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Form **990-PF**

Department of the Treasury
Internal Revenue Service

Return of Private Foundation

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

▶ **Do not enter social security numbers on this form as it may be made public.**
▶ **Information about Form 990-PF and its instructions is at *www.irs.gov/form990pf*.**

OMB No 1545-0052

2014

Open to Public Inspection

For calendar year 2014, or tax year beginning 01-01-2014 , and ending 12-31-2014

Name of foundation
FOSTER & EVELYN BARKEMA
CHARITABLE TRUST

A Employer identification number
46-6233696

Number and street (or P O box number if mail is not delivered to street address)
PO BOX 461

Room/suite

B Telephone number (see instructions)
(641) 456-5196

City or town, state or province, country, and ZIP or foreign postal code
HAMPTON, IA 50441

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 foundation

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

I Fair market value of all assets at end of year *(from Part II, col. (c), line 16)* ▶$ 21,445,953

J Accounting method ☑ Cash ☐ Accrual ☐ Other (specify) _____
(Part I, column (d) must be on cash basis.)

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

Part I **Analysis of Revenue and Expenses** *(The total of amounts in columns (b), (c), and (d) may not necessarily equal the amounts in column (a) (see instructions))*

		(a) Revenue and expenses per books	(b) Net investment income	(c) Adjusted net income	(d) Disbursements for charitable purposes (cash basis only)
Revenue	1 Contributions, gifts, grants, etc , received (attach schedule)	19,559,366			
	2 Check ▶ ☐ if the foundation is **not** required to attach Sch B				
	3 Interest on savings and temporary cash investments	54,702	39,769		
	4 Dividends and interest from securities	76,645	72,008		
	5a Gross rents	641,862	641,862		
	b Net rental income or (loss) 596,169				
	6a Net gain or (loss) from sale of assets not on line 10	24,737			
	b Gross sales price for all assets on line 6a 365,553				
	7 Capital gain net income (from Part IV, line 2)		24,737		
	8 Net short-term capital gain				
	9 Income modifications				
	10a Gross sales less returns and allowances				
	b Less Cost of goods sold				
	c Gross profit or (loss) (attach schedule)				
	11 Other income (attach schedule)	30,243			
	12 **Total.** Add lines 1 through 11	20,387,555	778,376		
Operating and Administrative Expenses	13 Compensation of officers, directors, trustees, etc	50,000	37,500		12,500
	14 Other employee salaries and wages				
	15 Pension plans, employee benefits				
	16a Legal fees (attach schedule)	2,500			2,500
	b Accounting fees (attach schedule)	4,600	4,600		
	c Other professional fees (attach schedule)				
	17 Interest				
	18 Taxes (attach schedule) (see instructions)	10,500	10,500		
	19 Depreciation (attach schedule) and depletion	45,625	45,625		
	20 Occupancy				
	21 Travel, conferences, and meetings				
	22 Printing and publications				
	23 Other expenses (attach schedule)	1,957	1,901		56
	24 **Total operating and administrative expenses.** Add lines 13 through 23	115,182	100,126		15,056
	25 Contributions, gifts, grants paid	559,520			559,520
	26 **Total expenses and disbursements.** Add lines 24 and 25	674,702	100,126		574,576
	27 Subtract line 26 from line 12				
	a **Excess of revenue over expenses and disbursements**	19,712,853			
	b **Net investment income** (if negative, enter -0-)		678,250		
	c **Adjusted net income** (if negative, enter -0-)				

Part II Balance Sheets	Attached schedules and amounts in the description column should be for end-of-year amounts only (See instructions)	Beginning of year (a) Book Value	End of year (b) Book Value	End of year (c) Fair Market Value
Assets	1 Cash—non-interest-bearing			
	2 Savings and temporary cash investments	1,291,240	1,619,770	1,619,274
	3 Accounts receivable ▶			
	Less allowance for doubtful accounts ▶			
	4 Pledges receivable ▶			
	Less allowance for doubtful accounts ▶			
	5 Grants receivable			
	6 Receivables due from officers, directors, trustees, and other disqualified persons (attach schedule) (see instructions)			
	7 Other notes and loans receivable (attach schedule) ▶			
	Less allowance for doubtful accounts ▶			
	8 Inventories for sale or use			
	9 Prepaid expenses and deferred charges			
	10a Investments—U S and state government obligations (attach schedule)	577,401	793,571	822,273
	b Investments—corporate stock (attach schedule)			
	c Investments—corporate bonds (attach schedule)	57,252	264,582	263,582
	11 Investments—land, buildings, and equipment basis ▶			
	Less accumulated depreciation (attach schedule) ▶			
	12 Investments—mortgage loans			
	13 Investments—other (attach schedule)	1,922,714	2,684,778	2,702,988
	14 Land, buildings, and equipment basis ▶ 18,293,677			
	Less accumulated depreciation (attach schedule) ▶ 91,250		18,202,427	15,989,823
	15 Other assets (describe ▶)	51,681	48,013	48,013
	16 **Total assets** (to be completed by all filers—see the instructions Also, see page 1, item I)	3,900,288	23,613,141	21,445,953
Liabilities	17 Accounts payable and accrued expenses			
	18 Grants payable			
	19 Deferred revenue			
	20 Loans from officers, directors, trustees, and other disqualified persons			
	21 Mortgages and other notes payable (attach schedule)			
	22 Other liabilities (describe ▶)			
	23 **Total liabilities** (add lines 17 through 22)		0	
Net Assets or Fund Balances	**Foundations that follow SFAS 117, check here ▶ ☑ and complete lines 24 through 26 and lines 30 and 31.**			
	24 Unrestricted	3,900,288	23,613,141	
	25 Temporarily restricted			
	26 Permanently restricted			
	Foundations that do not follow SFAS 117, check here ▶ ☐ and complete lines 27 through 31.			
	27 Capital stock, trust principal, or current funds			
	28 Paid-in or capital surplus, or land, bldg , and equipment fund			
	29 Retained earnings, accumulated income, endowment, or other funds			
	30 **Total net assets or fund balances** (see instructions)	3,900,288	23,613,141	
	31 **Total liabilities and net assets/fund balances** (see instructions)	3,900,288	23,613,141	

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	3,900,288
2	Enter amount from Part I, line 27a	2	19,712,853
3	Other increases not included in line 2 (itemize) ▶	3	
4	Add lines 1, 2, and 3	4	23,613,141
5	Decreases not included in line 2 (itemize) ▶	5	
6	Total net assets or fund balances at end of year (line 4 minus line 5)—Part II, column (b), line 30	6	23,613,141

Part IV Capital Gains and Losses for Tax on Investment Income

	(a) List and describe the kind(s) of property sold (e g , real estate, 2-story brick warehouse, or common stock, 200 shs MLC Co)	(b) How acquired P—Purchase D—Donation	(c) Date acquired (mo , day, yr)	(d) Date sold (mo , day, yr)
1 a	PUBLICLY TRADED SECURITIES	P	2014-03-26	2014-05-09
b	PUBLICLY TRADED SECURITIES	P	2013-10-17	2014-07-07
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	47,517		48,109	-592
b	292,446		292,707	-261
c				
d				
e				

	Complete only for assets showing gain in column (h) and owned by the foundation on 12/31/69			(l) Gains (Col (h) gain minus col (k), but not less than -0-) **or** Losses (from col (h))
	(i) F M V as of 12/31/69	(j) Adjusted basis as of 12/31/69	(k) Excess of col (i) over col (j), if any	
a				-592
b				-261
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	24,737
3	Net short-term capital gain or (loss) as defined in sections 1222(5) and (6) If gain, also enter in Part I, line 8, column (c) (see instructions) If (loss), enter -0- in Part I, line 8	3	

