

**Return of Private Foundation**

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

Department of the Treasury  
Internal Revenue Service

▶ Do not enter Social Security numbers on this form as it may be made public.  
▶ Information about Form 990-PF and its separate instructions is at [www.irs.gov/form990pf](http://www.irs.gov/form990pf).

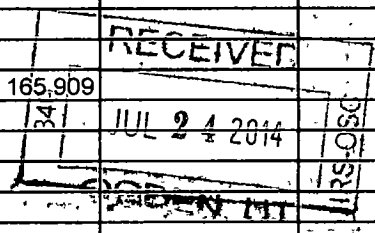
Open to Public Inspection

For calendar year 2013 or tax year beginning

, and ending

Name of foundation <b>Aequus Institute</b>			A Employer identification number <b>52-1620982</b>	
Number and street (or P O box number if mail is not delivered to street address) <b>P O Box 3485</b>		Room/suite	B Telephone number (see instructions) <b>800-441-1963</b>	
City or town <b>Elmira</b>	State <b>NY</b>	ZIP code <b>14905</b>		
Foreign country name	Foreign province/state/county	Foreign postal code	C If exemption application is pending, check here <input type="checkbox"/>	
G Check all that apply. <input type="checkbox"/> Initial return <input type="checkbox"/> Initial return of a former public charity <input type="checkbox"/> Final return <input type="checkbox"/> Amended return <input type="checkbox"/> Address change <input type="checkbox"/> Name change			D 1. Foreign organizations, check here <input type="checkbox"/> 2. Foreign organizations meeting the 85% test, check here and attach computation <input type="checkbox"/>	
H Check type of organization <input checked="" type="checkbox"/> Section 501(c)(3) exempt private foundation <input type="checkbox"/> Section 4947(a)(1) nonexempt charitable trust <input type="checkbox"/> Other taxable private foundation			E If private foundation status was terminated under section 507(b)(1)(A), check here <input type="checkbox"/>	
I Fair market value of all assets at end of year (from Part II, col (c), line 16) ▶ \$ <b>2,605,470</b>		J Accounting method <input type="checkbox"/> Cash <input checked="" type="checkbox"/> Accrual <input type="checkbox"/> Other (specify) _____ (Part I, column (d) must be on cash basis)		
		F If the foundation is in a 60-month termination under section 507(b)(1)(B), check here <input type="checkbox"/>		

Part I Analysis of Revenue and Expenses (The total of amounts in columns (b), (c), and (d) may not necessarily equal the amounts in column (a) (see instructions))		(a) Revenue and expenses per books	(b) Net investment income	(c) Adjusted net income	(d) Disbursements for charitable purposes (cash basis only)
<b>Revenue</b>	1 Contributions, gifts, grants, etc., received (attach schedule)				
	2 Check <input checked="" type="checkbox"/> if the foundation is not required to attach Sch B				
	3 Interest on savings and temporary cash investments	450	450		
	4 Dividends and interest from securities	26,635	26,635		
	5a Gross rents				
	b Net rental income or (loss)				
	6a Net gain or (loss) from sale of assets not on line 10	165,909			
	b Gross sales price for all assets on line 6a <b>170,996</b>				
	7 Capital gain net income (from Part IV, line 2)		165,909		
	8 Net short-term capital gain				
	9 Income modifications				
	10a Gross sales less returns and allowances <b>83</b>				
b Less Cost of goods sold					
c Gross profit or (loss) (attach schedule)	83				
11 Other income (attach schedule)					
12 <b>Total.</b> Add lines 1 through 11	193,077	192,994			
<b>Operating and Administrative Expenses</b>	13 Compensation of officers, directors, trustees, etc	49,000	18,584		30,416
	14 Other employee salaries and wages	54,946	13,737		41,209
	15 Pension plans, employee benefits	6,765	1,691		926
	16a Legal fees (attach schedule)				
	b Accounting fees (attach schedule)	23,673	5,918		17,755
	c Other professional fees (attach schedule)	9,439	698		8,741
	17 Interest				
	18 Taxes (attach schedule) (see instructions)	6,121	2,065		
	19 Depreciation (attach schedule) and depletion				
	20 Occupancy				
	21 Travel, conferences, and meetings	7,827	1,505		5,182
	22 Printing and publications	6,085			6,085
	23 Other expenses (attach schedule)	18,701	1,544		17,157
	24 <b>Total operating and administrative expenses.</b> Add lines 13 through 23	182,557	45,742		127,471
	25 Contributions, gifts, grants paid	985,000			985,000
26 <b>Total expenses and disbursements.</b> Add lines 24 and 25	1,167,557	45,742		1,112,471	
27 Subtract line 26 from line 12					
a <b>Excess of revenue over expenses and disbursements</b>	-974,480				
b <b>Net investment income</b> (if negative, enter -0-)		147,252			
c <b>Adjusted net income</b> (if negative, enter -0-)					



