

# Return of Private Foundation

or Section 4947(a)(1) Nonexempt Charitable Trust Treated as a Private Foundation  
Note: The organization may be able to use a copy of this return to satisfy state reporting requirements.

**2003**

For calendar year 2003, or tax year beginning **August 1, 2003**, and ending **July 31, 2004**

G Check all that apply:  Initial return  Final return  Amended return  Address change  Name change

Use the IRS label. Otherwise, print or type. See Specific Instructions.	Name of organization <b>Leroy M. Wurst and Janice K. Wurst Charitable Foundation</b>		A Employer identification number <b>38-3251294</b>
	Number and street (or P.O. box number if mail is not delivered to street address) <b>9935 Sunset Blvd.</b>		B Telephone number (see page 10 of the instructions)
	Room/suite		
	City or town, state, and ZIP code <b>Pigeon, MI 48755</b>		

H Check type of organization:  Section 501(c)(3) exempt private foundation  
 Section 4947(a)(1) nonexempt charitable trust  Other taxable private foundation

I Fair market value of all assets at end of year (from Part II, col. (c), line 16) ▶ \$ **194,019**

J Accounting method:  Cash  Accrual  
 Other (specify) \_\_\_\_\_

C If exemption application is pending, check here . . . . .   
D 1. Foreign organizations, check here . . . . .   
2. Foreign organizations meeting the 85% test, check here and attach computation . . . . .   
E If private foundation status was terminated under section 607(b)(1)(A), check here . . . . .   
F If the foundation is in a 60-month termination under section 607(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 page 10 of the 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) . . . . . Check <input type="checkbox"/> if the foundation is not required to attach Sch. B				
	2 Distributions from split-interest trusts . . . . .				
	3 Interest on savings and temporary cash investments . . . . .	13	13		
	4 Dividends and interest from securities . . . . .	1,305	1,305		
	5a Gross rents . . . . .				
	b (Net rental income or (loss) _____)				
	6a Net gain or (loss) from sale of assets not on line 10	7,686			
	b Gross sales price for all assets on line 6a				
	7 Capital gain net income (from Part IV, line 2) . . . . .				
	8 Net short-term capital gain . . . . .				
	9 Income modifications . . . . .				
	10a Gross sales less returns and allowances . . . . .				
b Less: Cost of goods sold . . . . .					
c Gross profit or (loss) (attach schedule) . . . . .					
11 Other income (attach schedule) . . . . .					
12 Total. Add lines 1 through 11 . . . . .	9,004	1,318			
Operating and Administrative Expenses	13 Compensation of officers, directors, trustees, etc. . . . .				
	14 Other employee salaries and wages . . . . .				
	15 Pension plans, employee benefits . . . . .				
	16a Legal fees (attach schedule) . . . . .				
	b Accounting fees (attach schedule) . . . . .	485			485
	c Other professional fees (attach schedule) . . . . .	2,006			2,006
	17 Interest . . . . .				
	18 Taxes (attach schedule) (see page 13 of the instructions)				
	19 Depreciation (attach schedule) and depletion				
	20 Occupancy . . . . .				
	21 Travel, conferences, and meetings . . . . .				
	22 Printing and publications . . . . .				
	23 Other expenses (attach schedule) . . . . .				
	24 Total operating and administrative expenses. Add lines 13 through 23 . . . . .	2,491			2,491
	25 Contributions, gifts, grants paid . . . . .	5,000			5,000
26 Total expenses and disbursements. Add lines 24 and 25	7,491			7,491	
27 Subtract line 26 from line 12:					
a Excess of revenue over expenses and disbursements . . . . .	1,513				
b Net investment income (if negative, enter -0-)		1,318			
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		2,298	2,517	2,517
	2	Savings and temporary cash investments				
	3	Accounts receivable				
		Less: allowance for doubtful accounts				
	4	Pledges receivable				
		Less: allowance for doubtful accounts				
	5	Grants receivable				
	6	Receivables due from officers, directors, trustees, and other disqualified persons (attach schedule) (see page 15 of the 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				
	10 a	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)		182,861	184,144	191,502	
14	Land, buildings, and equipment: basis					
	Less: accumulated depreciation (attach schedule)					
15	Other assets (describe)					
16	<b>Total assets</b> (to be completed by all filers - see page 16 of the instructions. Also, see page 1, item I)		185,159	186,661	194,019	
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	<b>Total liabilities</b> (add lines 17 through 22)					
Net Assets or Fund Balances	Organizations that follow SFAS 117, check here <input type="checkbox"/> and complete lines 24 through 26 and lines 30 and 31.					
	24	Unrestricted		185,159	186,661	
	25	Temporarily restricted				
	26	Permanently restricted				
	Organizations that do not follow SFAS 117, check here and complete lines 27 through 31. <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 page 17 of the instructions)		185,159	186,661		
31	<b>Total liabilities and net assets/fund balances</b> (see page 17 of the instructions)		185,159	186,661		