Part V Qualification Under Section 4940(e) for Reduced Tax on Net Investment Income

(For optional use by domestic private foundations subject to the section 4940(a) tax on net investment income)

If section 4940(d)(2) applies, leave this part blank

Was the foundation liable for the section 4942 tax on the distributable amount of any year in the base period? ☐ Yes ☑ No
If "Yes," the foundation does not qualify under section 4940(e) Do not complete this part

1 Enter the appropriate amount in each column for each year, see 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	231,418	2,940,707	0 078695
2012	968	2,549,471	0 000380
2011			
2010			
2009			

2	**Total** of line 1, column (d)	2	0 079075
3	Average distribution ratio for the 5-year base period—divide the total on line 2 by 5, or by the number of years the foundation has been in existence if less than 5 years	3	0 039538
4	Enter the net value of noncharitable-use assets for 2014 from Part X, line 5	4	9,834,256
5	Multiply line 4 by line 3	5	388,827
6	Enter 1% of net investment income (1% of Part I, line 27b)	6	6,783
7	Add lines 5 and 6	7	395,610
8	Enter qualifying distributions from Part XII, line 4	8	574,576

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

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

1a	Exempt operating foundations described in section 4940(d)(2), check here ▶ ☐ 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 ▶ ☑ and enter 1% of Part I, line 27b	1	6,783
c	All other domestic foundations enter 2% of line 27b Exempt foreign organizations enter 4% of Part I, line 12, col (b)		
2	Tax under section 511 (domestic section 4947(a)(1) trusts and taxable foundations only Others enter -0-)	2	
3	Add lines 1 and 2	3	6,783
4	Subtitle A (income) tax (domestic section 4947(a)(1) trusts and taxable foundations only Others enter -0-)	4	
5	**Tax based on investment income.** Subtract line 4 from line 3 If zero or less, enter -0-	5	6,783
6	Credits/Payments		
a	2014 estimated tax payments and 2013 overpayment credited to 2014 — 6a: 11,903		
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	11,903
8	Enter any **penalty** for underpayment of estimated tax Check here ☑ if Form 2220 is attached	8	1
9	**Tax due.** If the total of lines 5 and 8 is more than line 7, enter **amount owed** ▶	9	
10	**Overpayment.** If line 7 is more than the total of lines 5 and 8, enter the **amount overpaid** ▶	10	5,119
11	Enter the amount of line 10 to be **Credited to 2015 estimated tax** ▶ 5,119 **Refunded** ▶	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?	1a		No
b	Did it spend more than $100 during the year (either directly or indirectly) for political purposes (see Instructions for definition)?	1b		No
	*If the answer is "Yes" to **1a** or **1b,** attach a detailed description of the activities and copies of any materials published or distributed by the foundation in connection with the activities.*			
c	Did the foundation file **Form 1120-POL** for this year?	1c		No
d	Enter the amount (if any) of tax on political expenditures (section 4955) imposed during the year **(1)** On the foundation ▶ $ _____ **(2)** On foundation managers ▶ $ _____			
e	Enter the reimbursement (if any) paid by the foundation during the year for political expenditure tax imposed on foundation managers ▶ $ _____			
2	Has the foundation engaged in any activities that have not previously been reported to the IRS? *If "Yes," attach a detailed description of the activities.*	2		No
3	Has the foundation made any changes, not previously reported to the IRS, in its governing instrument, articles of incorporation, or bylaws, or other similar instruments? *If "Yes," attach a conformed copy of the changes*	3		No
4a	Did the foundation have unrelated business gross income of $1,000 or more during the year?	4a		No
b	If "Yes," has it filed a tax return on **Form 990-T** for this year?	4b		
5	Was there a liquidation, termination, dissolution, or substantial contraction during the year? *If "Yes," attach the statement required by General Instruction T.*	5		No
6	Are the requirements of section 508(e) (relating to sections 4941 through 4945) satisfied either • By language in the governing instrument, or • By state legislation that effectively amends the governing instrument so that no mandatory directions that conflict with the state law remain in the governing instrument?	6	Yes	
7	Did the foundation have at least $5,000 in assets at any time during the year? *If "Yes," complete Part II, col. (c), and Part XV.*	7	Yes	
8a	Enter the states to which the foundation reports or with which it is registered (see instructions) ▶ IA			
b	If the answer is "Yes" to line 7, has the foundation furnished a copy of Form 990-PF to the Attorney General (or designate) of each state as required by General Instruction G? *If "No," attach explanation .*	8b	Yes	
9	Is the foundation claiming status as a private operating foundation within the meaning of section 4942(j)(3) or 4942(j)(5) for calendar year 2014 or the taxable year beginning in 2014 (see instructions for Part XIV)? *If "Yes," complete Part XIV*	9		No
10	Did any persons become substantial contributors during the tax year? *If "Yes," attach a schedule listing their names and addresses.*	10	Yes	

Part VII-A Statements Regarding Activities *(continued)*

11	At any time during the year, did the foundation, directly or indirectly, own a controlled entity within the meaning of section 512(b)(13)? If "Yes," attach schedule (see instructions).	11		No
12	Did the foundation make a distribution to a donor advised fund over which the foundation or a disqualified person had advisory privileges? If "Yes," attach statement (see instructions)	12		No
13	Did the foundation comply with the public inspection requirements for its annual returns and exemption application?	13	Yes	

Website address ▶ N/A

14 The books are in care of ▶ ZOE BROWN Telephone no ▶ (641) 456-5196

Located at ▶ 700 FEDERAL STREET SOUTH PO BOX 461 HAMPTON IA ZIP+4 ▶ 50441

15 Section 4947(a)(1) nonexempt charitable trusts filing Form 990-PF in lieu of **Form 1041** —Check here . . . . . ▶ ☐
and enter the amount of tax-exempt interest received or accrued during the year . . . . . ▶ 15

16	At any time during calendar year 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?	16		No

See instructions for exceptions and filing requirements for FinCEN Form 114, Report of Foreign Bank and Financial Accounts (FBAR) If "Yes", enter the name of the foreign country ▶

Part VII-B Statements Regarding Activities for Which Form 4720 May Be Required

	File Form 4720 if any item is checked in the "Yes" column, unless an exception applies.		Yes	No
1a	During the year did the foundation (either directly or indirectly)			
	(1) Engage in the sale or exchange, or leasing of property with a disqualified person? ☐ Yes ☑ No			
	(2) Borrow money from, lend money to, or otherwise extend credit to (or accept it from) a disqualified person? ☐ Yes ☑ No			
	(3) Furnish goods, services, or facilities to (or accept them from) a disqualified person? ☐ Yes ☑ No			
	(4) Pay compensation to, or pay or reimburse the expenses of, a disqualified person? ☐ Yes ☑ No			
	(5) Transfer any income or assets to a disqualified person (or make any of either available for the benefit or use of a disqualified person)? ☐ Yes ☑ No			
	(6) Agree to pay money or property to a government official? (**Exception.** Check "No" if the foundation agreed to make a grant to or to employ the official for a period after termination of government service, if terminating within 90 days). ☐ Yes ☑ No			
b	If any answer is "Yes" to 1a(1)–(6), did **any** of the acts fail to qualify under the exceptions described in Regulations section 53 4941(d)-3 or in a current notice regarding disaster assistance (see instructions)?	1b		
	Organizations relying on a current notice regarding disaster assistance check here. ▶ ☐			
c	Did the foundation engage in a prior year in any of the acts described in 1a, other than excepted acts, that were not corrected before the first day of the tax year beginning in 2014?	1c		
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? ☐ Yes ☑ No			
	If "Yes," list the years ▶ 20____ , 20____ , 20____ , 20____			
b	Are there any years listed in 2a for which the foundation is **not** applying the provisions of section 4942(a)(2) (relating to incorrect valuation of assets) to the year's undistributed income? (If applying section 4942(a)(2) to **all** years listed, answer "No" and attach statement—see instructions)	2b		
c	If the provisions of section 4942(a)(2) are being applied to **any** of the years listed in 2a, list the years here ▶ 20____ , 20____ , 20____ , 20____			
3a	Did the foundation hold more than a 2% direct or indirect interest in any business enterprise at any time during the year? ☐ Yes ☑ No			
b	If "Yes," did it have excess business holdings in 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.)*	3b		
4a	Did the foundation invest during the year any amount in a manner that would jeopardize its charitable purposes?	4a		No
b	Did the foundation make any investment in a prior year (but after December 31, 1969) that could jeopardize its charitable purpose that had not been removed from jeopardy before the first day of the tax year beginning in 2014?	4b		No

