

**Return of Private Foundation  
or Section 4947(a)(1) Nonexempt Charitable Trust  
Treated as a Private Foundation**

OMB No. 1545-0052

Form **990-PF**

**2009**

Department of the Treasury  
Internal Revenue Service

**Note.** The foundation may be able to use a copy of this return to satisfy state reporting requirements.

For calendar year 2009, or tax year beginning **08/01/09**, and ending **07/31/10**

**G** Check all that apply:  Initial return  Initial return of a former public charity  Final return  
 Amended return  Address change  Name change

<b>Use the IRS label. Otherwise, print or type. See Specific Instructions.</b>	Name of foundation <b>LEROY M. WURST AND JANICE K. WURST CHARITABLE FOUNDATION</b>		<b>A Employer identification number</b> <b>38-3251294</b>
	Number and street (or P.O. box number if mail is not delivered to street address) Room/suite <b>9935 SUNSET BLVD</b>		<b>B Telephone number</b> (see page 10 of the instructions)
	City or town, state, and ZIP code <b>PIGEON MI 48755</b>		<b>C</b> If exemption application is pending, check here <input type="checkbox"/> <b>u</b> <b>D 1.</b> Foreign organizations, check here <input type="checkbox"/> <b>u</b> <b>2.</b> Foreign organizations meeting the 85% test, check here and attach computation <input type="checkbox"/> <b>u</b> <b>E</b> If private foundation status was terminated under section 507(b)(1)(A), check here <input type="checkbox"/> <b>u</b> <b>F</b> If the foundation is in a 60-month termination under section 507(b)(1)(B), check here <input type="checkbox"/> <b>u</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) **u \$ 154,344**

**J** Accounting method:  Cash  Accrual  Other (specify) \_\_\_\_\_ (Part I, column (d) must be on cash basis.)

<b>Part I Analysis of Revenue and Expenses</b> (The total of amounts in columns (b), (c), and (d) may not necessarily equal the amounts in column (a) (see page 11 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)
<b>Revenue</b>	<b>1</b> Contributions, gifts, grants, etc., received (attach schedule) ...	250			
	<b>2</b> Check <b>u</b> <input checked="" type="checkbox"/> if the foundation is not required to attach Sch. B				
	<b>3</b> Interest on savings and temporary cash investments	10	10	10	
	<b>4</b> Dividends and interest from securities	2,258	2,258	2,258	
	<b>5a</b> Gross rents				
	<b>b</b> Net rental income or (loss)				
	<b>6a</b> Net gain or (loss) from sale of assets not on line 10 <b>STMT 1</b>	-5,169			
	<b>b</b> Gross sales price for all assets on line 6a <b>26,407</b>				
	<b>7</b> Capital gain net income (from Part IV, line 2)		115		
	<b>8</b> Net short-term capital gain			0	
	<b>9</b> Income modifications				
	<b>10a</b> Gross sales less returns & allowances				
<b>b</b> Less: Cost of goods sold					
<b>c</b> Gross profit or (loss) (attach schedule)					
<b>11</b> Other income (attach schedule)					
<b>12 Total.</b> Add lines 1 through 11	-2,651	2,383	2,268		
<b>Operating and Administrative Expenses</b>	<b>13</b> Compensation of officers, directors, trustees, etc.				
	<b>14</b> Other employee salaries and wages				
	<b>15</b> Pension plans, employee benefits				
	<b>16a</b> Legal fees (attach schedule)				
	<b>b</b> Accounting fees (attach schedule) <b>STMT 2</b>	575			575
	<b>c</b> Other professional fees (attach schedule) <b>STMT 3</b>	1,557			1,557
	<b>17</b> Interest				
	<b>18</b> Taxes (attach schedule) (see page 14 of the instructions)				
	<b>19</b> Depreciation (attach schedule) and depletion				
	<b>20</b> Occupancy				
	<b>21</b> Travel, conferences, and meetings				
	<b>22</b> Printing and publications				
	<b>23</b> Other expenses (att. sch.)				
	<b>24 Total operating and administrative expenses.</b> Add lines 13 through 23	2,132	0		2,132
	<b>25</b> Contributions, gifts, grants paid	10,000			10,000
<b>26 Total expenses and disbursements.</b> Add lines 24 and 25	12,132	0	0	12,132	
<b>27</b> Subtract line 26 from line 12:					
<b>a</b> Excess of revenue over expenses and disbursements	-14,783				
<b>b Net investment income</b> (if negative, enter -0-)		2,383			
<b>c Adjusted net income</b> (if negative, enter -0-)			2,268		

