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Form **990-PF****Return of Private Foundation**
or Section 4947(a)(1) Trust Treated as Private Foundation

OMB No 1545-0052

2014

Open to Public Inspection

Department of the Treasury
Internal Revenue Service▶ Do not enter social security numbers on this form as it may be made public.
▶ Information about Form 990-PF and its separate instructions is at www.irs.gov/form990pf.For calendar year 2014 or tax year beginning **1 JULY**, 2014, and ending **30 JUNE**, 20 **15**

Name of foundation A T BRIGHTWELL SCHOOL, INC		A Employer identification number 58-6066256
Number and street (or P O box number if mail is not delivered to street address) 660 PINECREST DR		B Telephone number (see instructions) 706-255-8218
City or town, state or province, country, and ZIP or foreign postal code ATHENS, GA 30605-1489		C If exemption application is pending, check here <input type="checkbox"/>
G Check all that apply: <input type="checkbox"/> Initial return <input type="checkbox"/> Initial return of a former public charity <input type="checkbox"/> Final return <input type="checkbox"/> Amended return <input checked="" type="checkbox"/> Address change <input type="checkbox"/> Name change		D 1. Foreign organizations, check here <input type="checkbox"/> 2. Foreign organizations meeting the 85% test, check here and attach computation <input type="checkbox"/>
H Check type of organization: <input checked="" type="checkbox"/> Section 501(c)(3) exempt private foundation <input type="checkbox"/> Section 4947(a)(1) nonexempt charitable trust <input type="checkbox"/> Other taxable private foundation		E If private foundation status was terminated under section 507(b)(1)(A), check here <input type="checkbox"/>
I Fair market value of all assets at end of year (from Part II, col. (c), line 16) ▶ \$ 79258.28	J Accounting method: <input checked="" type="checkbox"/> Cash <input type="checkbox"/> Accrual <input type="checkbox"/> 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 <input type="checkbox"/>		

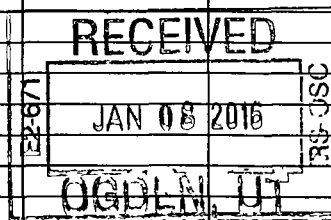
Part I Analysis of Revenue and Expenses (The total of amounts in columns (b), (c), and (d) may not necessarily equal the amounts in column (a) (see instructions).)		(a) Revenue and expenses per books	(b) Net investment income	(c) Adjusted net income	(d) Disbursements for charitable purposes (cash basis only)
Revenue	1 Contributions, gifts, grants, etc., received (attach schedule)	86758.28			
	2 Check <input checked="" type="checkbox"/> if the foundation is not required to attach Sch. B				
	3 Interest on savings and temporary cash investments				
	4 Dividends and interest from securities				
	5a Gross rents				
	b Net rental income or (loss)				
	6a Net gain or (loss) from sale of assets not on line 10				
	b Gross sales price for all assets on line 6a				
	7 Capital gain net income (from Part IV, line 2)				
	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)					
12 Total. Add lines 1 through 11	86758.28				
Operating and Administrative Expenses	13 Compensation of officers, directors, trustees, etc.				
	14 Other employee salaries and wages				
	15 Pension plans, employee benefits				
	16a Legal fees (attach schedule)				
	b Accounting fees (attach schedule)				
	c Other professional fees (attach schedule)				
	17 Interest				
	18 Taxes (attach schedule) (see instructions)				
	19 Depreciation (attach schedule) and depletion				
	20 Occupancy				
	21 Travel, conferences, and meetings				
	22 Printing and publications				
	23 Other expenses (attach schedule) <i>attachment 2</i>	8657.29			
	24 Total operating and administrative expenses. Add lines 13 through 23	8657.29			
	25 Contributions, gifts, grants paid	75267.97			
26 Total expenses and disbursements. Add lines 24 and 25	83925.26				
27 Subtract line 26 from line 12:					
a Excess of revenue over expenses and disbursements	2833.02				
b Net investment income (if negative, enter -0-)					
c Adjusted net income (if negative, enter -0-)					

For Paperwork Reduction Act Notice, see instructions.

