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Return of Organization Exempt From Income Tax

Under section 501(c), 527, or 4947(a)(1) of the Internal Revenue Code (except private foundations)

Open to Public

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 and its instructions is at www.irs.gov/form990 A For the 2014 calendar year, or tax year beginning , 2014, and ending . 20 D Employer identification number C Name of organization MEMORIAL ENDOWMENT FUND FOR FIRST B Check if applicable PRESBYTERIAN CHURCH OF SOUTH BEND 360005011 Address 35-6034265 Doing business as Number and street (or P.O. box if mail is not delivered to street address) Room/suite E Telephone number Name change Initial return P.O. BOX 1602 574 235-2790 City or town, state or province, country, and ZIP or foreign postal code Final returns SOUTH BEND, IN G Gross receipts \$ H(a) Is this a group return for Application pending F Name and address of principal officer. Tax-exempt status X 501(c)(3) 4947(a)(1) or 527 If "No," attach a list (see instructions) 501(c) ((insert no.) Website. ► N/A H(c) Group exemption number \parallel L. Year of formation. 1984 M. State of legal domicile $\,$ $\,$ $\!$ $\!$ IN Form of organization Corporation Trust Association Other > Part I Summary 1 Briefly describe the organization's mission or most significant activities: AID IN SUPPORT OF FIRST PRESBYTERIAN CHURCH OF SOUTH BEND, IN Governance if the organization discontinued its operations or disposed of more than 25% of its net assets. Number of voting members of the governing body (Part VI, line 1a) Activities & NONE Total number of individuals employed in calendar year 2014 (Part V, line 2a) NONE Total number of volunteers (estimate if necessary) NONE 7a Total unrelated business revenue from Part VIII, column (C), line 12 7a NONE b Net unrelated business taxable income from Form 990-T, line 34 **Current Year** 381,442 Contributions and grants (Part VIII, line 1h) Program service revenue (Part VIII, line 2g) 9 Investment income (Part VIII, column (A), lines 3, 4, and 7d). 84,520 10 Other revenue (Part VIII, column (A), lines 5, 6d, 8c, 9c, 10c, and 11e)..... 11 465,962. Total revenue - add lines 8 through 11 (must equal Part VIII, column (A), line 12). W: 12 Grants and similar amounts paid (Part IX, column (A), lines 1-3) 72,000 13 14 Benefits paid to or for members (Part IX, column (A), line 4) 4,139. Salaries, other compensation, employee benefits (Part IX, column (A), lines 5-10) 15 16a Professional fundraising fees (Part IX, column (A), line 11e)

20 Total assets (Part X, line 16) . . . 21 Total liabilities (Part X, line 26)

b Total fundraising expenses (Part IX, column (D), line 25) ▶ _____NONE

Other expenses (Part IX, column (A), lines 11a-11d, 11f-24e)

Total expenses. Add lines 13-17 (must equal Part IX, column (A), line 25)

Net assets or fund balances. Subtract line 21 from line 20. .

NONE 77,555 388,407 NONE **Beginning of Current Year End of Year** 189 600,596. NONE NONE 212,189 600,596

Part II Signature Block

17

19

22

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 officer) is based on all information of which preparer has any knowledge

10/10/112 gnature of Kuler Sign Here E664 ADAMS Type or print name and title Print/Type preparer's name Preparer's signature Date PTIN Check Paid self-employed Preparer ▶ 1ST SOURCE BANK 35-0309575 Firm's name Firm's EIN Use Only

For Paperwork Reduction Act Notice, see the separate instructions.

Firm's address ▶ P O BOX 1602; SOUTH BEND

May the IRS discuss this return with the preparer shown above? (see instructions)

Form 990 (2014)

1,416.

574-235-2790

X Yes

JSA 4E1010 1 000 GP0998 A491 10/05/2015 06:29:45

<u>e 3</u>

Form 990 (2014)

Part	V Checklist of Required Schedules			
			Yes	No
1	Is the organization described in section 501(c)(3) or 4947(a)(1) (other than a private foundation)? If "Yes,"			
	complete Schedule A	1	X	
2	Is the organization required to complete Schedule B, Schedule of Contributors (see instructions)?	2		X
3	Did the organization engage in direct or indirect political campaign activities on behalf of or in opposition to			
_	candidates for public office? If "Yes," complete Schedule C, Part I	3		Х
4	Section 501(c)(3) organizations. Did the organization engage in lobbying activities, or have a section 501(h)			
•	election in effect during the tax year? If "Yes," complete Schedule C, Part II	4		Х
5	Is the organization a section 501(c)(4), 501(c)(5), or 501(c)(6) organization that receives membership dues,			
5	assessments, or similar amounts as defined in Revenue Procedure 98-19? If "Yes," complete Schedule C,			
		5		
_	Part III	-		
6	Did the organization maintain any donor advised funds or any similar funds or accounts for which donors			
	have the right to provide advice on the distribution or investment of amounts in such funds or accounts? If			v
	"Yes," complete Schedule D, Part I	6		X
7	Did the organization receive or hold a conservation easement, including easements to preserve open space,	_		**
	the environment, historic land areas, or historic structures? If "Yes," complete Schedule D, Part II	7		X
8	Did the organization maintain collections of works of art, historical treasures, or other similar assets? If "Yes,"	i i		
	complete Schedule D, Part III	8		X
9	Did the organization report an amount in Part X, line 21, for escrow or custodial account liability; serve as a			
	custodian for amounts not listed in Part X; or provide credit counseling, debt management, credit repair, or			
	debt negotiation services? If "Yes," complete Schedule D, Part IV	9		X_
10	Did the organization, directly or through a related organization, hold assets in temporarily restricted	ŀ		
	endowments, permanent endowments, or quasi-endowments? If "Yes," complete Schedule D, Part V	10		X
11	If the organization's answer to any of the following questions is "Yes," then complete Schedule D, Parts VI,			
	VII, VIII, IX, or X as applicable.	:		
а	Did the organization report an amount for land, buildings, and equipment in Part X, line 10? If "Yes,"			
	complete Schedule D, Part VI	11a		X
h	Did the organization report an amount for investments-other securities in Part X, line 12 that is 5% or more			
	of its total assets reported in Part X, line 16? If "Yes," complete Schedule D, Part VII	11b		Х
	Did the organization report an amount for investments-program related in Part X, line 13 that is 5% or more			
·	of its total assets reported in Part X, line 16? If "Yes," complete Schedule D, Part VIII	11c		Х
ч	Did the organization report an amount for other assets in Part X, line 15 that is 5% or more of its total assets			
u	reported in Part X, line 16? If "Yes," complete Schedule D, Part IX	11d		X
_	Did the organization report an amount for other liabilities in Part X, line 25? If "Yes," complete Schedule D, Part X	11e		X
	Did the organization's separate or consolidated financial statements for the tax year include a footnote that addresses	110		
ī		11f		Х
	the organization's liability for uncertain tax positions under FIN 48 (ASC 740)? If "Yes," complete Schedule D, Part X	- 111		
12a	Did the organization obtain separate, independent audited financial statements for the tax year? If "Yes,"			v
	complete Schedule D, Parts XI and XII	12a		<u> X</u>
b	Was the organization included in consolidated, independent audited financial statements for the tax year? If "Yes," and if	40.		37
	the organization answered "No" to line 12a, then completing Schedule D, Parts XI and XII is optional	12b		<u>X</u>
	Is the organization a school described in section 170(b)(1)(A)(ii)? If "Yes," complete Schedule E	13		<u>X</u>
	Did the organization maintain an office, employees, or agents outside of the United States?	14a		<u>X</u>
b	Did the organization have aggregate revenues or expenses of more than \$10,000 from grantmaking,			
	fundraising, business, investment, and program service activities outside the United States, or aggregate			
	foreign investments valued at \$100,000 or more? If "Yes," complete Schedule F, Parts I and IV	14b		<u>X</u>
15	Did the organization report on Part IX, column (A), line 3, more than \$5,000 of grants or other assistance to or			
	for any foreign organization? If "Yes," complete Schedule F, Parts II and IV	15		<u>X</u>
16	Did the organization report on Part IX, column (A), line 3, more than \$5,000 of aggregate grants or other			
	assistance to or for foreign individuals? If "Yes," complete Schedule F, Parts III and IV	16		_X_
17	Did the organization report a total of more than \$15,000 of expenses for professional fundraising services on]	
	Part IX, column (A), lines 6 and 11e? If "Yes," complete Schedule G, Part I (see instructions)	17		_X_
18	Did the organization report more than \$15,000 total of fundraising event gross income and contributions on			
	Part VIII, lines 1c and 8a? If "Yes," complete Schedule G, Part II	18		Х
19	Did the organization report more than \$15,000 of gross income from gaming activities on Part VIII, line 9a?		ı	
	If "Yes," complete Schedule G, Part III	19		Х
20a	Did the organization operate one or more hospital facilities? If "Yes," complete Schedule H	20a		X
	If "Yes" to line 20a, did the organization attach a copy of its audited financial statements to this return?	20b		