For Privacy Act and Paperwork Reduction Act Notice, see page 30 of the instructions.

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Part II	Balance Sheets	Attached schedules and amounts in the description column should be for end-of-year amounts only. (See instructions.)	Beginning of year	End of year	
			(a) Book Value	(b) Book Value	(c) Fair Market Value
Assets	1	Cash—non-interest-bearing	9,355	4,923	4,923
	2	Savings and temporary cash investments			
	3	Accounts receivable <b>u</b>			
		Less: allowance for doubtful accounts <b>u</b>			
	4	Pledges receivable <b>u</b>			
		Less: allowance for doubtful accounts <b>u</b>			
	5	Grants receivable			
	6	Receivables due from officers, directors, trustees, and other disqualified persons (attach schedule) (see page 16 of the instructions)			
	7	Other notes and loans receivable (att. schedule) <b>u</b>			
		Less: allowance for doubtful accounts <b>u</b>			
	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 <b>u</b>			
	Less: accumulated depreciation (attach sch.) <b>u</b>				
12	Investments—mortgage loans				
13	Investments—other (attach schedule) <b>SEE STATEMENT 4</b>	174,344	163,933	149,421	
14	Land, buildings, and equipment: basis <b>u</b>				
	Less: accumulated depreciation (attach sch.) <b>u</b>				
15	Other assets (describe <b>u</b> )				
16	<b>Total assets</b> (to be completed by all filers—see the instructions. Also, see page 1, item I)	183,699	168,856	154,344	
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 <b>u</b> )			
	23	<b>Total liabilities</b> (add lines 17 through 22)	0	0	
Net Assets or Fund Balances	<b>Foundations that follow SFAS 117, check here <b>u</b> <input checked="" type="checkbox"/> and complete lines 24 through 26 and lines 30 and 31.</b>				
	24	Unrestricted	183,699	168,856	
	25	Temporarily restricted			
	26	Permanently restricted			
	<b>Foundations that do not follow SFAS 117, check here <b>u</b> <input type="checkbox"/> and complete lines 27 through 31.</b>				
	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)	183,699	168,856		
31	<b>Total liabilities and net assets/fund balances</b> (see page 17 of the instructions)	183,699	168,856		

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)	183,699
2	Enter amount from Part I, line 27a	-14,783
3	Other increases not included in line 2 (itemize) <b>u</b>	
4	Add lines 1, 2, and 3	168,916
5	Decreases not included in line 2 (itemize) <b>u</b> <b>SEE STATEMENT 5</b>	60
6	Total net assets or fund balances at end of year (line 4 minus line 5)—Part II, column (b), line 30	168,856