Part VII-B Statements Regarding Activities for Which Form 4720 May Be Required *(continued)*

5a	During the year did the foundation pay or incur any amount to			
	(1) Carry on propaganda, or otherwise attempt to influence legislation (section 4945(e))? ☐ Yes ☑ No			
	(2) Influence the outcome of any specific public election (see section 4955), or to carry on, directly or indirectly, any voter registration drive? ☐ Yes ☑ No			
	(3) Provide a grant to an individual for travel, study, or other similar purposes? ☐ Yes ☑ No			
	(4) Provide a grant to an organization other than a charitable, etc , organization described in section 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)?	**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? ☐ Yes ☐ No			
	If "Yes," attach the statement required by Regulations section 53.4945–5(d).			
6a	Did the foundation, during the year, receive any funds, directly or indirectly, to pay premiums on a personal benefit contract? ☐ Yes ☑ No			
b	Did the foundation, during the year, pay premiums, directly or indirectly, on a personal benefit contract?	**6b**		**No**
	If "Yes" to 6b, file Form 8870.			
7a	At any time during the tax year, was the foundation a party to a prohibited tax shelter transaction? ☐ Yes ☑ No			
b	If yes, did the foundation receive any proceeds or have any net income attributable to the transaction?	**7b**		

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

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

(a) Name and address	**(b)** Title, and average hours per week devoted to position	**(c)** Compensation **(If not paid, enter -0-)**	**(d)** Contributions to employee benefit plans and deferred compensation	**(e)** Expense account, other allowances
ZOE BROWN 700 SOUTH FEDERAL ST HAMPTON,IA 50441	TRUSTEE 5 00	50,000	0	0

2 Compensation of five highest-paid employees (other than those included on line 1—see instructions). If none, enter "NONE."

(a) Name and address of each employee paid more than $50,000	**(b)** Title, and average hours per week devoted to position	**(c)** Compensation	**(d)** Contributions to employee benefit plans and deferred compensation	**(e)** Expense account, other allowances
NONE				

Total number of other employees paid over $50,000 ▶

Part VIII **Information About Officers, Directors, Trustees, Foundation Managers, Highly Paid Employees, and Contractors *(continued)***

3 Five highest-paid independent contractors for professional services (see instructions). If none, enter "NONE".

(a) Name and address of each person paid more than $50,000	**(b)** Type of service	**(c)** Compensation
NONE		
Total number of others receiving over $50,000 for professional services. ▶		

Part IX-A **Summary of Direct Charitable Activities**

List the foundation's four largest direct charitable activities during the tax year Include relevant statistical information such as the number of organizations and other beneficiaries served, conferences convened, research papers produced, etc	Expenses
1	
2	
3	
4	

Part IX-B **Summary of Program-Related Investments** (see instructions)

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

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

1	Fair market value of assets not used (or held for use) directly in carrying out charitable, etc , purposes			
a	Average monthly fair market value of securities		1a	3,321,200
b	Average of monthly cash balances		1b	1,138,815
c	Fair market value of all other assets (see instructions)		1c	5,524,001
d	**Total** (add lines 1a, b, and c)		1d	9,984,016
e	Reduction claimed for blockage or other factors reported on lines 1a and 1c (attach detailed explanation)	1e		
2	Acquisition indebtedness applicable to line 1 assets		2	
3	Subtract line 2 from line 1d		3	9,984,016
4	Cash deemed held for charitable activities Enter 1 1/2% of line 3 (for greater amount, see instructions)		4	149,760
5	**Net value of noncharitable-use assets.** Subtract line 4 from line 3 Enter here and on Part V, line 4		5	9,834,256
6	**Minimum investment return.** Enter 5% of line 5		6	491,713

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	491,713
2a	Tax on investment income for 2014 from Part VI, line 5	2a	6,783		
b	Income tax for 2014 (This does not include the tax from Part VI)	2b			
c	Add lines 2a and 2b			2c	6,783
3	Distributable amount before adjustments Subtract line 2c from line 1			3	484,930
4	Recoveries of amounts treated as qualifying distributions			4	
5	Add lines 3 and 4			5	484,930
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	484,930

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	574,576
b	Program-related investments—total from Part IX-B		1b	
2	Amounts paid to acquire assets used (or held for use) directly in carrying out charitable, etc , purposes		2	
3	Amounts set aside for specific charitable projects that satisfy the			
a	Suitability test (prior IRS approval required)		3a	
b	Cash distribution test (attach the required schedule)		3b	
4	**Qualifying distributions.** Add lines 1a through 3b Enter here and on Part V, line 8, and Part XIII, line 4		4	574,576
5	Foundations that qualify under section 4940(e) for the reduced rate of tax on net investment income Enter 1% of Part I, line 27b (see instructions)		5	6,783
6	**Adjusted qualifying distributions.** Subtract line 5 from line 4		6	567,793

Note: The amount on line 6 will be used in Part V, column (b), in subsequent years when calculating whether the foundation qualifies for the section 4940(e) reduction of tax in those years

Part XIII Undistributed Income (see instructions)

	(a) Corpus	(b) Years prior to 2013	(c) 2013	(d) 2014
1 Distributable amount for 2014 from Part XI, line 7				484,930
2 Undistributed income, if any, as of the end of 2014				
a Enter amount for 2013 only				
b Total for prior years 20___, 20___, 20___				
3 Excess distributions carryover, if any, to 2014				
a From 2009				
b From 2010				
c From 2011				
d From 2012				
e From 2013 124,539				
f **Total** of lines 3a through e	124,539			
4 Qualifying distributions for 2014 from Part XII, line 4 ▶ $ 574,576				
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				484,930
e Remaining amount distributed out of corpus	89,646			
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	214,185			
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 instructions				
f Undistributed income for 2014 Subtract lines 4d and 5 from line 1 This amount must be distributed in 2015				0
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 (see instructions)				
9 **Excess distributions carryover to 2015.** Subtract lines 7 and 8 from line 6a	214,185			
10 Analysis of line 9				
a Excess from 2010				
b Excess from 2011				
c Excess from 2012				
d Excess from 2013 124,539				
e Excess from 2014 89,646				

Part XIV Private Operating Foundations (see instructions and Part VII-A, question 9)

1a If the foundation has received a ruling or determination letter that it is a private operating foundation, and the ruling is effective for 2014, enter the date of the ruling. . . . . ▶

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

	Tax year	Prior 3 years			(e) Total
	(a) 2014	(b) 2013	(c) 2012	(d) 2011	
2a Enter the lesser of the adjusted net income from Part I or the minimum investment return from Part X for each year listed					
b 85% of line 2a					
c Qualifying distributions from Part XII, line 4 for each year listed					
d Amounts included in line 2c not used directly for active conduct of exempt activities					
e Qualifying distributions made directly for active conduct of exempt activities Subtract line 2d from line 2c					
3 Complete 3a, b, or c for the alternative test relied upon					
a "Assets" alternative test—enter					
(1) Value of all assets					
(2) Value of assets qualifying under section 4942(j)(3)(B)(i)					
b "Endowment" alternative test— enter 2/3 of minimum investment return shown in Part X, line 6 for each year listed. . .					
c "Support" alternative test—enter					
(1) Total support other than gross investment income (interest, dividends, rents, payments on securities loans (section 512(a)(5)), or royalties)					
(2) Support from general public and 5 or more exempt organizations as provided in section 4942(j)(3)(B)(iii). . . .					
(3) Largest amount of support from an exempt organization					
(4) Gross investment income					

Part XV Supplementary Information (Complete this part only if the organization had $5,000 or more in assets at any time during the year—see instructions.)