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Part II Balance Sheets		Attached schedules and amounts in the description column should be for end-of-year amounts only. (See instructions)		Beginning of year	End of year	
		(a) Book Value	(b) Book Value	(c) Fair Market Value		
Assets	1 Cash—non-interest-bearing			76425.26	79258.28	79258.28
	2 Savings and temporary cash investments					
	3 Accounts receivable ▶					
	Less: allowance for doubtful accounts ▶					
	4 Pledges receivable ▶					
	Less: allowance for doubtful accounts ▶					
	5 Grants receivable					
	6 Receivables due from officers, directors, trustees, and other disqualified persons (attach schedule) (see instructions)					
	7 Other notes and loans receivable (attach schedule) ▶					
	Less: allowance for doubtful accounts ▶					
	8 Inventories for sale or use					
	9 Prepaid expenses and deferred charges					
	10a Investments—U.S. and state government obligations (attach schedule)					
	b Investments—corporate stock (attach schedule)					
	c Investments—corporate bonds (attach schedule)					
	11 Investments—land, buildings, and equipment: basis ▶					
Liabilities	Less: accumulated depreciation (attach schedule) ▶					
	12 Investments—mortgage loans					
	13 Investments—other (attach schedule)					
	14 Land, buildings, and equipment: basis ▶					
	Less: accumulated depreciation (attach schedule) ▶					
	15 Other assets (describe ▶)					
	16 Total assets (to be completed by all filers—see the instructions. Also, see page 1, item I)			76425.26	79258.28	79258.28
	17 Accounts payable and accrued expenses					
	18 Grants payable					
	19 Deferred revenue					
Net Assets or Fund Balances	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)					
	Foundations that follow SFAS 117, check here <input type="checkbox"/>					
	and complete lines 24 through 26 and lines 30 and 31.					
	24 Unrestricted					
	25 Temporarily restricted					
	26 Permanently restricted					
	Foundations that do not follow SFAS 117, check here ▶ <input type="checkbox"/>					
	and complete lines 27 through 31.					
Net Assets or Fund Balances	27 Capital stock, trust principal, or current funds			76425.26	79258.28	
	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)			76425.26	79258.28	
	31 Total liabilities and net assets/fund balances (see instructions)			76425.26	79258.28	

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	76425.26
2 Enter amount from Part I, line 27a	2	2833.02
3 Other increases not included in line 2 (itemize) ▶	3	
4 Add lines 1, 2, and 3	4	79258.28
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	79258.28

Part IV Capital Gains and Losses for Tax on Investment Income

(a) List and describe the kind(s) of property sold (e.g., real estate, 2-story brick warehouse, or common stock, 200 shs MLC Co)		(b) How acquired P—Purchase D—Donation	(c) Date acquired (mo, day, yr)	(d) Date sold (mo, day, yr)
1a				
b				
c				
d				
e				

(e) Gross sales price	(f) Depreciation allowed (or allowable)	(g) Cost or other basis plus expense of sale	(h) Gain or (loss) (e) plus (f) minus (g)
a			
b			
c			
d			
e			

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

(i) FMV as of 12/31/69	(j) Adjusted basis as of 12/31/69	(k) Excess of col (i) over col (j), if any	(l) Gains (Col (h) gain minus col (k), but not less than -0-) or Losses (from col (h))
a			
b			
c			
d			
e			

2 Capital gain net income or (net capital loss) { If gain, also enter in Part I, line 7 If (loss), enter -0- in Part I, line 7 }	2	
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 the instructions before making any entries.			
(a) Base period years Calendar year (or tax year beginning in)	(b) Adjusted qualifying distributions	(c) Net value of noncharitable-use assets	(d) Distribution ratio (col (b) divided by col (c))
2013			
2012			
2011			
2010			
2009			

2 Total of line 1, column (d)	2	
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	
4 Enter the net value of noncharitable-use assets for 2014 from Part X, line 5	4	0
5 Multiply line 4 by line 3	5	
6 Enter 1% of net investment income (1% of Part I, line 27b)	6	
7 Add lines 5 and 6	7	
8 Enter qualifying distributions from Part XII, line 4	8	

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

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

1a	Exempt operating foundations described in section 4940(d)(2), check here <input type="checkbox"/> and enter "N/A" on line 1. Date of ruling or determination letter: _____ (attach copy of letter if necessary—see instructions)			
b	Domestic foundations that meet the section 4940(e) requirements in Part V, check here <input type="checkbox"/> and enter 1% of Part I, line 27b	1		
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		
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	Credits/Payments:			
a	2014 estimated tax payments and 2013 overpayment credited to 2014	6a		
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		
8	Enter any penalty for underpayment of estimated tax. Check here <input type="checkbox"/> if Form 2220 is attached	8		
9	Tax due. If the total of lines 5 and 8 is more than line 7, enter amount owed	9		
10	Overpayment. If line 7 is more than the total of lines 5 and 8, enter the amount overpaid	10		
11	Enter the amount of line 10 to be: Credited to 2015 estimated tax <input type="checkbox"/> Refunded <input type="checkbox"/>	11		

