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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

2015

Open to Public Inspection

For calendar year 2015, or tax year beginning 10-01-2015 , and ending 09-30-2016

Name of foundation
LOWER PEARL RIVER VALLEY FOUNDATION

A Employer identification number
64-0901092

Number and street (or P O box number if mail is not delivered to street address) Room/suite
505 WILLIAMS AVENUE

B Telephone number (see instructions)
(601) 799-5353

City or town, state or province, country, and ZIP or foreign postal code
PICAYUNE, MS 39466

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)* ▶$ 19,284,705

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)				
	2	Check ▶ ☑ if the foundation is **not** required to attach Sch B				
	3	Interest on savings and temporary cash investments	6	6	6	
	4	Dividends and interest from securities	383,697	383,697	383,697	
	5a	Gross rents				
	b	Net rental income or (loss)				
	6a	Net gain or (loss) from sale of assets not on line 10	557,681			
	b	Gross sales price for all assets on line 6a 5,677,907				
	7	Capital gain net income (from Part IV, line 2)		557,681		
	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	941,384	941,384	383,703	
Operating and Administrative Expenses	13	Compensation of officers, directors, trustees, etc	252,621	63,155	0	189,466
	14	Other employee salaries and wages	71,596	17,899	0	53,697
	15	Pension plans, employee benefits	31,201	7,800	0	23,401
	16a	Legal fees (attach schedule)				
	b	Accounting fees (attach schedule)	15,350	3,838	0	11,513
	c	Other professional fees (attach schedule)	24,200	6,050	0	18,150
	17	Interest	41	10	0	31
	18	Taxes (attach schedule) (see instructions)	15,839	0	0	0
	19	Depreciation (attach schedule) and depletion	2,938	735	0	
	20	Occupancy	9,533	2,383	0	7,150
	21	Travel, conferences, and meetings	4,793	0	0	4,793
	22	Printing and publications	721	180	0	541
	23	Other expenses (attach schedule)	59,076	31,400	0	27,676
	24	**Total operating and administrative expenses.** Add lines 13 through 23	487,909	133,450	0	336,418
	25	Contributions, gifts, grants paid	589,932			589,932
	26	**Total expenses and disbursements.** Add lines 24 and 25	1,077,841	133,450	0	926,350
	27	Subtract line 26 from line 12				
	a	**Excess of revenue over expenses and disbursements**	-136,457			
	b	**Net investment income** (if negative, enter -0-)		807,934		
	c	**Adjusted net income** (if negative, enter -0-)			383,703	

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	(c) Fair Market Value
Assets	1	Cash—non-interest-bearing	60,543	25,281	25,281
	2	Savings and temporary cash investments	7,161	24,276	24,276
	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	23,926	4,085	4,085
	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 ▶ Less accumulated depreciation (attach schedule) ▶			
	12	Investments—mortgage loans			
	13	Investments—other (attach schedule)	18,509,779	19,185,640	19,185,640
	14	Land, buildings, and equipment basis ▶ 152,406 Less accumulated depreciation (attach schedule) ▶ 106,983	48,361	45,423	45,423
	15	Other assets (describe ▶)			
	16	**Total assets** (to be completed by all filers—see the instructions Also, see page 1, item I)	18,649,770	19,284,705	19,284,705
Liabilities	17	Accounts payable and accrued expenses	41,665	44,283	
	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)	41,665	44,283	
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	18,608,105	19,240,422	
	25	Temporarily restricted	0	0	
	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)	18,608,105	19,240,422	
	31	**Total liabilities and net assets/fund balances** (see instructions)	18,649,770	19,284,705	

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	18,608,105
2	Enter amount from Part I, line 27a	2	-136,457
3	Other increases not included in line 2 (itemize) ▶	3	768,774
4	Add lines 1, 2, and 3	4	19,240,422
5	Decreases not included in line 2 (itemize) ▶	5	0
6	Total net assets or fund balances at end of year (line 4 minus line 5)—Part II, column (b), line 30	6	19,240,422

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	HANCOCK			
b	VANGUARD			
c	CAPITAL GAINS DIVIDENDS	P		
d				
e				

	(e) Gross sales price	(f) Depreciation allowed (or allowable)	(g) Cost or other basis plus expense of sale	(h) Gain or (loss) (e) plus (f) minus (g)
a	4,683,663		4,550,001	133,662
b	880,000		570,225	309,775
c	114,244			114,244
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				133,662
b				309,775
c				114,244
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	557,681
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	0

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

(For optional use by domestic private foundations subject to the section 4940(a) tax on net investment income)
If section 4940(d)(2) applies, leave this part blank

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

1 Enter the appropriate amount in each column for each year, see 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))
2014	1,088,604	19,620,350	0 055483
2013	837,013	19,107,461	0 043806
2012	642,886	17,104,303	0 037586
2011	559,413	15,722,714	0 035580
2010	475,553	15,379,937	0 030920