1 Information Regarding Foundation Managers:

a List any managers of the foundation who have contributed more than 2% of the total contributions received by the foundation before the close of any tax year (but only if they have contributed more than $5,000) (See section 507(d)(2))

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

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

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

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

ZOE BROWN TRUSTEE
700 S FEDERAL ST
HAMPTON,IA 50441
(641) 456-5196

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

APPLICATION FOR FUNDS FORM FULLY FILLED OUT AND SIGNED, COPY OF THE 501(C)(3) DETERMINATION LETTER FROM THE IRS ATTACHED, OR CERTIFICATION THAT THE ORGANIZATION IS A POLITICAL SUBDIVISION OF THE STATE IN WHICH IT IS LOCATED

c Any submission deadlines

SEPTEMBER 30, 2015

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

QUALIFIED TAX-EXEMPT CHARITABLE ORGANIZATIONS, GIVING FIRST PREFERENCE TO THE COMMUNITIES OF ALEXANDER, IOWA, INCLUDING BUT NOT LIMITED TO ALEXANDER, LATIMER, COULTER, HAMPTON AND BELMOND, IOWA

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* See Additional Data Table				
Total . . . . . ▶ **3a**				559,520
b *Approved for future payment*				
Total . . . . . ▶ **3b**				

Part XVI-A Analysis of Income-Producing Activities

Enter gross amounts unless otherwise indicated	Unrelated business income		Excluded by section 512, 513, or 514		(e)
	(a) Business code	(b) Amount	(c) Exclusion code	(d) Amount	Related or exempt function income (See instructions)
1 Program service revenue					
a					
b					
c					
d					
e					
f					
g Fees and contracts from government agencies					
2 Membership dues and assessments					
3 Interest on savings and temporary cash investments			14	54,702	
4 Dividends and interest from securities			14	76,645	
5 Net rental income or (loss) from real estate					
a Debt-financed property					
b Not debt-financed property			16	596,169	
6 Net rental income or (loss) from personal property					
7 Other investment income					
8 Gain or (loss) from sales of assets other than inventory			14	24,737	
9 Net income or (loss) from special events					
10 Gross profit or (loss) from sales of inventory					
11 Other revenue a ESTATE - STATE TAX REFUND			1	5,380	
b ESTATE - ANNUITY INCOME			1	24,863	
c					
d					
e					
12 Subtotal Add columns (b), (d), and (e)				782,496	
13 **Total.** Add line 12, columns (b), (d), and (e). (See worksheet in line 13 instructions to verify calculations)				13	782,496

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

Line No. ▼	Explain below how each activity for which income is reported in column (e) of Part XVI-A contributed importantly to the accomplishment of the foundation's exempt purposes (other than by providing funds for such purposes) (See instructions)

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

		Yes	No
1	Did the organization directly or indirectly engage in any of the following with any other organization described in section 501(c) of the Code (other than section 501(c)(3) organizations) or in section 527, relating to political organizations?		
a	Transfers from the reporting foundation to a noncharitable exempt organization of		
(1)	Cash	1a(1)		No
(2)	Other assets	1a(2)		No
b	Other transactions		
(1)	Sales of assets to a noncharitable exempt organization	1b(1)		No
(2)	Purchases of assets from a noncharitable exempt organization	1b(2)		No
(3)	Rental of facilities, equipment, or other assets	1b(3)		No
(4)	Reimbursement arrangements	1b(4)		No
(5)	Loans or loan guarantees	1b(5)		No
(6)	Performance of services or membership or fundraising solicitations	1b(6)		No
c	Sharing of facilities, equipment, mailing lists, other assets, or paid employees	1c		No

d If the answer to any of the above is "Yes," complete the following schedule Column **(b)** should always show the fair market value of the goods, other assets, or services given by the reporting foundation If the foundation received less than fair market value in any transaction or sharing arrangement, show in column **(d)** the value of the goods, other assets, or services received

(a) Line No	(b) Amount involved	(c) Name of noncharitable exempt organization	(d) Description of transfers, transactions, and sharing arrangements

2a Is the foundation directly or indirectly affiliated with, or related to, one or more tax-exempt organizations described in section 501(c) of the Code (other than section 501(c)(3)) or in section 527? ☐ Yes ☑ No

b If "Yes," complete the following schedule

(a) Name of organization	(b) Type of organization	(c) Description of relationship

Sign Here

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

******	2015-05-13	******
Signature of officer or trustee	Date	Title

May the IRS discuss this return with the preparer shown below (see instr)? ☑ Yes ☐ No

Paid Preparer Use Only

Print/Type preparer's name	Preparer's Signature	Date	Check if self-employed ▶ ☐	PTIN
R MICHAEL MCCOY CPA		2015-05-13		P00064502

Firm's name ▶ HOGAN - HANSEN PC

Firm's EIN ▶ 42-0991212

Firm's address ▶ PO BOX 1318 MASON CITY, IA 504021318

Phone no (641) 423-0574

Form 990PF Part XV Line 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*				
KLEMME FIRE DEPARTMENT PO BOX 176 KLEMME,IA 50449			PROTECTIVE FIRE FIGHTING GEAR	5,000
BELMOND PUBLIC LIBRARY FOUNDATION 440 EAST MAIN BELMOND,IA 50421			LARGE TV AND LAPTOP	2,600
COULTER PUBLIC LIBRARY PO BOX 87 COULTER,IA 50431			HOSPITALITY AREA	2,500
HAMPTON PUBLIC LIBRARY 4 SOUTH FEDERAL HAMPTON,IA 50441			STRUCTURAL RENOVATIONS	15,000
KLEMME PUBLIC LIBRARY PO BOX 275 KLEMME,IA 50449			NEW COMPUTERS	1,500
ALEXANDER PUBLIC LIBRARY PO BOX 27 ALEXANDER,IA 50420			NEW ROOF AND SOFFITS	8,850
MESERVEY PUBLIC LIBRARY 719 1ST STREET MESERVEY,IA 50457			3-4 TABLETS AND LEGO BLOCKS	1,000
SHEFFIELD PUBLIC LIBRARY PO BOX 616 SHEFFIELD,IA 50475			LEGOS, REVAMP CHILDREN'S AREA	2,500
ROWAN PUBLIC LIBRARY PO BOX 202 ROWAN,IA 50470			COPIER	1,250
DUMONT COMMUNITY LIBRARY 602 2ND ST PO BOX 159 DUMONT,IA 50625			LEGOS, LEAP PADS, GAMES	1,000
NORTH IOWA CERT 78 SOUTH GEORGIA AVE MASON CITY,IA 50401			SUPPORT VEHICLE (PICKUP)	5,000
FRANKLIN GENERAL HOSPITAL FOUDATION 1720 CENTRAL AVE E HAMPTON,IA 50441			2-PCA PUMPS FOR IV EQUIPMENT UPDATE	5,000
BELMOND AMBULANCE SERVICE 403 1ST ST SE BELMOND,IA 50421			NEW AMBULANCE	10,000
UNIVERSITY OF IOWA FOUNDATION CHILDREN'S HOSPITAL PO BOX 4550 IOWA CITY,IA 52244			CHILDREN'S HOSPITAL NEW BLDG FD	18,000
LATIMER FIRE DEPARTMENT CITY OF LATIMER 115 S DONOVAN ST BOX 552 LATIMER,IA 50452			BUILDING ADDITION	7,500
Total . . . . . ▶ **3a**				559,520