Part VII-A Statements Regarding Activities

	Yes	No
1a During the tax year, did the foundation attempt to influence any national, state, or local legislation or did it participate or intervene in any political campaign?		✓
b Did it spend more than \$100 during the year (either directly or indirectly) for political purposes (see Instructions for the definition)? <i>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.</i>		✓
c Did the foundation file Form 1120-POL for this year?		✓
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? <i>If "Yes," attach a detailed description of the activities. attachment 8</i>	✓	
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? <i>If "Yes," attach a conformed copy of the changes</i>		✓
4a Did the foundation have unrelated business gross income of \$1,000 or more during the year?		✓
b If "Yes," has it filed a tax return on Form 990-T for this year?		✓
5 Was there a liquidation, termination, dissolution, or substantial contraction during the year? <i>If "Yes," attach the statement required by General Instruction T.</i>		✓
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?	✓	
7 Did the foundation have at least \$5,000 in assets at any time during the year? <i>If "Yes," complete Part II, col. (c), and Part XV</i>	✓	
8a Enter the states to which the foundation reports or with which it is registered (see instructions) ▶ GEORGIA		
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? <i>If "No," attach explanation</i>	✓	
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)? <i>If "Yes," complete Part XIV</i>		✓
10 Did any persons become substantial contributors during the tax year? <i>If "Yes," attach a schedule listing their names and addresses</i>		✓

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		✓
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		✓
13	Did the foundation comply with the public inspection requirements for its annual returns and exemption application? Website address ► Have no website. Advertised in local newspaper.	13	✓	
14	The books are in care of ► G H Cook Telephone no. ► 706-255-8218 Located at ► 660 Pinecrest Dr., Athens, GA ZIP+4 ► 30605-1489			
15	Section 4947(a)(1) nonexempt charitable trusts filing Form 990-PF in lieu of Form 1041 —Check here. <input type="checkbox"/> 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? See the instructions for exceptions and filing requirements for FinCEN Form 114, (formerly TD F 90-22.1). If "Yes," enter the name of the foreign country ►	16	Yes	No
				✓

Part VII-B Statements Regarding Activities for Which Form 4720 May Be Required**File Form 4720 if any item is checked in the "Yes" column, unless an exception applies.**

		Yes	No
1a	During the year did the foundation (either directly or indirectly):		
	(1) Engage in the sale or exchange, or leasing of property with a disqualified person? <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No		
	(2) Borrow money from, lend money to, or otherwise extend credit to (or accept it from) a disqualified person? <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No		
	(3) Furnish goods, services, or facilities to (or accept them from) a disqualified person? <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No		
	(4) Pay compensation to, or pay or reimburse the expenses of, a disqualified person? <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No		
	(5) Transfer any income or assets to a disqualified person (or make any of either available for the benefit or use of a disqualified person)? <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No		
	(6) Agree to pay money or property to a government official? (Exception. Check "No" if the foundation agreed to make a grant to or to employ the official for a period after termination of government service, if terminating within 90 days) <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No		
b	If any answer is "Yes" to 1a(1)–(6), did any of the acts fail to qualify under the exceptions described in Regulations section 53.4941(d)-3 or in a current notice regarding disaster assistance (see instructions)? <input type="checkbox"/> Organizations relying on a current notice regarding disaster assistance check here ► <input type="checkbox"/>	1b	
c	Did the foundation engage in a prior year in any of the acts described in 1a, other than excepted acts, that were not corrected before the first day of the tax year beginning in 2014?	1c	
2	Taxes on failure to distribute income (section 4942) (does not apply for years the foundation was a private operating foundation defined in section 4942(j)(3) or 4942(j)(5)):		
a	At the end of tax year 2014, did the foundation have any undistributed income (lines 6d and 6e, Part XIII) for tax year(s) beginning before 2014? <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No If "Yes," list the years ► 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? <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No		
b	If "Yes," did it have excess business holdings in 2014 as a result of (1) any purchase by the foundation or disqualified persons after May 26, 1969; (2) the lapse of the 5-year period (or longer period approved by the Commissioner under section 4943(c)(7)) to dispose of holdings acquired by gift or bequest; or (3) the lapse of the 10-, 15-, or 20-year first phase holding period? (<i>Use Schedule C, Form 4720, to determine if the foundation had excess business holdings in 2014.</i>)	3b	
4a	Did the foundation invest during the year any amount in a manner that would jeopardize its charitable purposes?	4a	✓
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	✓

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)? ☐ Yes ☒ No**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**6b**

✓

b Did the foundation, during the year, pay premiums, directly or indirectly, on a personal benefit contract? ☐ Yes ☒ 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**7b****b** If "Yes," did the foundation receive any proceeds or have any net income attributable to the transaction? ☐ Yes ☒ No**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
Daniel Gorman, P O Box 710126, Moxeys, GA 30671	President	0	0	0
John Stephens, P O Box 710104, Moxeys, GA 30671	Vice President	0	0	0
Hardy Cook, 660 Pinecrest Dr., Athens GA 30605	Executive Director	0	0	0
ALSO SEE ATTACHMENT #5				