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Part II	Balance Sheets	Attached schedules and amounts in the description column should be for end-of-year amounts only. (See instructions)	Beginning of year	End of year	
			(a) Book Value	(b) Book Value	(c) Fair Market Value
Assets	1	Cash—non-interest-bearing			
	2	Savings and temporary cash investments	147,071	68,780	68,780
	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	6,702	4,807	4,807
	10a	Investments—U S and state government obligations (attach schedule)			
	b	Investments—corporate stock (attach schedule)			
	c	Investments—corporate bonds (attach schedule)	5,262		
	11	Investments—land, buildings, and equipment, basis ▶			
	Less: accumulated depreciation (attach schedule) ▶				
12	Investments—mortgage loans				
13	Investments—other (attach schedule)	3,424,713	2,531,883	2,531,883	
14	Land, buildings, and equipment basis ▶	18,792			
	Less: accumulated depreciation (attach schedule) ▶	18,792			
15	Other assets (describe ▶ )				
16	<b>Total assets</b> (to be completed by all filers—see the instructions Also, see page 1, item I)	3,583,748	2,605,470	2,605,470	
Liabilities	17	Accounts payable and accrued expenses			
	18	Grants payable	135,500		
	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 ▶ Deferred taxes )	33,765	36,348	
	23	<b>Total liabilities</b> (add lines 17 through 22)	169,265	36,348	
Net Assets or Fund Balances		<b>Foundations that follow SFAS 117, check here and complete lines 24 through 26 and lines 30 and 31.</b> ▶ <input checked="" type="checkbox"/>			
	24	Unrestricted	3,414,483	2,569,122	
	25	Temporarily restricted			
	26	Permanently restricted			
		<b>Foundations that do not follow SFAS 117, check here and complete lines 27 through 31.</b> ▶ <input type="checkbox"/>			
	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	<b>Total net assets or fund balances</b> (see instructions)	3,414,483	2,569,122	
31	<b>Total liabilities and net assets/fund balances</b> (see instructions)	3,583,748	2,605,470		

**Part III Analysis of Changes in Net Assets or Fund Balances**

1	Total net assets or fund balances at beginning of year—Part II, column (a), line 30 (must agree with end-of-year figure reported on prior year's return)	1	3,414,483
2	Enter amount from Part I, line 27a	2	-974,480
3	Other increases not included in line 2 (itemize) ▶ Unrealized gains on investments	3	129,119
4	Add lines 1, 2, and 3	4	2,569,122
5	Decreases not included in line 2 (itemize) ▶	5	
6	Total net assets or fund balances at end of year (line 4 minus line 5)—Part II, column (b), line 30	6	2,569,122

**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)
<b>1a</b>	Right-Aid Bond	P	12/16/2011	7/22/2013
<b>b</b>	Acacia Partners - From K-1	P	Various	Various
<b>c</b>				
<b>d</b>				
<b>e</b>				
(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)	
<b>a</b> 5,125		5,087	38	
<b>b</b> 165,871			165,871	
<b>c</b>				
<b>d</b>				
<b>e</b>				
Complete only for assets showing gain in column (h) and owned by the foundation on 12/31/69				(i) Gains (Col (h) gain minus col (k), but not less than -0-) or Losses (from col (h))
(i) FMV as of 12/31/69	(j) Adjusted basis as of 12/31/69	(k) Excess of col (i) over col (j), if any		
<b>a</b>			38	
<b>b</b>			165,871	
<b>c</b>				
<b>d</b>				
<b>e</b>				
<b>2</b>	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 }	<b>2</b>	165,909
<b>3</b>	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		<b>3</b>	34,718