Part	V Checklist of Required Schedules (continued)			
			Yes	No
21	Did the organization report more than \$5,000 of grants or other assistance to any domestic organization or			
	domestic government on Part IX, column (A), line 1? If "Yes," complete Schedule I, Parts I and II	21		X
22	Did the organization report more than \$5,000 of grants or other assistance to or for domestic individuals on			
	Part IX, column (A), line 2? If Yes, complete Schedule I, Parts I and III	22		X
23	Did the organization answer Yes to Part VII, Section A, line 3, 4, or 5 about compensation of the			
25	organization's current and former officers, directors, trustees, key employees, and highest compensated			
	employees? If Yes, complete Schedule J	23		X
24-	Did the organization have a tax-exempt bond issue with an outstanding principal amount of more than			- 21
24a				
	\$100,000 as of the last day of the year, that was issued after December 31, 2002? If "Yes," answer lines 24b	240		Х
	through 24d and complete Schedule K. If No, go to line 25a	24a 24b		
b	Did the organization invest any proceeds of tax-exempt bonds beyond a temporary period exception?	240		
C	Did the organization maintain an escrow account other than a refunding escrow at any time during the year			
	to defease any tax-exempt bonds?	24c		
d	Did the organization act as an "on behalf of" issuer for bonds outstanding at any time during the year?	24d		
25a	Section 501(c)(3), 501(c)(4), and 501(c)(29) organizations. Did the organization engage in an excess benefit		l	7,7
	transaction with a disqualified person during the year? If Yes, complete Schedule L, Part I	25a		Х
b	Is the organization aware that it engaged in an excess benefit transaction with a disqualified person in a prior			
	year, and that the transaction has not been reported on any of the organization's prior Forms 990 or 990-EZ?			
	If "Yes," complete Schedule L, Part I	25b		X
26	Did the organization report any amount on Part X, line 5, 6, or 22 for receivables from or payables to any			
	current or former officers, directors, trustees, key employees, highest compensated employees, or			
	disqualified persons? If "Yes," complete Schedule L, Part II	_26		X
27	Did the organization provide a grant or other assistance to an officer, director, trustee, key employee,	i		
	substantial contributor or employee thereof, a grant selection committee member, or to a 35% controlled			
	entity or family member of any of these persons? If "Yes," complete Schedule L, Part III	27		X
28	Was the organization a party to a business transaction with one of the following parties (see Schedule L,	1		
	Part IV instructions for applicable filing thresholds, conditions, and exceptions):			
а	A current or former officer, director, trustee, or key employee? If "Yes," complete Schedule L, Part IV	28a		X
b	A family member of a current or former officer, director, trustee, or key employee? If "Yes," complete			
	Schedule L, Part IV	28b		_X_
C	An entity of which a current or former officer, director, trustee, or key employee (or a family member thereof)			
	was an officer, director, trustee, or direct or indirect owner? If "Yes," complete Schedule L, Part IV	28c		X
29	Did the organization receive more than \$25,000 in non-cash contributions? If "Yes," complete Schedule M	29		Х
30	Did the organization receive contributions of art, historical treasures, or other similar assets, or qualified			
	conservation contributions? If "Yes," complete Schedule M	30		X
31	Did the organization liquidate, terminate, or dissolve and cease operations? If "Yes," complete Schedule N,			
	Part I	31		X
32	Did the organization sell, exchange, dispose of, or transfer more than 25% of its net assets? If "Yes,"			
	complete Schedule N, Part II	32		X
33	Did the organization own 100% of an entity disregarded as separate from the organization under Regulations			
-	sections 301.7701-2 and 301.7701-3? If "Yes," complete Schedule R, Part I	33		Х
34	Was the organization related to any tax-exempt or taxable entity? If "Yes," complete Schedule R, Part II, III,			
	or IV, and Part V, line 1	34		Х
35a	Did the organization have a controlled entity within the meaning of section 512(b)(13)?	35a		X
	If "Yes" to line 35a, did the organization receive any payment from or engage in any transaction with a			
	controlled entity within the meaning of section 512(b)(13)? If "Yes," complete Schedule R, Part V, line 2	35b		Х
36	Section 501(c)(3) organizations. Did the organization make any transfers to an exempt non-charitable			
	related organization? If "Yes," complete Schedule R, Part V, line 2	36	ĺ	
	Did the organization conduct more than 5% of its activities through an entity that is not a related organization	-50		
	and that is treated as a partnership for federal income tax purposes? If "Yes," complete Schedule R,		J	
	Part VI	37		Х
	Did the organization complete Schedule O and provide explanations in Schedule O for Part VI, lines 11b and	3,		
00	19? Note. All Form 990 filers are required to complete Schedule O	38		Х
	10 Hour Air offit 550 filets are required to complete officuale O		990 (

