

For calendar year 2021, or tax year beginning 07-01-2021, and ending 06-30-2022

Name of foundation The Pearle Francis Finigan Foundation c/o Liana Sandin % LIANA SANDIN		A Employer identification number 20-0432222	
Number and street (or P.O. box number if mail is not delivered to street address) 6321 A Street		Room/suite	
City or town, state or province, country, and ZIP or foreign postal code Lincoln, NE 68510		B Telephone number (see instructions) (402) 483-4657	
G Check all that apply: ☐ Initial return ☐ Final return ☐ Address change ☐ Initial return of a former public charity ☐ Amended return ☐ 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) ▶ \$ 15,651,628		F If the foundation is in a 60-month termination under section 507(b)(1)(B), check here	
J Accounting method: ☒ Cash ☐ Accrual ☐ Other (specify) _____ (Part I, column (d) must be on cash basis.)			

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)	0			
	2 Check ☒ if the foundation is not required to attach Sch. B				
	3 Interest on savings and temporary cash investments				
	4 Dividends and interest from securities	512,670	512,670		
	5a Gross rents	24,261	24,261		
	b Net rental income or (loss) 24,261				
	6a Net gain or (loss) from sale of assets not on line 10	1,250,126			
	b Gross sales price for all assets on line 6a 5,142,059				
	7 Capital gain net income (from Part IV, line 2)		1,250,126		
	8 Net short-term capital gain				
	9 Income modifications				
	10a Gross sales less returns and allowances				
Operating and Administrative Expenses	b Less: Cost of goods sold				
	c Gross profit or (loss) (attach schedule)				
	11 Other income (attach schedule)				
	12 Total. Add lines 1 through 11	1,787,057	1,787,057		
	13 Compensation of officers, directors, trustees, etc.	95,192	71,394		23,798
	14 Other employee salaries and wages				
	15 Pension plans, employee benefits	35,723	26,792		8,931
	16a Legal fees (attach schedule)	2,020	1,515	0	505
	b Accounting fees (attach schedule)	12,715	9,536	0	3,179
	c Other professional fees (attach schedule)	92,230	69,173		22,815
	17 Interest				
	18 Taxes (attach schedule) (see instructions)	14,745	7,049		2,075
	19 Depreciation (attach schedule) and depletion				
	20 Occupancy				
	21 Travel, conferences, and meetings				
	22 Printing and publications				
	23 Other expenses (attach schedule)	22,221	22,221		
	24 Total operating and administrative expenses. Add lines 13 through 23	274,846	207,680	0	61,303
	25 Contributions, gifts, grants paid	735,691			735,691
	26 Total expenses and disbursements. Add lines 24 and 25	1,010,537	207,680	0	796,994
	27 Subtract line 26 from line 12:				
	a Excess of revenue over expenses and disbursements	776,520			
	b Net investment income (if negative, enter -0-)		1,579,377		
	c Adjusted net income (if negative, enter -0-)				

Part II Balance Sheets		Attached schedules and amounts in the description column should be for end-of-year amounts only. (See instructions.)		
		Beginning of year	End of year	
		(a) Book Value	(b) Book Value	(c) Fair Market Value
Assets	1 Cash—non-interest-bearing			
	2 Savings and temporary cash investments	676,670	2,212,708	2,212,708
	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 ▶ _____ 440,100 Less: accumulated depreciation (attach schedule) ▶ _____	1,274,150	440,100	149,317
	12 Investments—mortgage loans			
	13 Investments—other (attach schedule)	11,567,900	11,609,432	13,289,603
	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)	13,518,720	14,262,240	15,651,628	
Liabilities	17 Accounts payable and accrued expenses			
	18 Grants payable			
	19 Deferred revenue			
	20 Loans from officers, directors, trustees, and other disqualified persons			
	21 Mortgages and other notes payable (attach schedule)			
	22 Other liabilities (describe ▶ _____)			
	23 Total liabilities (add lines 17 through 22)	0	0	
Net Assets or Fund Balances	Foundations that follow FASB ASC 958, check here ▶ ☐ and complete lines 24, 25, 29 and 30.			
	24 Net assets without donor restrictions			
	25 Net assets with donor restrictions			
	Foundations that do not follow FASB ASC 958, check here ▶ ☒ and complete lines 26 through 30.			
	26 Capital stock, trust principal, or current funds			
	27 Paid-in or capital surplus, or land, bldg., and equipment fund			
	28 Retained earnings, accumulated income, endowment, or other funds	13,518,720	14,262,240	
	29 Total net assets or fund balances (see instructions)	13,518,720	14,262,240	
30 Total liabilities and net assets/fund balances (see instructions) .	13,518,720	14,262,240		