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

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

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

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

**1** Enter the appropriate amount in each column for each year, see the instructions before making any entries

(a) Base period years Calendar year (or tax year beginning in)	(b) Adjusted qualifying distributions	(c) Net value of noncharitable-use assets	(d) Distribution ratio (col (b) divided by col (c))
2012	396,663	3,339,107	0.118793
2011	342,107	3,191,982	0.107177
2010	402,400	3,925,125	0.102519
2009	450,545	3,434,274	0.131191
2008	486,508	4,466,830	0.108916
<b>2</b>	Total of line 1, column (d)		0.568596
<b>3</b>	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		0.113719
<b>4</b>	Enter the net value of noncharitable-use assets for 2013 from Part X, line 5		3,286,593
<b>5</b>	Multiply line 4 by line 3		373,748
<b>6</b>	Enter 1% of net investment income (1% of Part I, line 27b)		1,473
<b>7</b>	Add lines 5 and 6		375,221
<b>8</b>	Enter qualifying distributions from Part XII, line 4 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		1,112,471

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

<b>1a</b>	Exempt operating foundations described in section 4940(d)(2), check here <input type="checkbox"/> and enter "N/A" on line 1. Date of ruling or determination letter _____ (attach copy of letter if necessary—see instructions)			
<b>b</b>	Domestic foundations that meet the section 4940(e) requirements in Part V, check here <input checked="" type="checkbox"/> and enter 1% of Part I, line 27b	1	1,473	
<b>c</b>	All other domestic foundations enter 2% of line 27b. Exempt foreign organizations enter 4% of Part I, line 12, col (b)			
<b>2</b>	Tax under section 511 (domestic section 4947(a)(1) trusts and taxable foundations only Others enter -0-)	2		
<b>3</b>	Add lines 1 and 2	3	1,473	
<b>4</b>	Subtitle A (income) tax (domestic section 4947(a)(1) trusts and taxable foundations only Others enter -0-)	4		
<b>5</b>	<b>Tax based on investment income.</b> Subtract line 4 from line 3. If zero or less, enter -0-	5	1,473	
<b>6</b>	Credits/Payments:			
<b>a</b>	2013 estimated tax payments and 2012 overpayment credited to 2013	6a	6,222	
<b>b</b>	Exempt foreign organizations—tax withheld at source	6b		
<b>c</b>	Tax paid with application for extension of time to file (Form 8868)	6c		
<b>d</b>	Backup withholding erroneously withheld	6d		
<b>7</b>	Total credits and payments Add lines 6a through 6d	7	6,222	
<b>8</b>	Enter any <b>penalty</b> for underpayment of estimated tax Check here <input type="checkbox"/> if Form 2220 is attached	8		
<b>9</b>	<b>Tax due.</b> If the total of lines 5 and 8 is more than line 7, enter <b>amount owed</b>	9		
<b>10</b>	<b>Overpayment.</b> If line 7 is more than the total of lines 5 and 8, enter the <b>amount overpaid</b>	10	4,749	
<b>11</b>	Enter the amount of line 10 to be. <b>Credited to 2014 estimated tax</b> <input type="checkbox"/> 4,749 <b>Refunded</b> <input type="checkbox"/>	11		