2	**Total** of line 1, column (d).	2	0 203375
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 040675
4	Enter the net value of noncharitable-use assets for 2015 from Part X, line 5.	4	18,797,360
5	Multiply line 4 by line 3.	5	764,583
6	Enter 1% of net investment income (1% of Part I, line 27b).	6	8,079
7	Add lines 5 and 6.	7	772,662
8	Enter qualifying distributions from Part XII, line 4.	8	926,350

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	8,079
c	All other domestic foundations enter 2% of line 27b Exempt foreign organizations enter 4% of Part I, line 12, col (b)				
2	Tax under section 511 (domestic section 4947(a)(1) trusts and taxable foundations only Others enter -0-)			2	0
3	Add lines 1 and 2			3	8,079
4	Subtitle A (income) tax (domestic section 4947(a)(1) trusts and taxable foundations only Others enter -0-)			4	0
5	**Tax based on investment income.** Subtract line 4 from line 3 If zero or less, enter -0-			5	8,079
6	Credits/Payments				
a	2015 estimated tax payments and 2014 overpayment credited to 2015	6a	10,120		
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	10,120
8	Enter any **penalty** for underpayment of estimated tax Check here ☐ if Form 2220 is attached			8	10
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	2,031
11	Enter the amount of line 10 to be **Credited to 2015 estimated tax** ▶ 2,031 **Refunded** ▶			11	0

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 ▶ $ 0 **(2)** On foundation managers ▶ $ 0			
e	Enter the reimbursement (if any) paid by the foundation during the year for political expenditure tax imposed on foundation managers ▶ $ 0			
2	Has the foundation engaged in any activities that have not previously been reported to the IRS? *If "Yes," attach a detailed description of the activities*	2		No
3	Has the foundation made any changes, not previously reported to the IRS, in its governing instrument, articles of incorporation, or bylaws, or other similar instruments? *If "Yes," attach a conformed copy of the changes*	3		No
4a	Did the foundation have unrelated business gross income of $1,000 or more during the year?	4a		No
b	If "Yes," has it filed a tax return on **Form 990-T** for this year?	4b		
5	Was there a liquidation, termination, dissolution, or substantial contraction during the year? *If "Yes," attach the statement required by General Instruction T*	5		No
6	Are the requirements of section 508(e) (relating to sections 4941 through 4945) satisfied either • By language in the governing instrument, or • By state legislation that effectively amends the governing instrument so that no mandatory directions that conflict with the state law remain in the governing instrument?	6		No
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) ▶MS			
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 2015 or the taxable year beginning in 2015 (see instructions for Part XIV)? *If "Yes," complete Part XIV*	9		No
10	Did any persons become substantial contributors during the tax year? *If "Yes," attach a schedule listing their names and addresses*	10		No

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

		Line	Yes	No
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 ▶MR SIDNEY WHITLEY Telephone no ▶(601) 799-5353

Located at ▶505 WILLIAMS AVENUE PICAYUNE MS ZIP+4 ▶39466

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

		Line	Yes	No
16	At any time during calendar year 2015, 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.		Line	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 2015?		1c		No
2	Taxes on failure to distribute income (section 4942) (does not apply for years the foundation was a private operating foundation defined in section 4942(j)(3) or 4942(j)(5))				
a	At the end of tax year 2015, did the foundation have any undistributed income (lines 6d and 6e, Part XIII) for tax year(s) beginning before 2015?	☐ 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 2015 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 2015).*		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 2015?		4b		No

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

			Yes	No
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
See Additional Data Table				

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

(a) Name and address of each employee paid more than $50,000	**(b)** Title, and average hours per week devoted to position	**(c)** Compensation	**(d)** Contributions to employee benefit plans and deferred compensation	**(e)** Expense account, other allowances
ALICE A RACHAL 254 MITCHELL ROAD POPLARVILLE, MS 39470	GRANTS ADMINISTRATOR 40 00	71,596	1,748	0

Total number of other employees paid over $50,000 ▶ 0

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

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

(a) Name and address of each person paid more than $50,000	**(b)** Type of service	**(c)** Compensation
NONE		

Total number of others receiving over $50,000 for professional services. . . . . ▶	0

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

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

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

Describe the two largest program-related investments made by the foundation during the tax year on lines 1 and 2	Amount
1	
2	
All other program-related investments See instructions	
3	
Total. Add lines 1 through 3 . . . . ▶	0