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 29 (must agree with end-of-year figure reported on prior year's return)	1	13,518,720
2 Enter amount from Part I, line 27a	2	776,520
3 Other increases not included in line 2 (itemize) ▶ _____	3	
4 Add lines 1, 2, and 3	4	14,295,240
5 Decreases not included in line 2 (itemize) ▶ _____	5	33,000
6 Total net assets or fund balances at end of year (line 4 minus line 5)—Part II, column (b), line 29 .	6	14,262,240

Part V 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 ☐ and enter "N/A" on line 1. Date of ruling or determination letter: _____ (attach copy of letter if necessary—see instructions)		
b	All other domestic foundations enter 1.39% (0.0139) of line 27b. Exempt foreign organizations enter 4% (0.04) 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	21,953
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	21,953
6	Credits/Payments:		
a	2021 estimated tax payments and 2020 overpayment credited to 2021	6a	2,000
b	Exempt foreign organizations—tax withheld at source	6b	0
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	2,000
8	Enter any penalty for underpayment of estimated tax. Check here ☒ if Form 2220 is attached.	8	203
9	Tax due. If the total of lines 5 and 8 is more than line 7, enter amount owed .	9	20,156
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 2022 estimated tax ☐ Refunded ☐	11	

Part VI-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 the 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>	1b	No
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. \$ <u>0</u> (2) On foundation managers. \$ <u>0</u>		
e Enter the reimbursement (if any) paid by the foundation during the year for political expenditure tax imposed on foundation managers. \$ <u>0</u>		
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.</i>	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? <i>If "Yes," attach a conformed copy of the changes.</i>	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? <i>If "Yes," attach the statement required by General Instruction T.</i>	5	No
6 Are the requirements of section 508(e) (relating to sections 4941 through 4945) satisfied either: ● By language in the governing instrument, or ● By state legislation that effectively amends the governing instrument so that no mandatory directions that conflict with the state law remain in the governing instrument?	6	Yes
7 Did the foundation have at least \$5,000 in assets at any time during the year? <i>If "Yes," complete Part II, col. (c), and Part XIV.</i>	7	Yes
8a Enter the states to which the foundation reports or with which it is registered (see instructions) NE		
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>	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 2021 or the taxable year beginning in 2021? See the instructions for Part XIII. <i>If "Yes," complete Part XIII</i>	9	No
10 Did any persons become substantial contributors during the tax year? <i>If "Yes," attach a schedule listing their names and addresses.</i>	10	No

Part VI-A Statements Regarding Activities (continued)

11	At any time during the year, did the foundation, directly or indirectly, own a controlled entity within the meaning of section 512(b)(13)? If "Yes," attach schedule. See instructions.	11		No
12	Did the foundation make a distribution to a donor advised fund over which the foundation or a disqualified person had advisory privileges? If "Yes," attach statement. See instructions	12		No
13	Did the foundation comply with the public inspection requirements for its annual returns and exemption application? Website address ► _____	13	Yes	
14	The books are in care of ► <u>LIANA SANDIN</u> Telephone no. ► <u>(402) 483-4657</u>			

Located at ► 6321 A STREET Lincoln NE ZIP+4 ► 68510

15	Section 4947(a)(1) nonexempt charitable trusts filing Form 990-PF in lieu of Form 1041 —check here ☐			
	and enter the amount of tax-exempt interest received or accrued during the year	15		
16	At any time during calendar year 2021, 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	Yes	No
	See the instructions for exceptions and filing requirements for FinCEN Form 114. If "Yes", enter the name of the foreign country ► _____			

Part VI-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.