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 Higher educational scholarships** Please refer to Attachment #7

- 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 None**

- 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	0
b	Average of monthly cash balances	1b	64400
c	Fair market value of all other assets (see instructions)	1c	0
d	Total (add lines 1a, b, and c)	1d	64400
e	Reduction claimed for blockage or other factors reported on lines 1a and 1c (attach detailed explanation)	1e	0
2	Acquisition indebtedness applicable to line 1 assets	2	0
3	Subtract line 2 from line 1d	3	64400
4	Cash deemed held for charitable activities. Enter 1 1/2 % of line 3 (for greater amount, see instructions) . <i>Please see attachment 9.</i>	4	64400
5	Net value of noncharitable-use assets. Subtract line 4 from line 3. Enter here and on Part V, line 4	5	0
6	Minimum investment return. Enter 5% of line 5	6	0

Part XI Distributable Amount (see instructions) (Section 4942(j)(3) and (j)(5) private operating foundations and certain foreign organizations check here ☐ and do not complete this part.)

1	Minimum investment return from Part X, line 6	1	
2a	Tax on investment income for 2014 from Part VI, line 5	2a	
b	Income tax for 2014. (This does not include the tax from Part VI.)	2b	
c	Add lines 2a and 2b	2c	
3	Distributable amount before adjustments. Subtract line 2c from line 1	3	86758
4	Recoveries of amounts treated as qualifying distributions	4	
5	Add lines 3 and 4	5	
6	Deduction from distributable amount (see instructions)	6	
7	Distributable amount as adjusted. Subtract line 6 from line 5. Enter here and on Part XIII, line 1	7	86758

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	83925
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	83925
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	Adjusted qualifying distributions. Subtract line 5 from line 4	6	83925

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				86758
2 Undistributed income, if any, as of the end of 2014:				
a Enter amount for 2013 only			76425	
b Total for prior years: 20____, 20____, 20____		0		
3 Excess distributions carryover, if any, to 2014:				
a From 2009				
b From 2010				
c From 2011				
d From 2012				
e From 2013				
f Total of lines 3a through e	0			
4 Qualifying distributions for 2014 from Part XII, line 4: ▶ \$ 83925				
a Applied to 2013, but not more than line 2a			76425	
b Applied to undistributed income of prior years (Election required—see instructions)		0		
c Treated as distributions out of corpus (Election required—see instructions)				
d Applied to 2014 distributable amount				7500
e Remaining amount distributed out of corpus				
5 Excess distributions carryover applied to 2014 (If an amount appears in column (d), the same amount must be shown in column (a).)				
6 Enter the net total of each column as indicated below:				
a Corpus. Add lines 3f, 4c, and 4e. Subtract line 5	0			
b Prior years' undistributed income. Subtract line 4b from line 2b		0		
c Enter the amount of prior years' undistributed income for which a notice of deficiency has been issued, or on which the section 4942(a) tax has been previously assessed		0		
d Subtract line 6c from line 6b. Taxable amount—see instructions		0		
e Undistributed income for 2013. Subtract line 4a from line 2a. Taxable amount—see instructions			0	
f Undistributed income for 2014. Subtract lines 4d and 5 from line 1. This amount must be distributed in 2015				79258
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				
10 Analysis of line 9:				
a Excess from 2010				
b Excess from 2011				
c Excess from 2012				
d Excess from 2013				
e Excess from 2014				

Part 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 foundation 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 $\frac{2}{3}$ 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 foundation 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).)

NONE

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.

NONE

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.

HARDY COOK, 660 PINECREST DR., ATHENS, GA 30605 LEXGA@YAHOO.COM

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

PLEASE SEE ATTACHMENT #4

c Any submission deadlines:

1 APRIL FOR THE FOLLOWING SCHOOL YEAR

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

YES, LIMITED TO THE GEOGRAPHICAL AREA OF MAXEYS GA. CITY LIMITS. PLEASE SEE ATTACHMENT #6, GOVERNING REGULATIONS

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) | |
| | (2) Other assets | 1a(2) | |
| b | Other transactions: | | |
| | (1) Sales of assets to a noncharitable exempt organization | 1b(1) | |
| | (2) Purchases of assets from a noncharitable exempt organization | 1b(2) | |
| | (3) Rental of facilities, equipment, or other assets | 1b(3) | |
| | (4) Reimbursement arrangements | 1b(4) | |
| | (5) Loans or loan guarantees | 1b(5) | |
| | (6) Performance of services or membership or fundraising solicitations | 1b(6) | |
| c | Sharing of facilities, equipment, mailing lists, other assets, or paid employees | 1c | |
| d | If the answer to any of the above is "Yes," complete the following schedule. Column (b) should always show the fair market value of the goods, other assets, or services given by the reporting foundation. If the foundation received less than fair market value in any transaction or sharing arrangement, show in column (d) the value of the goods, other assets, or services received | | |

