying distributions for 2014 from Part XII, line 4: ► \$				
a Applied to 2013, 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)				
d Applied to 2014 distributable amount				
e Remaining amount distributed out of corpus				
5 Excess distributions carryover applied to 2014 (If an amount appears in column (d), the same amount must be shown in column (a))				
6 Enter the net total of each column as indicated below:				
a Corpus. Add lines 3f, 4c, and 4e. Subtract line 5				
b Prior years' undistributed income. Subtract line 4b from line 2b				
c Enter the amount of prior years' undistributed income for which a notice of deficiency has been issued, or on which the section 4942(a) tax has been previously assessed				
d Subtract line 6c from line 6b. Taxable amount - see instructions				
e Undistributed income for 2013. Subtract line 4a from line 2a. Taxable amount - see instr.				
f Undistributed income for 2014. Subtract lines 4d and 5 from line 1. This amount must be distributed in 2015				
7 Amounts treated as distributions out of corpus to satisfy requirements imposed by section 170(b)(1)(F) or 4942(g)(3) (Election may be required - see instructions)				
8 Excess distributions carryover from 2009 not applied on line 5 or line 7				
9 Excess distributions carryover to 2015. Subtract lines 7 and 8 from line 6a				
10 Analysis of line 9:				
a Excess from 2010				
b Excess from 2011				
c Excess from 2012				
d Excess from 2013				
e Excess from 2014				

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				
LOGAN COUNTY TREASURER 601 BROADWAY ST LINCOLN, IL 62656	NONE	EXEMPT	FOR COURTHOUSE GROUNDS MAINTENANCE	1,500.
Total			3a	1,500.
b Approved for future payment				
NONE				
Total			3b	0.

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

- | | |
|---|---------------------|
| <p>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?</p> <p>a Transfers from the reporting foundation to a noncharitable exempt organization of</p> <p>(1) Cash</p> <p>(2) Other assets</p> <p>b Other transactions:</p> <p>(1) Sales of assets to a noncharitable exempt organization</p> <p>(2) Purchases of assets from a noncharitable exempt organization</p> <p>(3) Rental of facilities, equipment, or other assets</p> <p>(4) Reimbursement arrangements</p> <p>(5) Loans or loan guarantees</p> <p>(6) Performance of services or membership or fundraising solicitations</p> <p>c Sharing of facilities, equipment, mailing lists, other assets, or paid employees</p> <p>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.</p> | <p>Yes</p> |
| | <p>1a(1)</p> |
| | <p>1a(2)</p> |
| | <p>1b(1)</p> |
| | <p>1b(2)</p> |
| | <p>1b(3)</p> |
| | <p>1b(4)</p> |
| | <p>1b(5)</p> |
| | <p>1b(6)</p> |
| | <p>1c</p> |

[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.

and belief, it is true, correct, and complete Declaration of prepar

 Patricia S. Bree

5/14/15

TREASURER

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

☒ Yes ☐ No

Signature of officer or trustee

Date: _____

Title

**Paid
Preparer
Use Only**

Print/Type preparer's name

Preparer's signature

Date

Check ☐ if self-employed

PTIN

ANDREA KURTH

[Signature]

5-12-15

P00760655

Firm's name ► CLIFTON LARSON ALLEN (LLP)

Firm's EIN ► 41-0746749

Firm's address ► 301 SW ADAMS STE 1000
PEORIA, IL 61602

Phone no. (309) 671-4500

Form **990-PF** (2014)

FORM 990-PF	RENTAL INCOME	STATEMENT	1
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KIND AND LOCATION OF PROPERTY	ACTIVITY NUMBER	GROSS RENTAL INCOME
FARM	2	327,033.
TOTAL TO FORM 990-PF, PART I, LINE 5A		327,033.

FORM 990-PF	RENTAL EXPENSES	STATEMENT	2
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DESCRIPTION	ACTIVITY NUMBER	AMOUNT	TOTAL
REAL ESTATE TAXES - RENTAL		29,587.	
ADMINISTRATIVE COSTS - RENTAL		10,250.	
- SUBTOTAL -	2		39,837.
TOTAL RENTAL EXPENSES			39,837.
NET RENTAL INCOME TO FORM 990-PF, PART I, LINE 5B			287,196.

FORM 990-PF	OTHER INCOME	STATEMENT	3
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DESCRIPTION	(A) REVENUE PER BOOKS	(B) NET INVEST- MENT INCOME	(C) ADJUSTED NET INCOME
MISCELLANEOUS INCOME	150.	0.	150.
MEMBERSHIP DUES AND ASSESSMENTS	632.	0.	632.
TOTAL TO FORM 990-PF, PART I, LINE 11	782.	0.	782.