**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	185,159
2	Enter amount from Part I, line 27a	2	1,513
3	Other increases not included in line 2 (itemize)	3	
4	Add lines 1, 2, and 3	4	186,672
5	Decreases not included in line 2 (itemize) <b>Federal Income Tax Expense</b>	5	11
6	<b>Total net assets or fund balances at end of year</b> (line 4 minus line 5) - Part II, column (b), line 30	6	186,661

**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					
b					
c					
d					
e					
(e) Gross sales price	(f) Depreciation allowed (or allowable)	(g) Cost or other basis plus expense of sale	(h) Gain or (loss) (e) plus (f) minus (g)		
a					
b					
c					
d					
e					
Complete only for assets showing gain in column (h) and owned by the foundation on 12/31/69			(i) Gains (Col. (h) gain minus col. (k), but not less than -0-) or Losses (from col. (h))		
(j) F.M.V. as of 12/31/69	(k) Adjusted basis as of 12/31/69	(l) Excess of col. (i) over col. (j), if any			
a					
b					
c					
d					
e					
2 Capital gain net income or (net capital loss) . . . . .	{ If gain, also enter in Part I, line 7 If (loss), enter -0- in Part I, line 7 }		2		
3 Net short-term capital gain or (loss) as defined in sections 1222(5) and (6): If gain, also enter in Part I, line 8, column (c) (see pages 13 and 17 of the instructions). If (loss), enter -0- in Part I, line 8 . . . . .	}		3		

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

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

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

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

1 Enter the appropriate amount in each column for each year; see page 17 of 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))
2002	48,761	187,537	0.2600
2001	38,966	247,874	0.1572
2000	33,133	331,587	0.0999
1999	28,929	356,925	0.0811
1998	11,518	329,245	0.0350
2 Total of line 1, column (d) . . . . .			0.6332
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 . . . . .			0.1266
4 Enter the net value of noncharitable-use assets for 2003 from Part X, line 5 . . . . .			182,874
5 Multiply line 4 by line 3 . . . . .			23,152
6 Enter 1% of net investment income (1% of Part I, line 27b) . . . . .			13
7 Add lines 5 and 6 . . . . .			23,165
8 Enter qualifying distributions from Part XII, line 4 . . . . .			7,491

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 on page 17.

**Part VI Excise Tax Based on Investment Income (Section 4940(a), 4940(b), 4940(e), or 4948 - see page 17 of the instructions)**

1 a	Exempt operating foundations described in section 4940(d)(2), check here <input type="checkbox"/> and enter "N/A" on line 1. Date of ruling letter: _____ (attach copy of ruling letter if necessary - see instructions)		
b	Domestic organizations 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	13
c	All other domestic organizations enter 2% of line 27b. Exempt foreign organizations enter 4% of Part I, line 12, col. (b)		
2	Tax under section 511 (domestic section 4947(a)(1) trusts and taxable foundations only. Others enter -0-)	2	
3	Add lines 1 and 2	3	13
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	13
6	Credits/Payments:		
a	2003 estimated tax payments and 2002 overpayment credited to 2003	6a	
b	Exempt foreign organizations - tax withheld at source	6b	
c	Tax paid with application for extension of time to file (Form 8868)	6c	
d	Backup withholding erroneously withheld	6d	
7	Total credits and payments. Add lines 6a through 6d	7	
8	Enter any penalty for underpayment of estimated tax. Check here <input type="checkbox"/> if Form 2220 is attached	8	
9	Tax due. If the total of lines 5 and 8 is more than line 7, enter amount owed	9	13
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 2004 estimated tax <input type="checkbox"/> Refunded <input type="checkbox"/>	11	