[illegible]

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

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

Sign Here Under penalties of perjury, I declare that I have examined this return, including accompanying schedules and statements, and to the best of my knowledge and belief, it is true, correct, and complete. Declaration of preparer (other than taxpayer) is based on all information of which preparer has any knowledge.

Signature of officer or trustee: [Signature] Date: 1/1/15 Title: Executive Director

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

Paid Preparer Use Only	Print/Type preparer's name	Preparer's signature	Date	Check <input type="checkbox"/> if self-employed	PTIN
	Firm's name ▶			Firm's EIN ▶	
	Firm's address ▶			Phone no	

Form **990-PF** (2014)

Quto extension 8868 mailed
11/1/15 Copy attached

The total income of the A T Brightwell School, Inc is derived from payments received by it from Regions Bank of Montgomery, Alabama, as Trustee for the A.T. Brightwell School, Inc. and the Alice and Noah N. Langdale, Jr. Foundation, Inc.

All of the assets of the A.T. Brightwell School, Inc. are in the possession of and are managed by the above named Trustee, all income from the various assets being paid over to the A.T Brightwell School, Inc and all funds received by them being used for the granting of scholarships to students residing in the Maxeys, GA city limits The Noah N. Langdale, Jr Foundation, Inc, was a onetime additional grant in support of scholarships,

The amount of funds received by the A.T. Brightwell School, Inc. for the period 1 July 2014 to 30 June 2015 was \$79258.28 from the Trust. The amount of the Noah N Langdale, Jr. Foundation, Inc. grant was \$7500. The total grant money received was \$86,758 28.

Attachment #2

990-PF A.T. Brightwell School, Inc 58-6066256 2014

Schedule of Operating and Administrative Expenses

Part I Line 1

Income received \$86758.28 (line 1)

The total income of the A.T. Brightwell School, Inc. is derived from \$79258.28 in payments received from the Regions Bank of Montgomery, Alabama as Trustee and a onetime \$7500 grant from the Alice and Noah N. Langdale, Jr Foundation, Inc

Part I Line 23

23	Other Expenses	
	Bookkeeping & Program Administration	6000.00
	Insurance	139 00
	Advertising (Legal Ad)	42 00
	Office Expenses (Paper, postage, copies, etc)	270.42
	Rent – Meeting Place	2000.00
	Director's Expense	175 57
	Annual Corporate Registration	30.00
	Line 23 TOT	8657.29

Attachment #3

990-PF

A T. Brightwell School, Inc.

58-6066256

2014

Parts II & III

The purpose of the A.T. Brightwell School, Inc. is to provide educational scholarships beyond the high school level to the children of Maxeys, Georgia, who are able to meet requirements set forth in the attached Rules and Regulations

The total income of the A.T. Brightwell School, Inc. is derived from payments received by it from the Regions Bank of Montgomery, Alabama, as Trustee for the A T. Brightwell School, Inc. and a onetime grant to supplement scholarship amounts from the Alice and Noah Langdale Foundation which is a 501 (c)3 corporation

All of the assets of the A.T. Brightwell School, Inc., are in the possession of and are managed by the above named Trustee, all income from the various assets being paid over to the A T. Brightwell School, Inc., and all funds received by them being used for the granting of scholarships

The accounting period used in making these reports is from July 1 to June 30th of the following year.

The total amount of funds received by the A T. Brightwell School, Inc. , from the Trustee for the period 1 July 2014 to 30 June 2015 was \$79,258.28. The one time grant from Alice and Noah Langdale Foundation during this period was \$7,500. The balance on hand from the preceding year was \$76,425.26 these totaling \$163,183.54.

During the period a total of \$75,267.97 was paid out to fourteen students enrolled in various colleges and technical schools and a total of \$8,657.29 was paid out for administrative expenses

No officer or member of the governing board receives any reimbursement.

No recipient of scholarship funds is a child, grandchild or sibling of any officer or member of the governing board, or to the donor who established the trust fund nor any person connected to the Alice and Noah Langdale Foundation.

The balance on hand on 30 June 2015 was \$79,258.28. This is the amount will be spent in FY2015. The income we received in FY2013 from the Trustee plus the grant from the Alice and Noah Langdale Foundation was the amount spent in FY2014

In summary, the amount we receive in one year from the Trustee is spent the following year. Any onetime supplemental grant received from another party is spent during the year in which it was received.