FORM 990-PF	TAXES	STATEMENT	4
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DESCRIPTION	(A) EXPENSES PER BOOKS	(B) NET INVEST- MENT INCOME	(C) ADJUSTED NET INCOME	(D) CHARITABLE PURPOSES
2014 FORM AG990-IL FILING FEES	25.	0.	0.	25.
PAYROLL TAXES	5,578.	0.	0.	5,578.
REFUND OF TAX SEC. 4940 TAX	-729.	0.	0.	-729.
TO FORM 990-PF, PG 1, LN 18	4,874.	0.	0.	4,874.

FORM 990-PF

OTHER EXPENSES

STATEMENT

5

DESCRIPTION	(A) EXPENSES PER BOOKS	(B) NET INVEST- MENT INCOME	(C) ADJUSTED NET INCOME	(D) CHARITABLE PURPOSES
INSURANCE - PARK	12,472.	0.	0.	12,472.
UTILITIES - PARK	6,469.	0.	0.	6,469.
PARK & SHOP OPERATING EXPENSES	4,450.	0.	0.	4,450.
EQUIPMENT MAINTENANCE & REPAIRS - PARK	925.	0.	0.	925.
EQUIPMENT OPERATING EXPENSES - PARK	346.	0.	0.	346.
VEHICLE MAINT. & REPAIRS - PARK	1,822.	0.	0.	1,822.
VEHICLE OPERATING EXPENSES - PARK	6,627.	0.	0.	6,627.
PROFESSIONAL FEES - PARK	2,700.	0.	0.	2,700.
ADMINISTRATIVE EXPENSES - PARK	1,609.	0.	0.	1,609.
OFFICE SUPPLIES & EXPENSES - PARK	961.	0.	0.	961.
MEMBERSHIP/PROGRAM EXPENSES - PARK	92.	0.	0.	92.
PARK & SHOP MAINTENANCE & REPAIRS	12,482.	0.	0.	12,482.
INTEREST PAID ON NOTE - PARK	970.	0.	0.	970.
RESTORATION EXPENSES	86.	0.	0.	86.
YOUTH CAMP LICENSE	25.	0.	0.	25.
REAL ESTATE TAXES - RENTAL	29,587.	29,587.	29,587.	0.
ADMINISTRATIVE COSTS - RENTAL	10,250.	10,250.	10,250.	0.
TO FORM 990-PF, PG 1, LN 23	91,873.	39,837.	39,837.	52,036.

FORM 990-PF

DEPRECIATION OF ASSETS HELD FOR INVESTMENT

STATEMENT

6

DESCRIPTION	COST OR OTHER BASIS	ACCUMULATED DEPRECIATION	BOOK VALUE
1385 ACRES FARM	2,014,503.	0.	2,014,503.
FULLY DEPRECIATED TILE	97,931.	97,931.	0.
FENCING	6,105.	339.	5,766.
TOTAL TO FM 990-PF, PART II, LN 11	2,118,539.	98,270.	2,020,269.