Form 990PF Part XV Line 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*				
BELMOND FIRE DEPARTMENT FOUNDATION 307 7TH ST NE BELMOND,IA 50421			EXTRACTOR WASHING MACHINE FOR FIRE G	2,500
ALEXANDER FIRE DEPARTMENT CITY OF ALEXANDER 419 HARRIMAN ST ALEXANDER,IA 50420			TRUCK FUNDING	7,000
COULTER VOLUNTEER FIRE DEPARTMENT CITY OF COULTER PO BOX 5 COULTER,IA 50431			THERMAL IMAGING CAMERA	5,000
DUMONT VOLUNTEER FIRE DEPARTMENT CITY OF DUMONT 625 1ST ST BOX 303 DUMONT,IA 50625			2-LEAF BLOWERS, 4-GAS METERS	3,000
MESERVEY FIRE & RESCUE 428 1ST ST MESERVEY,IA 50457			ENCLOSED CARGO TRAILER	5,750
THORNTON FIRE DEPARTMENT PO BOX 88 THORNTON,IA 50479			NEW LOCKERS	2,000
HAMPTON-DUMONT CSD 114 11TH PLACE NE HAMPTON,IA 50441			SCIENCE MATERIALS, READING BOOKS	2,800
CAL CSD 1441 GULL AVE LATIMER,IA 50452			SOFTWARE/COMPUTERS/ PLAGROUND EQUIP	16,075
WEST FORK CSD 504 PARK ST SHEFFIELD,IA 50475			PLAYGROUND EQUIP,AFTERSCHOOL PROGRAM	12,000
ST PAUL'S LUTHERAN SCHOOL 404 W MAIN ST LATIMER,IA 50452			FLOOR REPLACEMENT	5,000
NIACC 500 COLLEGE DRIVE MASON CITY,IA 50401			CAPITAL CAMPAIGN FOR RENOVATION	25,000
APPLE DAYCARE INC PO BOX 693 SHEFFIELD,IA 50475			BASEMENT RENOVATION	2,500
CUB CADET CHILDHOOD CENTER 1441 GULL AVE LATIMER,IA 50452			FURNITURE AND FURNISHINGS	7,500
HAMPTON COMMUNITY CHRISTIAN DAY CAR 104 12TH AVE NE HAMPTON,IA 50441			BUILDING ADDITION	15,000
TEACHING & LEARNING IN CHRIST PRESC PO BOX 212 BELMOND,IA 50421			ALL-IN-ON PRINTER	1,000
Total . . . . . ▶ **3a**				559,520

Form 990PF Part XV Line 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*				
NORTH CENTRAL IA AG IN THE CLASS 65 STATE ST GARNER,IA 50438			AG EDUCATION	1,000
CARING PREGNANCY CENTER 830 15TH ST SW SUITE 1 MASON CITY,IA 50401			MEDICAL EQUIP TO SUPPORT ULTRASOUND	2,000
COMMUNITY KITCHEN OF NORTH IOWA IN PO BOX 58 MASON CITY,IA 50401			EVENING MEAL PROGRAM	1,500
FRANKLIN COUNTY FOOD PANTRY 123 1ST AVE SW HAMPTON,IA 50441			FOOD PRODUCTS	2,000
NIYFC-FRANKLIN COUNTY PO BOX 581 HAMPTON,IA 50441			FURNITURE AND CARPET REPLACEMENT	9,400
OPPORTUNITY VILLAGE PO BOX 622 CLEAR LAKE,IA 50428			NEW HOUSING PROJECTS	25,000
ABERDEEN VILLAGE 17500 W 119TH ST OLATHE,KS 660619524			GOOD SAMARITAN FUND	7,500
ELDERBRIDGE AGENCY ON AGING 22 N GEORGIA STE 216 MASON CITY,IA 50401			MATERIAL AIDE FUND	1,250
HAMPTON SENIOR CENTER 23 FIRST ST HAMPTON,IA 50441			OPERATIONAL NEEDS	3,000
SHEFFIELD CARE CENTER 100 BENNETT DR SHEFFIELD,IA 50475			NEW RANGE, OVEN AND GRIDDLE	7,500
WRIGHT COUNTY HOSPICE 115 1ST ST SE CLARION,IA 50425			O2 CONCENTRATORS AND PRESSURE CUSHIO	5,550
HAMPTON UNITED METHODIST CHURCH 100 CENTRAL AVE EAST HAMPTON,IA 50441			HYGIENE CLOSET OPEN TO PUBLIC	1,500
ACCESS INC 20 5TH ST NW PO BOX 268 HAMPTON,IA 50441			LAMINATOR, RECORD/CASSETTE TO CD REC	5,195
AL EXITO HAMPTON PO BOX 93531 DES MOINES,IA 50393			LATINO MENTORSHIP PROGRAM	2,500
BRIDGE OF HOPE PO BOX 623 HAMPTON,IA 50441			RENTAL ASSISTANCE HELP	1,000
Total . . . . . ▶ **3a**				559,520

Form 990PF Part XV Line 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*				
WRIGHT COUNTY PUBLIC HEALTH & HOSPI 115 1ST ST SE CLARION,IA 50525			NEW TELEHEALTH MONITORS	12,000
BELMOND VFW 240 EAST MAIN BELMOND,IA 50421			ROOF REPLACEMENT	15,000
BRUSHY CREEK AREA HONOR FLIGHT 320 S 12TH ST FORT DODGE,IA 505014816			HONOR FLIGHTS	12,000
BELMOND AREA ARTS COUNCIL PO BOX 182 BELMOND,IA 50421			ELECTRICAL JENISON MEACHAM MUSEUM	5,000
BELMOND CHAPTER WR CO HISTORICAL SO 1275 TAYLOR AVE BELMOND,IA 50421			DISPLAY CASES AND STORY BOARDS	1,500
SOCIETY TO PRESERVE ANTIQUATED TOWN 420 PATRICK ST SE GOUGHERTY,IA 50433			NEW ROOF FORMER CHURCH BUILDING	2,000
CITY OF BELMOND LUICK MEM SWIMMING 908 1ST ST SE BELMOND,IA 50421			PICNIC TABLES/LOUNGE CHAIRS	10,000
BELMOND YOUTH ROBOTICS TEAM 323 EAST MAIN BELMOND,IA 50421			TETRIX PARTS AND CHALLENGE PCS	1,500
FULLY CHARGED FIRST LEGOTEAM 1248 TAYLOR AVE BELMOND,IA 50421			LAPTOP COMPUTER, SUPPLIES	500
THE NEW LYRIC THEATRE BELMOND AREA ARTS COUNCIL 431 EAST MAIN ST BELMOND,IA 50421			2 EMERGENCY BACK DOORS	4,000
COULTER COMMUNITY CENTER PO BOX 62 COULTER,IA 50431			CENTRAL AIR/FURNACE UNIT	5,500
THE WINDSOR THEATER 103 FEDERAL ST HAMPTON,IA 50441			BUILDING REPAIRS	10,000
CITY OF SHEFFIELD SWIMMING POOL 110 SOUTH 3RD ST SHEFFIELD,IA 50475			SWIMMING POOL RENOVATIONS	20,000
FRANKLIN COUNTY FAIR FOUNDATION PO BOX 442 HAMPTON,IA 50441			ROOF REPAIRS	7,000
BETHANY REFORMED CHURCH PO BOX 52 BELMOND,IA 50421			HANDICAP CHAIRLIFTS	5,000
Total . . . . . ▶ **3a**				559,520

