

Form **990-PF**  
 Department of the Treasury  
 Internal Revenue Service

**Return of Private Foundation**  
**or Section 4947(a)(1) Trust Treated as Private Foundation**  
 ▶ Do not enter social security numbers on this form as it may be made public.  
 ▶ Go to [www.irs.gov/Form990PF](http://www.irs.gov/Form990PF) for instructions and the latest information.

OMB No. 1545-0052  
**2019**  
**Open to Public Inspection**

**For calendar year 2019, or tax year beginning 01-01-2019 , and ending 12-31-2019**

|  |  |   |  |
|--|--|---|--|
| Name of foundation<br>ST JAMES MANOR INC   |  | <b>A Employer identification number</b><br>23-7375883   |  |
| Number and street (or P.O. box number if mail is not delivered to street address)<br>3300 NORTH 60TH STREET  |  | <b>B Telephone number</b> (see instructions)<br>(402) 554-0520  |  |
| City or town, state or province, country, and ZIP or foreign postal code<br>OMAHA, NE 68104  |  | <b>C</b> If exemption application is pending, check here <input type="checkbox"/>   |  |
| <b>G</b> Check all that apply: <input type="checkbox"/> Initial return <input type="checkbox"/> Initial return of a former public charity<br><input type="checkbox"/> Final return <input type="checkbox"/> Amended return<br><input type="checkbox"/> Address change <input type="checkbox"/> Name change |  | <b>D 1.</b> Foreign organizations, check here..... <input type="checkbox"/><br><b>2.</b> Foreign organizations meeting the 85% test, check here and attach computation ... <input type="checkbox"/>           |  |
| <b>H</b> Check type of organization: <input checked="" type="checkbox"/> Section 501(c)(3) exempt private foundation<br><input type="checkbox"/> Section 4947(a)(1) nonexempt charitable trust <input type="checkbox"/> Other taxable private foundation   |  | <b>E</b> If private foundation status was terminated under section 507(b)(1)(A), check here ..... <input type="checkbox"/>  |  |
| <b>I</b> Fair market value of all assets at end of year (from Part II, col. (c), line 16) ▶ \$ <u>3,013,775</u>  |  | <b>J</b> Accounting method: <input type="checkbox"/> Cash <input checked="" type="checkbox"/> Accrual<br><input type="checkbox"/> Other (specify) _____<br><i>(Part I, column (d) must be on cash basis.)</i> |  |
|  |  | <b>F</b> If the foundation is in a 60-month termination under section 507(b)(1)(B), check here ..... <input type="checkbox"/>   |  |