FORM 990-PF DEPRECIATION OF ASSETS NOT HELD FOR INVESTMENT STATEMENT 7

DESCRIPTION	COST OR OTHER BASIS	ACCUMULATED DEPRECIATION	BOOK VALUE
FULLY DEPRECIATED MACHINERY AND EQUIPMENT	129,268.	129,268.	0.
USED 1993 CHEVY TRUCK	11,580.	11,580.	0.
2 PICNIC TABLES	1,108.	1,108.	0.
4 PICNIC TABLES	2,364.	2,135.	229.
STIHL CHAIN SAW	360.	329.	31.
RANGER'S HOUSE	56,512.	49,804.	6,708.
NEW SHELTER	21,979.	21,059.	920.
PARK ROAD GRAVEL WORK	15,300.	15,300.	0.
TILE	888.	888.	0.
TILE	1,411.	1,411.	0.
BILL LAFORGE HOME	291.	146.	145.
NEW SHELTER	1,890.	883.	1,007.
NEW RESTROOMS	10,281.	10,281.	0.
3 TON A/C UNIT	163.	154.	9.
NEW ROOF ON SHED	1,682.	452.	1,230.
WATER LINE TO LARGE SHELTER	716.	646.	70.
SEPTIC SYSTEM - RANGER HOUSE	4,851.	4,352.	499.
548 ACRES PARK	784,725.	0.	784,725.
18 ACRES WHITE OAKS	7,200.	0.	7,200.
16 ACRES NUTHATCH	5,600.	0.	5,600.
20 ACRES BLACK OAKS	7,000.	0.	7,000.
TREES	281.	0.	281.
FULLY DEPRECIATED PARK IMPROVEMENTS	223,594.	223,594.	0.
HP PAVILION NOTEBOOK COMPUTER	750.	692.	58.
HP 640 FAX MACHINE	40.	37.	3.
QUICKBOOKS PRO 2007 & MICROSOFT OFFICE SOFTWARE	520.	520.	0.
GRASSHOPPER 729 TRACTOR/MOWER	12,382.	10,573.	1,809.
STIHL CHAIN SAW	350.	291.	59.
2011 CHEVY PICK UP TRUCK	22,836.	19,712.	3,124.
FITNESS EQUIPMENT FOR PARK	11,656.	9,306.	2,350.
FITNESS EQUIPMENT IMPROVEMENTS	3,595.	2,603.	992.
STIHL 30" HEDGE TRIMMER	570.	406.	164.
729T TRACTOR/MOWER 61" DECK	10,027.	6,008.	4,019.
BUSH HOG MODEL 172	2,500.	1,600.	900.
HP OFFICEJET PRO 8600			
E-PRINTER	159.	83.	76.
DESK	248.	92.	156.
SHOULDER MILLING & WIDENING PARK ROAD	81,099.	15,499.	65,600.
BIRD VIEWING STATION	4,521.	100.	4,421.
QUICKBOOKS SOFTWARE	526.	292.	234.
HP NOTEBOOK	800.	356.	444.
COMPUTER SOFTWARE	212.	94.	118.
TOTAL TO FM 990-PF, PART II, LN 14	1,441,835.	541,654.	900,181.

FORM 990-PF	PART VIII - LIST OF OFFICERS, DIRECTORS TRUSTEES AND FOUNDATION MANAGERS	STATEMENT	8
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NAME AND ADDRESS	TITLE AND AVRG HRS/WK	COMPEN- SATION	EMPLOYEE BEN PLAN CONTRIB	EXPENSE ACCOUNT
DONALD HELLMAN 1250 1800TH STREET LINCOLN, IL 62656	RANGER 40.00	40,639.	1,730.	0.
OLIVIA SCULLY PO BOX 11 LINCOLN, IL 62656	DIRECTOR 0.10	0.	0.	0.
DAN VOLLE PO BOX 11 LINCOLN, IL 62656	DIRECTOR 0.10	0.	0.	0.
MIKE BOOHER 31 BAYHILL DR LINCOLN, IL 62656	DIRECTOR 0.10	0.	0.	0.
KEVIN HUNTER 1049 1750TH ST LINCOLN, IL 62656	DIRECTOR 0.10	0.	0.	0.
RON WILLMORE 1009 1310TH ST LINCOLN, IL 62656	DIRECTOR 0.10	0.	0.	0.
RON KLOKKENGA 21 SYCAMORE LANE LINCOLN, IL 62656	DIRECTOR 0.10	0.	0.	0.
PAULA SCULLY PO BOX 11 LINCOLN, IL 62656	DIRECTOR 0.10	0.	0.	0.
DON MILLER 711 21ST ST LINCOLN, IL 62656	DIRECTOR 0.10	0.	0.	0.
CHARLES PURSEGLOVE 225 SOUTHGATE LINCOLN, IL 62656	DIRECTOR 0.10	0.	0.	0.
JAMES WALDEN 405 MAYWOOD DR LINCOLN, IL 62656	DIRECTOR / VICE PRES 0.10	0.	0.	0.

LOGAN COUNTY PARK AND TRAILS FOUNDATION

23-7041808

CHARLES MCGEE 515 N. ELM ST. LINCOLN, IL 62656	DIRECTOR / PRESIDENT 0.10	0.	0.	0.
KURT HULLINGER 295 PARK PLACE LINCOLN, IL 62656	DIRECTOR 0.10	0.	0.	0.
PAT BREE PO BOX 11 LINCOLN, IL 62656	SECRETARY/TREASURER 10.00	0.	0.	0.
TOTALS INCLUDED ON 990-PF, PAGE 6, PART VIII		40,639.	1,730.	0.