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

1	Fair market value of assets not used (or held for use) directly in carrying out charitable, etc , purposes		
a	Average monthly fair market value of securities.	1a	18,961,430
b	Average of monthly cash balances.	1b	76,761
c	Fair market value of all other assets (see instructions).	1c	45,423
d	**Total** (add lines 1a, b, and c).	1d	19,083,614
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	19,083,614
4	Cash deemed held for charitable activities Enter 1 1/2% of line 3 (for greater amount, see instructions).	4	286,254
5	**Net value of noncharitable-use assets.** Subtract line 4 from line 3 Enter here and on Part V, line 4	5	18,797,360
6	**Minimum investment return.** Enter 5% of line 5.	6	939,868

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	939,868
2a	Tax on investment income for 2015 from Part VI, line 5. 2a: 8,079		
b	Income tax for 2015 (This does not include the tax from Part VI). 2b:		
c	Add lines 2a and 2b.	2c	8,079
3	Distributable amount before adjustments Subtract line 2c from line 1.	3	931,789
4	Recoveries of amounts treated as qualifying distributions.	4	0
5	Add lines 3 and 4.	5	931,789
6	Deduction from distributable amount (see instructions).	6	0
7	**Distributable amount** as adjusted Subtract line 6 from line 5 Enter here and on Part XIII, line 1.	7	931,789

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	926,350
b	Program-related investments—total from Part IX-B.	1b	0
2	Amounts paid to acquire assets used (or held for use) directly in carrying out charitable, etc , purposes.	2	
3	Amounts set aside for specific charitable projects that satisfy the		
a	Suitability test (prior IRS approval required).	3a	
b	Cash distribution test (attach the required schedule).	3b	
4	**Qualifying distributions.** Add lines 1a through 3b Enter here and on Part V, line 8, and Part XIII, line 4	4	926,350
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	8,079
6	**Adjusted qualifying distributions.** Subtract line 5 from line 4.	6	918,271

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 2014	(c) 2014	(d) 2015
1 Distributable amount for 2015 from Part XI, line 7					931,789
2 Undistributed income, if any, as of the end of 2015					
a Enter amount for 2014 only.				0	
b Total for prior years 20___, 20___, 20___			0		
3 Excess distributions carryover, if any, to 2015					
a From 2010.					
b From 2011.					
c From 2012.					
d From 2013.					
e From 2014.	127,798				
f **Total** of lines 3a through e.		127,798			
4 Qualifying distributions for 2015 from Part XII, line 4 ▶ $ 926,350					
a Applied to 2014, but not more than line 2a				0	
b Applied to undistributed income of prior years (Election required—see instructions).			0		
c Treated as distributions out of corpus (Election required—see instructions).		0			
d Applied to 2015 distributable amount.					926,350
e Remaining amount distributed out of corpus		0			
5 Excess distributions carryover applied to 2015 *(If an amount appears in column (d), the same amount must be shown in column (a))*		5,439			5,439
6 Enter the net total of each column as indicated below:					
a Corpus Add lines 3f, 4c, and 4e Subtract line 5		122,359			
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 2014 Subtract line 4a from line 2a Taxable amount—see instructions				0	
f Undistributed income for 2016 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)		0			
8 Excess distributions carryover from 2010 not applied on line 5 or line 7 (see instructions) . . .		0			
9 **Excess distributions carryover to 2016.** Subtract lines 7 and 8 from line 6a		122,359			
10 Analysis of line 9					
a Excess from 2011. . . .					
b Excess from 2012. . . .					
c Excess from 2013. . . .					
d Excess from 2014. . . .	122,359				
e Excess from 2015. . . .					

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 2015, 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) 2015	**(b)** 2014	**(c)** 2013	**(d)** 2012	
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

MR SIDNEY L WHITLEY LOWER PEARL RIV
505 WILLIAMS AVENUE
PICAYUNE,MS 39466
(601) 799-5353

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

SEE ATTACHED GRANT REQUEST

c Any submission deadlines

SEE ATTACHED GRANT REQUEST

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

SEE ATTACHED GRANT REQUEST

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**				589,932
b *Approved for future payment*				
Total . . . . ▶ **3b**				0

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) Related or exempt function income (See instructions)
	(a) Business code	(b) Amount	(c) Exclusion code	(d) Amount	
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	6	
4 Dividends and interest from securities. . .			14	383,697	
5 Net rental income or (loss) from real estate					
a Debt-financed property.					
b Not debt-financed property.					
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	114,244	443,437
9 Net income or (loss) from special events					
10 Gross profit or (loss) from sales of inventory . .					
11 Other revenue a					
b					
c					
d					
e					
12 Subtotal Add columns (b), (d), and (e). .		0		497,947	443,437

13 **Total.** Add line 12, columns (b), (d), and (e). 13 941,384

(See worksheet in line 13 instructions to verify calculations)

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)
8	WITHOUT THE FUNDS REPORTED ON LINE 12, THE FOUNDATION WOULD NOT BE ABLE TO EXIST THE AMOUNT OF CHARITABLE GRANTS THE FOUNDATION IS ABLE TO MAKE IS DIRECTLY RELATED TO THE INCOME FROM THEIR INVESTMENTS