**Part VII-A Statements Regarding Activities**

	Yes	No
<b>1a</b> 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?		X
<b>1b</b> Did it spend more than \$100 during the year (either directly or indirectly) for political purposes (see instructions for the definition)? <i>If the answer is "Yes" to 1a or 1b, attach a detailed description of the activities and copies of any materials published or distributed by the foundation in connection with the activities</i>		X
<b>1c</b> Did the foundation file <b>Form 1120-POL</b> for this year?		X
<b>2</b> Enter the amount (if any) of tax on political expenditures (section 4955) imposed during the year. <b>(1)</b> On the foundation <input type="checkbox"/> \$ _____ <b>(2)</b> On foundation managers <input type="checkbox"/> \$ _____		
<b>e</b> Enter the reimbursement (if any) paid by the foundation during the year for political expenditure tax imposed on foundation managers <input type="checkbox"/> \$ _____		
<b>2</b> 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>		X
<b>3</b> 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>		X
<b>4a</b> Did the foundation have unrelated business gross income of \$1,000 or more during the year?		X
<b>4b</b> If "Yes," has it filed a tax return on <b>Form 990-T</b> for this year?	N/A	
<b>5</b> Was there a liquidation, termination, dissolution, or substantial contraction during the year? <i>If "Yes," attach the statement required by General Instruction T</i>		X
<b>6</b> 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?	X	
<b>7</b> Did the foundation have at least \$5,000 in assets at any time during the year? <i>If "Yes," complete Part II, col (c), and Part XV</i>	X	
<b>8a</b> Enter the states to which the foundation reports or with which it is registered (see instructions) <input type="checkbox"/> NY		
<b>b</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 <i>General Instruction G</i> ? <i>If "No," attach explanation</i>	X	
<b>9</b> 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 2013 or the taxable year beginning in 2013 (see instructions for Part XIV)? <i>If "Yes," complete Part XIV</i>		X
<b>10</b> Did any persons become substantial contributors during the tax year? <i>If "Yes," attach a schedule listing their names and addresses.</i>		X

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

<b>11</b>	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)	<b>11</b>		X
<b>12</b>	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)	<b>12</b>		X
<b>13</b>	Did the foundation comply with the public inspection requirements for its annual returns and exemption application? Website address ▶ <u>www.aequus.org</u>	<b>13</b>	X	
<b>14</b>	The books are in care of ▶ <u>Nancy Padilla</u> Telephone no ▶ <u>800-441-1963</u> Located at ▶ <u>Post Office Box 3485 Elmira NY</u> ZIP+4 ▶ <u>14905</u>			
<b>15</b>	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 ▶ <b>15</b>			
<b>16</b>	At any time during calendar year 2013, did the foundation have an interest in or a signature or other authority over a bank, securities, or other financial account in a foreign country? See the instructions for exceptions and filing requirements for Form TD F 90-22.1 If "Yes," enter the name of the foreign country ▶	<b>16</b>	Yes	No
				X

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

File Form 4720 if any item is checked in the "Yes" column, unless an exception applies.

		Yes	No
<b>1a</b>	During the year did the foundation (either directly or indirectly)		
	(1) Engage in the sale or exchange, or leasing of property with a disqualified person? <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No		
	(2) Borrow money from, lend money to, or otherwise extend credit to (or accept it from) a disqualified person? <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No		
	(3) Furnish goods, services, or facilities to (or accept them from) a disqualified person? <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No		
	(4) Pay compensation to, or pay or reimburse the expenses of, a disqualified person? <input checked="" type="checkbox"/> Yes <input type="checkbox"/> No		
	(5) Transfer any income or assets to a disqualified person (or make any of either available for the benefit or use of a disqualified person)? <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No		
	(6) Agree to pay money or property to a government official? (Exception. Check "No" if the foundation agreed to make a grant to or to employ the official for a period after termination of government service, if terminating within 90 days.) <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No		
<b>b</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)? Organizations relying on a current notice regarding disaster assistance check here ▶ <input type="checkbox"/>	<b>1b</b>	X
<b>c</b>	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 2013?	<b>1c</b>	X
<b>2</b>	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))		
<b>a</b>	At the end of tax year 2013, did the foundation have any undistributed income (lines 6d and 6e, Part XIII) for tax year(s) beginning before 2013? <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No If "Yes," list the years ▶ 20____, 20____, 20____, 20____		
<b>b</b>	Are there any years listed in 2a for which the foundation is <b>not</b> 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)	<b>2b</b>	N/A
<b>c</b>	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____		
<b>3a</b>	Did the foundation hold more than a 2% direct or indirect interest in any business enterprise at any time during the year? <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No		
<b>b</b>	If "Yes," did it have excess business holdings in 2013 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 2013)	<b>3b</b>	N/A
<b>4a</b>	Did the foundation invest during the year any amount in a manner that would jeopardize its charitable purposes?	<b>4a</b>	X
<b>b</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 2013?	<b>4b</b>	X