Form 990PF Part XV Line 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*				
CAL EDUCATION FOUNDATION 1441 GULL AVE LATIMER,IA 50452			SCHOLARSHIPS	13,000
HAMPTON-DUMONT SCHOLARSHIP FUND 501 OAK HILL DR HAMPTON,IA 50441			SCHOLARSHIPS	56,000
BELMOND-KLEMME COMM SCHOOLS 411 10TH AVE NE BELMOND,IA 50421			SCHOLARSHIPS	32,000
WEST FORK SCHOLARSHIP FUND 215 N 7TH ST SHEFFIELD,IA 50475			2014 SCHOLARSHIPS-600/ELIGIBLE GRAD	34,000
FIRST REFORMED CHURCH 214 BROWN ST ALEXANDER,IA 50420			ANUAL DISRIBUTION	7,760
FIRST REFORMED CHURCH 620 2ND ST MESERVEY,IA 50457			ANNUAL DISTRIBUTION	7,760
DUMONT REFORMED CHURCH 912 3RD ST BOX 247 DUMONT,IA 50625			ANNUAL DISTRIBUTION	7,760
IMMANUEL REFORMED CHURCH 3157 130TH ST BELMOND,IA 50421			ANNUAL DISTRIBUTION	7,760
ZION REFORMED CHURCH 2029 JONQUIL AVE SHEFFIELD,IA 50475			ANNUAL DISTRIBUTION	7,760
Total . . . . . ▶ **3a**				559,520

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Schedule B (Form 990, 990-EZ, or 990-PF)
Department of the Treasury
Internal Revenue Service

Schedule of Contributors

▶ Attach to Form 990, 990-EZ, or 990-PF.
▶ Information about Schedule B (Form 990, 990-EZ, or 990-PF) and its instructions is at www.irs.gov/form990.

OMB No 1545-0047

2014

Name of the organization	Employer identification number
FOSTER & EVELYN BARKEMA CHARITABLE TRUST	46-6233696

Organization type (check one)

Filers of:	Section:
Form 990 or 990-EZ	☐ 501(c)( ) (enter number) organization
	☐ 4947(a)(1) nonexempt charitable trust **not** treated as a private foundation
	☐ 527 political organization
Form 990-PF	☑ 501(c)(3) exempt private foundation
	☐ 4947(a)(1) nonexempt charitable trust treated as a private foundation
	☐ 501(c)(3) taxable private foundation

Check if your organization is covered by the **General Rule** or a **Special Rule.**
Note. Only a section 501(c)(7), (8), or (10) organization can check boxes for both the General Rule and a Special Rule See instructions

General Rule

☑ For an organization filing Form 990, 990-EZ, or 990-PF that received, during the year, contributions totaling $5,000 or more (in money or other property) from any one contributor Complete Parts I and II See instructions for determining a contributor's total contributions

Special Rules

☐ For an organization described in section 501(c)(3) filing Form 990 or 990-EZ that met the 33 1/3% support test of the regulations under sections 509(a)(1) and 170(b)(1)(A)(vi), that checked Schedule A (Form 990 or 990-EZ), Part II, line 13, 16a, or 16b, and that received from any one contributor, during the year, total contributions of the greater of **(1)** $5,000 or **(2)** 2% of the amount on (i) Form 990, Part VIII, line 1h, or (ii) Form 990-EZ, line 1 Complete Parts I and II

☐ For an organization described in section 501(c)(7), (8), or (10) filing Form 990 or 990-EZ that received from any one contributor, during the year, total contributions of more than $1,000 *exclusively* for religious, charitable, scientific, literary, or educational purposes, or for the prevention of cruelty to children or animals Complete Parts I, II, and III

☐ For an organization described in section 501(c)(7), (8), or (10) filing Form 990 or 990-EZ that received from any one contributor, during the year, contributions *exclusively* for religious, charitable, etc , purposes, but no such contributions totaled more than $1,000 If this box is checked, enter here the total contributions that were received during the year for an *exclusively* religious, charitable, etc , purpose Do not complete any of the parts unless the **General Rule** applies to this organization because it received *nonexclusively* religious, charitable, etc , contributions totaling $5,000 or more during the year . . . . . ▶ $ _____

Caution. An organization that is not covered by the General Rule and/or the Special Rules does not file Schedule B (Form 990, 990-EZ, or 990-PF), but it **must** answer "No" on Part IV, line 2, of its Form 990, or check the box on line H of its Form 990-EZ or on its Form 990PF, Part I, line 2, to certify that it does not meet the filing requirements of Schedule B (Form 990, 990-EZ, or 990-PF)

Name of organization
FOSTER & EVELYN BARKEMA
CHARITABLE TRUST

Employer identification number
46-6233696

Part I **Contributors** (see instructions) Use duplicate copies of Part I if additional space is needed

(a) No.	(b) Name, address, and ZIP + 4	(c) Total contributions	(d) Type of contribution
1	FOSTER BARKEMA ESTATE PO BOX 461 HAMPTON, IA 50441	$ 19,559,366	☑ Person ☐ Payroll ☑ Noncash (Complete Part II for noncash contributions)
		$	☐ Person ☐ Payroll ☐ Noncash (Complete Part II for noncash contributions)
		$	☐ Person ☐ Payroll ☐ Noncash (Complete Part II for noncash contributions)
		$	☐ Person ☐ Payroll ☐ Noncash (Complete Part II for noncash contributions)
		$	☐ Person ☐ Payroll ☐ Noncash (Complete Part II for noncash contributions)
		$	☐ Person ☐ Payroll ☐ Noncash (Complete Part II for noncash contributions)

Name of organization
FOSTER & EVELYN BARKEMA
CHARITABLE TRUST

Employer identification number
46-6233696

Part II **Noncash Property** (see instructions) Use duplicate copies of Part II if additional space is needed

(a) No. from Part I	(b) Description of noncash property given	(c) FMV (or estimate) (see instructions)	(d) Date received
1	FARMLAND	$ 18,248,052	2014-08-25

(a) No. from Part I	(b) Description of noncash property given	(c) FMV (or estimate) (see instructions)	(d) Date received
		$	

(a) No. from Part I	(b) Description of noncash property given	(c) FMV (or estimate) (see instructions)	(d) Date received
		$	

(a) No. from Part I	(b) Description of noncash property given	(c) FMV (or estimate) (see instructions)	(d) Date received
		$	

(a) No. from Part I	(b) Description of noncash property given	(c) FMV (or estimate) (see instructions)	(d) Date received
		$	

(a) No. from Part I	(b) Description of noncash property given	(c) FMV (or estimate) (see instructions)	(d) Date received
		$	