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

******	2017-02-15	******
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
RICHARD G TOPP CPA		2017-02-14		P00144777

Firm's name ▶ TOPP MCWHORTER HARVEY PLLC

Firm's EIN ▶ 20-5857627

Firm's address ▶ P O DRAWER 15099 HATTIESBURG, MS 394045099

Phone no (601) 264-3519

Form 990PF Part VIII Line 1 - List all officers, directors, trustees, foundation managers and their compensation

(a) Name and address	(b) Title, and average hours per week devoted to position	(c) Compensation (If not paid, enter -0-)	(d) Contributions to employee benefit plans and deferred compensation	(e) Expense account, other allowances
MR SIDNEY WHITLEY 211 SOUTH BOLEY DRIVE PICAYUNE, MS 39466	CEO/BOARD VICE PRESIDENT 40 00	130,061	3,413	0
MR CLYDE DEASE PO BOX 1607 PICAYUNE, MS 39466	BOARD PRESIDENT/ASSOCIATE DIRECTOR 40 00	107,468	2,784	0
DR PAMELA THOMAS 429 MILLBROOK PARKWAY PICAYUNE, MS 39466	BOARD SECRETARY 3 00	3,600	0	0
DR TOM CLARK 46 MALLARD DRIVE PETAL, MS 39465	BOARD MEMBER 3 00	3,600	0	0
DR REBECCA ASKEW 104 LESLEY LANE HATTIESBURG, MS 39402	BOARD TREASURER 3 00	3,600	0	0
DR BARBARA ALEXANDER 3208 JAMESTOWN ROAD HATTIESBURG, MS 39402	BOARD MEMBER 3 00	3,600	0	0

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*				
CITY OF PICAYUNE 203 GOODYEAR BOULEVARD PICAYUNE,MS 39466	NONE	N/A	GREENSPACE ON GOODYEAR BLVD	100,000
COMMUNITY OF CHRISTIANS HELPING YOUTH 120 STREET A PICAYUNE,MS 39466	NONE	N/A	STEM AND AFTER SCHOOL TUTORING	18,578
COMMUNITY OF CHRISTIANS HELPING YOUTH 120 STREET A PICAYUNE,MS 39466	NONE	N/A	STEM, AFTER SCHOOL AND SUMMER PROGRAMS	30,700
FIFTEENTH CIRCUIT COURT DISTRICT PO BOX 488 PURVIS,MS 39475	NONE	N/A	DRUG COURT PROGRAM	28,950
FOREST COUNTY GENERAL HOSPITAL 6051 US 49 HATTIESBURG,MS 39401	NONE	N/A	HIGHLAND COMMUNITY HOSPITAL - BREASTFEEDING EDUCATION INITIATIVE	8,688
HUGH O'BRIAN YOUTH LEADERSHIP P O BOX 2717 JACKSON,MS 39207	NONE	N/A	YOUTH LEADERSHIP TRAINING	700
JACKSON ZOOLOGICAL SOCIETY INC 2918 W CAPITOL ST JACKSON,MS 39209	NONE	N/A	POPLARVILLE WILD LEARNING PROJECT	3,600
MANNA MINISTRIES INC 120 STREET A A PICAYUNE,MS 39466	NONE	N/A	HEART 2 HEART INITIATIVE	101,100
PARTNERS FOR PEARL RIVER COUNTY 309 N MAIN STREET PICAYUNE,MS 39466	NONE	N/A	SPLASH PAD	50,000
PEARL RIVER COMMUNITY COLLEGE 101 HIGHWAY 11 NORTH POPLARVILLE,MS 39470	NONE	N/A	2016 WOMEN'S HEALTH SYMPOSIUM	17,000
PEARL RIVER COMMUNITY COLLEGE 101 HIGHWAY 11 NORTH POPLARVILLE,MS 39470	NONE	N/A	THE WILDCAT WAY TO ADVENTURE	8,775
PEARL RIVER COMMUNITY COLLEGE 101 HIGHWAY 11 NORTH POPLARVILLE,MS 39470	NONE	N/A	FROG AND TOAD ELEMENTARY SCHOOL PROGRAM	6,000
PEARL RIVER COUNTY HOSPITAL AND NURSING HOME 305 W MOODY STREET POPLARVILLE,MS 39470	NONE	N/A	FUNDING FOR PURCHASE OF PATIENT TRANSPORTATION	49,995
PEARL RIVER COUNTY SCHOOL DISTRICT 7441 HIGHWAY 11 CARRIERE,MS 39426	NONE	N/A	EQUIPMENT TO PROMOTE HEALTH OF STUDENTS (CLESGP)	3,000
PEARL RIVER COUNTY SCHOOL DISTRICT 7441 HIGHWAY 11 CARRIERE,MS 39426	NONE	N/A	THE EFFECTIVE PRINCIPAL INSTITUTE AND COLLABORATIVE II	25,000
Total . . . . ▶ **3a**				589,932