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

**5a** During the year did the foundation pay or incur any amount to

(1) Carry on propaganda, or otherwise attempt to influence legislation (section 4945(e))?  Yes  No

(2) Influence the outcome of any specific public election (see section 4955), or to carry on, directly or indirectly, any voter registration drive?  Yes  No

(3) Provide a grant to an individual for travel, study, or other similar purposes?  Yes  No

(4) Provide a grant to an organization other than a charitable, etc., organization described in section 509(a)(1), (2), or (3), or section 4940(d)(2)? (see instructions)  Yes  No

(5) Provide for any purpose other than religious, charitable, scientific, literary, or educational purposes, or for the prevention of cruelty to children or animals?  Yes  No

**b** If any answer is "Yes" to 5a(1)–(5), did any of the transactions fail to qualify under the exceptions described in Regulations section 53.4945 or in a current notice regarding disaster assistance (see instructions)?  Yes  No

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?  Yes  No

If "Yes" to 6b, file Form 8870

**7a** At any time during the tax year, was the foundation a party to a prohibited tax shelter transaction?  Yes  No

**b** If "Yes," did the foundation receive any proceeds or have any net income attributable to the transaction?  Yes  No

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

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

(a) Name and address	(b) Title, and average hours per week devoted to position	(c) Compensation (If not paid, enter -0-)	(d) Contributions to employee benefit plans and deferred compensation	(e) Expense account, other allowances
Larry Arn P.O. Box 3485 Elmira, NY 14905	Director/Ex Dir 6 00	31,000		
Edwin Feulner P.O. Box 3485 Elmira, NY 14905	Director/Secretary 2 00	6,000		
David Keyston P.O. Box 3485 Elmira, NY 14905	Director/V P 2.00	6,000		
Patnck Parker P.O. Box 3485 Elmira, NY 14905	Director/President 2 00	6,000		

**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
Nancy Padilla <b>GRIFIN</b> 712 West 2nd Street, Elmira, NY 14905	Exec Director 40 00	54,945	6,765	

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

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

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

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

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

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

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

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

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

Total. Add lines 1 through 3 . . . . . ▶

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

<b>1</b>	Fair market value of assets not used (or held for use) directly in carrying out charitable, etc., purposes:		
<b>a</b>	Average monthly fair market value of securities	<b>1a</b>	3,219,703
<b>b</b>	Average of monthly cash balances	<b>1b</b>	110,465
<b>c</b>	Fair market value of all other assets (see instructions)	<b>1c</b>	6,475
<b>d</b>	<b>Total</b> (add lines 1a, b, and c)	<b>1d</b>	3,336,643
<b>e</b>	Reduction claimed for blockage or other factors reported on lines 1a and 1c (attach detailed explanation)	<b>1e</b>	
<b>2</b>	Acquisition indebtedness applicable to line 1 assets	<b>2</b>	
<b>3</b>	Subtract line 2 from line 1d	<b>3</b>	3,336,643
<b>4</b>	Cash deemed held for charitable activities Enter 1 1/2 % of line 3 (for greater amount, see instructions)	<b>4</b>	50,050
<b>5</b>	<b>Net value of noncharitable-use assets.</b> Subtract line 4 from line 3 Enter here and on Part V, line 4	<b>5</b>	3,286,593
<b>6</b>	<b>Minimum investment return.</b> Enter 5% of line 5	<b>6</b>	164,330

**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 )

<b>1</b>	Minimum investment return from Part X, line 6	<b>1</b>	164,330
<b>2a</b>	Tax on investment income for 2013 from Part VI, line 5	<b>2a</b>	1,473
<b>b</b>	Income tax for 2013 (This does not include the tax from Part VI )	<b>2b</b>	
<b>c</b>	Add lines 2a and 2b	<b>2c</b>	1,473
<b>3</b>	Distributable amount before adjustments Subtract line 2c from line 1	<b>3</b>	162,857
<b>4</b>	Recoveries of amounts treated as qualifying distributions	<b>4</b>	
<b>5</b>	Add lines 3 and 4	<b>5</b>	162,857
<b>6</b>	Deduction from distributable amount (see instructions)	<b>6</b>	
<b>7</b>	<b>Distributable amount as adjusted</b> Subtract line 6 from line 5 Enter here and on Part XIII, line 1	<b>7</b>	162,857