2014 DEPRECIATION AND AMORTIZATION REPORT

FORM 990-PF PAGE 1

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Asset No	Description	Date Acquired	Method	Life	Conv	Line No	Unadjusted Cost Or Basis	Bus % Excl	Section 179 Expense	Reduction In Basis	Basis For Depreciation	Beginning Accumulated Depreciation	Current Sec 179 Expense	Current Year Deduction	Ending Accumulated Depreciation
12	FARM LAND	08/01/76	L				2,014,503.				2,014,503.			0.	
	* 990-PF PG 1 TOTAL - FARM LAND						2,014,503.				2,014,503.	0.		0.	0.
14	MACHINERY & EQUIPMENT FULLY DEPRECIATED MACHINERY	01/01/07	VAR	.000		HVL6	129,268.				129,268.	129,268.		0.	129,268.
15	USED 1993 CHEVY TRUCK	04/17/00	200DE	7.00		HVL6	11,580.				11,580.	11,580.		0.	11,580.
19	2 PICNIC TABLES	03/05/02	200DE	7.00		HVL6	1,108.				1,108.	1,108.		0.	1,108.
21	4 PICNIC TABLES	04/13/05	200DE	7.00		HVL6	2,364.				2,364.	2,135.		0.	2,135.
23	STIHL CHAIN SAW	11/08/06	200DE	7.00		HVL6	360.				360.	329.		0.	329.
66	HP PAVILION NOTEBOOK COMPUTER	01/13/08	200DE	5.00		HVL6	750.				750.	692.		0.	692.
67	HP 640 FAX MACHINE	01/13/08	200DE	5.00		HVL6	40.				40.	37.		0.	37.
68	QUICKBOOKS PRO 2007 & MICROSOFT OFFICE SOFTWARE	01/13/08	SL	3.00		16	520.				520.	520.		0.	520.
79	GRASSHOPPER 729 TRACTOR/MOWER	03/26/09	200DE	7.00		HVL6	12,382.				12,382.	9,849.		724.	10,573.
80	STIHL CHAIN SAW	09/04/09	200DE	7.00		HVL6	350.				350.	268.		23.	291.
91	2011 CHEVY PICK UP TRUCK	01/26/11	200DE	5.00		HVL6	22,836.				22,836.	17,629.		2,083.	19,712.
93	FITNESS EQUIPMENT FOR PARK	10/26/11	200DE	5.00		HVL6	11,656.				11,656.	7,740.		1,566.	9,306.
115	STIHL 30" HEDGE TRIMMER	07/03/12	200DE	5.00		HVL6	570.				570.	296.		110.	406.
126	729T TRACTOR/MOWER 61" DECK	03/27/12	200DE	7.00		HVL6	10,027.				10,027.	4,400.		1,608.	6,008.

428111
05-01-14

(D) - Asset disposed

* ITC, Salvage, Bonus, Commercial Revitalization Deduction, GO Zone

2014 DEPRECIATION AND AMORTIZATION REPORT

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Asset No	Description	Date Acquired	Method	Life	C o n v	Line No	Unadjusted Cost Or Basis	Bus % Excl	Section 179 Expense	* Reduction In Basis	Basis For Depreciation	Beginning Accumulated Depreciation	Current Sec 179 Expense	Current Year Deduction	Ending Accumulated Depreciation
137	BUSH HOG MODEL 172	01/02/13	200DE	5.00		HY16	2,500.				2,500.	1,000.		600.	1,600.
138	HP OFFICEJET PRO 8600 E-PRINTER	07/09/13	200DE	5.00		HY16	159.				159.	32.		51.	83.
139	DESK	08/12/13	200DE	7.00		HY16	248.				248.	30.		62.	92.
152	QUICKBOOKS SOFTWARE	02/20/14	200DE	3.00		HY16	526.				526.			292.	292.
153	HP NOTEBOOK	04/27/14	200DE	3.00		HY16	800.				800.			356.	356.
154	COMPUTER SOFTWARE	04/27/14	200DE	3.00		HY16	212.				212.			94.	94.
	* 990-PF PG 1 TOTAL - MACHINERY & EQUIPMENT						208,256.				208,256.	186,913.		7,569.	194,482.
	PARK IMPROVEMENTS														
35	RANGER'S HOUSE	10/05/79	SL	40.00		16	56,512.				56,512.	48,391.		1,413.	49,804.
36	NEW SHELTER	09/30/87	SL	27.50		MM16	21,979.				21,979.	20,260.		799.	21,059.
37	PARK ROAD GRAVEL WORK	09/23/93	150DE	15.00		HY16	15,300.				15,300.	15,300.		0.	15,300.
38	TILE	09/26/94	150DE	15.00		HY16	888.				888.	888.		0.	888.
39	TILE	10/03/94	150DE	15.00		HY16	1,411.				1,411.	1,411.		0.	1,411.
40	BILL LAForge HOME	12/15/94	SL	39.00		MM16	291.				291.	139.		7.	146.
41	NEW SHELTER	09/27/96	SL	39.00		MM16	1,890.				1,890.	835.		48.	883.
42	NEW RESTROOMS	07/02/98	200DE	10.00		HY16	10,281.				10,281.	10,281.		0.	10,281.
43	3 TON A/C UNIT	06/28/03	200DE	10.00		HY16	163.				163.	154.		0.	154.
44	NEW ROOF ON SHED	06/16/04	SL	39.00		MM16	1,682.				1,682.	409.		43.	452.