Par	t V Statements Regarding Other IRS Filings and Tax Compliance			
	Check if Schedule O contains a response or note to any line in this Part V	• • •		<u>.l. </u>
			Yes	No
	Enter the number reported in Box 3 of Form 1096. Enter -0- if not applicable	-		
	Enter the number of ferms 42 2d metadad in mile far Enter of in fact approaches, 1, 1, 1, 1, 1	-		
С	Did the organization comply with backup withholding rules for reportable payments to vendors and	1c		1
2-	reportable gaming (gambling) winnings to prize winners?	16		<u> </u>
28	Statements, filed for the calendar year ending with or within the year covered by this return . 2a 0			
h	If at least one is reported on line 2a, did the organization file all required federal employment tax returns?	2b	***********	
	Note. If the sum of lines 1a and 2a is greater than 250, you may be required to <i>e-file</i> (see instructions)			1
3a	Did the organization have unrelated business gross income of \$1,000 or more during the year?	3a	* ***	X
	If "Yes," has it filed a Form 990-T for this year? If "No" to line 3b, provide an explanation in Schedule O	3b		
	At any time during the calendar year, did the organization have an interest in, or a signature or other authority			
	over, a financial account in a foreign country (such as a bank account, securities account, or other financial			
	account)?	4a		X
b	If Yes, enter the name of the foreign country: ▶			
	See instructions for filing requirements for FinCEN Form 114, Report of Foreign Bank and Financial Accounts			
	(FBAR).		-	
5a	Was the organization a party to a prohibited tax shelter transaction at any time during the tax year?	5a		X
b	Did any taxable party notify the organization that it was or is a party to a prohibited tax shelter transaction?	5b		X
	If "Yes" to line 5a or 5b, did the organization file Form 8886-T?	5c	igsqcurve	<u> </u>
6a	Does the organization have annual gross receipts that are normally greater than \$100,000, and did the			١
	organization solicit any contributions that were not tax deductible as charitable contributions?	6a_		X
b	If "Yes," did the organization include with every solicitation an express statement that such contributions or			
	gifts were not tax deductible?	6b	 	l
7	Organizations that may receive deductible contributions under section 170(c).			
а	Did the organization receive a payment in excess of \$75 made partly as a contribution and partly for goods			4340.000.000
	and services provided to the payor?	7 <u>a</u> 7b		
	If "Yes," did the organization notify the donor of the value of the goods or services provided?	70	\vdash	
С	Did the organization sell, exchange, or otherwise dispose of tangible personal property for which it was required to file Form 8282?	7c		
a	If "Yes," indicate the number of Forms 8282 filed during the year	1		
	Did the organization receive any funds, directly or indirectly, to pay premiums on a personal benefit contract?	7e		
	Did the organization, during the year, pay premiums, directly or indirectly, on a personal benefit contract?	7f		
	If the organization received a contribution of qualified intellectual property, did the organization file Form 8899 as required?	7g		
_	If the organization received a contribution of cars, boats, airplanes, or other vehicles, did the organization file a Form 1098-C?	7h		
8	Sponsoring organizations maintaining donor advised funds. Did a donor advised fund maintained by the			
_	sponsoring organization have excess business holdings at any time during the year?	8		
9	Sponsoring organizations maintaining donor advised funds.			
а	Did the sponsoring organization make any taxable distributions under section 4966?	9a		
b	Did the sponsoring organization make a distribution to a donor, donor advisor, or related person?	9b		
10	Section 501(c)(7) organizations. Enter:			
	Initiation fees and capital contributions included on Part VIII, line 12			
b	Gross receipts, included on Form 990, Part VIII, line 12, for public use of club facilities 10b			
11	Section 501(c)(12) organizations. Enter:			
_	Gross income from members or shareholders			
b	Gross income from other sources (Do not net amounts due or paid to other sources			
10-	against amounts due or received from them.)	42-	**********	***************************************
	Section 4947(a)(1) non-exempt charitable trusts. Is the organization filing Form 990 in lieu of Form 1041?	12a		
13	If "Yes," enter the amount of tax-exempt interest received or accrued during the year Lab Section 501(c)(29) qualified nonprofit health insurance issuers.		.	
	Is the organization licensed to issue qualified health plans in more than one state?	13a		
	Note. See the instructions for additional information the organization must report on Schedule O.	134		
b	Enter the amount of reserves the organization is required to maintain by the states in which			
_	the organization is licensed to issue qualified health plans			
c	Enter the amount of reserves on hand	1 1		
	Did the organization receive any payments for indoor tanning services during the tax year?	14a		Х
	If "Yes," has it filed a Form 720 to report these payments? If "No," provide an explanation in Schedule O	14b		

Form 990 (2014) Part VI Governance, Management, and Disclosure For each "Yes" response to lines 2 through 7b below, and for a "No" response to line 8a, 8b, or 10b below, describe the circumstances, processes, or changes in Schedule O. See instructions. Section A. Governing Body and Management Yes Nο 1a Enter the number of voting members of the governing body at the end of the tax year · · · · · If there are material differences in voting rights among members of the governing body, or if the governing body delegated broad authority to an executive committee or similar committee, explain in Schedule O. Enter the number of voting members included in line 1a, above, who are independent Did any officer, director, trustee, or key employee have a family relationship or a business relationship with Х 2 Did the organization delegate control over management duties customarily performed by or under the direct Х 3 supervision of officers, directors, or trustees, or key employees to a management company or other person? . . X 4 Did the organization make any significant changes to its governing documents since the prior Form 990 was filed? X 5 Did the organization become aware during the year of a significant diversion of the organization's assets? 6 Х 6 7a Did the organization have members, stockholders, or other persons who had the power to elect or appoint X 7a b Are any governance decisions of the organization reserved to (or subject to approval by) members, 7b X Did the organization contemporaneously document the meetings held or written actions undertaken during the year by the following: 8a a The governing body?......... X Is there any officer, director, trustee, or key employee listed in Part VII, Section A, who cannot be reached at Χ the organization's mailing address? If "Yes," provide the names and addresses in Schedule O Section B. Policies (This Section B requests information about policies not required by the Internal Revenue Code.) No X 10a b If "Yes," did the organization have written policies and procedures governing the activities of such chapters, 10b affiliates, and branches to ensure their operations are consistent with the organization's exempt purposes? . . . Χ 11a 11a Has the organization provided a complete copy of this Form 990 to all members of its governing body before filling the form? b Describe in Schedule O the process, if any, used by the organization to review this Form 990. X 12a b Were officers, directors, or trustees, and key employees required to disclose annually interests that could give 12b c Did the organization regularly and consistently monitor and enforce compliance with the policy? If "Yes," 12c X 13 13 Did the organization have a written whistleblower policy?....... X 14 14 Did the organization have a written document retention and destruction policy?........ 15 Did the process for determining compensation of the following persons include a review and approval by independent persons, comparability data, and contemporaneous substantiation of the deliberation and decision? Х 15b If "Yes" to line 15a or 15b, describe the process in Schedule O (see instructions). 16a Did the organization invest in, contribute assets to, or participate in a joint venture or similar arrangement 16a b If "Yes," did the organization follow a written policy or procedure requiring the organization to evaluate its participation in joint venture arrangements under applicable federal tax law, and take steps to safeguard the Section C. Disclosure List the states with which a copy of this Form 990 is required to be filed ▶______ 17 Section 6104 requires an organization to make its Forms 1023 (or 1024 if applicable), 990, and 990-T (Section 501(c)(3)s only) 18 available for public inspection. Indicate how you made these available. Check all that apply. Another's website Upon request Other (explain in Schedule O) Describe in Schedule O whether (and if so, how) the organization made its governing documents, conflict of interest policy, and 19

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20

State the name, address, and telephone number of the person who possesses the organization's books and records:

TEL: (574)235-2790

financial statements available to the public during the tax year.