**Part XII Qualifying Distributions** (see instructions)

<b>1</b>	Amounts paid (including administrative expenses) to accomplish charitable, etc., purposes:		
<b>a</b>	Expenses, contributions, gifts, etc.—total from Part I, column (d), line 26	<b>1a</b>	1,112,471
<b>b</b>	Program-related investments—total from Part IX-B	<b>1b</b>	
<b>2</b>	Amounts paid to acquire assets used (or held for use) directly in carrying out charitable, etc., purposes	<b>2</b>	
<b>3</b>	Amounts set aside for specific charitable projects that satisfy the:		
<b>a</b>	Suitability test (prior IRS approval required)	<b>3a</b>	
<b>b</b>	Cash distribution test (attach the required schedule)	<b>3b</b>	
<b>4</b>	<b>Qualifying distributions.</b> Add lines 1a through 3b Enter here and on Part V, line 8, and Part XIII, line 4	<b>4</b>	1,112,471
<b>5</b>	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)	<b>5</b>	1,473
<b>6</b>	<b>Adjusted qualifying distributions.</b> Subtract line 5 from line 4	<b>6</b>	1,110,998

**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 2012	(c) 2012	(d) 2013
1 Distributable amount for 2013 from Part XI, line 7				162,857
2 Undistributed income, if any, as of the end of 2013				
a Enter amount for 2012 only				
b Total for prior years 20__, 20__, 20__				
3 Excess distributions carryover, if any, to 2013				
a From 2008	264,318			
b From 2009	279,909			
c From 2010	208,622			
d From 2011	185,286			
e From 2012	233,370			
f <b>Total</b> of lines 3a through e	1,171,505			
4 Qualifying distributions for 2013 from Part XII, line 4: ▶ \$ 1,112,471				
a Applied to 2012, but not more than line 2a				
b Applied to undistributed income of prior years (Election required—see instructions)				
c Treated as distributions out of corpus (Election required—see instructions)				
d Applied to 2013 distributable amount				162,857
e Remaining amount distributed out of corpus	949,614			
5 Excess distributions carryover applied to 2013 (If an amount appears in column (d), the same amount must be shown in column (a))				
6 Enter the net total of each column as indicated below:				
a Corpus Add lines 3f, 4c, and 4e Subtract line 5	2,121,119			
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 2012 Subtract line 4a from line 2a Taxable amount—see instructions				
f Undistributed income for 2013 Subtract lines 4d and 5 from line 1 This amount must be distributed in 2014				
7 Amounts treated as distributions out of corpus to satisfy requirements imposed by section 170(b)(1)(F) or 4942(g)(3) (see instructions)				
8 Excess distributions carryover from 2008 not applied on line 5 or line 7 (see instructions)	264,318			
9 Excess distributions carryover to 2014. Subtract lines 7 and 8 from line 6a	1,856,801			
10 Analysis of line 9:				
a Excess from 2009	279,909			
b Excess from 2010	208,622			
c Excess from 2011	185,286			
d Excess from 2012	233,370			
e Excess from 2013	949,614			



**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 <i>Paid during the year</i> See listing attached	None	PC		985,000
<b>Total</b>				▶ <b>3a</b> 985,000
b <i>Approved for future payment</i>				
<b>Total</b>				▶ <b>3b</b>





**Part I, Line 16b (990-PF) - Accounting Fees**

		23,673	5,918	17,755
Description		Revenue and Expenses per Books	Net Investment Income	Adjusted Net Income
				Disbursements for Charitable Purposes (Cash Basis Only)
1	Audit	4,023	1,005	3,018
2	Bookkeeping services	19,650	4,913	14,737