1a	During the year did the foundation (either directly or indirectly):		Yes	No
	(1) Engage in the sale or exchange, or leasing of property with a disqualified person?	1a(1)		No
	(2) Borrow money from, lend money to, or otherwise extend credit to (or accept it from) a disqualified person?	1a(2)		No
	(3) Furnish goods, services, or facilities to (or accept them from) a disqualified person?	1a(3)		No
	(4) Pay compensation to, or pay or reimburse the expenses of, a disqualified person?	1a(4)	Yes	
	(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)?	1a(5)		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.)	1a(6)		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		No
c	Organizations relying on a current notice regarding disaster assistance check here. ☐			
d	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 2021?	1d		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 2021, did the foundation have any undistributed income (Part XII, lines 6d and 6e) for tax year(s) beginning before 2021?	2a		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?	3a		No
b	If "Yes," did it have excess business holdings in 2021 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 2021.)	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 2021?	4b		No

Part VI-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:		Yes	No
	(1) Carry on propaganda, or otherwise attempt to influence legislation (section 4945(e))?.	5a(1)		No
	(2) Influence the outcome of any specific public election (see section 4955); or to carry on, directly or indirectly, any voter registration drive?.	5a(2)		No
	(3) Provide a grant to an individual for travel, study, or other similar purposes?.	5a(3)		No
	(4) Provide a grant to an organization other than a charitable, etc., organization described in section 4945(d)(4)(A)? See instructions.	5a(4)		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?.	5a(5)		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		
c	Organizations relying on a current notice regarding disaster assistance check ☒ ☐			
d	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?. If "Yes," attach the statement required by Regulations section 53.4945–5(d).	5d		
6a	Did the foundation, during the year, receive any funds, directly or indirectly, to pay premiums on a personal benefit contract?.	6a		No
b	Did the foundation, during the year, pay premiums, directly or indirectly, on a personal benefit contract?. If "Yes" to 6b, file Form 8870.	6b		No
7a	At any time during the tax year, was the foundation a party to a prohibited tax shelter transaction?	7a		No
b	If "Yes", did the foundation receive any proceeds or have any net income attributable to the transaction?.	7b		
8	Is the foundation subject to the section 4960 tax on payment(s) of more than \$1,000,000 in remuneration or excess parachute payment during the year?.	8		No

Part VII 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
Liana Sandin 6321 A Street Lincoln, NE 68510	President 0	94,592	35,723	0
Angela M Murray 9120 Whispering Wind Rd Lincoln, NE 68512	Treasurer 1.0	300	0	0
Kent Endacott 2930 Ridge Line Dr Suite 2011 Lincoln, NE 68516	Secretary 1.0	300	0	0
2 Compensation of five highest-paid employees (other than those included on line 1—see instructions). If none, enter "NONE."				
(a) Name and address of each employee paid more than \$50,000	(b) Title, and average hours per week devoted to position	(c) Compensation	(d) Contributions to employee benefit plans and deferred compensation	(e) Expense account, other allowances
Total number of other employees paid over \$50,000. ☒				

Part VII **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
Total number of others receiving over \$50,000 for professional services. ►		

Part VIII-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 VIII-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.	
Total. Add lines 1 through 3 ►	