1ST SOURCE BANK

				((C)					
(A) Name and Title	(B) Average hours per week (list any	box,	unle	Pos ieck ss pe	ition more rson	e than o is both or/trust	an	(D) Reportable compensation from	(E) Reportable compensation from related	(F) Estimated amount of other
	hours for related organizations below dotted line)	Indiv or dir	Institutional trustee	Officer	Key employee	Highest compensated employee	Former	the organization (W-2/1099-MISC)	organizations (W-2/1099-MISC)	compensation from the organization and related organizations
(1) 1ST SOURCE BANK IRUSTEE		-	Х			-		4,139.	NONE	NON
(2)						_				
(3)										
(4)										
(5)										
(6)	-									
(7)										
(8)										
(9)										
10)										
11)									!	
12)										
13)										••-
14)							-	<u>. </u>		

Part VII Section A. Officers, I	Directors, Trustees, K	ey En	plc			and l	Hig	hest Compensate	ed Employee	s (contin	ued)
(A) Name and title	(B) Average hours per week (list any hours for	box,	unle: er and	Pos neck ss pe	rson rect Key	e than o us both or/trus	an	- trom	(E) Reportable compensation fri related organization	om co	(F) Estimated amount of other mpensation from the
	related organizations below dotted line)	100	Institutional trustee	er	employee	Highest compensated employee	er	organization (W-2/1099-MISC)	(W-2/1099-MIS	oi a	rganization nd related ganizations
(15)		-									
(16)			ļ								
(17)		-									
(18)		-									
(19)		-									
(20)		-									
(21)		-					_				
(22)		-		_							
(23)		-									
(24)		-									
(25)		-									
1b Sub-total							> > >	4,139.	N	ONE	NON
Total number of individuals (increportable compensation from t	cluding but not limited t	o thos				ove) v	vho				1101
3 Did the organization list any employee on line 1a? If "Yes," co	former officer, direct	tor, o	r tri	uste lual	e,	key	emı	ployee, or highest	compensate	d 3	Yes No
4 For any individual listed on ling organization and related organization and related organization	ne 1a, is the sum of re anizations greater tha	portat n \$15	ole (com 00?	per <i>It</i>	satio "Ye	n a s,"	and other compens complete Schedu	ation from th	e h	X
5 Did any person listed on line for services rendered to the org	1a receive or accrue co	ompen	sati	оп	fror	n any	/ ur	nrelated organizatio	n or individua	al	X
1 Complete this table for your five compensation from the organize year.	e highest compensated ation. Report compensat	indepo	ende r the	ent e ca	con	tracto dar ye	ors ear	that received more ending with or with	than \$100,00 in the organiz	0 of ation's ta	×
Name as	(A) nd business address	_						(B) Description of serv	vices	(C)	
						_	_				
2 Total number of independent	contractors limited:				'	م لمور		Ahana Basada d	-		
2 Total number of independent received more than \$100,000 or USA	f compensation from the	orgar	nc izat	ion	imit •	tea t		mose listed abov	e) who		*

(B) Related or exempt function revenue	(C) Unrelated business revenue	(D) Revenuexcluded fro
Tovering		under secti 512-514
	and distance of the state of th	
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-	4.	1. 10

Part IX Statement of Functional Expenses

Section 501(c)(3)	and 501(c)(4)	organizations must c	omplete all column:	s. All other o	organizations must	complete column ((A).

	Check if Schedule O contains a response or note to any line in this Part IX								
	not include amounts reported on lines 6b, 7b, . 9b, and 10b of Part VIII.	(A) Total expenses	(B) Program service expenses	(C) Management and general expenses	(D) Fundraising expenses				
1	Grants and other assistance to domestic organizations		,		· · · · ·				
-	and domestic governments. See Part IV, line 21								
2	Grants and other assistance to domestic								
_	individuals. See Part IV, line 22	72,000	72,000.						
3	Grants and other assistance to foreign								
	organizations, foreign governments, and foreign								
	individuals. See Part IV, lines 15 and 16								
4	Benefits paid to or for members				_				
5	Compensation of current officers, directors,								
	trustees, and key employees	4,139.		4,139.					
6	Compensation not included above, to disqualified								
	persons (as defined under section 4958(f)(1)) and								
	persons described in section 4958(c)(3)(B)								
7	Other salaries and wages								
8	Pension plan accruals and contributions (include								
	section 401(k) and 403(b) employer contributions)								
9	Other employee benefits								
10	Payroll taxes								
11									
а	Management								
b	Legal	1 200		1 222					
	Accounting	1,300.		1,300.					
	Lobbying								
	Professional fundraising services. See Part IV, line 17.								
f	Investment management fees								
g	Other. (If line 11g amount exceeds 10% of line 25, column	116		116					
	(A) amount, list line 11g expenses on Schedule O)	116.		116.					
	Advertising and promotion								
	Office expenses			_					
	Information technology		+						
	Royalties				_				
	Occupancy				=.==				
	Travel			-					
18	Payments of travel or entertainment expenses			į					
	for any federal, state, or local public officials								
	Conferences, conventions, and meetings	-	-						
20	Interest								
22									
	Other expenses Itemize expenses not covered								
24	above (List miscellaneous expenses in line 24e. If								
	line 24e amount exceeds 10% of line 25, column								
	(A) amount, list line 24e expenses on Schedule O.)								
9									
b									
c			-						
d				-					
	All other expenses								
	Total functional expenses. Add lines 1 through 24e	77,555.	72,000.	5,555.	NONE				
26	Joint costs. Complete this line only if the organization reported in column (B) joint costs from a combined educational campaign and fundraising solicitation. Check here	,	72,000	3,333.					
ISA	following SOP 98-2 (ASC 958-720)								