**Part IV Capital Gains and Losses for Tax on Investment Income**

	(b) How acquired P—Purchase D—Donation	(c) Date acquired (mo., day, yr.)	(d) Date sold (mo., day, yr.)
<small>(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.)</small>			
<b>1a CAPITAL GAIN DISTRIBUTION</b>			
<b>b</b>			
<b>c</b>			
<b>d</b>			
<b>e</b>			
<b>(e) Gross sales price</b>	<b>(f) Depreciation allowed (or allowable)</b>	<b>(g) Cost or other basis plus expense of sale</b>	<b>(h) Gain or (loss) (e) plus (f) minus (g)</b>
<b>a</b> <span style="float:right;"><b>115</b></span>			<b>115</b>
<b>b</b>			
<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			<b>(l) Gains (Col. (h) gain minus col. (k), but not less than -0-) or Losses (from col. (h))</b>
<b>(i) F.M.V. as of 12/31/69</b>	<b>(j) Adjusted basis as of 12/31/69</b>	<b>(k) Excess of col. (i) over col. (j), if any</b>	
<b>a</b>			<b>115</b>
<b>b</b>			
<b>c</b>			
<b>d</b>			
<b>e</b>			
<b>2</b> Capital gain net income or (net capital loss) <span style="float:right;"> <div style="border-left: 1px solid black; border-right: 1px solid black; padding: 0 5px;">                     If gain, also enter in Part I, line 7                      If (loss), enter -0- in Part I, line 7                 </div> </span>		<b>2</b>	<b>115</b>
<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 pages 13 and 17 of the instructions). If (loss), enter -0- in Part I, line 8 <span style="float:right;"> <div style="border-left: 1px solid black; border-right: 1px solid black; padding: 0 5px;">                     }                 </div> </span>		<b>3</b>	

**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 page 18 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))
2008			
2007			
2006			
2005			
2004			
<b>2</b> Total of line 1, column (d) .....			<b>2</b>
<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 .....			<b>3</b>
<b>4</b> Enter the net value of noncharitable-use assets for 2009 from Part X, line 5 .....			<b>4</b>
<b>5</b> Multiply line 4 by line 3 .....			<b>5</b>
<b>6</b> Enter 1% of net investment income (1% of Part I, line 27b) .....			<b>6</b>
<b>7</b> Add lines 5 and 6 .....			<b>7</b>
<b>8</b> Enter qualifying distributions from Part XII, line 4 .....			<b>8</b>

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 18.

**Part VI Excise Tax Based on Investment Income (Section 4940(a), 4940(b), 4940(e), or 4948—see page 18 of the 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 type="checkbox"/> and enter 1% of Part I, line 27b	<b>1</b>	<b>48</b>
<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-)	<b>2</b>	<b>0</b>
<b>3</b>	Add lines 1 and 2	<b>3</b>	<b>48</b>
<b>4</b>	Subtitle A (income) tax (domestic section 4947(a)(1) trusts and taxable foundations only. Others enter -0-)	<b>4</b>	<b>0</b>
<b>5</b>	<b>Tax based on investment income.</b> Subtract line 4 from line 3. If zero or less, enter -0-	<b>5</b>	<b>48</b>
<b>6</b>	Credits/Payments:		
<b>a</b>	2009 estimated tax payments and 2008 overpayment credited to 2009	<b>6a</b>	
<b>b</b>	Exempt foreign organizations—tax withheld at source	<b>6b</b>	
<b>c</b>	Tax paid with application for extension of time to file (Form 8868)	<b>6c</b>	
<b>d</b>	Backup withholding erroneously withheld	<b>6d</b>	
<b>7</b>	Total credits and payments. Add lines 6a through 6d	<b>7</b>	
<b>8</b>	Enter any <b>penalty</b> for underpayment of estimated tax. Check here <input type="checkbox"/> if Form 2220 is attached	<b>8</b>	
<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>	<b>9</b>	<b>48</b>
<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>	<b>10</b>	
<b>11</b>	Enter the amount of line 10 to be: <b>Credited to 2010 estimated tax</b> <input type="checkbox"/> <b>Refunded</b> <input type="checkbox"/>	<b>11</b>	

**Part VII-A Statements Regarding Activities**

	Yes	No
<b>1a</b>		<b>X</b>
<b>1b</b>		<b>X</b>
<b>1c</b>		<b>X</b>
<b>2</b>		<b>X</b>
<b>3</b>		<b>X</b>
<b>4a</b>		<b>X</b>
<b>4b</b>		<b>N/A</b>
<b>5</b>		<b>X</b>
<b>6</b>	<b>X</b>	
<b>7</b>	<b>X</b>	
<b>8a</b>		
<b>8b</b>	<b>X</b>	
<b>9</b>		<b>X</b>
<b>10</b>	<b>X</b>	