**Part VII-A Statements Regarding Activities**

	Yes	No
1 a		X
b		X
c		X
2		X
3		X
4 a		X
4 b		
5		X
6	X	
7	X	
8 a		
8 b	X	
9		X
10	X	
11	X	

1 a During the tax year, did the organization attempt to influence any national, state, or local legislation or did it participate or intervene in any political campaign? **Michigan**

1 b Did it spend more than \$100 during the year (either directly or indirectly) for political purposes (see page 18 of the instructions for definition)? **Michigan**

1 c Did the organization file Form 1120-POL for this year?

2 Has the organization engaged in any activities that have not previously been reported to the IRS? **Michigan**

3 Has the organization made any changes, not previously reported to the IRS, in its governing instrument, articles of incorporation, or bylaws, or other similar instruments? **Michigan**

4 a Did the organization have unrelated business gross income of \$1,000 or more during the year?

4 b If "Yes," has it filed a tax return on Form 990-T for this year?

5 Was there a liquidation, termination, dissolution, or substantial contraction during the year? **Michigan**

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? **Michigan**

7 Did the organization have at least \$5,000 in assets at any time during the year? **Michigan**

8 a Enter the states to which the foundation reports or with which it is registered (see page 19 of the instructions) **Michigan**

8 b If the answer is "Yes" to line 7, has the organization furnished a copy of Form 990-PF to the Attorney General (or designate) of each state as required by General Instruction G? **Michigan**

9 Is the organization claiming status as a private operating foundation within the meaning of section 4942(j)(3) or 4942(j)(5) for calendar year 2003 or the taxable year beginning in 2003 (see instructions for Part XIV on page 25)? **Michigan**

10 Did any persons become substantial contributors during the tax year? **Michigan**

11 Did the organization comply with the public inspection requirements for its annual returns and exemption application? **Michigan**

Web site address **www.nfcpa.com**

12 The books are in care of **Thumb National Bank & Trust Co.** Telephone no. **(989) 453-3113**  
 Located at **7254 Michigan Ave, Pigeon, MI** ZIP+4 **48755**

13 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 **13**

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.

Table with columns for question descriptions, Yes/No checkboxes, and Yes/No columns for reporting. Includes questions 1a through 6b regarding disqualifying activities, taxes on failure to distribute income, and business holdings.

**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 page 20 of the 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
Leroy M. Wurst 9935 Sunset Blvd, Pigeon, MI 48755	Director 1Hr-Pres. Treas.	0	0	0
Janice K. Wurst 9935 Sunset Blvd, Pigeon, MI 48755	Director 1Hr-V.Pres. Secretary	0	0	0

**2 Compensation of five highest-paid employees (other than those included on line 1 - see page 20 of the 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
N/A				

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

**3 Five highest-paid independent contractors for professional services - (see page 20 of the instructions). If none, enter "NONE."**

(a) Name and address of each person paid more than \$50,000	(b) Type of service	(c) Compensation
N/A		

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 All donations went to students of Elkton-Pigeon-Bay Port Schools for college scholarships.	
2	
3	
4	

**Part IX-B Summary of Program-Related Investments** (see page 21 of the 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 page 21 of the instructions.	
3	
<b>Total.</b> Add lines 1 through 3	

**Part X Minimum Investment Return** (All domestic foundations must complete this part. Foreign foundations, see page 21 of the 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	183,252
b Average of monthly cash balances	1b	2,407
c Fair market value of all other assets (see page 22 of the instructions)	1c	
d Total (add lines 1a, b, and c)	1d	185,659
e Reduction claimed for blockage or other factors reported on lines 1a and 1c (attach detailed explanation)	1e	
2 Acquisition indebtedness applicable to line 1 assets	2	
3 Subtract line 2 from line 1d	3	185,659
4 Cash deemed held for charitable activities. Enter 1 1/2 % of line 3 (for greater amount, see page 23 of the instructions)	4	2,785
5 Net value of noncharitable-use assets. Subtract line 4 from line 3. Enter here and on Part V, line 4	5	182,874
6 Minimum investment return. Enter 5% of line 5	6	9,144