Part IX 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	15,678,806
b	Average of monthly cash balances.	1b	613,641
c	Fair market value of all other assets (see instructions).	1c	490,559
d	Total (add lines 1a, b, and c).	1d	16,783,006
e	Reduction claimed for blockage or other factors reported on lines 1a and 1c (attach detailed explanation).	1e	
2	Acquisition indebtedness applicable to line 1 assets.	2	0
3	Subtract line 2 from line 1d.	3	16,783,006
4	Cash deemed held for charitable activities. Enter 1.5% (0.015) of line 3 (for greater amount, see instructions).	4	251,745
5	Net value of noncharitable-use assets. Subtract line 4 from line 3.	5	16,531,261
6	Minimum investment return. Enter 5% (0.05) of line 5.	6	826,563

Part X 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 IX, line 6.	1	826,563
2a	Tax on investment income for 2021 from Part V, line 5.	2a	21,953
b	Income tax for 2021. (This does not include the tax from Part V.).	2b	
c	Add lines 2a and 2b.	2c	21,953
3	Distributable amount before adjustments. Subtract line 2c from line 1.	3	804,610
4	Recoveries of amounts treated as qualifying distributions.	4	
5	Add lines 3 and 4.	5	804,610
6	Deduction from distributable amount (see instructions).	6	
7	Distributable amount as adjusted. Subtract line 6 from line 5. Enter here and on Part XII, line 1.	7	804,610

Part XI 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	796,994
b	Program-related investments—total from Part VIII-B.	1b	0
2	Amounts paid to acquire assets used (or held for use) directly in carrying out charitable, etc., purposes.	2	0
3	Amounts set aside for specific charitable projects that satisfy the:		
a	Suitability test (prior IRS approval required).	3a	0
b	Cash distribution test (attach the required schedule).	3b	0
4	Qualifying distributions. Add lines 1a through 3b. Enter here and on Part XII, line 4.	4	796,994

Part XII Undistributed Income (see instructions)

	(a) Corpus	(b) Years prior to 2020	(c) 2020	(d) 2021
1 Distributable amount for 2021 from Part X, line 7				804,610
2 Undistributed income, if any, as of the end of 2021:				
a Enter amount for 2020 only.			734,325	
b Total for prior years: 2019, 2018, 2017				
3 Excess distributions carryover, if any, to 2021:				
a From 2016.				
b From 2017.				
c From 2018.				
d From 2019.				
e From 2020.	0			
f Total of lines 3a through e.	0			
4 Qualifying distributions for 2021 from Part XI, line 4: ▶ \$ <u>796,994</u>				
a Applied to 2020, but not more than line 2a			734,325	
b Applied to undistributed income of prior years (Election required—see instructions).				
c Treated as distributions out of corpus (Election required—see instructions).				
d Applied to 2021 distributable amount.				62,669
e Remaining amount distributed out of corpus	0			
5 Excess distributions carryover applied to 2021. (If an amount appears in column (d), the same amount must be shown in column (a).)	0			0
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.				
c Enter the amount of prior years' undistributed income for which a notice of deficiency has been issued, or on which the section 4942(a) tax has been previously assessed.				
d Subtract line 6c from line 6b. Taxable amount—see instructions.				
e Undistributed income for 2019. Subtract line 4a from line 2a. Taxable amount—see instructions.				
f Undistributed income for 2021. Subtract lines 4d and 5 from line 1. This amount must be distributed in 2022.				741,941
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 2016 not applied on line 5 or line 7 (see instructions).				
9 Excess distributions carryover to 2022. Subtract lines 7 and 8 from line 6a.	0			
10 Analysis of line 9:				
a Excess from 2017.				
b Excess from 2018.				
c Excess from 2019.				
d Excess from 2020.				
e Excess from 2021.	0			

Part XIV **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 <i>Paid during the year</i> SEE ATTACHMENT 14 LINCOLN, NE 68510	NONE	PC	SEE ATTACHMENT 14	735,691
Total ► 3a				735,691
b <i>Approved for future payment</i>				
Total ► 3b				

Enter gross amounts unless otherwise indicated.

Part XV-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 XV-A contributed importantly to the accomplishment of the foundation's exempt purposes (other than by providing funds for such purposes). (See instructions.)