| <b>Part I Analysis of Revenue and Expenses</b> <i>(The total of amounts in columns (b), (c), and (d) may not necessarily equal the amounts in column (a) (see instructions).)</i> |  | <b>(a)</b> Revenue and expenses per books | <b>(b)</b> Net investment income | <b>(c)</b> Adjusted net income | <b>(d)</b> Disbursements for charitable purposes (cash basis only) |
|---|--|---|----------------------------------|--------------------------------|--|
| <b>Revenue</b>  | <b>1</b> Contributions, gifts, grants, etc., received (attach schedule)                                      | 4,900                                     |                                  |                                |  |
|   | <b>2</b> Check <input checked="" type="checkbox"/> if the foundation is <b>not</b> required to attach Sch. B |   |                                  |                                |  |
|   | <b>3</b> Interest on savings and temporary cash investments  | 39,431                                    | 39,431                           |                                |  |
|   | <b>4</b> Dividends and interest from securities  |   |                                  |                                |  |
|   | <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>b</b> Gross sales price for all assets on line 6a   |   |                                  |                                |  |
|   | <b>7</b> Capital gain net income (from Part IV, line 2)  |   |                                  | 0                              |  |
|   | <b>8</b> Net short-term capital gain   |   |                                  |                                |  |
|   | <b>9</b> Income modifications  |   |                                  |                                |  |
|   | <b>10a</b> Gross sales less returns and 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)  | 8,675  |   | 0                                |                                |  |
| <b>12 Total.</b> Add lines 1 through 11   | 53,006   |   | 39,431                           |                                |  |
| <b>Operating and Administrative Expenses</b>  | <b>13</b> Compensation of officers, directors, trustees, etc.  | 0   |                                  | 0                              | 0  |
|   | <b>14</b> Other employee salaries and wages  |   |                                  |                                |  |
|   | <b>15</b> Pension plans, employee benefits   |   |                                  |                                |  |
|   | <b>16a</b> Legal fees (attach schedule)  | 6,645                                     |                                  | 0                              | 6,645  |
|   | <b>b</b> Accounting fees (attach schedule)   |   |                                  |                                |  |
|   | <b>c</b> Other professional fees (attach schedule)   |   |                                  |                                |  |
|   | <b>17</b> Interest   |   |                                  |                                |  |
|   | <b>18</b> Taxes (attach schedule) (see 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 (attach schedule)   | 16  |                                  | 0                              | 16   |
|   | <b>24 Total operating and administrative expenses.</b> Add lines 13 through 23                               | 6,661                                     |                                  | 0                              | 6,661  |
|   | <b>25</b> Contributions, gifts, grants paid  | 0   |                                  |                                | 0  |
| <b>26 Total expenses and disbursements.</b> Add lines 24 and 25   | 6,661  |   | 0                                | 6,661                          |  |
| <b>27</b> Subtract line 26 from line 12:  |  |   |                                  |                                |  |
| <b>a Excess of revenue over expenses and disbursements</b>  | 46,345   |   |                                  |                                |  |
| <b>b Net investment income</b> (if negative, enter -0-)   |  |   | 39,431                           |                                |  |
| <b>c Adjusted net income</b> (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 |
| <b>Assets</b>   | <b>1</b> Cash—non-interest-bearing . . . . .  | 1,853             |                |                       |
|   | <b>2</b> Savings and temporary cash investments . . . . .   | 60,437            | 463,775        | 463,775               |
|   | <b>3</b> Accounts receivable ▶ _____<br>Less: allowance for doubtful accounts ▶ _____   |                   |                |                       |
|   | <b>4</b> Pledges receivable ▶ _____<br>Less: allowance for doubtful accounts ▶ _____  |                   |                |                       |
|   | <b>5</b> Grants receivable . . . . .  |                   |                |                       |
|   | <b>6</b> Receivables due from officers, directors, trustees, and other disqualified persons (attach schedule) (see instructions) . . . . .    |                   |                |                       |
|   | <b>7</b> Other notes and loans receivable (attach schedule) ▶ _____,255,000<br>Less: allowance for doubtful accounts ▶ _____ 0                | 2,650,000         | 2,550,000      | 2,550,000             |
|   | <b>8</b> Inventories for sale or use . . . . .  |                   |                |                       |
|   | <b>9</b> Prepaid expenses and deferred charges . . . . .  |                   |                |                       |
|   | <b>10a</b> Investments—U.S. and state government obligations (attach schedule)  |                   |                |                       |
|   | <b>b</b> Investments—corporate stock (attach schedule) . . . . .  |                   |                |                       |
|   | <b>c</b> Investments—corporate bonds (attach schedule) . . . . .  |                   |                |                       |
|   | <b>11</b> Investments—land, buildings, and equipment: basis ▶ _____<br>Less: accumulated depreciation (attach schedule) ▶ _____               |                   |                |                       |
|   | <b>12</b> Investments—mortgage loans . . . . .  |                   |                |                       |
|   | <b>13</b> Investments—other (attach schedule) . . . . .   |                   |                |                       |
|   | <b>14</b> Land, buildings, and equipment: basis ▶ _____<br>Less: accumulated depreciation (attach schedule) ▶ _____                           |                   |                |                       |
| <b>15</b> Other assets (describe ▶ _____)   | 278,077   | 0                 | 0              |                       |
| <b>16 Total assets</b> (to be completed by all filers—see the instructions. Also, see page 1, item I) | 2,990,367   | 3,013,775         | 3,013,775      |                       |
| <b>Liabilities</b>  | <b>17</b> Accounts payable and accrued expenses . . . . .   | 27,837            | 4,900          |                       |
|   | <b>18</b> Grants payable . . . . .  |                   |                |                       |
|   | <b>19</b> Deferred revenue . . . . .  |                   |                |                       |
|   | <b>20</b> Loans from officers, directors, trustees, and other disqualified persons  |                   |                |                       |
|   | <b>21</b> Mortgages and other notes payable (attach schedule) . . . . .   | 1,573,266         | 1,573,266      |                       |
|   | <b>22</b> Other liabilities (describe ▶ _____)  |                   |                |                       |
|   | <b>23 Total liabilities</b> (add lines 17 through 22) . . . . .   | 1,601,103         | 1,578,166      |                       |
| <b>Net Assets or Fund Balances</b>  | <b>Foundations that follow FASB ASC 958, check here</b> ▶ <input checked="" type="checkbox"/><br><b>and complete lines 24, 25, 29 and 30.</b> |                   |                |                       |
|   | <b>24</b> Net assets without donor restrictions . . . . .   | 1,389,264         | 1,435,609      |                       |
|   | <b>25</b> Net assets with donor restrictions . . . . .  |                   |                |                       |
|   | <b>Foundations that do not follow FASB ASC 958, check here</b> ▶ <input type="checkbox"/><br><b>and complete lines 26 through 30.</b>         |                   |                |                       |
|   | <b>26</b> Capital stock, trust principal, or current funds . . . . .  |                   |                |                       |
|   | <b>27</b> Paid-in or capital surplus, or land, bldg., and equipment fund  |                   |                |                       |
|   | <b>28</b> Retained earnings, accumulated income, endowment, or other funds  |                   |                |                       |
| <b>29 Total net assets or fund balances</b> (see instructions) . . . . .                              | 1,389,264   | 1,435,609         |                |                       |
| <b>30 Total liabilities and net assets/fund balances</b> (see instructions) .                         | 2,990,367   | 3,013,775         |                |                       |