Name of organization
FOSTER & EVELYN BARKEMA
CHARITABLE TRUST

Employer identification number
46-6233696

Part III ***Exclusively*** **religious, charitable, etc., contributions to organizations described in section 501(c)(7), (8), or (10) that total more than $1,000 for the year from any one contributor.** Complete columns **(a)** through **(e) and** the following line entry For organizations completing Part III, enter the total of *exclusively* religious, charitable, etc , contributions of **$1,000 or less** for the year (Enter this information once See instructions) ▶ $ ____________

Use duplicate copies of Part III if additional space is needed

(a) No. from Part I	(b) Purpose of gift	(c) Use of gift	(d) Description of how gift is held

(e) Transfer of gift

Transferee's name, address, and ZIP 4	Relationship of transferor to transferee

(a) No. from Part I	(b) Purpose of gift	(c) Use of gift	(d) Description of how gift is held

(e) Transfer of gift

Transferee's name, address, and ZIP 4	Relationship of transferor to transferee

(a) No. from Part I	(b) Purpose of gift	(c) Use of gift	(d) Description of how gift is held

(e) Transfer of gift

Transferee's name, address, and ZIP 4	Relationship of transferor to transferee

(a) No. from Part I	(b) Purpose of gift	(c) Use of gift	(d) Description of how gift is held

(e) Transfer of gift

Transferee's name, address, and ZIP 4	Relationship of transferor to transferee

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Form **4562**
Department of the Treasury
Internal Revenue Service (99)

Depreciation and Amortization
(Including Information on Listed Property)

▶ **Attach to your tax return.**

▶ **Information about Form 4562 and its separate instructions is at *www.irs.gov/form4562.***

OMB No 1545-0172

2014

Attachment Sequence No **179**

Name(s) shown on return	Business or activity to which this form relates	**Identifying number**
FOSTER & EVELYN BARKEMA CHARITABLE TRUST	RENTAL REAL ESTATE	46-6233696

Part I **Election To Expense Certain Property Under Section 179**

Note: *If you have any listed property, complete Part V before you complete Part I.*

1	Maximum amount (see instructions)	1	500,000
2	Total cost of section 179 property placed in service (see instructions)	2	
3	Threshold cost of section 179 property before reduction in limitation (see instructions)	3	2,000,000
4	Reduction in limitation Subtract line 3 from line 2 If zero or less, enter -0-	4	
5	Dollar limitation for tax year Subtract line 4 from line 1 If zero or less, enter -0- If married filing separately, see instructions	5	

6	**(a)** Description of property	**(b)** Cost (business use only)	**(c)** Elected cost

7	Listed property Enter the amount from line 29	7	
8	Total elected cost of section 179 property Add amounts in column (c), lines 6 and 7	8	
9	Tentative deduction Enter the **smaller** of line 5 or line 8	9	
10	Carryover of disallowed deduction from line 13 of your 2013 Form 4562	10	
11	Business income limitation Enter the smaller of business income (not less than zero) or line 5 (see instructions)	11	
12	Section 179 expense deduction Add lines 9 and 10, but do not enter more than line 11	12	
13	Carryover of disallowed deduction to 2015 Add lines 9 and 10, less line 12 ▶	13	

Note: *Do not use Part II or Part III below for listed property. Instead, use Part V.*

Part II **Special Depreciation Allowance and Other Depreciation (Do not** include listed property **)** (See instructions)

14	Special depreciation allowance for qualified property (other than listed property) placed in service during the tax year (see instructions)	14	
15	Property subject to section 168(f)(1) election	15	
16	Other depreciation (including ACRS)	16	45,625

Part III **MACRS Depreciation (Do not** include listed property.**)** (See instructions.)

Section A

17	MACRS deductions for assets placed in service in tax years beginning before 2014	17	
18	If you are electing to group any assets placed in service during the tax year into one or more general asset accounts, check here ▶ ☐		

Section B—Assets Placed in Service During 2014 Tax Year Using the General Depreciation System

(a) Classification of property	**(b)** Month and year placed in service	**(c)** Basis for depreciation (business/investment use only—see instructions)	**(d)** Recovery period	**(e)** Convention	**(f)** Method	**(g)** Depreciation deduction
19a 3-year property						
b 5-year property						
c 7-year property						
d 10-year property						
e 15-year property						
f 20-year property						
g 25-year property			25 yrs		S/L	
h Residential rental property			27 5 yrs	MM	S/L	
			27 5 yrs	MM	S/L	
i Nonresidential real property			39 yrs	MM	S/L	
				MM	S/L	

Section C—Assets Placed in Service During 2014 Tax Year Using the Alternative Depreciation System

20a Class life					S/L	
b 12-year			12 yrs		S/L	
c 40-year			40 yrs	MM	S/L	

Part IV **Summary** (see instructions.)

21	Listed property Enter amount from line 28	21	
22	**Total.** Add amounts from line 12, lines 14 through 17, lines 19 and 20 in column (g), and line 21 Enter here and on the appropriate lines of your return Partnerships and S corporations—see instructions	22	45,625
23	For assets shown above and placed in service during the current year, enter the portion of the basis attributable to section 263A costs	23	

Part V **Listed Property** (Include automobiles, certain other vehicles, certain aircraft, certain computers, and property used for entertainment, recreation, or amusement.)

Note: *For any vehicle for which you are using the standard mileage rate or deducting lease expense, complete* ***only*** *24a, 24b, columns (a) through (c) of Section A, all of Section B, and Section C if applicable.*

Section A—Depreciation and Other Information (Caution: *See the instructions for limits for passenger automobiles.***)**

24a Do you have evidence to support the business/investment use claimed? ☐ **Yes** ☐ **No** | **24b** If "Yes," is the evidence written? ☐ **Yes** ☐ **No**

(a) Type of property (list vehicles first)	(b) Date placed in service	(c) Business/ investment use percentage	(d) Cost or other basis	(e) Basis for depreciation (business/investment use only)	(f) Recovery period	(g) Method/ Convention	(h) Depreciation/ deduction	(i) Elected section 179 cost
25 Special depreciation allowance for qualified listed property placed in service during the tax year and used more than 50% in a qualified business use (see instructions)						**25**		
26 Property used more than 50% in a qualified business use								
		%						
		%						
		%						
27 Property used 50% or less in a qualified business use								
		%				S/L -		
		%				S/L -		
		%				S/L -		
28 Add amounts in column (h), lines 25 through 27 Enter here and on line 21, page 1						**28**		
29 Add amounts in column (i), line 26 Enter here and on line 7, page 1							**29**	

Section B—Information on Use of Vehicles

Complete this section for vehicles used by a sole proprietor, partner, or other "more than 5% owner," or related person
If you provided vehicles to your employees, first answer the questions in Section C to see if you meet an exception to completing this section for those vehicles

	(a) Vehicle 1		(b) Vehicle 2		(c) Vehicle 3		(d) Vehicle 4		(e) Vehicle 5		(f) Vehicle 6	
30 Total business/investment miles driven during the year (**do not** include commuting miles)												
31 Total commuting miles driven during the year												
32 Total other personal(noncommuting) miles driven												
33 Total miles driven during the year Add lines 30 through 32												
	Yes	**No**	**Yes**	**No**	**Yes**	**No**	**Yes**	**No**	**Yes**	**No**	**Yes**	**No**
34 Was the vehicle available for personal use during off-duty hours?												
35 Was the vehicle used primarily by a more than 5% owner or related person?												
36 Is another vehicle available for personal use?												