**Part XI Distributable Amount** (see page 23 of the 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	9,144
2a Tax on investment income for 2003 from Part VI, line 5	2a	13
b Income tax for 2003. (This does not include the tax from Part VI.)	2b	
c Add lines 2a and 2b	2c	13
3 Distributable amount before adjustments. Subtract line 2c from line 1	3	9,131
4a Recoveries of amounts treated as qualifying distributions	4a	
b Income distributions from section 4947(a)(2) trusts	4b	
c Add lines 4a and 4b	4c	
5 Add lines 3 and 4c	5	9,131
6 Deduction from distributable amount (see page 23 of the instructions)	6	
7 Distributable amount as adjusted. Subtract line 6 from line 5. Enter here and on Part XIII, line 1	7	9,131

**Part XII Qualifying Distributions** (see page 23 of the 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	7,491
b Program-related investments - Total from Part IX-B	1b	
2 Amounts paid to acquire assets used (or held for use) directly in carrying out charitable, etc., purposes	2	
3 Amounts set aside for specific charitable projects that satisfy the:		
a Suitability test (prior IRS approval required)	3a	
b Cash distribution test (attach the required schedule)	3b	
4 Qualifying distributions. Add lines 1a through 3b. Enter here and on Part V, line 8, and Part XIII, line 4	4	7,491
5 Organizations that qualify under section 4940(e) for the reduced rate of tax on net investment income. Enter 1% of Part I, line 27b (see page 24 of the instructions)	5	13
6 Adjusted qualifying distributions. Subtract line 5 from line 4	6	7,478

**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 page 24 of the instructions)

	(a) Corpus	(b) Years prior to 2002	(c) 2002	(d) 2003
<b>1</b> Distributable amount for 2003 from Part XI, line 7 . . . . .				<b>9,131</b>
<b>2</b> Undistributed income, if any, as of the end of 2002:				
<b>a</b> Enter amount for 2002 only . . . . .				
<b>b</b> Total for prior years: _____				
<b>3</b> Excess distributions carryover, if any, to 2003:				
<b>a</b> From 1998 . . . . .				
<b>b</b> From 1999 . . . . .				
<b>c</b> From 2000 . . . . .			<b>3,651</b>	
<b>d</b> From 2001 . . . . .			<b>38,979</b>	
<b>e</b> From 2002 . . . . .			<b>48,749</b>	
<b>f</b> Total of lines 3a through e . . . . .	<b>91,379</b>			
<b>4</b> Qualifying distributions for 2003 from Part XII, line 4: ▶ \$ <b>7,491</b>				
<b>a</b> Applied to 2002, but not more than line 2a . . . . .				
<b>b</b> Applied to undistributed income of prior years (Election required - see page 24 of the instructions) . . . . .				
<b>c</b> Treated as distributions out of corpus (Election required - see page 24 of the instructions) . . . . .				
<b>d</b> Applied to 2003 distributable amount . . . . .				
<b>e</b> Remaining amount distributed out of corpus . . . . .	<b>7,491</b>			
<b>5</b> Excess distributions carryover applied to 2003 (If an amount appears in column (d), the same amount must be shown in column (a).)	<b>9,131</b>			<b>9,131</b>
<b>6</b> Enter the net total of each column as indicated below:				
<b>a</b> Corpus. Add lines 3f, 4c, and 4e. Subtract line 5 . . . . .	<b>89,739</b>			
<b>b</b> Prior years' undistributed income. Subtract line 4b from line 2b . . . . .				
<b>c</b> 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 . . . . .				
<b>d</b> Subtract line 6c from line 6b. Taxable amount - see page 24 of the instructions . . . . .				
<b>e</b> Undistributed income for 2002. Subtract line 4a from line 2a. Taxable amount - see page 24 of the instructions . . . . .				
<b>f</b> Undistributed income for 2003. Subtract lines 4d and 5 from line 1. This amount must be distributed in 2004 . . . . .				
<b>7</b> Amounts treated as distributions out of corpus to satisfy requirements imposed by section 170(b)(1)(E) or 4942(g)(3) (see page 25 of the instructions) . . . . .				
<b>8</b> Excess distributions carryover from 1998 not applied on line 5 or line 7 (see page 25 of the instructions) . . . . .				
<b>9</b> Excess distributions carryover to 2004. Subtract lines 7 and 8 from line 6a . . . . .	<b>89,739</b>			
<b>10</b> Analysis of line 9:				
<b>a</b> Excess from 1999 . . . . .				
<b>b</b> Excess from 2000 . . . . .			<b>2,011</b>	
<b>c</b> Excess from 2001 . . . . .			<b>38,979</b>	
<b>d</b> Excess from 2002 . . . . .			<b>48,749</b>	
<b>e</b> Excess from 2003 . . . . .				