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*				
PEARL RIVER COUNTY SCHOOL DISTRICT 7441 HIGHWAY 11 CARRIERE, MS 39426	NONE	N/A	EXPLORING OUR WORLD THROUGH BALANCED LITERACY	5,000
PEARL RIVER COUNTY SCHOOL DISTRICT 7441 HIGHWAY 11 CARRIERE, MS 39426	NONE	N/A	ART APPRECIATION THROUGH STEM (CLESGP)	3,000
PICAYUNE ON STAGE 322 W CANAL STREET PICAYUNE, MS 39466	NONE	N/A	REHEARSAL STUDIO FOR CHILDREN'S THEATER ENHANCEMENT	30,000
PICAYUNE SCHOOL DISTRICT 706 GOODYEAR BOULEVARD PICAYUNE, MS 39466	NONE	N/A	KINDERS CHOO CHOO TO THE ZOO (CLESGP)	8,993
PICAYUNE SCHOOL DISTRICT 706 GOODYEAR BOULEVARD PICAYUNE, MS 39466	NONE	N/A	PRE-K CLASSROOMS -YR II	5,801
PICAYUNE SCHOOL DISTRICT 706 GOODYEAR BOULEVARD PICAYUNE, MS 39466	NONE	N/A	AUTISM PROJECT	59,316
SIGHT SAVERS AMERICA 337 BUSINESS CIRCLE PELHAM, AL 35124	NONE	N/A	CHILDREN'S EYE CARE	25,736
Total . . . . ▶ **3a**				589,932

TY 2015 Accounting Fees Schedule

Name: LOWER PEARL RIVER VALLEY FOUNDATION

EIN: 64-0901092

Category	Amount	Net Investment Income	Adjusted Net Income	Disbursements for Charitable Purposes
ACCOUNTING	15,350	3,838	0	11,513

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

TY 2015 Depreciation Schedule

Name: LOWER PEARL RIVER VALLEY FOUNDATION

EIN: 64-0901092

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
MICRO-EDGE COMPUTER SOFTWARE	1999-09-22	14,500	14,500	SL	10 000000000000	0	0	0	
OFFICE BUILDING	2000-11-21	73,510	27,260	SL	40 000000000000	1,838	0	1,838	
OFFICE 97	2000-11-22	473	473	SL	10 000000000000	0	0	0	
HP DESKJET PRINTER & CABLES	2000-11-30	898	898	SL	10 000000000000	0	0	0	
FILE, N 4 DRW, LTR, LT GREY	2000-12-12	128	128	SL	10 000000000000	0	0	0	
FILE, 4 DRW, LTR, LT GREY	2000-12-12	128	128	SL	10 000000000000	0	0	0	
FILE, 4 DRW, LTR, LT GREY	2000-12-12	128	128	SL	7 000000000000	0	0	0	
FILE, 2 DRW, LTR, LT GREY	2000-12-12	96	96	SL	10 000000000000	0	0	0	
FILE, 2 DRW, LTR, LT GREY	2000-12-19	96	96	SL	10 000000000000	0	0	0	
CREDENZA 66X20	2000-12-19	697	697	SL	10 000000000000	0	0	0	
LATERAL FILE- 2 DRW MAHOGANY	2000-12-19	683	683	SL	10 000000000000	0	0	0	
EXECUTIVE DESK-MAHOGANY-CRED	2000-12-19	1,841	1,841	SL	10 000000000000	0	0	0	
BOOKCASE WITH DOORS-MAHOGANY	2000-12-19	409	409	SL	10 000000000000	0	0	0	
END TABLE-MAHOGANY	2000-12-19	191	191	SL	10 000000000000	0	0	0	
DESK-EXECUTIVE-MAHOGANY	2000-12-19	1,433	1,433	SL	10 000000000000	0	0	0	
LATERAL FILE, 2 DRW, MAHOGANY	2000-12-19	683	683	SL	10 000000000000	0	0	0	
BOOKCASE WITH DOORS-MAHOGANY	2000-12-19	409	409	SL	10 000000000000	0	0	0	
END TABLE-MAHOGANY	2000-12-19	191	191	SL	10 000000000000	0	0	0	
BOOKCASE WITH DOORS-MAHOGANY	2000-12-19	409	409	SL	10 000000000000	0	0	0	
ELECTRICAL WIRING	2000-12-28	1,784	1,784	SL	10 000000000000	0	0	0	