Balance Sheet

1 Cash - non-interest-bearing	
2 Savings and temporary cash investments 3 Pledges and grants receivable, net 4 Accounts receivable, net 5 Loans and other receivables from current and former officers, directors, trustees, key employees, and highest compensated employees. Complete Part II of Schedule L 6 Loans and other receivables from other disqualified persons (as defined under section 4958(f)(1)), persons described in section 4958(c)(3)(B), and contributing employers and sponsoring organizations of section 501(c)(9) voluntary employees' beneficiary organizations (see instructions). Complete Part II of Schedule L 7 Notes and loans receivable, net 8 Inventories for sale or use 9 Prepaid expenses and deferred charges 10a Land, buildings, and equipment: cost or other basis. Complete Part VI of Schedule D b Less: accumulated depreciation 11 Investments - publicly traded securities 12 Investments - other securities. See Part IV, line 11 13 Investments - program-related. See Part IV, line 11 14 Intangible assets 15 Other assets. See Part IV, line 11 15 Other assets. See Part IV, line 11 16 Other assets. See Part IV, line 11 17 Intangible assets 18 Investments - program-related. See Part IV, line 11 19 Intangible assets 10 Investments - program-related. See Part IV, line 11 11 Intangible assets 11 Intangible assets 12 Investments - program-related. See Part IV, line 11 15 Other assets. See Part IV, line 11	ır
2 Savings and temporary cash investments 3 Pledges and grants receivable, net 4 Accounts receivable, net 5 Loans and other receivables from current and former officers, directors, trustees, key employees, and highest compensated employees. Complete Part II of Schedule L 6 Loans and other receivables from other disqualified persons (as defined under section 4958(f)(1)), persons described in section 4958(c)(3)(B), and contributing employers and sponsoring organizations of section 501(c)(9) voluntary employees' beneficiary organizations (see instructions). Complete Part II of Schedule L 7 Notes and loans receivable, net 8 Inventories for sale or use 9 Prepaid expenses and deferred charges 10a Land, buildings, and equipment: cost or other basis. Complete Part VI of Schedule D b Less: accumulated depreciation 11 Investments - publicly traded securities 12 Investments - other securities. See Part IV, line 11 13 Investments - program-related. See Part IV, line 11 14 Intangible assets 15 Other assets. See Part IV, line 11 15 Other assets. See Part IV, line 11 16 Other assets. See Part IV, line 11 17 Intangible assets 18 Investments - program-related. See Part IV, line 11 19 Intangible assets 10 Investments - program-related. See Part IV, line 11 11 Intangible assets 11 Intangible assets 12 Investments - program-related. See Part IV, line 11 15 Other assets. See Part IV, line 11	
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Complete Part II of Schedule L Loans and other receivables from other disqualified persons (as defined under section 4958(f)(1)), persons described in section 4958(c)(3)(B), and contributing employers and sponsoring organizations of section 501(c)(9) voluntary employees' beneficiary organizations (see instructions). Complete Part II of Schedule L Notes and loans receivable, net Inventories for sale or use Prepaid expenses and deferred charges Land, buildings, and equipment: cost or other basis. Complete Part VI of Schedule D Less: accumulated depreciation Investments - publicly traded securities Investments - other securities. See Part IV, line 11 Investments - program-related. See Part IV, line 11 Intangible assets Other assets. See Part IV, line 11 Other assets. See Part IV, line 11 Total	
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7 Notes and loans receivable, net 7 8 Inventories for sale or use 8 9 Prepaid expenses and deferred charges 9 10a Land, buildings, and equipment: cost or other basis. Complete Part VI of Schedule D b Less: accumulated depreciation 10b 10c 11 Investments - publicly traded securities 212,189. 11 600, 12 Investments - other securities. See Part IV, line 11 12 13 Investments - program-related. See Part IV, line 11 13 14 Intangible assets 14 15 Other assets. See Part IV, line 11 15	
9 Prepaid expenses and deferred charges 9 10a Land, buildings, and equipment: cost or other basis. Complete Part VI of Schedule D b Less: accumulated depreciation	
9 Prepaid expenses and deferred charges 9 10a Land, buildings, and equipment: cost or other basis. Complete Part VI of Schedule D b Less: accumulated depreciation	
other basis. Complete Part VI of Schedule D b Less: accumulated depreciation	
b Less: accumulated depreciation	
11 Investments - publicly traded securities212,189.11600,12 Investments - other securities. See Part IV, line 111213 Investments - program-related. See Part IV, line 111314 Intangible assets1415 Other assets. See Part IV, line 1115	
12 Investments - other securities. See Part IV, line 11 12 13 Investments - program-related. See Part IV, line 11 13 14 Intangible assets 14 15 Other assets. See Part IV, line 11 15	
13 Investments - program-related. See Part IV, line 11 13 14 Intangible assets 14 15 Other assets. See Part IV, line 11 15	596.
14 Intangible assets 14 15 Other assets. See Part IV, line 11 15	
15 Other assets. See Part IV, line 11	
15 Other assets. See Part IV, line 11 15 16 Total assets. Add lines 1 through 15 (must equal line 34) 212,189 16 600,1	
	<u> 596.</u>
17 Accounts payable and accrued expenses	
18 Grants payable	
19 Deferred revenue	
20 Tax-exempt bond liabilities	
21 Escrow or custodial account liability. Complete Part IV of Schedule D 21	
21 Escrow or custodial account liability. Complete Part IV of Schedule D	
trustees, key employees, highest compensated employees, and	
disqualified persons. Complete Part II of Schedule L	
23 Secured mortgages and notes payable to unrelated third parties	
24 Unsecured notes and loans payable to unrelated third parties	
25 Other liabilities (including federal income tax, payables to related third	
parties, and other liabilities not included on lines 17-24). Complete Part X	
of Schedule D	
26 Total liabilities. Add lines 17 through 25 NONE 26	<u>IONE</u>
Organizations that follow SFAS 117 (ASC 958), check here X and complete lines 27 through 29, and lines 33 and 34.	
27 Unrestricted net assets	<u> 96.</u>
28 Temporarily restricted net assets	
29 Permanently restricted net assets	
Complete lines 27 through 29, and lines 33 and 34. Unrestricted net assets Temporarily restricted net assets Permanently restricted net assets Organizations that do not follow SFAS 117 (ASC 958), check here complete lines 30 through 34. Capital stock or trust principal, or current funds Paid-in or capital surplus, or land, building, or equipment fund Retained earnings, endowment, accumulated income, or other funds Total net assets or fund balances	
30 Capital stock or trust principal, or current funds	
31 Paid-in or capital surplus, or land, building, or equipment fund 31	
32 Retained earnings, endowment, accumulated income, or other funds 32	
212/103. 00 000/3	96.
34 Total liabilities and net assets/fund balances	0.0

Form **990** (2014)

Part	XI Reconciliation of Net Assets					
	Check if Schedule O contains a response or note to any line in this Part XI					
1	Total revenue (must equal Part VIII, column (A), line 12)	1		4	65,	962.
2	Total expenses (must equal Part IX, column (A), line 25)	2			77,	555.
3	Revenue less expenses. Subtract line 2 from line 1	_3_		3	88,	<u>407.</u>
4	Net assets or fund balances at beginning of year (must equal Part X, line 33, column (A))	4		2	12,	<u>189.</u>
5	Net unrealized gains (losses) on investments	5				
6	Donated services and use of facilities	6				
7	Investment expenses	7				
8	Prior period adjustments	8				
9	Other changes in net assets or fund balances (explain in Schedule O)	9				
10	Net assets or fund balances at end of year. Combine lines 3 through 9 (must equal Part X, line					
	33, column (B))	10		6	00,	<u>596.</u>
Part	XII Financial Statements and Reporting					
	Check if Schedule O contains a response or note to any line in this Part XII					Ш
					Yes	No
1	Accounting method used to prepare the Form 990: X Cash Accrual Other					
	If the organization changed its method of accounting from a prior year or checked "Other," ex	cplain	in			
	Schedule O.					İ
2a	Were the organization's financial statements compiled or reviewed by an independent accountant?			2a		
	If "Yes," check a box below to indicate whether the financial statements for the year were com	piled	or			
	reviewed on a separate basis, consolidated basis, or both:		1	i		
	Separate basis Consolidated basis Both consolidated and separate basis					
b	Were the organization's financial statements audited by an independent accountant?			2b		
	If "Yes," check a box below to indicate whether the financial statements for the year were audit	ed o	n a			
	separate basis, consolidated basis, or both:		}			
	Separate basis Consolidated basis Both consolidated and separate basis	_				
С	If "Yes" to line 2a or 2b, does the organization have a committee that assumes responsibility for or		۰ ۱	2-		
	of the audit, review, or compilation of its financial statements and selection of an independent accounts to the selection of			2c		
	If the organization changed either its oversight process or selection process during the tax year, ex	cplair	ı in			
	Schedule O.					
3 a	As a result of a federal award, was the organization required to undergo an audit or audits as set		in	3a		
L	the Single Audit Act and OMB Circular A-133?			Sa		
Ø	required audit or audits, explain why in Schedule O and describe any steps taken to undergo such audit or audits.		ıne	3b		
	1042 22 222 2. 222 Oxplain willy in concedure a dire describe diry stope taken to undergo such add			Ju		

Form **990** (2014)

SCHEDULE A (Form 990 or 990-EZ)

Public Charity Status and Public Support

Complete if the organization is a section 501(c)(3) organization or a section 4947(a)(1) nonexempt charitable trust.

► Attach to Form 990 or Form 990-EZ.