**Part I, Line 16c (990-PF) - Other Professional Fees**

		9,439	698	8,741
Description		Revenue and Expenses per Books	Net Investment Income	Adjusted Net Income
				Disbursements for Charitable Purposes (Cash Basis Only)
1	Investment management	698	698	
2	Outside services	8,741		8,741

**Part I, Line 18 (990-PF) - Taxes**

		6,121	2,065	
Description		Revenue and Expenses per Books	Net Investment Income	Adjusted Net Income
				Disbursements for Charitable Purposes
1	Federal excise taxes	4,056		
2	Foreign tax withheld	2,065	2,065	

**Part I, Line 23 (990-PF) - Other Expenses**

		18,701	1,544	17,157
Description		Revenue and Expenses per Books	Net Investment Income	Adjusted Net Income
				Disbursements for Charitable Purposes
1	Bank charges	423		423
2	Dues and subscriptions	1,062		1,062
3	Entertainment and meals	597		597
4	Insurance	3,378		3,378
5	Miscellaneous	823		823
6	Office supplies	1,175		1,175
7	Payroll taxes	6,174	1,544	4,630
8	Postage	2,305		2,305
9	Telephone	2,764		2,764

**Part II, Line 10c (990-PF) - Investments - Corporate Bonds**

Description		Interest Rate	Maturity Date	5,262		5,262	
				Book Value Beg. of Year	Book Value End of Year	FMV Beg. of Year	FMV End of Year
1	Publicly traded bonds			5,262		5,262	

**Part II, Line 13 (990-PF) - Investments - Other**

			3,424,713	2,531,883	2,531,883
Asset Description		Basis of Valuation	Book Value Beg of Year	Book Value End of Year	FMV End of Year
1	Futures fund	FMV	183,584	187,111	187,111
2	Hedge fund	FMV	328,262	373,707	373,707
3	Pooled partnership fund	FMV	2,912,867	1,971,065	1,971,065



**Aequus Institute**  
**2013 GRANT AWARD LIST**

GRANT RECIPIENT	AWARD DATE	AWARD PURPOSE	AWARD AMOUNT
REGIS UNIVERSITY 3333 Regis Boulevard, B-16 Denver, CO 80221	01/07/13	General Operations	\$5,000
INTERCOLLEGIATE STUDIES INSTITUTE 3901 Centerville Road Wilmington, DE 19807	01/07/13	General Operations	\$5,000
NOVUS ORDO SECLORUM Box 11 Mount Joy, PA 17552	07/24/13	General Operations, Christian Science Causes	\$2,000
NEVADA HISTORICAL SOC/NORTHSTAR MUSEUM 145 Ventana Ridge Place Grass Valley, CA 95945	07/24/13	General Operations, Equipment	\$35,000
CEDAR CAMPS 1314 Parkview Valley Manchester, MO 63011	07/24/13	General Operations	\$2,000
THE BANNER / ANDREW HARTSOOK 2040 Hazel Avenue Zanesville, OH 43701	07/24/13	ERG General Operations, Charitable Work	\$2,000
C.S. ENDTIME CENTER 3225-J S. Wadsworth Boulevard Denver, CO 80227	08/15/13	General Operations	\$1,500
BOOKMARK P.O. Box 881143 Santa Clarita, CA 91380	10/31/13	ERG General Operations, Charitable Work	\$6,000
CEDAR CAMPS 1314 Parkview Valley Manchester, MO 63011	11/09/13	General Operations	\$15,000
CHRISTIAN SCIENCE NURSING NETWORK 5103 South Sheridan Road, #403 Tulsa, OK 74145	11/09/13	General Operations	\$10,000