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

|   |          |           |
|---|----------|-----------|
| <b>1</b> Total net assets or fund balances at beginning of year—Part II, column (a), line 29 (must agree with end-of-year figure reported on prior year's return) . . . . . | <b>1</b> | 1,389,264 |
| <b>2</b> Enter amount from Part I, line 27a . . . . .   | <b>2</b> | 46,345    |
| <b>3</b> Other increases not included in line 2 (itemize) ▶ _____   | <b>3</b> | 0         |
| <b>4</b> Add lines 1, 2, and 3 . . . . .  | <b>4</b> | 1,435,609 |
| <b>5</b> Decreases not included in line 2 (itemize) ▶ _____   | <b>5</b> | 0         |
| <b>6</b> Total net assets or fund balances at end of year (line 4 minus line 5)—Part II, column (b), line 29 .  | <b>6</b> | 1,435,609 |

**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)<br>How acquired<br>P—Purchase<br>D—Donation | (c)<br>Date acquired<br>(mo., day, yr.) | (d)<br>Date sold<br>(mo., day, yr.) |
|--|---|---|-------------------------------------|
| <b>1a</b>  |   |   |                                     |
|  |   |   |                                     |
|  |   |   |                                     |
|  |   |   |                                     |

| (e)<br>Gross sales price | (f)<br>Depreciation allowed<br>(or allowable) | (g)<br>Cost or other basis<br>plus expense of sale | (h)<br>Gain or (loss)<br>(e) plus (f) minus (g) |
|--------------------------|---|--|---|
| <b>a</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 |   |  | (l)<br>Gains (Col. (h) gain minus<br>col. (k), but not less than -0-) or<br>Losses (from col.(h)) |
|---|---|--|---|
| (i)<br>F.M.V. as of 12/31/69  | (j)<br>Adjusted basis<br>as of 12/31/69 | (k)<br>Excess of col. (i)<br>over col. (j), if any |   |
| <b>a</b>  |   |  |   |
| <b>b</b>  |   |  |   |
| <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<br>If (loss), enter -0- in Part I, line 7 |  | <b>2</b> |
| <b>3</b> Net short-term capital gain or (loss) as defined in sections 1222(5) and (6):<br>If gain, also enter in Part I, line 8, column (c) (see instructions). If (loss), enter -0-<br>in Part I, line 8 | { |   |  | <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 instructions before making any entries.

| (a)<br>Base period years Calendar<br>year (or tax year beginning in)   | (b)<br>Adjusted qualifying distributions | (c)<br>Net value of noncharitable-use assets | (d)<br>Distribution ratio<br>(col. (b) divided by col. (c)) |
|--|--|--|---|
| 2018   | 247,559                                  | 64,365                                       | 3.846174  |
| 2017   | 539,602                                  | 154,423                                      | 3.494311  |
| 2016   | 508,331                                  | 200,882                                      | 2.530496  |
| 2015   | 432,380                                  | 140,444                                      | 3.078665  |
| 2014   | 37,690                                   | 5,375  | 7.012093  |
| <b>2 Total</b> of line 1, column (d)   |  |  | <b>2</b> 19.961739  |
| <b>3</b> Average distribution ratio for the 5-year base period—divide the total on line 2 by 5.0, or by the<br>number of years the foundation has been in existence if less than 5 years |  |  | <b>3</b> 3.992348   |
| <b>4</b> Enter the net value of noncharitable-use assets for 2019 from Part X, line 5  |  |  | <b>4</b> 414,731  |
| <b>5</b> Multiply line 4 by line 3   |  |  | <b>5</b> 1,655,750  |
| <b>6</b> Enter 1% of net investment income (1% of Part I, line 27b)  |  |  | <b>6</b> 394  |
| <b>7</b> Add lines 5 and 6   |  |  | <b>7</b> 1,656,144  |
| <b>8</b> Enter qualifying distributions from Part XII, line 4  |  |  | <b>8</b> 6,661  |

If line 8 is equal to or greater than line 7, check the box in Part VI, line 1b, and complete that part using a 1% tax rate. See the Part VI instructions.