Section C—Questions for Employers Who Provide Vehicles for Use by Their Employees

Answer these questions to determine if you meet an exception to completing Section B for vehicles used by employees who **are not** more than 5% owners or related persons (see instructions)

	Yes	**No**
37 Do you maintain a written policy statement that prohibits all personal use of vehicles, including commuting, by your employees?		
38 Do you maintain a written policy statement that prohibits personal use of vehicles, except commuting, by your employees? See the instructions for vehicles used by corporate officers, directors, or 1% or more owners		
39 Do you treat all use of vehicles by employees as personal use?		
40 Do you provide more than five vehicles to your employees, obtain information from your employees about the use of vehicles, and retain the information received?		
41 Do you meet the requirements concerning qualified automobile demonstration use? (See instructions)		

Note: *If your answer to 37, 38, 39, 40, or 41 is "Yes," do not complete Section B for the covered vehicles.*

Part VI **Amortization**

(a) Description of costs	(b) Date amortization begins	(c) Amortizable amount	(d) Code section	(e) Amortization period or percentage	(f) Amortization for this year
42 Amortization of costs that begins during your 2014 tax year (see instructions)					
43 Amortization of costs that began before your 2014 tax year				**43**	
44 Total. Add amounts in column (f) See the instructions for where to report				**44**	

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TY 2014 Accounting Fees Schedule

Name: FOSTER & EVELYN BARKEMA CHARITABLE TRUST

EIN: 46-6233696

Category	Amount	Net Investment Income	Adjusted Net Income	Disbursements for Charitable Purposes
INDIRECT ACCOUNTING FEES	4,600	4,600		

Note: To capture the full content of this document, please select landscape mode (11" x 8.5") when printing.

TY 2014 Depreciation Schedule

Name: FOSTER & EVELYN BARKEMA CHARITABLE TRUST

EIN: 46-6233696

Description of Property	Date Acquired	Cost or Other Basis	Prior Years' Depreciation	Computation Method	Rate / Life (# of years)	Current Year's Depreciation Expense	Net Investment Income	Adjusted Net Income	Cost of Goods Sold Not Included
LAND NW OF 36-94-24 HANCOCK	2013-08-30	1,480,450							
TILE NW OF 36-94-24 HANCOCK	2013-08-30	164,000	4,100	S/L	20 0000	4,100	4,100		
LAND NE OF 1-95-22 CERRO GORDO	2013-08-30	1,540,028							
TILE NE OF 1-95-22 CERRO GORDO	2013-08-31	171,000	4,275	S/L	20 0000	4,275	4,275		
LAND W 1/2 OF 25-93-22 FRANKLIN	2013-08-30	2,808,006							
TILE W 1/2 OF 25-93-22 FRANKLIN	2013-08-30	311,000	7,775	S/L	20 0000	7,775	7,775		
LAND NW OF 34-93-22 FRANKLIN	2013-08-30	1,203,293							
TILE NW OF 34-93-22 FRANKLIN	2013-08-30	133,000	3,325	S/L	20 0000	3,325	3,325		
LAND SW OF 21-92-22 FRANKLIN	2013-08-30	1,395,308							
TILE SW OF 21-92-22 FRANKLIN	2013-08-30	155,000	3,875	S/L	20 0000	3,875	3,875		
LAND NE OF 9-92-22 FRANKLIN	2013-08-30	1,306,695							
TILE NE OF 9-92-22 FRANKLIN	2013-08-30	145,000	3,625	S/L	20 0000	3,625	3,625		
LAND NE OF 35-93-22 FRANKLIN	2013-08-30	1,341,158							
TILE NE OF 35-93-22 FRANKLIN	2013-08-30	148,000	3,700	S/L	20 0000	3,700	3,700		
LAND NE OF 34-93-22 FRANKLIN	2013-08-30	1,242,592							
TILE NE OF 34-93-22 FRANKLIN	2013-08-30	138,000	3,450	S/L	20 0000	3,450	3,450		
LAND VAR OF 5-92-22 FRANKLIN	2013-08-30	2,810,560							
TILE VAR OF 5-92-22 FRANKLIN	2013-08-30	312,000	7,800	S/L	20 0000	7,800	7,800		
LAND SW OF 4-92-22 FRANKLIN	2013-08-30	1,340,587							
TILE SW OF 4-92-22 FRANKLIN	2013-08-30	148,000	3,700	S/L	20 0000	3,700	3,700		

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TY 2014 Investments Corporate Bonds Schedule

Name: FOSTER & EVELYN BARKEMA CHARITABLE TRUST

EIN: 46-6233696

Name of Bond	End of Year Book Value	End of Year Fair Market Value
CORPORATE BONDS	264,582	263,582

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TY 2014 Investments Government Obligations Schedule

Name:	FOSTER & EVELYN BARKEMA CHARITABLE TRUST
EIN:	46-6233696
US Government Securities - End of Year Book Value:	793,571
US Government Securities - End of Year Fair Market Value:	822,273
State & Local Government Securities - End of Year Book Value:	
State & Local Government Securities - End of Year Fair Market Value:	

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TY 2014 Investments - Other Schedule

Name: FOSTER & EVELYN BARKEMA CHARITABLE TRUST

EIN: 46-6233696

Category/ Item	Listed at Cost or FMV	Book Value	End of Year Fair Market Value
ETF'S AND CEF'S	AT COST	482,299	506,552
MUTUAL FUNDS	AT COST	1,784,170	1,758,670
UNIT TRUSTS	AT COST	418,309	437,766

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TY 2014 Land, Etc. Schedule

Name: FOSTER & EVELYN BARKEMA CHARITABLE TRUST

EIN: 46-6233696

Category / Item	Cost / Other Basis	Accumulated Depreciation	Book Value	End of Year Fair Market Value
FARMLAND	16,468,677		16,468,677	15,989,823

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TY 2014 Legal Fees Schedule

Name: FOSTER & EVELYN BARKEMA CHARITABLE TRUST

EIN: 46-6233696

Category	Amount	Net Investment Income	Adjusted Net Income	Disbursements for Charitable Purposes
INDIRECT LEGAL FEES	2,500			2,500

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TY 2014 Other Assets Schedule

Name: FOSTER & EVELYN BARKEMA CHARITABLE TRUST

EIN: 46-6233696

Description	Beginning of Year - Book Value	End of Year - Book Value	End of Year - Fair Market Value
AVIVA ANNUITY	51,681	48,013	48,013

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TY 2014 Other Expenses Schedule

Name: FOSTER & EVELYN BARKEMA CHARITABLE TRUST

EIN: 46-6233696

Description	Revenue and Expenses per Books	Net Investment Income	Adjusted Net Income	Disbursements for Charitable Purposes
RENTAL REAL ESTATE				
INSURANCE	68	68		
EXPENSES				
OFFICE EXPENSE	111	55		56
INSURANCE	1,778	1,778		

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TY 2014 Other Income Schedule

Name: FOSTER & EVELYN BARKEMA CHARITABLE TRUST

EIN: 46-6233696

Description	Revenue And Expenses Per Books	Net Investment Income	Adjusted Net Income
ESTATE - STATE TAX REFUND	5,380		
ESTATE - ANNUITY INCOME	24,863		

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TY 2014 Substantial Contributors Schedule

Name: FOSTER & EVELYN BARKEMA CHARITABLE TRUST

EIN: 46-6233696

Name	Address
FOSTER BARKEMA ESTATE	PO BOX 461 HAMPTON,IA 50441

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TY 2014 Taxes Schedule

Name: FOSTER & EVELYN BARKEMA
CHARITABLE TRUST

EIN: 46-6233696

Category	Amount	Net Investment Income	Adjusted Net Income	Disbursements for Charitable Purposes
ESTIMATED PAYMENT (2014)	10,500	10,500		
REAL ESTATE TAXES				