**Part XIV Private Operating Foundations** (see page 25 of the instructions and Part VII-A, question 9)

**1 a** If the foundation has received a ruling or determination letter that it is a private operating foundation, and the ruling is effective for 2003, enter the date of the ruling ▶ N/A

**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) 2003	(b) 2002	(c) 2001	(d) 2000	
<b>2 a</b> Enter the lesser of the adjusted net income from Part I or the minimum investment return from Part X for each year listed . . . .					
<b>b</b> 85% of line 2a . . . . .					
<b>c</b> Qualifying distributions from Part XII, line 4 for each year listed . . . . .					
<b>d</b> Amounts included in line 2c not used directly for active conduct of exempt activities . . . . .					
<b>e</b> Qualifying distributions made directly for active conduct of exempt activities. Subtract line 2d from line 2c . . . . .					
<b>3</b> Complete 3a, b, or c for the alternative test relied upon:					
<b>a</b> "Assets" alternative test - enter:					
<b>(1)</b> Value of all assets . . . . .					
<b>(2)</b> Value of assets qualifying under section 4942(j)(3)(B)(i) . . . . .					
<b>b</b> "Endowment" alternative test - Enter 2/3 of minimum investment return shown in Part X, line 6 for each year listed . . . . .					
<b>c</b> "Support" alternative test - enter:					
<b>(1)</b> Total support other than gross investment income (interest, dividends, rents, payments on securities loans (section 512(a)(5)), or royalties) . . . . .					
<b>(2)</b> Support from general public and 5 or more exempt organizations as provided in section 4942(j)(3)(B)(ii) . . . . .					
<b>(3)</b> Largest amount of support from an exempt organization . . . . .					
<b>(4)</b> 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 page 25 of the 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).)

Leroy M. Wurst and Janice K. Wurst

**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 organization only makes contributions to preselected charitable organizations and does not accept unsolicited requests for funds. If the organization makes gifts, grants, etc. (see page 25 of the instructions) to individuals or organizations under other conditions, complete items 2a, b, c, and d.

**a** The name, address, and telephone number of the person to whom applications should be addressed:

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

**c** Any submission deadlines:

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

**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
<p><b>a Paid during the year</b>  <b>Elkton-Pigeon-Bay Port School</b>  <b>Pigeon, MI 48755</b></p>	<p>N/A</p>	<p>Public School</p>	<p>Two Scholarships</p>	<p>5,000</p>
<p><b>Total . . . . . ▶ 3a</b></p>				<p><b>5,000</b></p>
<p><b>b Approved for future payment</b></p>				
<p><b>Total . . . . . ▶ 3b</b></p>				





**Leroy M. Wurst and Janice K. Wurst Charitable Foundation**  
**ID #38-3251294 Year Ended July 31, 2004**  
**Form 990 - PF**

Part I, Line 16 - b	Accounting Fees 990 - PF preparation	485
Part I, Line 16 - c	Other professional fees Administrative costs	2,006
Part III, Line 5	Other decreases Federal income tax expense	11
Part VII - A, Line 10	Leroy M. Wurst and Janice K. Wurst 9935 Sunset Blvd. Pigeon, MI 48755	