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

Table with 11 rows for excise tax calculation. Includes questions about exempt foundations, tax under section 511, and tax due. Total amount owed is 789.

Part VII-A Statements Regarding Activities

Table with 10 rows for statements regarding activities. Includes questions about political campaigns, political expenditures, and state reporting. Includes Yes/No columns.

**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>No</b> |
| <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>No</b> |
| <b>13</b> | Did the foundation comply with the public inspection requirements for its annual returns and exemption application? Website address ▶ <u>N/A</u>  | <b>Yes</b> |           |
| <b>14</b> | The books are in care of ▶ <u>AARON DAVIS</u> Telephone no. ▶ <u>(402) 829-9293</u><br>Located at ▶ <u>3300 NORTH 60TH STREET OMAHA NE</u> ZIP+4 ▶ <u>68104</u>   |            |           |
| <b>15</b> | Section 4947(a)(1) nonexempt charitable trusts filing Form 990-PF in lieu of <b>Form 1041</b> —check here . . . . . ▶ <input type="checkbox"/><br>and enter the amount of tax-exempt interest received or accrued during the year . . . . . ▶ <u>15</u>   |            |           |
| <b>16</b> | At any time during calendar year 2019, 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? . . . . .<br>See the instructions for exceptions and filing requirements for FinCEN Form 114. If "Yes", enter the name of the foreign country ▶ | <b>Yes</b> | <b>No</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.**

|           |  | <b>Yes</b> | <b>No</b> |
|-----------|--|------------|-----------|
| <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 instructions . . . . . <input type="checkbox"/><br>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 2019? . . . . .  | <b>1c</b>  | <b>No</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 2019, did the foundation have any undistributed income (lines 6d and 6e, Part XIII) for tax year(s) beginning before 2019? . . . . . <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No<br>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 <b>all</b> years listed, answer "No" and attach statement—see instructions.) . . . . .  | <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. ▶ 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 2019 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 2019.) . . . . . | <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>No</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 2019?  | <b>4b</b>  | <b>No</b> |

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

Table with 5 main sections (5a-5c, 6a-6b, 7a-7b, 8) and three columns (Yes, No, and a large empty column). Includes questions about propaganda, grants, disaster assistance, and tax shelter transactions.

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

Table with 5 columns: (a) Name and address, (b) Title and average hours per week, (c) Compensation (If not paid, enter -0-), (d) Contributions to employee benefit plans, (e) Expense account. Rows include Gregg Wilson, James Stolze, and Archbishop George Lucas.

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

Table with 5 columns: (a) Name and address of each employee paid more than \$50,000, (b) Title and average hours per week, (c) Compensation, (d) Contributions to employee benefit plans, (e) Expense account. Row 1 contains 'NONE'.

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

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

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

| (a) Name and address of each person paid more than \$50,000                                | (b) Type of service | (c) Compensation |
|--|---------------------|------------------|
| NONE   |                     |                  |
|  |                     |                  |
|  |                     |                  |
|  |                     |                  |
|  |                     |                  |
|  |                     |                  |
|  |                     |                  |
|  |                     |                  |
|  |                     |                  |
|  |                     |                  |
|  |                     |                  |
|  |                     |                  |
| <b>Total</b> number of others receiving over \$50,000 for professional services. . . . . ▶ |                     | 0                |

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

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

|  | Expenses |
|--|----------|
| <b>1</b> PROVIDING LOW-INCOME AFFORDABLE HOUSING | 6,661    |
| <b>2</b>   |          |
|  |          |
|  |          |
| <b>3</b>   |          |
|  |          |
|  |          |
|  |          |
| <b>4</b>   |          |
|  |          |
|  |          |
|  |          |

**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 |
|--|--------|
| <b>1</b>   |        |
|  |        |
|  |        |
| <b>2</b>   |        |
|  |        |
|  |        |
| All other program-related investments. See instructions. |        |
| <b>3</b>   |        |
|  |        |
|  |        |
|  |        |
| <b>Total.</b> Add lines 1 through 3 . . . . . ▶          | 0      |