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
USER LICENSE	2001-01-09	4,150	4,150	SL	10 000000000000	0	0	0	
REFRIGERATOR	2001-01-12	508	508	SL	10 000000000000	0	0	0	
END TBALE- MAHOGANY	2001-01-23	191	191	SL	10 000000000000	0	0	0	
END TABLE-MAHOGANY	2001-01-23	191	191	SL	10 000000000000	0	0	0	
REMODELING	2001-01-30	4,850	4,850	SL	10 000000000000	0	0	0	
FLOORING, CARPETS	2001-01-30	1,818	1,818	SL	10 000000000000	0	0	0	
EXECUTIVE LEATHER CHAIR-BLACK	2001-02-01	379	379	SL	10 000000000000	0	0	0	
EXECUTIVE LEATHER CHAIR-BLACK	2001-02-01	379	379	SL	10 000000000000	0	0	0	
EXECUTIVE LEATHER CHAIR	2001-02-01	379	379	SL	10 000000000000	0	0	0	
EXECUTIVE LEATHER CHAIR	2001-02-01	379	379	SL	10 000000000000	0	0	0	
CONFERENCE CHAIRS, CASTERS	2001-02-01	145	145	SL	10 000000000000	0	0	0	
CONFERENCE CHAIRS, CASTERS	2001-02-01	145	145	SL	10 000000000000	0	0	0	
CONFERENCE CHAIRS, CASTERS	2001-02-01	145	145	SL	10 000000000000	0	0	0	
CONFERENCE CHAIR	2001-02-01	145	145	SL	10 000000000000	0	0	0	
CONFERENCE CHAIR	2001-02-01	145	145	SL	10 000000000000	0	0	0	
CONFERENCE CHAIR	2001-02-01	145	145	SL	10 000000000000	0	0	0	
CONFERENCE CHAIR	2001-02-01	145	145	SL	10 000000000000	0	0	0	
CONFERENCE CHAIR	2001-02-01	145	145	SL	10 000000000000	0	0	0	
CONFERENCE CHAIR	2001-02-01	145	145	SL	10 000000000000	0	0	0	
CONFERENCE CHAIR	2001-02-01	145	145	SL	10 000000000000	0	0	0	

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
CONFERENCE CHAIR	2001-02-01	145	145	SL	10 000000000000	0	0	0	
CONFERENCE CHAIR	2001-02-01	145	145	SL	10 000000000000	0	0	0	
CONFERENCE CHAIR	2001-02-01	145	145	SL	10 000000000000	0	0	0	
CONFERENCE CHAIR	2001-02-01	145	145	SL	10 000000000000	0	0	0	
GOOSENECK SIDE CHAIR	2001-02-01	346	346	SL	10 000000000000	0	0	0	
GOOSENECK SIDE CHAIR	2001-02-01	346	346	SL	10 000000000000	0	0	0	
GOOSENECK SIDE CHAIR	2000-02-01	346	346	SL	10 000000000000	0	0	0	
GOOSENECK SIDE CHAIR	2001-02-01	346	346	SL	10 000000000000	0	0	0	
10' CONFERENCE TABLE	2001-02-01	795	795	SL	10 000000000000	0	0	0	
42 ROUND TABLE-MAHOGANY	2001-02-01	346	346	SL	10 000000000000	0	0	0	
RECEPTIONIST DESK-MAHOGANY	2001-02-01	1,741	1,741	SL	10 000000000000	0	0	0	
4 DRW FILE LTR, LT GREY	2001-02-01	900	900	SL	10 000000000000	0	0	0	
1/4 GLASS 18 5X69 5	2001-02-09	62	62	SL	10 000000000000	0	0	0	
1/4 GLASS 18 5X69 5	2001-02-09	62	62	SL	10 000000000000	0	0	0	
1/4 GLASS 21 5X49	2001-02-09	60	60	SL	10 000000000000	0	0	0	
1/4 GLASS 21 5X49	2001-02-09	60	60	SL	10 000000000000	0	0	0	
1/4 GLASS 33 63X69 5	2001-02-09	126	126	SL	10 000000000000	0	0	0	
1/4 GLASS 33 63X69 5	2001-02-09	126	126	SL	10 000000000000	0	0	0	
1/4 GLASS 27 5X63 5	2001-02-09	80	80	SL	10 000000000000	0	0	0	
1/4 GLASS 21 5X46 75	2001-02-09	58	58	SL	10 000000000000	0	0	0	