**A.T. BRIGHTWELL SCHOOL, INC.
SCHOLARSHIP APPLICATION**

Attachment #4
58-6066256

One copy of this form is to be submitted by the scholarship applicant and his/her parents no later than April 1st. Names of two references, separate form, must be received by no later than March 1st

Name of Student _____ Age _____ Sex _____

Address _____
Street & number P O Box #

City State Zip code Telephone #

E-mail address _____

ATTACH CERTIFIED COPY OF APPLICANT'S BIRTH CERTIFICATE

Must show original signature & impressed seal of issuing county

Father's full name _____ Place of birth _____

Father's Occupation _____

Mother's full name _____ Place of birth _____

Mother's Occupation _____

If either parents address is different from yours, indicate which parent, address and why different

PERSONAL DATA ONLY 2014

1 Date parents established residency in Maxeys _____

2 Date you established residency in Maxeys _____

3 Is the house you live in located within a one mile radius of the marker located at the site of the old home of A T Brightwell? _____

4 Have you ever been convicted, or pled guilty to a felony? _____

5 Information on brothers and/or sisters who may become eligible for scholarship

NAME SEX AGE CURRENT GRADE IN SCHOOL

If more children please list on additional page

1 Last high school attended _____ current grade _____ graduation date _____

2 List any school attended other than H. S with dates, course of study, etc

3 Check & give titles of College Preparatory courses you have taken or will take

() English _____ () Math _____

() Social Sci _____ () Natl/Phy Sci _____

() Foreign Lang. _____ () Other _____

4 Date and scores by subject matter made on your last Scholastic Aptitude Test _____

5 Name of Educational Institution you plan to attend _____

6 Date you plan to enter _____ Degree Objective _____

1 Mail completed form to A.T. Brightwell School, Inc
402 W Cloverhurst Ave
Athens, GA 30606

2 Personal Interview of Applicant & Both Parents **A requirement before approval of application.** Interview will be on the last Tuesday in April at 3.30 pm in the Maxeys Community Center All application forms, including reply from references (we will send a special Form to the people you list as references,) must be in the hands of the Secretary before April 1st.

We attest that all the information above is correct to the best of our knowledge.

Signatures. _____
Applicant

Mother

Father

Sworn before me this _____ day of _____ 20____

Notary Public
Seal

Attachment #5

990-PF

A T. Brightwell School, Inc.

58-6066256

2014

Part VIII

1 Officers, directors, trustees, etc

In addition to those listed in the return

<u>Name & Address</u>	<u>Title</u>	<u>Compensation</u>	<u>Contributions</u>	<u>Other</u>
Bill Cabaniss P O Box 710125 Maxeys, GA 30671	Director	-0-	-0-	-0-
Nan Brightwell P O Box 361 Franklin Springs, GA 30639	Director	-0-	-0-	-0-
Dave Johnson P O Box 710072 Maxeys, GA 30671	Director	-0-	-0-	-0-

**REGULATIONS
GOVERNING GRANTING OF SCHOLARSHIPS
A.T. BRIGHTWELL SCHOOL, INC.**

I GENERAL INFORMATION

- (a) The A.T Brightwell School, Inc. does not discriminate on the basis of Race, Color, Creed, or National Origin
- (b) The Board of Directors may determine the number of Board members. Parents, grandparents, siblings, and/or court appointed legal guardians of students receiving scholarships will not serve as Board members
- (c) The following "Regulations Governing Granting of Scholarships by the A T Brightwell School, Inc " supersedes the original Regulations dated Sept 19, 1960 and all subsequent amendments to date

II RESIDENTAL REQUIREMENTS

- (a) Any person making application for a scholarship, and his/her parent or parents or permanent legal guardian by court order must be citizens of the United States, and must have actually lived in the Maxeys area, as described herein, for no less than two (2) years immediately prior to the effective date of the scholarship and before the person graduates from high school or otherwise becomes first eligible for admission to college, technical school or any other educational program for which a scholarship is available The parent or parents or permanent legal guardian shall remain residents of the described Maxeys area, or maintain such residence for the length of time as such person receiving the scholarship may remain a recipient of the scholarship By maintaining a residence, it is meant that this shall be the principal place of residence, except for temporary absences due to health, business, or being called to active military duty, and a home shall be maintained throughout the length of time the scholarship remains in effect
- (b) If said parent or parents or permanent legal guardian change residence from the described Maxeys area, then the scholarship will remain in effect only until the quarter/semester/or equivalent (depending upon the arrangement of the school attended) is ended in which the student is then enrolled
- (c) During the time the scholarship is in effect, the student may live in the area where the school is located that he/she is attending.
- (d) Boundaries of the Maxeys area for this purpose shall be a one (1) mile radius from the marker located at the site of the old home of A T Brightwell in Maxeys, Georgia Recipients of the scholarship shall reside on land within this one mile radius The house may be within one and one quarter (1) mile of the described marker, provided the property on which the dwelling is situated continues unbroken into the one mile radius