**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> | 0       |
| <b>b</b> | Average of monthly cash balances. . . . .  | <b>1b</b> | 421,047 |
| <b>c</b> | Fair market value of all other assets (see instructions). . . . .  | <b>1c</b> | 0       |
| <b>d</b> | <b>Total</b> (add lines 1a, b, and c). . . . .   | <b>1d</b> | 421,047 |
| <b>e</b> | Reduction claimed for blockage or other factors reported on lines 1a and 1c (attach detailed explanation). . . . . | <b>1e</b> | 0       |
| <b>2</b> | Acquisition indebtedness applicable to line 1 assets. . . . .  | <b>2</b>  | 0       |
| <b>3</b> | Subtract line 2 from line 1d. . . . .  | <b>3</b>  | 421,047 |
| <b>4</b> | Cash deemed held for charitable activities. Enter 1 1/2% of line 3 (for greater amount, see instructions). . . . . | <b>4</b>  | 6,316   |
| <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>  | 414,731 |
| <b>6</b> | <b>Minimum investment return.</b> Enter 5% of line 5. . . . .  | <b>6</b>  | 20,737  |

**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>  | 20,737 |
| <b>2a</b> | Tax on investment income for 2019 from Part VI, line 5. . . . .  | <b>2a</b> | 789    |
| <b>b</b>  | Income tax for 2019. (This does not include the tax from Part VI.). . . . .  | <b>2b</b> |        |
| <b>c</b>  | Add lines 2a and 2b. . . . .   | <b>2c</b> | 789    |
| <b>3</b>  | Distributable amount before adjustments. Subtract line 2c from line 1. . . . .                                     | <b>3</b>  | 19,948 |
| <b>4</b>  | Recoveries of amounts treated as qualifying distributions. . . . .   | <b>4</b>  | 0      |
| <b>5</b>  | Add lines 3 and 4. . . . .   | <b>5</b>  | 19,948 |
| <b>6</b>  | Deduction from distributable amount (see instructions). . . . .  | <b>6</b>  | 0      |
| <b>7</b>  | <b>Distributable amount</b> as adjusted. Subtract line 6 from line 5. Enter here and on Part XIII, line 1. . . . . | <b>7</b>  | 19,948 |

**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> | 6,661 |
| <b>b</b> | Program-related investments—total from Part IX-B. . . . .  | <b>1b</b> | 0     |
| <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>  | 6,661 |
| <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>  | 0     |
| <b>6</b> | <b>Adjusted qualifying distributions.</b> Subtract line 5 from line 4. . . . .   | <b>6</b>  | 6,661 |

**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)<br>Corpus | (b)<br>Years prior to 2018 | (c)<br>2018 | (d)<br>2019 |
|--|---------------|----------------------------|-------------|-------------|
| <b>1</b> Distributable amount for 2019 from Part XI, line 7  |               |                            |             | 19,948      |
| <b>2</b> Undistributed income, if any, as of the end of 2019:  |               |                            |             |             |
| <b>a</b> Enter amount for 2018 only. . . . .   |               |                            | 0           |             |
| <b>b</b> Total for prior years: 20____, 20____, 20____   |               | 0                          |             |             |
| <b>3</b> Excess distributions carryover, if any, to 2019:  |               |                            |             |             |
| <b>a</b> From 2014. . . . .  | 37,421        |                            |             |             |
| <b>b</b> From 2015. . . . .  | 425,377       |                            |             |             |
| <b>c</b> From 2016. . . . .  | 498,315       |                            |             |             |
| <b>d</b> From 2017. . . . .  | 531,909       |                            |             |             |
| <b>e</b> From 2018. . . . .  | 244,359       |                            |             |             |
| <b>f</b> Total of lines 3a through e. . . . .  | 1,737,381     |                            |             |             |
| <b>4</b> Qualifying distributions for 2019 from Part XII, line 4: ▶ \$ _____ 6,661   |               |                            |             |             |
| <b>a</b> Applied to 2018, but not more than line 2a  |               |                            | 0           |             |
| <b>b</b> Applied to undistributed income of prior years (Election required—see instructions). . . . .  |               | 0                          |             |             |
| <b>c</b> Treated as distributions out of corpus (Election required—see instructions). . . . .  | 0             |                            |             |             |
| <b>d</b> Applied to 2019 distributable amount. . . . .   |               |                            |             | 6,661       |
| <b>e</b> Remaining amount distributed out of corpus  | 0             |                            |             |             |
| <b>5</b> Excess distributions carryover applied to 2019.<br>(If an amount appears in column (d), the same amount must be shown in column (a).)   | 13,287        |                            |             | 13,287      |
| <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   | 1,724,094     |                            |             |             |
| <b>b</b> Prior years' undistributed income. Subtract line 4b from line 2b . . . . .  |               | 0                          |             |             |
| <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. . . . . |               | 0                          |             |             |
| <b>d</b> Subtract line 6c from line 6b. Taxable amount—see instructions . . . . .  |               | 0                          |             |             |
| <b>e</b> Undistributed income for 2018. Subtract line 4a from line 2a. Taxable amount—see instructions . . . . .   |               |                            | 0           |             |
| <b>f</b> Undistributed income for 2019. Subtract lines 4d and 5 from line 1. This amount must be distributed in 2020 . . . . .   |               |                            |             | 0           |
| <b>7</b> Amounts treated as distributions out of corpus to satisfy requirements imposed by section 170(b)(1)(F) or 4942(g)(3) (Election may be required - see instructions). . . . .       | 0             |                            |             |             |
| <b>8</b> Excess distributions carryover from 2014 not applied on line 5 or line 7 (see instructions). . . . .  | 24,134        |                            |             |             |
| <b>9</b> Excess distributions carryover to 2020. Subtract lines 7 and 8 from line 6a . . . . .   | 1,699,960     |                            |             |             |
| <b>10</b> Analysis of line 9:  |               |                            |             |             |
| <b>a</b> Excess from 2015. . . . .   | 425,377       |                            |             |             |
| <b>b</b> Excess from 2016. . . . .   | 498,315       |                            |             |             |
| <b>c</b> Excess from 2017. . . . .   | 531,909       |                            |             |             |
| <b>d</b> Excess from 2018. . . . .   | 244,359       |                            |             |             |
| <b>e</b> Excess from 2019. . . . .   |               |                            |             |             |