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
1/4 GLASS 40 38X40 38	2001-02-09	85	85	SL	10 000000000000	0	0	0	
TABLE & 4 CHAIRS	2001-02-16	251	251	SL	10 000000000000	0	0	0	
TELEPHONE SYSTEM	2001-02-20	3,018	3,018	SL	10 000000000000	0	0	0	
LANDSCAPING	2001-02-20	654	654	SL	10 000000000000	0	0	0	
MULTIUSER QUICKBOOKS PRO 2001	2001-02-27	396	396	SL	10 000000000000	0	0	0	
PHILLIPS TV/VCR	2001-03-03	235	235	SL	10 000000000000	0	0	0	
SETTEE-GREEN	2000-03-07	342	342	SL	10 000000000000	0	0	0	
RECEPTION/WAITING/CONFERENCE ROOM	2001-03-09	2,573	2,573	SL	10 000000000000	0	0	0	
VARIOUS OFFICE FURNISHINGS	2001-03-09	6,023	6,023	SL	10 000000000000	0	0	0	
FILE-4 DRW	2002-09-11	596	596	SL	7 000000000000	0	0	0	
SHREDDER, GREY	2002-11-05	325	325	SL	10 000000000000	0	0	0	
REPLACEMENT FAX MACHINE	2005-06-02	224	224	SL	10 000000000000	0	0	0	
LASER POINTER	2006-11-07	36	32	SL	10 000000000000	4	0	4	
SURGE PROTECTOR	2007-01-18	55	47	SL	10 000000000000	7	0	8	
LAPTOP	2007-01-22	1,903	1,649	SL	10 000000000000	190	0	190	
DIGITAL PROJECTOR	2007-01-22	890	772	SL	10 000000000000	89	0	89	
TELEPHONE UNIT	2007-02-06	191	166	SL	10 000000000000	19	0	19	
SOFTWARE UPGRADES-5	2007-07-12	586	483	SL	10 000000000000	59	0	59	
CANNON 3025 DIGITAL COPIER	2007-12-28	7,149	5,600	SL	10 000000000000	715	0	715	
EXTERNAL HARD DRIVE	2008-08-29	180	129	SL	10 000000000000	18	0	18	

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
3 VL WORKPERFECT OFFICE X4 STANDARD EDITION	2009-03-24	912	912	SL	5 000000000000	0	0	0	
3-MY BOOK/QUICKBOOOKS PRO	2009-03-24	913	913	SL	5 000000000000	0	0	0	
3 OPTIPLEX 760 MT BASE SYSTEMS	2009-03-24	4,786	4,786	SL	5 000000000000	0	0	0	
SCANNER, DIGITAL	2010-04-30	342	342	SL	5 000000000000	0	0	0	

TY 2015 Investments - Other Schedule

Name: LOWER PEARL RIVER VALLEY FOUNDATION

EIN: 64-0901092

Category/ Item	Listed at Cost or FMV	Book Value	End of Year Fair Market Value
OTHER INVESTMENTS	FMV	19,185,640	19,185,640

TY 2015 Land, Etc. Schedule

Name: LOWER PEARL RIVER VALLEY FOUNDATION

EIN: 64-0901092

Category / Item	Cost / Other Basis	Accumulated Depreciation	Book Value	End of Year Fair Market Value
MICRO-EDGE COMPUTER SOFTWARE	14,500	14,500	0	0
OFFICE BUILDING	73,510	29,098	44,412	44,412
OFFICE 97	473	473	0	0
HP DESKJET PRINTER & CABLES	898	898	0	0
FILE, N 4 DRW, LTR, LT GREY	128	128	0	0
FILE, 4 DRW, LTR, LT GREY	128	128	0	0
FILE, 4 DRW, LTR, LT GREY	128	128	0	0
FILE, 2 DRW, LTR, LT GREY	96	96	0	0
FILE, 2 DRW, LTR, LT GREY	96	96	0	0
CREDENZA 66X20	697	697	0	0
LATERAL FILE- 2 DRW MAHOGANY	683	683	0	0
EXECUTIVE DESK-MAHOGANY-CRED	1,841	1,841	0	0
BOOKCASE WITH DOORS-MAHOGANY	409	409	0	0
END TABLE-MAHOGANY	191	191	0	0
DESK-EXECUTIVE-MAHOGANY	1,433	1,433	0	0
LATERAL FILE, 2 DRW, MAHOGANY	683	683	0	0
BOOKCASE WITH DOORS-MAHOGANY	409	409	0	0
END TABLE-MAHOGANY	191	191	0	0
BOOKCASE WITH DOORS-MAHOGANY	409	409	0	0
ELECTRICAL WIRING	1,784	1,784	0	0
USER LICENSE	4,150	4,150	0	0
REFRIGERATOR	508	508	0	0
END TBALE- MAHOGANY	191	191	0	0
END TABLE-MAHOGANY	191	191	0	0
REMODELING	4,850	4,850	0	0
FLOORING, CARPETS	1,818	1,818	0	0
EXECUTIVE LEATHER CHAIR-BLACK	379	379	0	0
EXECUTIVE LEATHER CHAIR-BLACK	379	379	0	0
EXECUTIVE LEATHER CHAIR	379	379	0	0
EXECUTIVE LEATHER CHAIR	379	379	0	0