428111
05-01-14

(D) - Asset disposed

* ITC, Salvage, Bonus, Commercial Revitalization Deduction, GO Zone

2014 DEPRECIATION AND AMORTIZATION REPORT

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Asset No	Description	Date Acquired	Method	Life	C o n v	Line No	Unadjusted Cost Or Basis	Bus % Excl	Section 179 Expense	* Reduction In Basis	Basis For Depreciation	Beginning Accumulated Depreciation	Current Sec 179 Expense	Current Year Deduction	Ending Accumulated Depreciation
45	WATER LINE TO LARGE SHELTER	05/31/05	200DE	7.00		HYL6	716.				716.	646.		0.	646.
46	SEPTIC SYSTEM - RANGER HOUSE	04/19/06	200DE	7.00		HYL6	4,851.				4,851.	4,352.		0.	4,352.
55	FULLY DEPRECIATED PARK IMPROVEMENTS	01/01/07	VAR	.000		HYL6	223,594.				223,594.	223,594.		0.	223,594.
104	FITNESS EQUIPMENT IMPROVEMENTS	06/06/12	200DE	5.00		HYL6	3,595.				3,595.	1,941.		662.	2,603.
140	SHOULDER MILLING & WIDENING PARK ROAD	06/19/13	200DE	15.00		HYL6	81,099.				81,099.	5,407.		10,092.	15,499.
151	BIRD VIEWING STATION	11/07/14	200DE	15.00		HYL6	4,521.				4,521.			100.	100.
	* 990-PF PG 1 TOTAL - PARK IMPROVEMENTS						428,773.				428,773.	334,008.		13,164.	347,172.
	PARK LAND														
48	548 ACRES PARK	08/01/76	L				784,725.				784,725.			0.	
49	18 ACRES WHITE OAKS	07/19/85	L				7,200.				7,200.			0.	
50	16 ACRES NUTHATCH	07/19/85	L				5,600.				5,600.			0.	
51	20 ACRES BLACK OAKS	07/19/85	L				7,000.				7,000.			0.	
52	TREES	10/02/96	L				281.				281.			0.	
	* 990-PF PG 1 TOTAL - PARK LAND						804,806.				804,806.	0.		0.	0.
	FARM IMPROVEMENTS														
54	FULLY DEPRECIATED TILE	01/01/07	VAR	.000		HYL6	97,931.				97,931.	97,931.		0.	97,931.
165	FENCING	07/29/14	200DE	15.00		HYL6	6,105.				6,105.			339.	339.
	* 990-PF PG 1 TOTAL - FARM IMPROVEMENTS						104,036.				104,036.	97,931.		339.	98,270.

428111
05-01-14

(D) . Asset disposed

* ITC, Salvage, Bonus, Commercial Revitalization Deduction, GO Zone

2014 DEPRECIATION AND AMORTIZATION REPORT

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Asset No	Description	Date Acquired	Method	Life	Conv	Line No	Unadjusted Cost Or Basis	Bus % Excl	Section 179 Expense	* Reduction In Basis	Basis For Depreciation	Beginning Accumulated Depreciation	Current Sec 179 Expense	Current Year Deduction	Ending Accumulated Depreciation
	* GRAND TOTAL 990-PF PG 1 DEPR						3,560,374.				3,560,374.	618,852.		21,072.	639,924.

2014**Kickapoo Creek Park
Average car count**

Month	Average car count	
	Noon	Evening
January	11	11
February	9	8
March	14	14
April	19	18
May	21	19
June	18	17
July	18	16
August	19	15
September	19	17
October	16	16
November	15	14
December	12	11