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

**1a** If the foundation has received a ruling or determination letter that it is a private operating foundation, and the ruling is effective for 2019, enter the date of the ruling. . . . . ▶

**b** Check box to indicate whether the organization is a private operating foundation described in section  4942(j)(3) or  4942(j)(5)

|  | Tax year | Prior 3 years |          |          | (e) Total |
|--|----------|---------------|----------|----------|-----------|
|  | (a) 2019 | (b) 2018      | (c) 2017 | (d) 2016 |           |
| <b>2a</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)(iii). . . . .                                       |          |               |          |          |           |
| <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 foundation had \$5,000 or more in assets at any time during the year—see instructions.)**

**1 Information Regarding Foundation Managers:**  
**a** List any managers of the foundation who have contributed more than 2% of the total contributions received by the foundation before the close of any tax year (but only if they have contributed more than \$5,000). (See section 507(d)(2).)

**b** List any managers of the foundation who own 10% or more of the stock of a corporation (or an equally large portion of the ownership of a partnership or other entity) of which the foundation has a 10% or greater interest.

**2 Information Regarding Contribution, Grant, Gift, Loan, Scholarship, etc., Programs:**

Check here  if the foundation only makes contributions to preselected charitable organizations and does not accept unsolicited requests for funds. If the foundation makes gifts, grants, etc. to individuals or organizations under other conditions, complete items 2a, b, c, and d. See instructions

**a** The name, address, and telephone number or email address 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                                   | 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)         |   |                                |                                  |        |
| <b>a</b> <i>Paid during the year</i>        |   |                                |                                  |        |
| <b>Total . . . . . ▶ 3a</b>                 |   |                                |                                  | 0      |
| <b>b</b> <i>Approved for future payment</i> |   |                                |                                  |        |
| <b>Total . . . . . ▶ 3b</b>                 |   |                                |                                  | 0      |



Information Regarding Transfers To and Transactions and Relationships With Noncharitable Exempt Organizations

Part XVII

1 Did the organization directly or indirectly engage in any of the following with any other organization described in section 501(c) (other than section 501(c)(3) organizations) or in section 527, relating to political organizations?

Table with 3 columns: Question, Yes, No. Rows include 1a(1) Cash, 1a(2) Other assets, 1b(1) Sales of assets, 1b(2) Purchases of assets, 1b(3) Rental of facilities, 1b(4) Reimbursement arrangements, 1b(5) Loans or loan guarantees, 1b(6) Performance of services, and 1c Sharing of facilities.

a Transfers from the reporting foundation to a noncharitable exempt organization of:

- (1) Cash.
(2) Other assets.

b Other transactions:

- (1) Sales of assets to a noncharitable exempt organization.
(2) Purchases of assets from a noncharitable exempt organization.
(3) Rental of facilities, equipment, or other assets.
(4) Reimbursement arrangements.
(5) Loans or loan guarantees.
(6) Performance of services or membership or fundraising solicitations.

c Sharing of facilities, equipment, mailing lists, other assets, or paid employees.

d If the answer to any of the above is "Yes," complete the following schedule. Column (b) should always show the fair market value of the goods, other assets, or services given by the reporting foundation. If the foundation received less than fair market value in any transaction or sharing arrangement, show in column (d) the value of the goods, other assets, or services received.

Table with 4 columns: (a) Line No., (b) Amount involved, (c) Name of noncharitable exempt organization, (d) Description of transfers, transactions, and sharing arrangements.