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

11	At any time during the year, did the foundation, directly or indirectly, own a controlled entity within the meaning of section 512(b)(13)? If "Yes," attach schedule (see page 20 of the instructions)	11		<b>X</b>
12	Did the foundation acquire a direct or indirect interest in any applicable insurance contract before August 17, 2008?	12		<b>X</b>
13	Did the foundation comply with the public inspection requirements for its annual returns and exemption application? Website address <b>WWW.NFCPA.COM</b>	13	<b>X</b>	
14	The books are in care of <b>THUMB NATIONAL BANK &amp; TRUST CO</b> Telephone no. <b>989-453-3113</b> <b>7254 MICHIGAN AVE</b> Located at <b>PIGEON, MI</b> ZIP+4 <b>48755</b>			
15	Section 4947(a)(1) nonexempt charitable trusts filing Form 990-PF in lieu of Form 1041—Check here <input type="checkbox"/> and enter the amount of tax-exempt interest received or accrued during the year <b>15</b>			

**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 type="checkbox"/> Yes <input checked="" type="checkbox"/> No		
(5)	Transfer any income or assets to a disqualified person (or make any of either available for the benefit or use of a disqualified person)? <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No		
(6)	Agree to pay money or property to a government official? ( <b>Exception.</b> 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 <b>any</b> 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 page 20 of the instructions)? <b>N/A</b> Organizations relying on a current notice regarding disaster assistance check here <input type="checkbox"/>	<b>1b</b>	
<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 2009? <b>N/A</b>	<b>1c</b>	
<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 2009, did the foundation have any undistributed income (lines 6d and 6e, Part XIII) for tax year(s) beginning before 2009? <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No If "Yes," list the years <b>20</b> , <b>20</b> , <b>20</b> , <b>20</b>		
<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 <b>all</b> years listed, answer "No" and attach statement—see page 20 of the instructions.) <b>N/A</b>	<b>2b</b>	
<b>c</b>	If the provisions of section 4942(a)(2) are being applied to <b>any</b> of the years listed in 2a, list the years here. <b>20</b> , <b>20</b> , <b>20</b> , <b>20</b>		
<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 2009 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 2009.) <b>N/A</b>	<b>3b</b>	
<b>4a</b>	Did the foundation invest during the year any amount in a manner that would jeopardize its charitable purposes?	<b>4a</b>	<b>X</b>
<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 2009?	<b>4b</b>	<b>X</b>

**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 page 22 of the 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 page 22 of the instructions)?  Yes  No

Organizations relying on a current notice regarding disaster assistance check here  **u**

**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? **N/A**  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? **N/A**

**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 22 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	DIR/PRES/TRE 1.00	0	0	0
JANICE K WURST 9935 SUNSET BLVD PIGEON MI 48755	VP/SEC 1.00	0	0	0
CHRISTOPHER WURST 121 N. UNIONVILLE ROAD BAY PORT MI 48720	DIRECTOR 1.00	0	0	0
CATHERINE DAYAK 8726 PT. CHARITY DRIVE PIGEON MI 48755	DIRECTOR 1.00	0	0	0

**2 Compensation of five highest-paid employees (other than those included on line 1—see page 23 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
NONE				

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

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

**3 Five highest-paid independent contractors for professional services (see page 23 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
NONE		

Total number of others receiving over \$50,000 for professional services **u**

**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 24 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 N/A	
2	
All other program-related investments. See page 24 of the instructions.	
3	

Total. Add lines 1 through 3

**Part X Minimum Investment Return** (All domestic foundations must complete this part. Foreign foundations, see page 24 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	144,634
b	Average of monthly cash balances	1b	7,139
c	Fair market value of all other assets (see page 24 of the instructions)	1c	0
d	<b>Total</b> (add lines 1a, b, and c)	1d	151,773
e	Reduction claimed for blockage or other factors reported on lines 1a and 1c (attach detailed explanation)	1e	0
2	Acquisition indebtedness applicable to line 1 assets	2	0
3	Subtract line 2 from line 1d	3	151,773
4	Cash deemed held for charitable activities. Enter 1½ % of line 3 (for greater amount, see page 25 of the instructions)	4	2,277
5	<b>Net value of noncharitable-use assets.</b> Subtract line 4 from line 3. Enter here and on Part V, line 4	5	149,496
6	<b>Minimum investment return.</b> Enter 5% of line 5	6	7,475