Form **990-PF** (2021)

Part XVI

Yes	No
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	No
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	No
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1

	No
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	No
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	No
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	No
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	No
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	No
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	No
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[illegible]

2a Is the foundation directly or indirectly affiliated with, or related to, one or more tax-exempt organizations

described in section 501(c) (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	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.
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***** 2022-10-30 ***** May the IRS discuss this return with the preparer shown below?

Title

See instructions. ☒ Yes ☐ No

Paid Preparer Use Only	Print/Type preparer's name	Preparer's Signature	Date	Check if self-employed ☐	PTIN P01714359
	Michael R Abramson				
	Firm's name ▶ Labenz & Associates LLC				Firm's EIN ▶
	Firm's address ▶ 8555 Pioneers Boulevard Lincoln, NE 68520				Phone no. (402) 437-8383

Form 990PF Part IV - Capital Gains and Losses for Tax on Investment Income

List and describe the kind(s) of property sold (e.g., real estate, (a) 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 UNION BANK #739 - ST	P		
1 UNION BANK #739 - LT			
MORGAN STANLEY #931 - ST	P		
MORGAN STANLEY #931 - LT	P		
MORGAN STANLEY #687 - ST	P		
MORGAN STANLEY #687 - LT	P		
MORGAN STANLEY #979 - ST	P		
MORGAN STANLEY #979 - LT	P		
MORGAN STANLEY #039 - ST	P		
MORGAN STANLEY #039 - LT			

Form 990PF Part IV - Capital Gains and Losses for Tax on Investment Income - Columns e - h

(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)
117		73	44
883,446		816,431	67,015
26,828		32,493	-5,665
956,437		779,754	176,683
60,931		75,549	-14,618
684,903		512,525	172,378
304,182		330,275	-26,034
209,536		174,741	34,795
27,845		27,516	337
326,009		335,067	-8,686

Form 990PF Part IV - Capital Gains and Losses for Tax on Investment Income - Columns i - l

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	
			44
			67,015
			-5,665
			176,683
			-14,618
			172,378
			-26,093
			34,795
			329
			-9,058

Form 990PF Part IV - Capital Gains and Losses for Tax on Investment Income

[illegible]

Form 990PF Part IV - Capital Gains and Losses for Tax on Investment Income - Columns e - h

[illegible]

Form 990PF Part IV - Capital Gains and Losses for Tax on Investment Income - Columns i - l

[illegible]

Form 990PF Part IV - Capital Gains and Losses for Tax on Investment Income

List and describe the kind(s) of property sold (e.g., real estate, (a) 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.)
CAPITAL GAIN DIVIDENDS	P		
1 CAPITAL GAIN DIVIDENDS	P		

Form 990PF Part IV - Capital Gains and Losses for Tax on Investment Income - Columns e - h

(e) Gross sales price	Depreciation allowed (f) (or allowable)	Cost or other basis (g) plus expense of sale	Gain or (loss) (h) (e) plus (f) minus (g)
			161,825
			161,825

Form 990PF Part IV - Capital Gains and Losses for Tax on Investment Income - Columns i - l

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	

TY 2021 Accounting Fees Schedule

Name: The Pearle Francis Finigan Foundation
c/o Liana Sandin

EIN: 20-0432222

Category	Amount	Net Investment Income	Adjusted Net Income	Disbursements for Charitable Purposes
TAX PREPARATION FEES	12,715	9,536		3,179