2a Is the foundation directly or indirectly affiliated with, or related to, one or more tax-exempt organizations described in section 501(c) (other than section 501(c)(3)) or in section 527? Yes No

b If "Yes," complete the following schedule.

Table with 3 columns: (a) Name of organization, (b) Type of organization, (c) Description of relationship.

Under penalties of perjury, I declare that I have examined this return, including accompanying schedules and statements, and to the best of my knowledge and belief, it is true, correct, and complete. Declaration of preparer (other than taxpayer) is based on all information of which preparer has any knowledge.

Sign Here

Signature of officer or trustee: \*\*\*\*\* Date: 2020-11-16 Title: \*\*\*\*\*

May the IRS discuss this return with the preparer shown below (see instr.) Yes No

Paid Preparer Use Only

Table with 5 columns: Print/Type preparer's name (MARC D BEHRENS), Preparer's Signature, Date, Check if self-employed, PTIN (P01543366), Firm's name (SEIM JOHNSON LLP), Firm's EIN (47-6097913), Firm's address (18081 BURT STREET SUITE 200, OMAHA, NE 680224722), Phone no. (402) 330-2660.

# TY 2019 General Explanation Attachment

**Name:** ST JAMES MANOR INC

**EIN:** 23-7375883

## General Explanation Attachment

| Identifier | Return Reference          | Explanation                     |   |
|------------|---------------------------|---------------------------------|---|
| 1          | EXEMPT PURPOSE ACTIVITIES | FORM 990-PF, PART VII-A, LINE 2 | <p>THERE HAVE BEEN NO CHANGES IN ANY ACTIVITIES PREVIOUSLY REPORTED OR ANY CHANGES TO ANY GOVERNING DOCUMENTS, BY-LAWS, ETC. IN DECEMBER 1999, ST. JAMES MANOR, INC., A NEBRASKA TAX EXEMPT ORGANIZATION WITH AN EXEMPT PURPOSE TO PROVIDE LOW-INCOME AFFORDABLE HOUSING, SOLD ITS LOW-INCOME AFFORDABLE HOUSING UNITS TO ST. JAMES MANOR, L.P., A NEBRASKA TAXABLE PARTNERSHIP, EIN: 47-0819602, IN EXCHANGE FOR A NOTE RECEIVABLE AND A 0.01% PARTNERSHIP INTEREST IN ST. JAMES MANOR, L.P. ON DECEMBER 31, 2014, ST. JAMES MANOR, INC. RE-AQUIRED THE LOW-INCOME AFFORDABLE HOUSING UNITS BY PURCHASING THE REMAINING 99.99% INTEREST OF ST. JAMES MANOR, L.P. THE PURCHASE CREATED A TECHNICAL TERMINATION OF ST. JAMES MANOR, L.P. AND THEREFORE ST. JAMES MANOR, L.P. BECAME A DISREGARDED ENTITY, SOLELY OWNED BY ST. JAMES MANOR, INC. ST. JAMES MANOR, L.P. IS NO LONGER REQUIRED TO FILE INCOME TAX RETURNS FOR YEARS BEGINNING ON OR AFTER DECEMBER 31, 2014 AND ITS ACTIVITY IS NOW REPORTED BY ST. JAMES MANOR, INC. ON FORM 990-PF. PRIOR TO THE TRANSACTION IN 1999, ST. JAMES MANOR, INC. QUALIFIED AS A 501(C)(3) ORGANIZATION AND HAD MET THE PUBLIC SUPPORT TEST UNDER 509(A)(2). ST. JAMES MANOR CONTINUED TO MEET THE PUBLIC SUPPORT TEST UNTIL FAILING TO MEET THE PUBLIC SUPPORT TEST ON THE 2010 FORM 990, SCHEDULE A, PART III. WITH THE TRANSACTION ON DECEMBER 31, 2014, ST. JAMES MANOR, INC. WOULD NOW MEET THE PUBLIC SUPPORT TEST ON FORM 990, SCHEDULE A, PART III BEGINNING WITH THE 2015 TAX YEAR, BUT BECAUSE OF FUTURE UNCERTAINTIES AND RELATED COSTS INVOLVED IN THE REINSTATEMENT OF PUBLIC CHARITY STATUS, MANAGEMENT HAS ELECTED TO CONTINUE FILING A FORM 990-PF. ST. JAMES MANOR, INC. SOLD THE AFFORDABLE HOUSING UNITS AS OF JUNE 29, 2018 AND HAS AN OUTSTANDING NOTE RECEIVABLE FROM THE PURCHASER. THE PURCHASER IS CURRENTLY IN FINANCIAL TROUBLE AND IT IS UNKNOWN AT THIS TIME WHETHER THE NOTE WILL BE PAID IN FULL OR WHETHER THE PROPERTY WILL REVERT BACK TO ST. JAMES MANOR, INC. IT IS POSSIBLE THAT ST. JAMES MANOR, INC. WILL TAKE BACK THE PROPERTY AND SEARCH FOR ANOTHER BUYER.</p> |