Department of the Treasury Internal Revenue Service

▶ Information about Schedule A (Form 990 or 990-EZ) and its instructions is at www.irs.gov/form990

OMB No 1545-0047

2014

Onen to Public Inspection

ıvam	ie of the organization					' '	tilleation number				
MEN	MORIAL ENDOWMENT FUND	FOR FIRST					<u> </u>				
	t I Reason for Public Char						S				
The	organization is not a private foun						•				
1	A church, convention of chu	ırches, or associat	ion of churches descri	ibed in s	ection 1	70(b)(1)(A)(i).	15				
2		annot accompany in class to the Market by the control of the contr									
3											
4	A medical research organiza	ation operated in c	onjunction with a hos	pital des	cribed in	n section 170(b)(1)(A)	(iii). Enter the				
	hospital's name, city, and sta	ate: 									
5	An organization operated f	or the benefit of	a college or universit	y owner	d or ope	erated by a governme	ental unit described in				
	section 170(b)(1)(A)(iv). (Co										
6	A federal, state, or local gov										
7	An organization that norma	ally receives a sub	stantial part of its su	pport fro	om a go	vernmental unit or fr	om the general public				
	described in section 170(b)	(1)(A)(vi). (Comple	ete Part II.)								
8	A community trust described	d in section 170(b)(1)(A)(vi). (Complete	Part II.)							
9	An organization that norma	illy receives: (1) m	nore than 331/3% of	its suppo	ort from	contributions, memb	ership fees, and gross				
	receipts from activities rela	ated to its exempt	t functions - subject	to certai	n excep	tions, and (2) no mo	ore than 331/3% of its				
	support from gross invest						tax) from businesses				
	acquired by the organization	n after June 30, 19	75. See section 509	(a)(2). (C	complete	Part III.)					
10	An organization organized a	nd operated exclu	sively to test for publi	c safety.	See sec	tion 509(a)(4).					
11	X An organization organized a	nd operated exclu	sively for the benefit of	of, to per	form the	functions of, or to car	rry out the purposes of				
	one or more publicly suppor										
	the box in lines 11a through										
а	Type I. A supporting orga	ınization operated,	, supervised, or contro	olled by	its supp	orted organization(s),	typically by giving				
	the supported organization			elect a m	ajority o	f the directors or trus	stees of the supporting				
	organization. You must co										
b		anization supervise	ed or controlled in co	nnection	with its	supported organizati	on(s), by having				
	control or management of			the sam	e persor	ns that control or mar	nage the supported				
	organization(s). You must										
C	Type III functionally integ						lly integrated with,				
	its supported organization										
d	<i>'</i> · · · · · · · · · · · · · · · · · · ·										
	that is not functionally inte						l an attentiveness				
	requirement (see instruction										
e							I, Type III				
	functionally integrated, or				rganizat	ion.					
f	Enter the number of supported			• • • •			1				
g	Provide the following information			lear a		<i>t</i> -2 A	(vi) Amount of				
	(i) Name of supported organization	(ii) EIN	(iii) Type of organization (described on lines 1-9	1	organization or governing	(v) Amount of monetary support (see	other support (see				
			above or IRC section (see instructions))	document?		instructions)	instructions)				
			(see instructions))	Yes	No						
				100							
(A)	SEE PART VI		\ 								
	SEE PARI VI	 .									
(B)											
			·			-					
(C)											
(D)											
(E)					:						
-							_				
Tota	, \			i							
	 '	,					1				

Page 2

Support Schedule for Organizations Described in Sections 170(b)(1)(A)(iv) and 170(b)(1)(A)(vi) (Complete only if you checked the box on line 5, 7, or 8 of Part I or if the organization failed to qualify under Part III. If the organization fails to qualify under the tests listed below, please complete Part III.)

Sec	tion A. Public Support		_				N/A
Cale	ndar year (or fiscal year beginning in)	(a) 2010	(b) 2011	(c) 2012	(d) 2013	(e) 2014	(f) Total
1	Gifts, grants, contributions, and membership fees received. (Do not include any "unusual grants.")						,
2	Tax revenues levied for the organization's benefit and either paid to or expended on its behalf						
3	The value of services or facilities furnished by a governmental unit to the organization without charge						
4	Total. Add lines 1 through 3		1				
5	The portion of total contributions by each person (other than a governmental unit or publicly supported organization) included on line 1 that exceeds 2% of the amount shown on line 11, column (f)		1				
6	Public support. Subtract line 5 from line 4.			1			
Sect	ion B. Total Support	r -	_ -	"		· · · · · · · · · · · · · · · · · · ·	
Cale	ndar year (or fiscal year beginning in)	(a) 2010	(b) 2011	(c) 2012	(d) 2013	(e) 2014	(f) Total
7 8	Amounts from line 4		,	1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1			
9	Net income from unrelated business activities, whether or not the business is regularly carried on		,				
10	Other income. Do not include gain or loss from the sale of capital assets (Explain in Part VI.)		· s · ··		v		
11	Total support. Add lines 7 through 10				L	-	
12	Gross receipts from related activities, etc. (s					12	
13	First five years. If the Form 990 is f organization, check this box and stop here						
Sect	ion C. Computation of Public Sup						
14	Public support percentage for 2014 (li	ne 6, column (f)	divided by line	11, column (f))		14	
15	Public support percentage from 2013					15	<u>%</u>
16a	331/3% support test - 2014. If the o	•					. [
	this box and stop here. The organization						
b	331/3% support test - 2013. If the c						
	check this box and stop here. The organization	-					
17a	10%-facts-and-circumstances test - 2 10% or more, and if the organization Part VI how the organization meets t	meets the "fac	cts-and-circumst	ances" test, ch	eck this box ar	nd stop here. E	xplain in
	organization						▶
b	10%-facts-and-circumstances test - 2 15 is 10% or more, and if the organization in Part VI how the organization	anization meets	the "facts-and	-circumstances"	test, check th	nis box and st o	op here.
	supported organization				•	•	
18	Private foundation. If the organization						
. •	instructions				-		. —
						chedule A (Form 99	
	l				3.		2. 333 22, 2014

Support Schedule for Organizations Described in Section 509(a)(2)
(Complete only if you checked the box on line 9 of Part I or if the organization failed to qualify under Part II./ If the organization fails to qualify under the tests listed below, please complete Part II.)

Section A. Public Support							
Cale	ndar year (or fiscal year beginning in) 🕨	(a) 2010	(b) 2011	(c) 2012	(d) 2013	(e) 2014	/ (f) Total
1	Gifts, grants, contributions, and membership fees						·
	received. (Do not include any "unusual grants.")						
2	Gross receipts from admissions, merchandise						ı
	sold or services performed, or facilities		\				ı
	furnished in any activity that is related to the						
	organization's tax-exempt purpose		/				
3	Gross receipts from activities that are not an						
	unrelated trade or business under section 513 .						
4	Tax revenues levied for the	1		\			
	organization's benefit and either paid			\			
	to or expended on its behalf			\\			
5	The value of services or facilities						
	furnished by a governmental unit to the			\			
	organization without charge			- 8			
6	Total. Add lines 1 through 5						
7a	Amounts included on lines 1, 2, and 3			1			
	received from disqualified persons			1			
Ь	Amounts included on lines 2 and 3 received from other than disqualified			1			
	persons that exceed the greater of \$5,000			1			
	or 1% of the amount on line 13 for the year			,			
C	Add lines 7a and 7b					ļ	
8	Public support (Subtract line 7c from				i,		
	line 6.)	į			7		
Sec	tion B. Total Support	7	r			1	
Cale	ndar year (or fiscal year beginning in)	(a) 2010	(b) 2011	(c) 2012	(d) 2013	(e) 2014	(f) Total
9	Amounts from line 6				`.		
10a	Gross income from interest, dividends, payments received on securities loans,			:			
	rents, royalties and income from similar	,			٧.	ĺ	
	sources			-			
b	Unrelated business taxable income (less	,			,		
	section 511 taxes) from businesses						
_	acquired after June 30, 1975						
	Add lines 10a and 10b						
11	Net income from unrelated business activities not included in line 10b,			ļ		,	
	whether or not the business is regularly						
	carried on · · · · · · · · · · · · · · · · · ·					`\	
12	Other income. Do not include gain or						
	loss from the sale of capital assets						
12	(Explain in Part VI.)						
13	Total support. (Add lines 9, 10c, 11,					\	
14	and 12.)	the organization	'e firet second	third fourth or	fifth tay year a	5 2 SOSTION FOLIA	-//3/
14	organization, check this box and stop here	_			•	, · · · ·	
Sect	ion C. Computation of Public Sup						
15							
16	Public support percentage from 2013 School					16	%
Sect	ion D./Computation of Investmen						
17				3, column (f))		17	· %
18						%	
	331/3% support tests - 2014. If the org						
	17 is not more than 331/3%, check thi						, —
ь	331/3% support tests - 2013. If the orga						, —
•	line 18 is not more than 331/3%, check						.\ 🗀
20	Private foundation. If the organization		_	•	• •	• • •	
JSA	The organization of	AND HOL GHECK D	DOV OIL HIRE I	T, 100, UI 180,		chedule A (Form 99)	

Part IV Supporting Organizations

(Complete only if you checked a box on line 11 of Part I. If you checked 11a of Part I, complete Sections A and B. If you checked 11b of Part I, complete Sections A and C. If you checked 11c of Part I, complete Sections A, D, and E. If you checked 11d of Part I, complete Sections A and D, and complete Part V.)