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

TY 2021 Depreciation Schedule

Name: The Pearle Francis Finigan Foundation

c/o Liana Sandin

EIN: 20-0432222

TY 2021 Investments - Other Schedule

Name: The Pearle Francis Finigan Foundation
c/o Liana Sandin

EIN: 20-0432222

Investments Other Schedule 2

Category/ Item	Listed at Cost or FMV	Book Value	End of Year Fair Market Value
UNION BANK & TRUST - #40739	AT COST	5,466,188	6,897,556
MORGAN STANLEY - #309-012079	AT COST	254,451	135,249
RAYMOND JAMES #039	AT COST	1,041,035	952,288
RAYMOND JAMES #936	AT COST	1,383,811	1,346,125
RAYMOND JAMES #687	AT COST	1,093,540	1,845,953
RAYMOND JAMES #931	AT COST	1,602,021	1,406,999
RAYMOND JAMES #979	AT COST	768,386	705,433

TY 2021 Legal Fees Schedule

Name: The Pearle Francis Finigan Foundation
c/o Liana Sandin

EIN: 20-0432222

Category	Amount	Net Investment Income	Adjusted Net Income	Disbursements for Charitable Purposes
LEGAL FEES	2,020	1,515		505

TY 2021 Other Decreases Schedule

Name: The Pearle Francis Finigan Foundation
c/o Liana Sandin

EIN: 20-0432222

Description	Amount
REMOVE LAND BASIS SOLD IN 2012	33,000

TY 2021 Other Expenses Schedule

Name: The Pearle Francis Finigan Foundation
c/o Liana Sandin

EIN: 20-0432222

Other Expenses Schedule

Description	Revenue and Expenses per Books	Net Investment Income	Adjusted Net Income	Disbursements for Charitable Purposes
INSURANCE EXPENSE	574	574		
OFFICE SUPPLIES	2,428	2,428		
Rent and Royalty Expense	19,219	19,219		

TY 2021 Other Income Schedule

Name: The Pearle Francis Finigan Foundation
c/o Liana Sandin

EIN: 20-0432222

Other Income Schedule

Description	Revenue And Expenses Per Books	Net Investment Income	Adjusted Net Income
SECURITIES LITIGATION			

TY 2021 Other Professional Fees Schedule

Name: The Pearle Francis Finigan Foundation
c/o Liana Sandin

EIN: 20-0432222

Category	Amount	Net Investment Income	Adjusted Net Income	Disbursements for Charitable Purposes
INVESTMENT FEES	88,968	66,726		22,000
OTHER PROFESSIONAL FEES	3,262	2,447		815

TY 2021 Taxes Schedule

Name: The Pearle Francis Finigan Foundation
c/o Liana Sandin

EIN: 20-0432222

Taxes Schedule

Category	Amount	Net Investment Income	Adjusted Net Income	Disbursements for Charitable Purposes
PAYROLL TAX	8,303	6,228		2,075
FEDERAL TAX DUE (2020)	3,621			
FEDERAL TAX ESTIMATES	2,000			
FOREIGN TAXES WITHHELD	821	821		