GRANT RECIPIENT	AWARD DATE	AWARD PURPOSE	AWARD AMOUNT
FERN LODGE 18457 Madison Avenue Castro Valle, CA 94546	11/09/13	General Operations	\$25,000
FRIENDS OF FIRST CHURCH BERKELEY 146 Brookfield Drive Moraga, CA 94556	11/09/13	General Operations	\$15,000
HEALING UNLIMITED 5240 SW Badger Road Terrebonne, OR 987760	11/09/13	General Operations	\$75,000
PHILADELPHIA SOCIETY 11620 Rutan Circle Jerome, MI 49242	11/09/13	General Operations	\$40,000
NEVADA HISTORICAL SOC/NORTHSTAR MUSEUM 145 Ventana Ridge Place Grass Valley, CA 95945	11/09/13	General Operations, Equipment	\$90,000
ARDEN WOOD 445 Wawona Street San Francisco, CA 94116	11/09/13	General Operations	\$50,000
BETTY ANN RIDLEY ASOCIATION 3007 United Founders Boulevard Oklahoma City, OK 73112	11/09/13	General Operations Building Remodel	\$35,000
C.S. ENDTIME CENTER 3225-J S. Wadsworth Boulevard Denver, CO 80227	11/09/13	General Operations	\$10,000
CLIFTON HOUSE dba BEACON HAVEN 1200 Long Lake Boulevard New Brighton, MN 55112	11/09/13	General Operations	\$10,000
DAYSTAR FOUNDATION 3015 United Founders Boulevard Oklahoma City, OK 73112	11/09/13	General Operations	\$25,000
FIRST CHURCH PLAINFIELD NEW JERSEY 905 Prospect avenue Plainfield, NJ 07061	11/09/13	General Operations	\$25,000
HILLSDALE COLLEGE 33 East college Street Hillsdale, MI 49242	11/09/13	General Operations	\$50,000

GRANT RECIPIENT	AWARD DATE	AWARD PURPOSE	AWARD AMOUNT
LONGYEAR FOUNDATION 1125 Boylston Street Chestnut Hill, Mass 02467	11/09/13	General Operations	\$50,000
NOVUS ORDO SECLORUM Box 11 Mount Joy, PA 17552	11/09/13	General Operations	\$15,000
PRINCIPLE FOUNDATION 2405 Grand Boulevard Kansas City, MO 64108	11/09/13	General Operations	\$10,000
PRINCIPIA CLUB OF MONTEREY 13201 Clayton Avenue St. Louis, MO 63131 11620 Rutan Circle	11/09/13	General Operations	\$10,000
FOR THINE IS THE GLORY P.O. Box 4705 Carmel, CA 93921	11/09/13	General Operations	\$120,000
PRINCIPIA COLLEGE One Maybeck Place Elsah, IL 62028	11/09/13	General Operations	\$50,000
FIFTH CHURCH OF CHRIST, SCIENTIST 10305 North May Avenue Oklahoma City, OK 73120	11/09/13	General Operations	\$150,000
FIRST CHURCH, SALINAS, CA 22 Windham Place Salinas, CA 93901	11/09/13	General Operations	\$25,000
FIRST CHURCH, CARMEL, CA Monte Vista between 5th & 6th Carmel, CA 93921	11/09/13	General Operations	\$25,000
CHURCHILL CENTRE P.O. Box 935 Downers Grove, IL 60515	12/04/13	General Operations	\$1,000
HERITAGE FOUNDATION 214 Massachusetts Avenue, N.E. Washington, DC 20002	12/31/13	General Operations	\$2,500

GRANT RECIPIENT	AWARD DATE	AWARD PURPOSE	AWARD AMOUNT
CLAREMONT INSTITUTE 937 W. Foothill Boulevard Claremont, CA 91711	12/31/13	General Operations	\$2,500
CLAREMONT MCKENNA COLLEGE SALVATORI CENTER 850 Columbia Claremont, CA 91711	12/31/13	General Operations	\$1,000
ARMY HERITAGE FOUNDATION P.O. Box 839 Carlisle, PA 17013	12/31/13	General Operations	\$1,000
HILLSDALE COMMUNITY CENTER P.O. Box 276 Hillsdale, MI 49242	12/31/13	General Operations	\$1,000
OMAHA ZOO 3701 S. 10th Street Omaha, NE 66107	12/31/13	General Operations	\$1,000
CHRISTIAN SCIENCE NURSING NETWORK 5103 South Sheridan Road, #403 Tulsa, OK 74145	12/04/13	General Operations	-\$10,000
HEALING UNLIMITED 5240 SW Badger Road Terrebonne, OR 987760	12/10/08	General Operations, MBE Play	-\$3,500
<b>TOTAL 2013</b>			<b>\$985,000</b>