Section A. All Supporting	Organizations

- I Are all of the organization's supported organizations listed by name in the organization's governing documents? If "No," describe in **Part VI** how the supported organizations are designated. If designated by class or purpose, describe the designation. If historic and continuing relationship, explain.
- 2 Did the organization have any supported organization that does not have an IRS determination of status under section 509(a)(1) or (2)? If "Yes," explain in Part VI how the organization determined that the supported organization was described in section 509(a)(1) or (2).
- 3a Did the organization have a supported organization described in section 501(c)(4), (5), or (6)? If "Yes," answer (b) and (c) below.
- **b** Did the organization confirm that each supported organization qualified under section 501(c)(4), (5), or (6) and satisfied the public support tests under section 509(a)(2)? If "Yes," describe in **Part VI** when and how the organization made the determination.
- c Did the organization ensure that all support to such organizations was used exclusively for section 170(c)(2) (B) purposes? If "Yes," explain in **Part VI** what controls the organization put in place to ensure such use.
- 4a Was any supported organization not organized in the United States ("foreign supported organization")? If "Yes" and if you checked 11a or 11b in Part I, answer (b) and (c) below.
- **b** Did the organization have ultimate control and discretion in deciding whether to make grants to the foreign supported organization? If "Yes," describe in **Part VI** how the organization had such control and discretion despite being controlled or supervised by or in connection with its supported organizations.
- c Did the organization support any foreign supported organization that does not have an IRS determination under sections 501(c)(3) and 509(a)(1) or (2)? If "Yes," explain in Part VI what controls the organization used to ensure that all support to the foreign supported organization was used exclusively for section 170(c)(2)(B) purposes.
- Did the organization add, substitute, or remove any supported organizations during the tax year? If "Yes," answer (b) and (c) below (if applicable). Also, provide detail in **Part VI**, including (i) the names and EIN numbers of the supported organizations added, substituted, or removed, (ii) the reasons for each such action, (iii) the authority under the organization's organizing document authorizing such action, and (iv) how the action was accomplished (such as by amendment to the organizing document).
- **b** Type I or Type II only. Was any added or substituted supported organization part of a class already designated in the organization's organizing document?
- c Substitutions only. Was the substitution the result of an event beyond the organization's control?
- 6 Did the organization provide support (whether in the form of grants or the provision of services or facilities) to anyone other than (a) its supported organizations; (b) individuals that are part of the charitable class benefited by one or more of its supported organizations; or (c) other supporting organizations that also support or benefit one or more of the filing organization s supported organizations? If "Yes," provide detail in Part VI.
- 7 Did the organization provide a grant, loan, compensation, or other similar payment to a substantial contributor (defined in IRC 4958(c)(3)(C)), a family member of a substantial contributor, or a 35-percent controlled entity with regard to a substantial contributor? If "Yes," complete Part I of Schedule L (Form 990).
- B Did the organization make a loan to a disqualified person (as defined in section 4958) not described in line 7? If "Yes," complete Part I of Schedule L (Form 990).
- 9a Was the organization controlled directly or indirectly at any time during the tax year by one or more disqualified persons as defined in section 4946 (other than foundation managers and organizations described in section 509(a)(1) or (2))? If "Yes," provide detail in **Part VI**.
- **b** Did one or more disqualified persons (as defined in line 9(a)) hold a controlling interest in any entity in which the supporting organization had an interest? If "Yes," provide detail in **Part VI.**
- c Did a disqualified person (as defined in line 9(a)) have an ownership interest in, or derive any personal benefit from, assets in which the supporting organization also had an interest? If "Yes," provide detail in Part VI.
- 10a Was the organization subject to the excess business holdings rules of IRC 4943 because of IRC 4943(f) (regarding certain Type II supporting organizations, and all Type III non-functionally integrated supporting organizations)? If "Yes," answer (b) below.
 - b Did the organization have any excess business holdings in the tax year? (Use Schedule C, Form 4720, to determine whether the organization had excess business holdings.)

		Yes	No
g <i>y</i>			
y	1	Х	
s d			
a	2		X
r	3a		X
d e			
е	3b		
)	Зс		
f	4a		
1	44		X
7	4b		
1	12		
n d)			
	4c		
" V			
V ,			
•	5a		X
/	5b		
	5c		_
)	ļ		
) ;)			
7	6		Х
l			
	7		<u>X</u>
•	8		<u>X</u>
;			
	9a	}	<u>X</u>
	9b		X
		İ	
	9c		<u>X</u>
	10-		v
,	10a		<u>X</u>
	10b		