The Pearle Francis Finigan Foundation
Grants/Donations
Period ended 6/30/2022

Date	Recipient	Address	Status	Purpose	Amount
5/4/22	Abendmusik Lincoln Inc	2000 D Street, Lincoln, NE 68502	PC	General Purpose	\$ 6,000
3/29/22	Asian Community and Cultural Center	144 N 44th Street, Ste A, Lincoln, NE 68503	PC	General Purpose	3,000
7/7/21	Blessed Sacrament Catholic Church	1720 Lake Street, Lincoln, NE 68502	PC	General Purpose	5,000
8/4/21	Calvary Cemetery	145 S 40th Street, Lincoln, NE 68510	PC	Golf Flag	300
11/3/21	Calvary Cemetery	145 S 40th Street, Lincoln, NE 68510	PC	General Purpose	50,000
7/7/21	Cathedral of the Risen Christ	3500 Sheridan Blvd, Lincoln, NE 68506	PC	General Purpose	5,000
8/6/21	First Lutheran Music	1551 S 70th St, Lincoln, NE 68506	PC	Choir Area	50,000
5/12/22	Food Bank of Lincoln	4840 Doris Bair Circle, Lincoln, NE 68504	PC	General Purpose	10,000
4/8/22	Friends of Opera	233 S 13th St, Lincoln, NE 68508	PC	General Purpose	80
8/9/21	Friends of Opera	233 S 13th St, Lincoln, NE 68508	PC	General Purpose	1,500
7/7/21	Immaculate Heart of Mary Catholic Church	6345 Madison Ave, Lincoln, NE 68507	PC	General Purpose	5,000
11/23/21	Kearney Public Schools Foundation	310 West 24th St, Kearney, NE 68845	PC	NE State Bandmasters Program	7,000
11/1/21	Lincoln Arts Council	1701 S 17th St, Suite 1A, Lincoln, NE 68502	PC	General Purpose	80
4/15/22	Lincoln Arts Council	1701 S 17th St, Suite 1A, Lincoln, NE 68502	PC	World Music Stage Arts Festival	2,500
8/17/22	Lincoln Arts Council	1701 S 17th St, Suite 1A, Lincoln, NE 68502	PC	Upstart Program	30,000
12/30/21	Lincoln Children's Zoo	1222 S 27th Street, Lincoln, NE 68502	PC	Families at the Zoo Program	10,000
6/22/22	Lincoln Children's Zoo	1222 S 27th Street, Lincoln, NE 68502	PC	General Purpose	10,000
11/3/21	Lincoln Choral Artists	PO Box 57122, Lincoln, NE 68505	PC	General Purpose	2,000
5/2/22	Lincoln Choral Artists	PO Box 57122, Lincoln, NE 68505	PC	General Purpose	5,000
3/9/22	Lincoln Community Foundation	1215 Centennial Mall S, Ste 100	PC	Garden Performance Series	1,000
10/19/21	Lincoln Friends of Chamber Music	PO Box 880300, Lincoln, NE 68588	PC	General Purpose	150
2/7/22	Lincoln Friends of Chamber Music	PO Box 880300, Lincoln, NE 68588	PC	General Purpose	10,000
3/22/22	Lincoln Music Teachers Association	6820 Bernese Blvd, Lincoln, NE 68516	PC	Music Outreach Program	10,000
7/7/21	Lux Center for the Arts	2601 N 48th St, Lincoln, NE 68504	PC	General Purpose	17,000
6/22/22	Lux Center for the Arts	2601 N 48th St, Lincoln, NE 68504	PC	General Purpose	21,250
6/22/22	Madonna Foundation	5401 South Street, Lincoln, NE 68506	PC	General Purpose	1,000
6/22/22	Marian Sisters of the Diocese of Lincoln	6765 N 112th Street, Waverly, NE 68462	PC	General Purpose	5,000
7/7/21	Marian Sisters of the Diocese of Lincoln	6765 N 112th Street, Waverly, NE 68462	PC	General Purpose	8,000
11/22/21	Metropolitan Opera	30 Lincoln Center Plaza, New York, NY 10023	PC	Audition Program	2,000
9/17/21	Mourning Hope	4919 Baldwin Ave, Lincoln, NE 68504	PC	General Purpose	33,000
6/24/22	Mu Phi Epsilon Foundation- Lincoln	PO Box 1369, Fort Collins, CO 80522	PC	General Purpose	5,000
11/16/21	Mu Phi Epsilon Foundation- Lincoln	PO Box 1369, Fort Collins, CO 80522	PC	Voice Scholarship Edowment	2,000