III. PERSONAL REQUIREMENTS

- (a) An applicant must meet above residential requirements, be a High School graduate, or hold a GED (General Equivalency Diploma) be approved for scholarship, and enter College, Technical, or Business School before age 21
- (b) A person convicted of a felony, or who has pled guilty to a felony, is ineligible to receive a scholarship The person may apply for a scholarship if rights have been restored
- (c) A student must maintain a passing grade satisfactory to remain in school If a student is dropped from school for academic reasons, or poor conduct, the scholarship is cancelled
- (d) If a student drops out of school for any reason other than personal illness, or being called to active military duty, the scholarship is cancelled
- (e) Students are required to sign a form each quarter/semester certifying that all the money received as scholarship was used for educational purposes

IV SCHOLARSHIP GRANTS

- (a) The scholarship grant is to be used toward payment of tuition and fees, room and board, books and supplies, and other regular incidentals at the school, college or university of the student's choice, provided it is in the Continental United States
- (b) The Basic scholarship amount, per student, per quarter/semester, etc, will be at the discretion of the Board of Directors Factors to be considered include Amount of income from the Trust, number of students receiving scholarships, average college expenses, etc The Board may at its discretion award an annual Merit Scholarship based on quality grade points earned during the regular academic year Attachment (1) provides the computational method to determine the scholarship amount per student
- (c) The percent of the Basic scholarship amount an individual student may receive each quarter/semester will be determined by the following factors

COLLEGE - UNIVERSITY - BUSINESS - VOCATIONAL - TECHNICAL
UNDERGRADUATE PROGRAM – Regular – Quarter or Semester

- 1 First Quarter/Semester - number of hours carried
- 2. Succeeding Quarters/Semesters - number hrs passed previous Qtr/Sem
 - Minimum of 5 hrs = 1/3 Basic Scholarship
 - Minimum of 8 hrs = 2/3 Basic Scholarship
 - Minimum of 10 hrs = Full Basic Scholarship
- 3 Student will not receive scholarship payment for "Remedial" courses in excess of 15 hours, during his/her scholarship eligibility
- 4 Student will not receive scholarship payment for "P E" courses in excess of 2 hours during his/her scholarship eligibility (Exception Physical Education Major)

SUMMER SESSION: No scholarships available at this time.

GRADUATE PROGRAM Students may apply to the Board of Directors to utilize any of their remaining undergraduate scholarship eligibility for graduate study commencing no later than the

first fall semester after graduation from their undergraduate program Application letters must be submitted no later than 15 May for the following fall semester Prior to acceptance, applicants must provide proof of undergraduate graduation and acceptance by the graduate program Scholarship approval will be at the Board's discretion

V EDUCATIONAL COVERAGE

- (a) Scholarships shall be granted to eligible persons to any accredited college, university, business, vocational-technical school in the continental United States, provided all above lead to worthwhile employment Scholarships will be granted in an objective and non-discriminatory manner without regard to race, color, creed or national origin
- (b) Students seeking the BACHELORS DEGREE may receive scholarship grants for a maximum of 14 Quarters or 9 & 1/3 Semesters
- (c) Grants to cover educational courses- at VOCATIONAL-TECHNICAL & BUSINESS schools to completion of training, not to exceed 14 quarters or 9 & 1/3 semesters
- (d) No student may receive more than 14 quarters or 9 & 1/3 semesters of scholarship below the Masters level
- (e) At the beginning of a student's 9th quarter, or 6th semester on scholarship, the student is required to submit to the Board of Directors a "STATEMENT OF INTENTION" - i e , degree working toward, expected graduation date, etc. The student must also provide a projected schedule of courses to be taken each remaining quarter/semester until graduation Schedule must be signed by the students Faculty Advisor

VI In the event some situation arises in regard to granting of scholarships which is not covered by the Rules and Regulations, adopted by the Board, then the Board may take such action as they see fit in regard to the question that has arisen

Approved by the Board of Directors January 24, 2012

/s/

Danny Gorman
President

Attachment 1 Procedures for Computing Merit Scholarship amounts

Procedures for Computing Merit Scholarship Amounts

The following procedures will be utilized when computing end of the FY Merit Scholarship amounts:

- 1 For each student multiply course hour credits x quality points for grades received Example: A "B" in a 3 hour credit course = 9 quality points A=4.0, A-=3.7, B+=3.3, B=3.0, B-=2.7, C+=2.3, C=2.0, C-=1.7, D+=1.3, D=1.0, D-=.7
2. Total the quality points earned per student for the year
3. If the student is attending a school on the quarter system (generally the Technical Schools,) multiply the total quality points earned by .66 to equalize quarter and semester hours. Example 82 quarter hours quality points = 53.46 semester hours quality points Note: The .66 conversion factor is what is used by all schools in both the Georgia and SC University systems when students transfer from a school on the quarter system to a school on semester
4. If a student is attending a Tech school, multiply his/her earned quality points by .60 We have historically granted Tech school scholarships at 60 % of University amounts. Example: A quarter system tech school student earning 81 quarter hours quality points would have 81 hours x .66 = 53.46 (to equate to semester hours) and then 53.46 x .60 = 32.08 adjusted quality points to earn 60% of a full University scholarship amount
5. Total the quality points earned, (adjusted down where applicable) for all students
- 6 Divide the total amount of money available for merit scholarships by the total number of quality points earned by all students This answer is the amount of money 1 quality point is worth
- 7 If, for example, each quality point is worth \$65.97 (as was the case in 2007,) then multiply \$65.97 x number of quality points earned, (again using the adjusted down points where applicable,) by a student during the year and that equals the amount of his merit scholarship.
- 8 Students graduating before the end of the year are eligible to receive merit scholarship for the grades they received while they were eligible for Brightwell scholarships. Grades must be submitted within two weeks of graduation.
- 9 Students who are still in school but have received all of their eligible scholarships will receive merit scholarship monies based only on the grades received during their eligibility period. Example Johnny is on the 7 year program and has received all his 9 1/3 semester scholarship payments will not be eligible to receive merit monies for any grades received after his Brightwell eligibility has expired

Attachment # 7

990-PF A T. Brightwell School, Inc 58-6066256 2014

Part XV SUPPLEMENTARY INFORMATION
3 Grants and contributions paid during year

Recipient Name & Address	Relationship to manager or Contributor	Foundation status of grant recipient	Purpose	Amount
Gretchen Elm 743 S Main St Union Point 30669	none	active	education	3642 14
Alex Orlowsky 412 Sunset Dr , Stephens, 30667	none	active	education	6416 99
Matson Keiser P O Box 710064, Maxeys, 30671	none	active	education	6425 64
Nick Shealy P O Box 710062, Maxeys, 30671	none	active	education	6279 40
Will Burt P O. BOX 710011, Maxeys, 30671	none	active	education	6110 22
Jonathan Moody 284 Poplar Court, Stephens,30667	none	active	education	3574.47
Kelby Andrews POB 710157, Max 30671	none	active	education	968 84
Morgan Ballew POB 710144, Maxeys, 30671	none	active	education	5482 79
Kate Shealy P.O Box 710062, Maxeys, 30671	none	active	education	5388 03
Christian Keiser P.O. Box 710064, Maxeys, 30671	none	active	education	6404.44
Sam Demsky 208 Poplar Creek Rd, Stephens 30667	none	active	education	6205 41
Shyann Demsky 208 Poplar Creek Rd, Stephens 30667	none	active	education	6235 70
Dylan Ballew POB 710144, Maxeys, 30671	none	active	education	5958 78
Jacob Hester PO Box 710154, Maxeys 30671	none	active	education	6175 12
TOTAL				\$75267.97

PART VII-A LN 2 RELATING TO NEW ACTIVITIES

The purpose of our Foundation is to provide educational scholarship to the children of Maxeys, GA. Over the years the amount of revenue generated by our Regions Bank Trustee from whom we receive distributions has not kept pace with the rapid increases in college tuition and fees. This year the A T Brightwell School Board decided to apply for an outside one time supplemental grant from the Alice and Noah Langdale Foundation, a 501 (c) 3 foundation. We were fortunate enough to receive a \$7500 grant from them this year. We immediately provided the full amount of this grant to our students receiving educational grants to help them meet their educational expenses. We hope to continue this relationship with the Alice and Noah Langdale Foundation and in the future will apply for additional grants as needed to help our students on scholarship meet their educational expenses.

Attachment #9

990-pf

A T Brightwell School, Inc.

58:6066256

2014

Part X Line 4

100% of all assets are deemed held for charitable activities. We have no securities, we have no interest income, no real estate nor any other investments. Distributions received from our Trustee are put in a non-interest bearing checking account and spent the following year. Any supplemental grant received is spent on educational scholarships as soon as it is received. In short, distributions from our Trustee roll in during one tax year as scholarship grants roll out from the previous years distributions.