Part	V Supporting Organizations (continued)			5
			Yes	No
11	Has the organization accepted a gift or contribution from any of the following persons?			
а	A person who directly or indirectly controls, either alone or together with persons described in (b) and (c)			
	below, the governing body of a supported organization?	11a	ļ	X
	A family member of a person described in (a) above?	11b		X
	A 35% controlled entity of a person described in (a) or (b) above? If Yes to a, b, or c, provide detail in Part VI.	11c	<u> </u>	X
Sect	ion b. Type i Supporting Organizations M/A		Yes	No
		Γ	162	140
1	Did the directors, trustees, or membership of one or more supported organizations have the power to			
	regularly appoint or elect at least a majority of the organization s directors or trustees at all times during the tax year? If "No," describe in Part VI how the supported organization(s) effectively operated, supervised, or			
	controlled the organization s activities. If the organization had more than one supported organization,			
	describe how the powers to appoint and/or remove directors or trustees were allocated among the supported			
	organizations and what conditions or restrictions, if any, applied to such powers during the tax year.	1		ļ
2	Did the organization operate for the benefit of any supported organization other than the supported			
	organization(s) that operated, supervised, or controlled the supporting organization? If "Yes," explain in Part			
	VI how providing such benefit carried out the purposes of the supported organization(s) that operated,			
	supervised, or controlled the supporting organization.	2		
Secti	on C. Type II Supporting Organizations N/A		\ \ \ \ \ \ \ \ \ \ \ \ \ \ \ \ \ \ \	
			Yes	No
1	Were a majority of the organization's directors or trustees during the tax year also a majority of the directors or trustees of each of the organization's supported organization(s)? If "No," describe in Part VI how control		İ	!
	or management of the supporting organization was vested in the same persons that controlled or managed			
	the supported organization(s).	1 1		
Secti	on D. All Type III Supporting Organizations			
			Yes	No
1	Did the organization provide to each of its supported organizations, by the last day of the fifth month of the		Ī	
	organization s tax year, (1) a written notice describing the type and amount of support provided during the prior tax year, (2) a copy of the Form 990 that was most recently filed as of the date of notification, and (3) copies of			
	the organization s governing documents in effect on the date of notification, to the extent not previously		ŀ	
	provided?	1	X	
2	Were any of the organization's officers, directors, or trustees either (i) appointed or elected by the supported		1	
	organization(s) or (ii) serving on the governing body of a supported organization? If "No," explain in Part VI how the organization maintained a close and continuous working relationship with the supported organization(s).			
_		2	X	
3	By reason of the relationship described in (2), did the organization s supported organizations have a significant voice in the organization s investment policies and in directing the use of the organization s			
	income or assets at all times during the tax year? If "Yes," describe in Part VI the role the organization's			
	supported organizations played in this regard.	3		Х
Section	on E. Type III Functionally-Integrated Supporting Organizations N/A			
1	Check the box next to the method that the organization used to satisfy the Integral Part Test during the year (see in	structi	ons):	
а	The organization satisfied the Activities Test. Complete line 2 below.		•	
b	The organization is the parent of each of its supported organizations. Complete line 3 below.			
C	The organization supported a governmental entity. Describe in Part VI how you supported a government entity (see instru			
2	Activities Test. Answer (a) and (b) below.		Yes	<u>No</u>
а	Did substantially all of the organization s activities during the tax year directly further the exempt purposes of		l	
	the supported organization(s) to which the organization was responsive? If "Yes," then in Part VI identify			
	those supported organizations and explain how these activities directly furthered their exempt purposes,			
	how the organization was responsive to those supported organizations, and how the organization determined that these activities constituted substantially all of its activities.	2a		
h		Za		
b	Did the activities described in (a) constitute activities that, but for the organization s involvement, one or more of the organization s supported organization(s) would have been engaged in? If "Yes," explain in Part VI the			
	reasons for the organization s position that its supported organization(s) would have engaged in these			
	activities but for the organization s involvement.	2b	- 1	
3	Parent of Supported Organizations. Answer (a) and (b) below.			
а	Did the organization have the power to regularly appoint or elect a majority of the officers, directors, or			
	trustees of each of the supported organizations? Provide details in Part VI.	3a		
b	Did the organization exercise a substantial degree of direction over the policies, programs, and activities of each			_
	of its supported organizations? If "Yes," describe in Part VI the role played by the organization in this regard.	3ь		

Part V Type III Non-Functionally Integrated 509(a)(3) Supporting Organizations

1 X Check here if the organization satisfied the Integral Part Test as a qualifying trust on Nov. 20, 1970. See instructions. All other Type III non-functionally integrated supporting organizations must complete Sections A through F.

nplete Se	ctions A through E.	
	(A) Prior Year	(B) Current Year (optional)
1		
2		
3	28,093.	
4	28,093.	
5		
7	4,041.	
8	24,052.	
	(A) Prior Year	(B) Current Year (optional)
1a	275,412.	
1b		
1c		
1d	275,412.	
2		
3	275,412.	
4		
_ 5		
6	9,495.	
7		
8	9,495.	
		Current Year
1		24,052
2		20,444
3		9,495
4		20,444
5		
6		20,444
	1 2 3 4 5 6 7 8 8 1 1 2 3 4 4 5 5 1 2 3 4 4 5 5 1 2 1 2 3 4 5 5 1 5 1 5 1 5 1 5 1 5 1 5 1 5 1 5 1	1 2 3 28,093. 4 28,093. 5 6 7 4,041. 8 24,052. (A) Prior Year 1a 275,412. 1b 1c 1d 275,412. 2 3 275,412. 4 4,131. 5 271,281. 6 9,495. 7 8 9,495.

Schedule A (Form 990 or 990-EZ) 2014

instructions).

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Part		Supporting Organiza	uons (continueu)	0
	on D - Distributions	Current Year		
1_	Amounts paid to supported organizations to accomplish ex			
2	Amounts paid to perform activity that directly furthers exer			
	organizations, in excess of income from activity			
3_	Administrative expenses paid to accomplish exempt purpo	zations		
	Amounts paid to acquire exempt-use assets			
5_	Qualified set-aside amounts (prior IRS approval required)			
6	Other distributions (describe in Part VI). See instructions.			<u> </u>
	Total annual distributions. Add lines 1 through 6.			
8	Distributions to attentive supported organizations to which			
	(provide details in Part VI). See instructions.			20 444
9	Distributable amount for 2014 from Section C, line 6			20,444.
<u>10</u>	Line 8 amount divided by Line 9 amount	<u></u>		(***)
,	Section E - Distribution Allocations (see instructions)	(i) Excess Distributions	(ii) Underdistributions Pre-2014	(iii) Distributable Amount for 2014
1	Distributable amount for 2014 from Section C, line 6			20,444.
2	Underdistributions, if any, for years prior to 2014			
	(reasonable cause required-see instructions)			
3	Excess distributions carryover, if any, to 2014:			
a				
b				
С				
d				
е	From 2013			
f	Total of lines 3a through e			
g	Applied to underdistributions of prior years			
h	Applied to 2014 distributable amount			
<u> i </u>	Carryover from 2009 not applied (see instructions)			
<u> j </u>	Remainder. Subtract lines 3g, 3h, and 3i from 3f.			
4	Distributions for 2014 from Section			
	D, line 7: \$			
<u>a</u>	Applied to underdistributions of prior years			
b	Applied to 2014 distributable amount			
	Remainder. Subtract lines 4a and 4b from 4.			
5	Remaining underdistributions for years prior to 2014, if			
	any. Subtract lines 3g and 4a from line 2 (if amount			
	greater than zero, see instructions).		 	
6	Remaining underdistributions for 2014. Subtract lines 3h			
	and 4b from line 1 (if amount greater than zero, see			
	instructions).			20,444.
7	Excess distributions carryover to 2015. Add lines 3j and 4c.			
8	Breakdown of line 7:			
а				
b				
С			, <u>,</u>	
d	Excess from 2013			
е	Excess from 2014			

Schedule A (Form 990 or 990-EZ) 2014

NONE

Part VI Supplemental Information. Provide the explanations required by Part II, line 10; Part II, line 17a or 17b; and Part III, line 12. Also complete this part for any additional information. (See instructions).

SCHEDULE A, PART I (g) - INFORMATION ABOUT SUPPORTED ORGA	NIZATIONS					
	=======					
NAME OF SUPPORTED ORGANIZATION: FIRST PRESBYTERIAN CHURCH						
EIN: 35-0871006						
TYPE OF ORGANIZATION FROM PART I: 1						
IS THE ORGANIZATION LISTED IN GOVERNING DOCUMENT?: YES						
TOTAL SUPPORT:	NON					
	==========					

TOTAL OTHER SUPPORT:

Schedule A (Form 990 or 990-EZ) 2014

SCHEDULE O (Form 990 or 990-EZ)

Department of the Treasury Internal Revenue Service

Supplemental Information to Form 990 or 990-EZ

Complete to provide information for responses to specific questions on Form 990 or 990-EZ or to provide any additional information.

► Attach to Form 990 or 990-EZ. ▶ Information about Schedule O (Form 990 or 990-EZ) and its instructions is at www irs gov/form990. OMB No. 1545-0047

Open to Public Inspection

Name of the organization Employer identification number MEMORIAL ENDOWMENT FUND FOR FIRST 35-6034265 CONTRIBUTION REVENUE LINE 8 CASH CONTRIBUTION OF \$41,873.00 ASSET CONTRIBUTION OF \$339,442.00 FROM EIN 35-6013043 1ST PRESBYTERIAN IRREVOCABLE MEMORIAL ENDOWMENT TRUST.