**Part XI Distributable Amount** (see page 25 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	7,475
2a	Tax on investment income for 2009 from Part VI, line 5	2a	48
b	Income tax for 2009. (This does not include the tax from Part VI.)	2b	
c	Add lines 2a and 2b	2c	48
3	Distributable amount before adjustments. Subtract line 2c from line 1	3	7,427
4	Recoveries of amounts treated as qualifying distributions	4	
5	Add lines 3 and 4	5	7,427
6	Deduction from distributable amount (see page 25 of the instructions)	6	
7	<b>Distributable amount</b> as adjusted. Subtract line 6 from line 5. Enter here and on Part XIII, line 1	7	7,427

**Part XII Qualifying Distributions** (see page 25 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	12,132
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	<b>Qualifying distributions.</b> Add lines 1a through 3b. Enter here and on Part V, line 8, and Part XIII, line 4	4	12,132
5	Foundations that qualify under section 4940(e) for the reduced rate of tax on net investment income. Enter 1% of Part I, line 27b (see page 26 of the instructions)	5	0
6	<b>Adjusted qualifying distributions.</b> Subtract line 5 from line 4	6	12,132

**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 26 of the instructions)

	(a) Corpus	(b) Years prior to 2008	(c) 2008	(d) 2009
1 Distributable amount for 2009 from Part XI, line 7				<b>7,427</b>
2 Undistributed income, if any, as of the end of 2009:				
a Enter amount for 2008 only				
b Total for prior years: 20____, 20____, 20____				
3 Excess distributions carryover, if any, to 2009:				
a From 2004	<b>10,179</b>			
b From 2005	<b>5,138</b>			
c From 2006				
d From 2007	<b>2,041</b>			
e From 2008	<b>10,924</b>			
f <b>Total</b> of lines 3a through e	<b>28,282</b>			
4 Qualifying distributions for 2009 from Part XII, line 4: <b>u</b> \$ <b>12,132</b>				
a Applied to 2008, but not more than line 2a				
b Applied to undistributed income of prior years (Election required—see page 26 of the instructions)				
c Treated as distributions out of corpus (Election required—see page 26 of the instructions)				
d Applied to 2009 distributable amount				<b>7,427</b>
e Remaining amount distributed out of corpus	<b>4,705</b>			
5 Excess distributions carryover applied to 2009 (If an amount appears in column (d), the same amount must be shown in column (a).)				
6 <b>Enter the net total of each column as indicated below:</b>				
a Corpus. Add lines 3f, 4c, and 4e. Subtract line 5	<b>32,987</b>			
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 page 27 of the instructions				
e Undistributed income for 2008. Subtract line 4a from line 2a. Taxable amount—see page 27 of the instructions				
f Undistributed income for 2009. Subtract lines 4d and 5 from line 1. This amount must be distributed in 2010				<b>0</b>
7 Amounts treated as distributions out of corpus to satisfy requirements imposed by section 170(b)(1)(F) or 4942(g)(3) (see page 27 of the instructions)				
8 Excess distributions carryover from 2004 not applied on line 5 or line 7 (see page 27 of the instructions)	<b>10,179</b>			
9 <b>Excess distributions carryover to 2010.</b> Subtract lines 7 and 8 from line 6a	<b>22,808</b>			
10 Analysis of line 9:				
a Excess from 2005	<b>5,138</b>			
b Excess from 2006				
c Excess from 2007	<b>2,041</b>			
d Excess from 2008	<b>10,924</b>			
e Excess from 2009	<b>4,705</b>			