Category / Item	Cost / Other Basis	Accumulated Depreciation	Book Value	End of Year Fair Market Value
CONFERENCE CHAIRS, CASTERS	145	145	0	0
CONFERENCE CHAIRS, CASTERS	145	145	0	0
CONFERENCE CHAIRS, CASTERS	145	145	0	0
CONFERENCE CHAIR	145	145	0	0
CONFERENCE CHAIR	145	145	0	0
CONFERENCE CHAIR	145	145	0	0
CONFERENCE CHAIR	145	145	0	0
CONFERENCE CHAIR	145	145	0	0
CONFERENCE CHAIR	145	145	0	0
CONFERENCE CHAIR	145	145	0	0
CONFERENCE CHAIR	145	145	0	0
CONFERENCE CHAIR	145	145	0	0
CONFERENCE CHAIR	145	145	0	0
CONFERENCE CHAIR	145	145	0	0
GOOSENECK SIDE CHAIR	346	346	0	0
GOOSENECK SIDE CHAIR	346	346	0	0
GOOSENECK SIDE CHAIR	346	346	0	0
GOOSENECK SIDE CHAIR	346	346	0	0
10' CONFERENCE TABLE	795	795	0	0
42 ROUND TABLE-MAHOGANY	346	346	0	0
RECEPTIONIST DESK-MAHOGANY	1,741	1,741	0	0
4 DRW FILE LTR, LT GREY	900	900	0	0
1/4 GLASS 18.5X69.5	62	62	0	0
1/4 GLASS 18.5X69.5	62	62	0	0
1/4 GLASS 21.5X49	60	60	0	0
1/4 GLASS 21.5X49	60	60	0	0
1/4 GLASS 33.63X69.5	126	126	0	0
1/4 GLASS 33.63X69.5	126	126	0	0
1/4 GLASS 27.5X63.5	80	80	0	0
1/4 GLASS 21.5X46.75	58	58	0	0

Category / Item	Cost / Other Basis	Accumulated Depreciation	Book Value	End of Year Fair Market Value
1/4 GLASS 40.38X40.38	85	85	0	0
TABLE & 4 CHAIRS	251	251	0	0
TELEPHONE SYSTEM	3,018	3,018	0	0
LANDSCAPING	654	654	0	0
MULTIUSER QUICKBOOKS PRO 2001	396	396	0	0
PHILLIPS TV/VCR	235	235	0	0
SETTEE-GREEN	342	342	0	0
RECEPTION/WAITING/CONFERENCE ROOM	2,573	2,573	0	0
VARIOUS OFFICE FURNISHINGS	6,023	6,023	0	0
FILE-4 DRW	596	596	0	0
SHREDDER, GREY	325	325	0	0
REPLACEMENT FAX MACHINE	224	224	0	0
LASER POINTER	36	36	0	0
SURGE PROTECTOR	55	54	1	1
LAPTOP	1,903	1,839	64	64
DIGITAL PROJECTOR	890	861	29	29
TELEPHONE UNIT	191	185	6	6
SOFTWARE UPGRADES-5	586	542	44	44
CANNON 3025 DIGITAL COPIER	7,149	6,315	834	834
EXTERNAL HARD DRIVE	180	147	33	33
3 VL WORKPERFECT OFFICE X4 STANDARD EDITION	912	912	0	0
3-MY BOOK/QUICKBOOOKS PRO	913	913	0	0
3 OPTIPLEX 760 MT BASE SYSTEMS	4,786	4,786	0	0
SCANNER, DIGITAL	342	342	0	0

TY 2015 Other Expenses Schedule

Name: LOWER PEARL RIVER VALLEY FOUNDATION

EIN: 64-0901092

Description	Revenue and Expenses per Books	Net Investment Income	Adjusted Net Income	Disbursements for Charitable Purposes
OFFICE SUPPLIES	8,430	2,107	0	6,323
INVESTMENT FEES	22,175	22,175	0	0
DUES & SUBSCRIPTIONS	3,863	966	0	2,897
INSURANCE	14,907	3,727	0	11,180
MISCELLANEOUS	9,701	2,425	0	7,276

TY 2015 Other Increases Schedule

Name: LOWER PEARL RIVER VALLEY FOUNDATION

EIN: 64-0901092

Description	Amount
UNREALIZED GAINS ON INVESTMENTS	768,774

TY 2015 Other Professional Fees Schedule

Name: LOWER PEARL RIVER VALLEY FOUNDATION

EIN: 64-0901092

Category	Amount	Net Investment Income	Adjusted Net Income	Disbursements for Charitable Purposes
PROFESSIONAL FEES	24,200	6,050	0	18,150

TY 2015 Taxes Schedule

Name: LOWER PEARL RIVER VALLEY FOUNDATION

EIN: 64-0901092

Category	Amount	Net Investment Income	Adjusted Net Income	Disbursements for Charitable Purposes
EXCISE TAX	15,839	0	0	0