**TY 2019 Legal Fees Schedule****Name:** ST JAMES MANOR INC**EIN:** 23-7375883

| <b>Category</b> | <b>Amount</b> | <b>Net Investment<br/>Income</b> | <b>Adjusted Net<br/>Income</b> | <b>Disbursements<br/>for Charitable<br/>Purposes</b> |
|-----------------|---------------|----------------------------------|--------------------------------|--|
| LEGAL FEES      | 6,645         | 0                                |                                | 6,645  |

**TY 2019 Mortgages and Notes Payable Schedule****Name:** ST JAMES MANOR INC**EIN:** 23-7375883**Total Mortgage Amount:****Mortgages and Notes Payable Schedule**

|  |   |
|--|---|
| <b>Item No.</b>                            | 1   |
| <b>Lender's Name</b>                       | CATHOLIC CHARITIES FOUNDATION                             |
| <b>Lender's Title</b>                      |   |
| <b>Relationship to Insider</b>             | RELATED TAX EXEMPT ORGANIZATION                           |
| <b>Original Amount of Loan</b>             | 1,791,813   |
| <b>Balance Due</b>                         | 1,573,266   |
| <b>Date of Note</b>                        | 2009-02   |
| <b>Maturity Date</b>                       | 2052-10   |
| <b>Repayment Terms</b>                     | PRINCIPAL AND INTEREST OF \$6,031.69 OVER 524 MONTHS      |
| <b>Interest Rate</b>                       | 2.920000000000  |
| <b>Security Provided by Borrower</b>       | REAL PROPERTY AND PERSONAL PROPERTY OWNED BY BORROWER.    |
| <b>Purpose of Loan</b>                     | OPERATING CAPITAL AND IMPROVEMENTS FOR LOW-INCOME HOUSING |
| <b>Description of Lender Consideration</b> | CASH  |
| <b>Consideration FMV</b>                   |   |



**TY 2019 Other Assets Schedule****Name:** ST JAMES MANOR INC**EIN:** 23-7375883**Other Assets Schedule**

| Description                       | Beginning of Year - Book Value | End of Year - Book Value | End of Year - Fair Market Value |
|-----------------------------------|--------------------------------|--------------------------|---------------------------------|
| RESIDENT SECURITY DEPOSITS        | 10,304                         |                          |                                 |
| OPERATING AND REPLACEMENT RESERVE | 267,773                        |                          |                                 |

**TY 2019 Other Expenses Schedule****Name:** ST JAMES MANOR INC**EIN:** 23-7375883**Other Expenses Schedule**

| Description           | Revenue and Expenses per Books | Net Investment Income | Adjusted Net Income | Disbursements for Charitable Purposes |
|-----------------------|--------------------------------|-----------------------|---------------------|---------------------------------------|
| MISCELLANEOUS EXPENSE | 16                             | 0                     |                     | 16                                    |

**TY 2019 Other Income Schedule****Name:** ST JAMES MANOR INC**EIN:** 23-7375883**Other Income Schedule**

| Description   | Revenue And Expenses Per Books | Net Investment Income | Adjusted Net Income |
|---------------|--------------------------------|-----------------------|---------------------|
| MISCELLAENOUS | 8,675                          |                       | 8,675               |

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

**TY 2019 Other  
Notes/Loans Receivable  
Long Schedule**

**Name:** ST JAMES MANOR INC

**EIN:** 23-7375883

| Borrower's Name                    | Relationship to Insider | Original Amount of Loan | Balance Due | Date of Note | Maturity Date | Repayment Terms                    | Interest Rate    | Security Provided by Borrower                        | Purpose of Loan             | Description of Lender Consideration           | Consideration FMV |
|------------------------------------|-------------------------|-------------------------|-------------|--------------|---------------|------------------------------------|------------------|--|-----------------------------|---|-------------------|
| SAINT JAMES APARTMENT PARTNERS LLC | NONE                    | 2,650,000               | 2,550,000   | 2018-06      | 2019-03       | PRINCIPAL AND INTEREST AT 9 MONTHS | 450.0000000000 % | REAL PROPERTY AND PERSONAL PROPERTY OWNED BY LENDER. | SALE OF APARTMENT BUILDINGS | 3102/3106 NORTH 60TH STREET, OMAHA, NE, 68104 | 0                 |