**Part XV** Supplementary Information (continued)

**3 Grants and Contributions Paid During the Year or Approved for Future Payment**

Recipient	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
Name and address (home or business)				
<p><b>a</b> Paid during the year  <b>ELKTON-PIGEON-BAY PORT SC</b>  <b>6136 W PIGEON RD</b>  <b>PIGEON MI 48755</b></p>	<p><b>N/A</b></p>	<p><b>PUBLIC SCH</b>  <b>FOUR SCHOLARSHIPS</b></p>		<p><b>10,000</b></p>
<p><b>Total</b></p>			<p><b>u 3a</b></p>	<p><b>10,000</b></p>
<p><b>b</b> Approved for future payment  <b>N/A</b></p>				
<p><b>Total</b></p>			<p><b>u 3b</b></p>	





## Federal Statements

### Statement 1 - Form 990-PF, Part I, Line 6a - Sale of Assets

Description	How Received						
Whom Sold	Date Acquired	Date Sold	Sale Price	Cost	Expense	Depreciation	Net Gain / Loss
INVESTMENTS			PURCHASE				
	VARIOUS	VARIOUS	\$ 26,292	\$ 31,576	\$	\$	\$ -5,284
TOTAL			<u>\$ 26,292</u>	<u>\$ 31,576</u>	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ -5,284</u>

### Statement 2 - Form 990-PF, Part I, Line 16b - Accounting Fees

Description	Total	Net Investment	Adjusted Net	Charitable Purpose
990-PF PREPARATION	\$ 575	\$	\$	\$ 575
TOTAL	<u>\$ 575</u>	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ 575</u>

### Statement 3 - Form 990-PF, Part I, Line 16c - Other Professional Fees

Description	Total	Net Investment	Adjusted Net	Charitable Purpose
ADMINISTRATIVE COSTS	\$ 1,557	\$	\$	\$ 1,557
TOTAL	<u>\$ 1,557</u>	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ 1,557</u>

**Federal Statements****Statement 4 - Form 990-PF, Part II, Line 13 - Other Investments**

Description	Beginning of Year	End of Year	Basis of Valuation	Fair Market Value
FA EQUITY GROWTH CLASS I	\$ 22,503	\$	COST	\$
FA EQUITY PORT: INCOME	34,881	30,622	COST	21,814
FA GROWTH & INCOME CLASS	15,629	15,752	COST	16,188
FA MID CAP FUND CLASS I	6,636	6,674	COST	6,171
FA NEW INSIGHTS CL I		17,479	COST	17,798
FA SMALL CAP CI I	9,257	6,184	COST	6,560
FIDELITY BLUE CHIP GROWTH	18,768	18,855	COST	18,940
FIDELITY CAPITAL APPRECIATION	15,198	15,213	COST	14,834
FIDELITY OVERSEAS FUND	26,907	27,265	COST	21,816
FA HIGH INCOME CLASS I	10,162	10,870	COST	10,051
FA INTERMEDIATE BOND CLASS I	7,836	8,163	COST	8,397
FA MORTGAGE SECURITIES CI I	6,567	6,856	COST	6,852
TOTAL	\$ <u>174,344</u>	\$ <u>163,933</u>		\$ <u>149,421</u>

**Statement 5 - Form 990-PF, Part III, Line 5 - Other Decreases**

Description	Amount
FEDERAL INCOME TAX EXPENSE	\$ <u>60</u>
TOTAL	\$ <u>60</u>

## Federal Statements

### Statement 6 - Form 990-PF, Part VII-A, Line 10 - Substantial Contributors

Name	Address	City, State, Zip
LEROY M WURST & JANICE K WURST	9935 SUNSET BLVD	PIGEON MI 48755

# Federal Statements

## Form 990-PF, Part XV, Line 1a - Managers Who Contributed Over 2% or \$5,000

<u>Name of Manager</u>	<u>Amount</u>
LEROY M. WURST AND JANICE K. WURST	\$ _____
TOTAL	\$ <u>0</u>