3/9/22	Mu Phi Epsilon Foundation- Lincoln	PO Box 1369, Fort Collins, CO 80522	PC	Voice Scholarship Edowment	16,000
6/22/22	North American Martyrs Catholic Church	1101 Issac Dr, Lincoln, NE 68521	PC	General Purpose	5,000
12/17/21	Nebraska Bass	315 South 9th St, Suite 110, Lincoln, NE 68508	PC	General Purpose	3,000
12/17/21	Nebraska Chamber Players	100 N 12th Street 500, Lincoln, NE 68508	PC	General Purpose	15,000
2/1/22	Nebraska Jazz Orchestra	315 South 9th St, Suite 110, Lincoln, NE 68508	PC	General Purpose	10,000
12/17/21	Nebraska Trumpet Ensemble	315 South 9th St, Suite 110, Lincoln, NE 68508	PC	General Purpose	3,000
3/8/22	Nebraska Wesleyan University	5000 St Paul Ave, Lincoln, NE 68504	PC	Francis E Finigan - Endowed Scholarship	50,000
12/2/21	Nebraska Wesleyan University	5000 St Paul Ave, Lincoln, NE 68504	PC	Francis E Finigan Music Scholarship	10,000
6/10/22	Nebraska Wesleyan University	5000 St Paul Ave, Lincoln, NE 68504	PC	Francis E Finigan Music Scholarship	10,000
1/21/22	Nebraska Wesleyan University	5000 St Paul Ave, Lincoln, NE 68504	PC	Summer Award Program	4,231
4/11/22	Nebraska Wesleyan University	5000 St Paul Ave, Lincoln, NE 68504	PC	WVEC School Scholarship Fund	200
12/17/21	Pius X Foundation	6000 A Street, Lincoln, NE 68510	PC	To support the Band Room	100,000
6/22/22	School Sisters of Christ King	4100 SW 56th St, Lincoln, NE 68522	PC	General Purpose	5,000
7/7/21	School Sisters of Christ King	4100 SW 56th St, Lincoln, NE 68522	PC	General Purpose	8,000
11/23/21	Sewing For Babies Incorporated	5930 S 58th St, Lincoln, NE 68516	PC	General Purpose	5,000
6/22/22	St. Andrew Dung-Lac Catholic Church	9210 1st St, Lincoln, NE 68526	PC	General Purpose	5,000
6/22/22	St. Francis of Assisi Catholic Church	1145 South St, Lincoln, NE 68502	PC	General Purpose	5,000
7/7/21	St. Joseph Catholic Church	7 Oak St, Greenwood, NE 68366	PC	General Purpose	8,000
2/4/22	St. Michaels Catholic Church	9101 S 78th, Lincoln, NE 68516	PC	Music Program	6,300
1/12/22	St. Patricks Church	6111 Morrill Ave, Lincoln, NE 68507	PC	Church Organ	50,000
12/11/21	Swede Home Plains Cemetery	Co. Road 126, Polk, NE 68654	PC	General Purpose	100
6/22/22	Tabitha Foundation	4720 Randolph St, Lincoln, NE 68510	PC	General Purpose	1,000
2/2/22	Union College	3800 S 48th St, Lincoln, NE 68506	PC	Pearle Francis Finigan Foundation Award	10,000
7/7/21	University of Nebraska Foundation	1010 Lincoln Mall 300, Lincoln, NE 68508	PC	To support the Lied Center	10,000
5/24/22	University of Nebraska Foundation	1010 Lincoln Mall 300, Lincoln, NE 68508	PC	To support the Lied Center	10,000
6/4/22	University of Nebraska Foundation	1010 Lincoln Mall 300, Lincoln, NE 68508	PC	Diana Warner Piano Scholarship	500
12/20/21	University of Nebraska Foundation	1010 Lincoln Mall 300, Lincoln, NE 68508	PC	Fund for the Future	2,500
9/2/21	University of Nebraska Foundation	1010 Lincoln Mall 300, Lincoln, NE 68508	PC	Human Trafficking Summit	3,000
4/12/22	University of Nebraska Foundation	1010 Lincoln Mall 300, Lincoln, NE 68508	PC	Summer Vocal Award Edowment	50,000
10/11/21	University of Nebraska Foundation	1010 Lincoln Mall 300, Lincoln, NE 68508	PC	Summer Vocal Award	10,000
5/2/22	University of Nebraska Foundation	1010 Lincoln Mall 300, Lincoln, NE 68508	PC	Jazz in June	2,000

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